



CSRD REPORT

2024



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GENERAL DISCLOSURES (ESRS 2)

[BP-1] Basis for Preparation

The SuperOffice sustainability statements have been prepared on a consolidated basis with the same scope as the financial statements. They cover the Parent Company, SuperOffice AS, and subsidiaries controlled directly and indirectly. The sustainability statements cover the value chain of SuperOffice and our Impacts Risks and Opportunities (“IROs”) represent IROs identified in our upstream, downstream, and own operations. Our policies, actions, metrics, and targets will typically cover SuperOffice’s own operations and at times also go beyond our operations depending on the topics. This will be discussed for each ESRS topic. There is no omitted information based on intellectual property.

[BP-2] Disclosures in relation to specific circumstances

Time horizon

We have aligned the time horizons used in our CSRD reporting and in our DMA-process to the time horizons used in our risk-assessment framework. Short-term is anything less than five years, medium-term is five to fifteen years and long-term is anything above fifteen years. We have deviated from the standard time-periods to align the plans and targets with our overall company strategy and how we are implementing our sustainability targets in line with our commitments to the SBTi and UNGC.

Assumptions and uncertainty

At SuperOffice we strive to disclose data as correctly and accurately as possible. Given the nature and size of our business we have however at times only been able to apply estimates.

For our GHG accounting we have used the following methods for estimation: 1) Spend-based, 2) Activity-based and 3) Hybrid. At times, we have also had to use sector averages to estimate emissions based on our spend-based approach. This does of course lower the accuracy of several estimates, especially on our scope 3 emissions. The metrics subject to high uncertainty due to spend-based estimations cover:

Metric	Source of uncertainty	Assumptions made
Scope 3.1 – Purchased goods and services	Spend-based estimation	Sector average emission factors
Scope 3.2 – Capital goods	Spend-based estimation	Sector average emission factors
Scope 3.4 – Upstream Transportation	Spend-based estimation	Sector average emission factors
Scope 3.6 – Business travel	Spend-based estimation	Sector average emission factors

Any potential sources of measurement uncertainty, assumptions or estimates are described in the accounting principles of the respective disclosure point. For further information on estimation approach, please refer to the specific disclosure requirement regarding the GHG calculation in section E1–6.

Where relevant, we will highlight and describe any uncertainty around the figures presented, the resulting level of accuracy, and future improvements planned, if any. We will also describe sources of uncertainty for any metrics or monetary amounts in the report. We will also describe any significant assumptions made in estimations and measurement. Currently, we do not have any planned actions to improve the accuracy of our estimates but will assess this on an ongoing basis.

Errors and corrections

SuperOffice has not made any significant changes in the preparation and presentation of sustainability information. Given this is our first year of reporting on CSRD requirements, there are no such changes compared to previous reporting period. We have also not identified any material prior period errors.

Material topics under phase-in provisions

The topics S1, S2, and S4 have all been deemed material. However, SuperOffice is a company of around 250 people and we have thus decided to phase-in the reporting of topics S1, S2 and S4. For more information, please refer to section S1-3.

The following table illustrates the materiality of the topics and sub-topics for the topics where we have used the phase-in provision.

ESRS topic	ESRS sub-topic	Materiality	Phased-in
S1 – Own workforce	S1.1 – Working conditions of employees	Yes	Yes
	S1.2 – Equal treatment and opportunities for all	Yes	Yes
	S1.3 – Working rights and labor laws	Yes	Yes
S2 - Workers in the value chain	S2.1 – Working conditions of employees	Yes	Yes
	S2.2 – Equal treatment and opportunities for all	Yes	Yes
	S2.3 – Working rights and labor laws	Yes	Yes
S4 – Consumers and end-users	S4.1 - Personal safety	Yes	Yes
	S4.2 - Social inclusion	No	N/A
	S4.3 – Information related impact	Yes	Yes

[GOV-1] The role of management

Board of Directors

The Board of Directors at SuperOffice plays a crucial role in the company's governance and strategic direction. The primary purpose of the Board of Directors is to oversee the management of the company, ensuring that it operates in the best interests of its shareholders and stakeholders. The board provides strategic guidance, financial oversight, and risk management.

At the end of 2024, our Board of Directors consisted of the people described in the table below. All five members of the Board of Directors comprises in the context of CSRD the non-executive part of the “Administrative, Management, and Supervisory Bodies” and the board does not include representation of employees or other workers. All members are male, meaning that the gender diversity ratio is 0%. All board members hold shares in the company or represent a majority shareholder and thus are deemed non-independent.

SUPEROFFICE BOARD OF DIRECTORS

Name	Position	Background
Klaus Holse	Chairman of the Board	Klaus Holse is chair and board member in technology driven businesses. He was the CEO of SimCorp until 2021. He has previously been a Corporate Vice President at Microsoft and a Senior Vice President at Oracle. Klaus Holse holds a MSc in Computer Science from the University of Copenhagen and a Graduate Diploma in Business Administration (HD) from Copenhagen Business School.
Christian Bamberger Bro	Deputy Chairman of the Board	Christian Bamberger Bro is a Partner at Axcel. Before joining Axcel in 2014, he was Investment Executive at Permira in London and Stockholm, and before that he spent several years with McKinsey & Company and Nordea Corporate Finance in Copenhagen. Christian Bamberger Bro holds an MSc in Economics and Management from Aarhus University.
Endre Rangnes	Board member	Endre Rangnes is the Founder and CEO of Zolva Group since 2021. He has extensive management experience in the IT industry, with 19 years at IBM and 7 years as CEO at EDB Business Partner (now part of TietoEvry). Endre Rangnes was CEO of Lindorf and Axactor for 10 years. Endre Rangnes holds a Bachelor's Degree in Business Administration and Management and an IBM Management & Executive Education from Brussels, Milan and USA.
Eilert Hanoa	Board member	Eilert Hanoa is the CEO of Kahoot! Eilert Hanoa has long experience from the IT industry. He was the founder and CEO of ERP software company Mamut (acquired by Visma in 2011) and Director SMB ERP in Visma from 2011 to 2018. Eilert Hanoa has studied management and finance studies at BI Norwegian Business School.
Björn Larsson	Board member	Björn Erik Larsson is a Partner at Axcel and has a broad background in the private equity industry. Before joining Axcel in 2019 he was the CFO of AniCura, he has also worked for the private equity firm The Riverside Company and KPMG Transaction Services. He holds an MSc in Economics from Stockholm School of Economics.

The board's responsibilities include:

- **Strategic Direction:** Setting the company's vision, mission, and long-term goals.
- **Oversight:** Monitoring the performance of the executive team and ensuring ethical conduct.
- **Financial Stewardship:** Approving budgets, financial statements, and major investments.
- **Risk Management:** Identifying and mitigating potential risks to the company.
- **Compliance:** Ensuring adherence to legal and regulatory requirements.

Some of the key tasks performed by the board are:

- **Selecting and Evaluating the CEO:** Hiring, supporting, and assessing the performance of the CEO.
- **Approving Major Decisions:** Sanctioning significant business decisions, mergers, acquisitions, and capital expenditures.
- **Policy Development:** Establishing policies that guide the company's operations and governance.
- **Stakeholder Communication:** Engaging with shareholders, employees, and other stakeholders to maintain transparency and trust.

The board meets on a quarterly basis with additional special meetings as needed to address urgent issues.

Executive management

The Executive Management team at SuperOffice observes the decisions and recommendations issued by the Board and is responsible for the overall strategic direction and day-to-day operations of the company.

The primary purpose of the Executive Management team is to lead the company towards achieving its strategic goals and objectives. They ensure that the company's operations align with its mission, vision, and values, while also driving growth and innovation.

Our management team members are all, by definition, executive members. By the end of 2024, the diversity of the board was 50%, being four females and four males.

SUPEROFFICE MANAGEMENT TEAM		
Name	Position	Background
Lars Engbork	CEO – Chief Executive Officer	Lars Engbork joined SuperOffice as CEO during 2024. Before joining SuperOffice he was the CEO at Visma e-conomic where he played a significant role in Visma's growth, leading a team of 450 employees and serving 200,000 business customers. Lars has also been the Nordic Innovation Director at Oracle and held multiple Vice President positions at SimCorp. He studied at Copenhagen Business School and studied an MBA from Henley Business School. Lars is also the former advisor to the Danish Ministry of Industry, Business, and Financial Affairs, focusing on reducing bureaucratic hurdles to streamline business operations.
Ole Erlend Vormeland	CFO – Chief Financial Officer	Ole Erlend Vormeland has worked as CFO for SuperOffice since 2006. As the CFO, he mainly focuses on all areas related to managing the financial risks of the SuperOffice Group, including compliance, record-keeping, financial planning, analysis, cash management and financial reporting. In addition, he facilitates financial processes that improve the customer's long term relationship with SuperOffice. Outside of work he is a strong fan of outdoor activities, especially cross country skiing and bicycling. He participates in a local ski club on a voluntary basis, and hopes that the next generation will be just as enthusiastic about outdoor activities.
Thomas Rødseth	CPTO – Chief Product and Technology Officer	Thomas Rødseth is the Chief Product and Technology Officer (CPTO) at SuperOffice. With extensive experience leading product and technology teams in similar SaaS startups and scale ups, Thomas is focused on enhancing SuperOffice's customer-centric products through automation and streamlined customer dialogue. He aims to create smarter solutions for current and future customers, prioritizing exceptional user experiences.
Camilla Heidenreich Bommen	CSO – Chief Solutions Officer	Camilla Heidenreich Bommen is the Chief Solutions Officer, responsible for driving the strategy and vision for Consulting in SuperOffice. She is an experienced leader with 25+ years of experience within sales, consulting, and technology. She previously held the position of Managing Director of SuperOffice Norway and before this, she was Consulting Director for Norway. Camilla holds a Master of Business and Economics, specializing in Organizational Psychology. She is passionate about helping companies grow and increase their competitiveness through CRM.
Bettina Isabelle Berntsen	CMO – Chief Marketing Officer	Bettina Berntsen is the CMO of SuperOffice. With over a decade of expertise in marketing and sales, specializing in B2B SaaS, Bettina spearheads growth journeys through innovative marketing strategies and programs. Together with her team, she is committed to launch impactful initiatives that propel SuperOffice to new heights in the competitive landscape of CRM platform solutions.

Erlend Mohus	Strategy Director	Erlend heads up the overall corporate strategy for SuperOffice and works across the organization to help determine where we as a company should go, and how we can get there. Erlend has a background from engineering and economics and applies mathematics and facts with strategic thinking to help the company solve complex challenges in a logic way. One of those challenges is sustainability, where Erlend is helping to determine how we address the future through heading up our sustainability committee. When not working he spends his time outdoors where he is active on a range of activities, but you'll most likely find him in the mountains with skis or doing some type of competitive sport.
Jessica Hartenberger	Head of People	In 2022, Jessica joined SuperOffice as the company's first Head of People. They say the average person spends 1/3 of their life working and Jessica is passionate about making that 1/3 of people's lives as rewarding and exciting as possible. Before joining SuperOffice, she was Head of Internal Communications at Sector Alarm and held various roles within HR at PA Consulting and DNV. She has a Masters of Economics and Business Administration from Norges Handelshøyskole (NHH). Outside of work, Jessica enjoys early morning workouts and going on adventures with family and friends.
Julija Ražanskienė	Managing Director – SuperOffice UAB	Julija joined SuperOffice Customer Experience Center back in 2016. Over time her tasks shifted more and more from being a pure product specialist to more people and project management direction. Earning team's trust by creating a safe work environment, improving operational efficiency and focusing on knowledge growth opportunities is her main task today. Julija's educational background is mixed covering social anthropological development and linguistic studies both in Norway and Lithuania as well as deepening her knowledge in the field of software technologies. Outside of work Julija is all about her family and friends.

The responsibilities of the Executive Management team include:

- **Strategic Planning:** Developing and implementing the company's strategic plans and initiatives.
- **Operational Oversight:** Ensuring efficient and effective day-to-day operations.
- **Financial Management:** Overseeing the company's financial health, including budgeting, forecasting, and financial reporting.
- **Risk Management:** Identifying and mitigating risks to the company's operations and reputation.
- **Leadership and Culture:** Fostering a positive organizational culture and providing leadership to employees.
- **Stakeholder Engagement:** Building and maintaining relationships with key stakeholders, including shareholders, customers, and partners.

Some of the key tasks performed by the Executive Management team are:

- **Setting Strategic Goals:** Establishing short-term and long-term goals for the company.
- **Performance Monitoring:** Tracking the company's performance against strategic goals and making necessary adjustments.
- **Resource Allocation:** Allocating resources effectively to support strategic initiatives.
- **Policy Development:** Creating and implementing policies that guide the company's operations.
- **Crisis Management:** Responding to and managing crises that may impact the company.

The Executive Management team meets **weekly** to discuss ongoing operations, review performance, and make strategic decisions.

Other committees

Audit Committee

The primary purpose of the Audit Committee is to oversee the integrity of the company's financial reporting, ensure compliance with legal and regulatory requirements, and monitor the effectiveness of internal controls and risk management systems.

By the end of 2024, the Audit Committee consisted of:

Independent Directors: Members who are not part of the company's management to ensure unbiased oversight.

- Ken Løvving (PwC)
- Øystein Sandvik (PwC)

Financial Experts and SuperOffice Management: members with significant financial expertise to provide informed insights on financial matters.

- Lars Engbork (CEO)
- Ole Erlend Vormeland (CFO)
- Kristine Haglerød (Head of Accounts)

Board members: An independent director who leads the committee and ensures effective functioning.

- Endre Ragnes
- Christian Bamberger Bro

The Audit Committee's responsibilities include:

- **Financial Reporting Oversight:** Reviewing and monitoring the integrity of the company's financial statements and disclosures.
- **Internal Controls:** Assessing the effectiveness of the company's internal control systems.
- **Risk Management:** Overseeing the company's risk management policies and procedures.
- **Compliance:** Ensuring adherence to legal and regulatory requirements.
- **Internal and External Audits:** Overseeing the performance of internal and external auditors, including the approval of audit plans and reviewing audit findings.

Some of the key tasks performed by the Audit Committee are:

- **Reviewing Financial Statements:** Ensuring accuracy and completeness of financial reports.
- **Evaluating Internal Controls:** Assessing the effectiveness of internal control systems and recommending improvements.
- **Monitoring Compliance:** Ensuring the company complies with relevant laws and regulations.
- **Overseeing Audits:** Approving audit plans, reviewing audit reports, and ensuring timely resolution of audit findings.
- **Risk Assessment:** Identifying and evaluating potential risks to the company and recommending mitigation strategies.

The Audit Committee meets quarterly, with additional meetings as needed to address specific issues or urgent matters.

Sustainability Committee

The Sustainability Committee at SuperOffice is dedicated to promoting and integrating sustainable practices within the company.

The primary purpose of the Sustainability Committee is to oversee and guide the company's sustainability strategy, ensuring that environmental, social, and governance (ESG) considerations are embedded in all aspects of the business.

By the end of 2024 the Sustainability Committee consisted of following members:

- Erlend Mohus (Head of Sustainability)
- Simona Bjerke (ESG reporting)
- Sandra Ugland (CRM Consultant)
- Christine Soulai (Learning & Development Specialist)
- Max Wikstrom (Software developer)
- Markus Schmidt (Account Manager)
- Jasmine Andersson (Brand & Design)

The Sustainability Committee's responsibilities include:

- **Sustainability Strategy:** Developing and overseeing the implementation of the company's sustainability strategy.
- **ESG Integration:** Ensuring that ESG considerations are integrated into business operations and decision-making processes.
- **Performance Monitoring:** Tracking and reporting on the company's sustainability performance.

- **Stakeholder Engagement:** Engaging with stakeholders to understand their sustainability concerns and expectations.
- **Compliance:** Ensuring adherence to relevant sustainability standards and regulations.

Some of the key tasks performed by the Sustainability Committee are:

- **Setting Sustainability Goals:** Establishing short-term and long-term sustainability goals for the company.
- **Reviewing Policies:** Evaluating and updating sustainability policies and practices.
- **Monitoring Progress:** Assessing the company's progress towards achieving its sustainability goals.
- **Reporting:** Preparing sustainability reports and disclosures for stakeholders.
- **Risk Management:** Identifying and mitigating sustainability-related risks.

The Sustainability Committee meets bi-monthly, with additional meetings as needed to address specific issues or urgent matters.

Oversight of Impacts, Risks and Opportunities

Effective oversight of Impacts, Risks, and Opportunities (IROs) involves various organizational functions working together to ensure comprehensive monitoring, management, and strategic alignment. The ultimate responsibility of the oversight of IROs lies with the company's executive management. However, the oversight is supported by various functions within the organisation as described below.

Executive Management

- **Role:** Provides overall strategic direction and ensures that IROs are integrated into the company's strategic planning.
- **Responsibilities:**
 - Setting the vision and strategic goals related to IROs.
 - Overseeing the implementation of risk management frameworks.
 - Ensuring alignment of IROs with business objectives.
- **Processes:**
 - Regularly reviewing IRO reports and making strategic decisions based on findings.
 - Setting and approving targets related to IROs.

Human Resources (HR)

- **Role:** Manages the human capital aspects of IROs, focusing on workforce-related impacts and opportunities.
- **Responsibilities:**
 - Implementing policies that promote a sustainable and inclusive workplace.
 - Monitoring employee-related risks and opportunities.
 - Ensuring compliance with labor laws and regulations.
- **Processes:**
 - Conducting regular employee surveys to identify potential risks and opportunities.
 - Setting targets for diversity, equity, and inclusion (DEI) initiatives

Legal

- **Role:** Ensures that the company complies with all legal and regulatory requirements related to IROs.
- **Responsibilities:**
 - Monitoring changes in laws and regulations that impact the company.
 - Advising on legal risks and ensuring compliance.
 - Managing legal disputes and ensuring ethical conduct.
- **Processes:**
 - Conducting regular legal audits and risk assessments.
 - Setting compliance targets and monitoring adherence

Finance

- **Role:** Manages the financial aspects of IROs, ensuring that financial risks and opportunities are identified and managed.
- **Responsibilities:**
 - Overseeing financial risk management and reporting.
 - Ensuring accurate financial disclosures related to IROs.
 - Aligning financial planning with IROs.
- **Processes:**
 - Conducting financial risk assessments and scenario planning.
 - Setting financial targets related to sustainability and risk management

Business Units (Bus)

- **Role:** Implement IRO strategies at the operational level, ensuring that business activities align with the company's IRO objectives.
- **Responsibilities:**
 - Identifying and managing operational risks and opportunities.
 - Implementing sustainability initiatives within their respective units.
 - Reporting on IRO performance to executive management.
- **Processes:**
 - Conducting regular operational risk assessments.
 - Setting and tracking targets for sustainability initiatives

Processes for Setting Targets Related to IROs

- **Double Materiality Assessment:** Identifying material impacts, risks, and opportunities from both financial and sustainability perspectives.
- **Stakeholder Engagement:** Involving stakeholders in the target-setting process to ensure that their concerns and expectations are addressed.
- **Data Analysis:** Collecting and analyzing data to inform target setting and track progress.
- **Regular Reviews:** Conducting periodic reviews of targets and adjusting them based on performance and changing circumstances.

By integrating these roles and processes, SuperOffice can effectively manage and oversee its impacts, risks, and opportunities, ensuring sustainable and resilient business operations.

Our sustainability committee and executive management hold the main sustainability expertise and skills. Through various sustainability projects and strategy settings supported by our shareholder, our team has developed necessary skills to ensure that we reach our sustainability goals and minimize negative impacts and risks. We further leverage the skills of our shareholder and their sustainability team when necessary. The responsibilities of oversight of our IROs are written into our relevant policies on the matter, for example our sustainability policy and our code of conduct. We will elaborate on this in the relevant sections where we describe our policies.

The skills of our executive management can be read in the section GOV-1.

[GOV-2] Sustainability matters addressed by management and supervisory bodies

Our approach to sustainability is determined by a strategic process that includes our key stakeholders, customers, suppliers, employees, owners, and society.

Throughout the strategy process in 2024, we updated our assessment of our impact on society, employees and the climate through analyses of factors across all these aspects, as well as all our stakeholders' impact on our business.

The outcome of this process is a strong understanding of our impact, and a clear view of what factors we will focus on in order to make sure that we contribute to the wellbeing of all our stakeholders, while also minimizing our impact on climate change.

One of the key milestones in our sustainability journey has been the establishment of our sustainability governance structure. Governance will be essential to succeed in reaching our targets, though determining the right projects, following them up, and reporting on the outcomes.

The governance of our work in sustainability will become increasingly important over the next years, as we embark on our journey towards delivering on the requirements set out by the EU through CSRD. We look forward to maturing our processes even further, and making sure that we stay in the forefront of sustainability.

Material sustainability matters at SuperOffice are addressed through a structured approach involving various levels of management:

1. **Executive Management:**

- **Role:** Provides strategic oversight and ensures that sustainability is integrated into the company's overall strategy. The executive management will further determine and decide on the relevant trade-offs between IROs and other strategic elements.
- **Frequency:** Reviews sustainability matters quarterly during executive meetings and as part of the annual strategic planning process

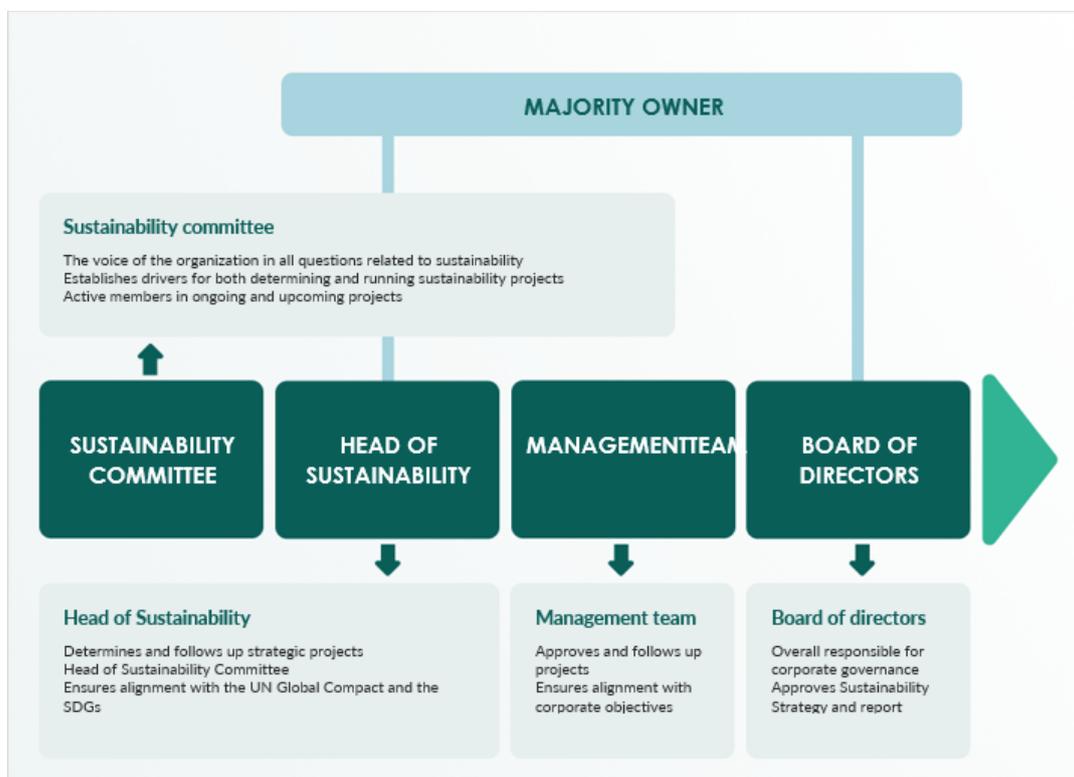
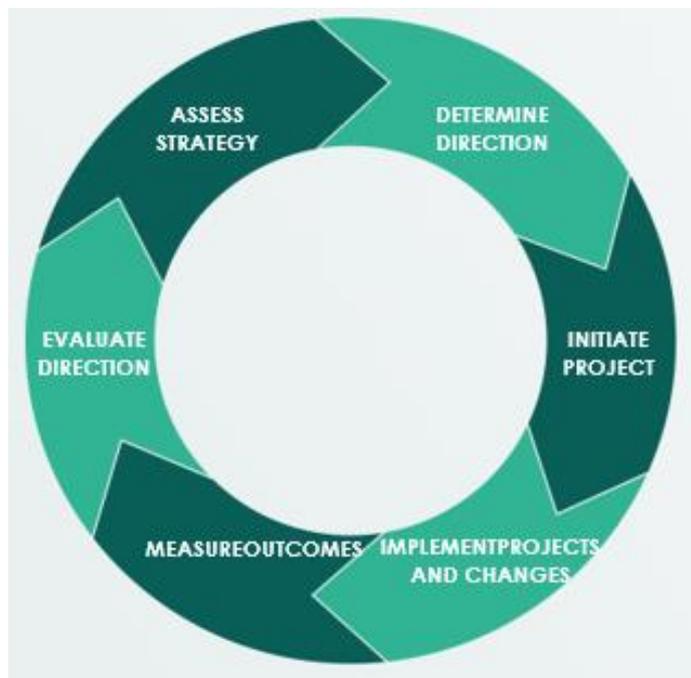
2. **Sustainability Committee:**

- **Role:** Focuses specifically on sustainability issues, setting goals, and monitoring progress.
- **Frequency:** Meets quarterly to review sustainability performance, set targets, and discuss new initiatives

3. **Functional Departments (HR, Legal, Finance, Business Units):**

- **Role:** Each department addresses sustainability within their specific areas, ensuring compliance and integrating sustainability into their operations.
- **Frequency:** Regularly, as part of their ongoing operations and during departmental meetings

Further, our board of directors will on an annual basis be informed on sustainability impacts, risks and opportunities and on the relevant policies, actions, targets, and metrics that are set to manage and minimize the impacts and risks. The process for oversight of sustainability and IROs is illustrated in the figures below.



When making decisions on major transactions and risk management, SuperOffice management considers material Impacts, Risks, and Opportunities (IROs) through the following processes:

1. Double Materiality Assessment:

- **Process:** Identifies and evaluates IROs from both financial and sustainability perspectives to determine their significance to the business and stakeholders.
- **Outcome:** Ensures that all major decisions consider both the financial impact and the broader sustainability implications.

2. Risk Management Framework:

- **Process:** Integrates sustainability risks into the overall risk management framework, ensuring that potential risks are identified, assessed, and mitigated.
- **Outcome:** Provides a comprehensive view of risks, including environmental, social, and governance (ESG) factors, which are considered in decision-making.

3. Stakeholder Engagement:

- **Process:** Involves engaging with stakeholders to understand their concerns and expectations regarding sustainability.
- **Outcome:** Ensures that stakeholder perspectives are considered in major decisions, enhancing transparency and accountability.

4. Regular Reporting and Reviews:

- **Process:** Management regularly reviews sustainability reports and performance metrics to track progress and make informed decisions.
- **Outcome:** Provides up-to-date information on sustainability performance, enabling proactive management of IROs.

By integrating these processes, SuperOffice ensures that material sustainability matters are effectively addressed and considered in all major transactions and risk management decisions.

All material impacts, risks, and opportunities will be addressed by the Executive Management and Sustainability Committee of SuperOffice.

All material Impacts, Risks and Opportunities can be seen here in section SBM-3.

[GOV-3] Sustainability-related performance in incentive schemes

Sustainability-related performance has currently not been included in incentive schemes in the company.

[GOV-4] Statement on sustainability due diligence

Core elements of due diligence	Paragraphs in the sustainability statement
Embedding due diligence in governance, strategy and business model	GOV-1 Management responsibilities GOV-1 Oversight of sustainability IROs GOV-2 Sustainability matters addressed by management SBM-3 Double materiality assessment
Engaging with affected stakeholders in all key steps of the due diligence	SBM-2 Interests and views of stakeholders GOV-2 Sustainability matters addressed by management IRO-1 Double materiality assessment process MDR-P Policy overview
Identifying and assessing adverse impacts	SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model IRO-1 Double materiality assessment process
Taking actions to address those adverse impacts	E1-3 Climate action plans E5-2 Managing impacts on resources and circularity S1 Own workforce (described in brief given phase-in provision)
Tracking the effectiveness of these efforts and communicating	E1-4 Targets on climate change E5-3 Targets on circular economy S1 Own workforce (described in brief given phase-in provision)

[GOV-5] Sustainability risk management and reporting controls

Through our annual DMA-process we identify and assess the environmental, social, and governance-related impacts, risks, and opportunities. In this process we also prioritise the risks in relation to the severity of risk to the business and the likelihood of the risk occurring. The result of this process is reported to executive management and the board of directors. Severe risks are also continuously reported on the meetings of Board of Directors.

For sustainability risks, we follow our standard internal risk assessment framework and tools to evaluate impact and likelihood of those risks. During this process we also discuss and assess how to best mitigate the identified risks. The material risks are included in our risk management framework SuperOffice Quality Systems. In a similar manner, the ESG risks are incorporated into risk assessment in the same way as financial risks and ESG data will be reported on in a similar matter as financial data. As such, our sustainability reporting is integrated into the annual reporting process, which has a well-established process for internal approval, controls, and external assurance.

To mitigate risks, the Sustainability Committee works with internal and external subject-matter experts to gain knowledge on operational procedures and establish governance around the given risks. This could for example be to work with our HR organisation to ensure that employee benefits are sufficient to retain and attract key talent. In the following report we describe our approaches to manage and mitigate our risks for the respective topics of Environment, Social, and Governance.

As previously described, our executive management is closely involved with the risk management of the company, including our IROs. The executive management reviews the risks of the company on a quarterly basis.

Read more about our risks in the section about oversight of Impacts, Risks and Opportunities (GOV-1).

Read more about the executive management's involvement in section GOV-2.

This is further described in our description of the DMA-process.

[SBM-1] Strategy, business model and value chain

Strategy at SuperOffice

SuperOffice's strategy is centered around being a customer-centric organization. This involves putting the customer at the core of the business to provide a positive experience and build long-term relationships. Key elements of this strategy include:

- **Customer Experience:** Enhancing customer satisfaction and loyalty through exceptional service and support.
- **Innovation:** Continuously improving and expanding product offerings to meet evolving customer needs.
- **Sustainability:** Integrating sustainable practices into business operations to minimize environmental impact and promote social responsibility.

Our sustainability goals relate to the broader business and across all our offices, customers, employees and stakeholders. We are always striving to make our CRM software as efficient as

possible to lower electricity use, cost and GHG emissions. We will continue doing so going forward and see this as a significant opportunity for our company.

Business Model

SuperOffice operates on a **Software as a Service (SaaS)** model, offering scalable and modular CRM solutions to manage sales, marketing, and customer care. Key aspects of the business model include:

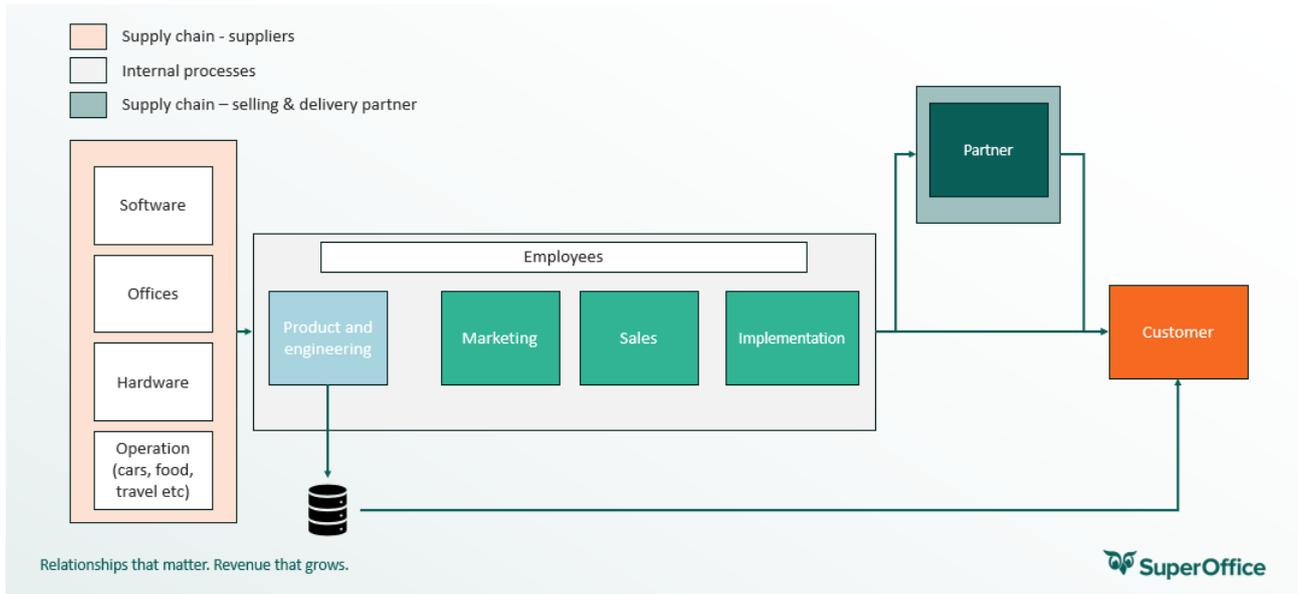
- **Subscription-Based Sales:** Customers pay a recurring fee for access to the software, providing a steady revenue stream.
- **Cloud-Based Solutions:** Offering cloud-based CRM solutions that are accessible from anywhere, enhancing flexibility and scalability.
- **Customer-Centric Approach:** Focusing on delivering value to customers through personalized and efficient CRM solutions.

Value Chain

SuperOffice's value chain encompasses all activities involved in delivering their CRM solutions to customers. Key components include:

- **Product Development:** Innovating and developing new features and functionalities to meet customer needs.
- **Marketing and Sales:** Promoting the CRM solutions and acquiring new customers through targeted marketing campaigns and sales efforts.
- **Customer Support:** Providing ongoing support and training to ensure customers can effectively use the CRM solutions.
- **Sustainability Practices:** Implementing sustainable practices throughout the value chain to reduce environmental impact and promote social responsibility.

Our value chain is illustrated below. As a software company developing CRM-systems, we take input such as software and hardware which our employees then turn into valuable products for our customers. Our direct operations include functions such as product and engineering, marketing, sales, and implementation. We also have a partner ecosystem supporting both sales processes and customers directly.



Key customers

Our key customer groups are Nordic and Central European Small- and medium-sized enterprises and mainly B2B companies. By focusing on these strategic elements, SuperOffice aims to drive growth, enhance customer satisfaction, and contribute positively to sustainability. No products or services are banned in any markets.

Employee description

Our company is headquartered in Norway also our largest office in terms of headcount. The other offices all have less than 50 employees and are represented here on aggregate level. As further described in Section S1-6 our geographical distribution is as follows:

Geography	Number of employees (head count, average of 2024)
Norway	104
Rest of the org	149
Total employees	253

Read more about our employee characteristics in section S1–6.

Revenues

In 2024, our total revenue amounted to 713m NOK and all revenue comes from ESRS sector TSI (Software and IT services).

[SBM-2] Interests and views of stakeholders

Over the course of the reporting period, we have communicated extensively with a wide range of stakeholders. We highly value the input we receive from those engagements. The outcomes of our stakeholder dialogues inform our daily operations as well as our long-term strategic goals and targets. Further, the stakeholders have been involved through our DMA-process through interviews. Our stakeholders' views on our strategy and business model inform the risks and opportunities we have identified in our DMA-process.

Through our Board of Directors, the view of our stakeholders directly informs our strategy. The results of the DMA-process are presented for the executive management and the Board of Directors, and they are equally informed about the insights gathered through stakeholder interviews. Given the nature of our shareholder and their position on the board, the views of these stakeholders directly influence our business model and strategy.

Read more about our DMA-process and the involvement of stakeholders in section IR--1 DMA process.

The table below highlights our key stakeholders and why and how we engage as well as the value created.

Stakeholder	Why We Engage	How We Engage	Value Created
Employees	To drive operations and foster a positive work culture	Training, performance reviews, engagement initiatives	Enhanced productivity, job satisfaction, and retention
Executive Management	To provide strategic direction and oversight	Weekly strategic and operational meetings	Aligned business strategy and effective decision-making
Board of Directors	To ensure governance and oversight	Quarterly performance and strategy meetings	Strong governance, accountability, and strategic guidance
Sustainability Committee	To integrate sustainability into operations	Bi-monthly sustainability meetings	Improved sustainability performance and compliance
Customers	To understand needs and improve products	Surveys, customer support, feedback mechanisms	Increased customer satisfaction and loyalty
Suppliers and Partners	To ensure quality and reliability of goods/services	Ongoing collaboration, performance reviews	Reliable supply chain and high-quality products
Shareholders	To provide returns on investment	Annual general meetings, financial reporting	Investor confidence and continued investment
Regulatory Bodies	To ensure legal and regulatory compliance	Compliance audits, regular reporting	Legal compliance and reduced risk of penalties
Community and Society	To contribute positively to society	CSR activities, sustainability reporting	Enhanced corporate reputation and community relations

[SBM-3] Material impacts, risks and opportunities and their interaction with strategy and business model

Through our DMA-process we have identified several IROs for our company. For 2024, our material IROs were:

Topic	Impact, Risk or Opportunity	Description
E1	Actual negative impact	Although small compared to other companies of similar size, SuperOffice has GHG emissions which have a global environmental impact
E1	Opportunity	Provide certified green hosted software that is based on renewable energy sources to deliver lowest CO2 CRM systems to our clients
E1	Opportunity	SuperOffice can choose suppliers that are in low-risk geographies with relation to extreme weather events for example for data centers. This provides safety for the customers and an improved value proposition
E5	Actual negative impact	Through office supplies and laptop usage, SuperOffice is drawing on the Earth's limited resources
S1	Risk	Not having sufficiently beneficial working conditions may cause issues with talent attraction
S1	Risk	Not having equal treatment for all will likely have a negative effect on corporate culture and ability to attract key talent
S1	Potential negative impact	Employees may face potential unequal treatment, which will have an effect on the individual or broader groups
S1	Potential negative impact	Not adhering to working rights and labor laws could potentially impact individuals negatively
S1	Risk	Not adhering to working rights and labor laws could risk damaging the working culture in SuperOffice and the ability to attract key talent
S2	Risk	If SuperOffice were to use suppliers not adhering to the company's requirements and expectations for working conditions this could cause reputational damage for the company
S2	Risk	If SuperOffice were to use suppliers not adhering to the company's requirements and expectations for equal treatment this could cause reputational damage for the company
S2	Risk	If SuperOffice were to use suppliers not adhering to the company's requirements and expectations for working rights and that do not follow labour laws could cause reputational damage for the company
S4	Opportunity	We will keep supporting our customers in staying compliant with regards to GDPR thus improving the value of the SuperOffice offering
S4	Potential negative impact	Any data-breach or leakage would expose personal data for several individuals and thus cause potential negative impact to individuals and customers
S4	Risk	Since SuperOffice is dealing with a lot of personal information, there is a risk in financial losses in case GDPR-non compliance or privacy breaches
G1	Risk	Problems with corporate culture can lead to problems with attracting talent which are key to the success of a talent-based company
G1	Risk	Not protecting whistle-blowers can lead to problems with attracting talent and corporate culture which are key to the success of a talent-based company
G1	Risk	Not maintaining good relationships with suppliers can cause significant challenges given the dependency on their hosting and software support

Climate IROs

On climate our main impact on the environment is through our GHG emissions and our purchase of laptops that draws on Earth's limited resources. We have further identified opportunities in creating more value for our customers through being a sustainable CRM provider with assets that are safe from climate hazards. While our impacts are global in reach our opportunities mostly involve our own operations and our downstream value chain in terms of our customers. The time horizon for the impacts is short in the sense that they are already ongoing.

Social IROs

For social topics most of our IROs relate to S1 on own workforce. Here there are risks in not being a sufficiently attractive employer which may hinder talent acquisition and retention. This could also impact our employees negatively. The IROs identified here are only affecting our direct operations. The time horizon for these impacts would be relatively long as we do not see any indications of those impacts happening.

We have also identified risks related to S2 on workers in the value chain. This mostly related to the risks of using suppliers that violate international standards, laws, agreements or norms. The IROs relate to the company's upstream operations.

For S4 on consumers and end-users we have identified an opportunity in being ahead of our competitors in ensuring GDPR compliance. Being non-compliant with GDPR would equally pose a significant risk for SuperOffice in loss of customers and lawsuits. This would also impact the people affected negatively, thus creating a potential negative impact from SuperOffice on those people. These IROs relate to SuperOffice's own operations and our downstream customers. The time horizon for these impacts would be relatively long as we do not see any indications of those impacts happening.

Governance IROs

On governance our most important aspect is corporate culture and protecting whistle-blowers. We have identified risks associated with the lack of protections for whistle-blowers which could lead to talent attraction and reputation problems. We have also identified risks in not maintaining our current good relationships with our suppliers which would cause challenges given the dependency on their hosting and software support. These IROs relate to our own operations and upstream suppliers.

Financial effects

Our material IROs relate to our core business activities, and thus our initiatives to improve opportunities and mitigate impacts and risks are embedded in already established governance structures. Therefore, we assess our resilience high within the time horizons applied in the DMA. The resilience analysis is based on qualitative input by internal experts, including an overall assessment of the mitigating factors in place across all IROs, as gathered in the DMA process.

The risks identified in our own workforce and in relation to data privacy could pose severe negative financial impacts on the company. In the case we do not live up to given standards on treating our employees right or in protecting data, we lose substantial talent and potentially customers. We have however assessed the risk of this happening, giving the current conditions for the workforce and our high standards of data protection.

We acknowledge that there are increasing requirements for software that minimises the impact on the environment. This provides opportunities for the company in being a leader in providing green solutions to our companies.

At the same time, given the nature of our business, our most important assets are our employees. This increases the requirements for working conditions including salary and training, but also corporate culture, equal rights, non-discrimination among other topics.

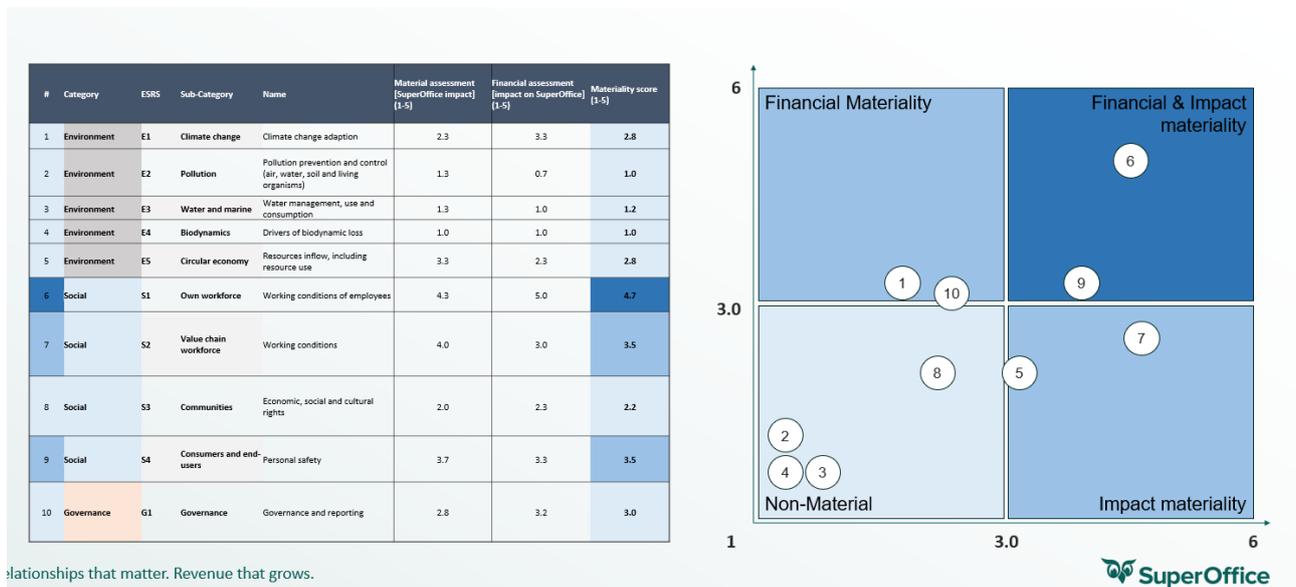
Effects on business model

The identified IROs and their identification, assessment and management are incorporated into our business model and strategy through our risk assessment frameworks and processes as previously described. They inform our business model and our strategy as we ensure to mitigate risks to the extent possible and that we leverage the opportunities to further improve our offering as an employer, customer and as a CRM-provider. The IROs have for now not caused direct changes to our strategy, but have influenced our day-to-day operations in identification of key actions we can take to improve the sustainability of our business.

Material changes to IROs

Given we have for the first time conducted a DMA-process, we have not made significant changes to the IROs. No IROs were identified in addition to the mandatory ESRS topics.

Our overall DMA results can be seen below:



[IRO-1] Double Materiality Assessment process

During 2024, SuperOffice conducted its first DMA in order to identify material impacts, risks and opportunities. We made sure to involve a large group of internal and external stakeholders throughout the process with a broad knowledge on how SuperOffice is impacting and being impacted by the various ESRS topics. Materiality was considered from both an impact and financial perspective.

The process was divided into separate phases, with each being validated by internal stakeholders before continuing to the next phase. The process was conducted and orchestrated by our sustainability committee. We will review the DMA annually and update where relevant based on new guidance, development or organisational changes.

See more about our sustainability committee in GOV-1.

The first step in the process was to understand the value chain and business model. This helped identify and assess impacts, risks and opportunities that are material to SuperOffice. This gave an understanding of where and how SuperOffice is impacting and being impacted by our surroundings and internal and external stakeholders.

The second step was to identify the IROs across ESRS topics and sub-topics. This was done using different internal and external sources.

See an overview of sources used in the bottom of this section.

The long list of IROs was then discussed and validated in workshops with cross-functional teams. This resulted in a short list of IROs that were assessed for completeness and now make out our material risks, impacts and opportunities.

For the DMA-process we did not use external consultants. We did however consult with our shareholders, their sustainability team, and various ESG-experts through our network and communities. The process has also been discussed and aligned with our auditors.

The DMA-methodology takes offset in the ESRS topics and the scoring criteria and thresholds have been discussed and aligned with the stakeholders just described.

We have an annual risk management cycle that we follow with our main shareholders, executive management and the board. All major impacts and risks are accounted for in the process, including any ESG-related risks. The cycle takes risks identified in the DMA-process into account and ensures a thorough assessment and management of the risks.

Identifying, assessing, prioritising, and monitoring material impacts

Identifying impacts

Impacts on and from SuperOffice have been assessed across the entire SuperOffice value chain and based on interviews with internal and external stakeholders as well as other material. The process has in general been holistic to assess any potential impacts. These impacts were then scored to assess their materiality.

We have not limited the DMA-process to Norway but assessed impacts across the entire value chain, without a geographical boundary. We have, for example, not limited the analysis to Norway despite it being our most significant market in terms of suppliers and activities. Similarly, we have not limited the process to specific activities or business. We have assessed our impacts holistically to identify the largest risks and adverse impacts to then define key risk areas.

In our DMA process we have engaged a broad group of stakeholders, both internal and external. Some of these stakeholders are the ones directly impacted by the material impacts identified. Thereby we have identified and accounted for impacts through our own operations or that may result from business relationships, for example our impact on workers in the value chain.

Assessing and prioritising impacts

The methodology for assessing impacts is aligned with SuperOffice Quality Systems, which is our risk management framework.

The impact materiality has been assessed according to severity (scale, scope, and irremediability), and likelihood. For positive impacts, irremediability was not considered, and for actual impacts, likelihood was not considered.

To prioritise impacts and assess their materiality, threshold for materiality were defined in the initial phase of the DMA process. Specific disclosures related to non-material topics or sub-topics were not included for disclosure.

Monitoring impacts

Our sustainability committee together with finance and reporting will be responsible for the ongoing work to monitor our material impacts. This will be done on an ongoing basis and in connection with regular meetings in the committee. Further, at least once a year, the DMA will be revisited in which impacts are assessed and discussed in relation to the past reporting year.

Identifying, assessing, prioritising, and monitoring risks and opportunities

Identifying risks and opportunities

The identification of financial risks and opportunities for the company has been conducted through assessing our value chain, business model, and through internal and external interviews.

In identifying risks and opportunities, significant emphasis was put on the dependencies to identified actual and potential impacts. For example, many of the identified potential negative impacts also poses financial risks for the company, if they were to materialise.

Assessing and prioritising risks and opportunities

The methodology for assessing risks and opportunities is also aligned with SuperOffice Quality Systems.

The financial risk and opportunity materiality has been assessed according to size of impact and likelihood. For risks, we have considered the ability to negatively impact SuperOffice financially. For opportunities, we have assessed the potential for financial upside based on estimated revenue intervals.

The likelihood, magnitude, and nature of the risks and opportunities have been assessed through internal and external sources, such as interviews and surveys.

See an overview of sources used in the bottom of this section.

SuperOffice acknowledges the severity of sustainability related risks, and these will be included in our risk frameworks and assessments alongside any other types of business risk.

To prioritise risks and opportunities and assess their materiality, threshold for materiality were defined in the initial phase of the DMA process. Disclosures related to non-material topics or sub-topics were not included for disclosure.

Monitoring risks and opportunities

Our sustainability committee will be responsible for the ongoing work to monitor our material risks and opportunities. This will be done on an ongoing basis and in connection with our regular meetings in the committee. Further, at least once a year, the DMA will be revisited in which risks and opportunities are assessed and discussed in relation to the past reporting year. Further, the specific business units with material opportunities are responsible for developing and marketing products to capture the opportunities and will monitor those opportunities on an ongoing basis. These business units will also be responsible for identifying, assessing and managing the opportunities as part of the management process within the business unit. Further, as previously described our annual risk management cycle also takes any risks identified in the DMA-process into account.

Decision making process

The decisions regarding the DMA-process ultimately lie with the SuperOffice management team, while the orchestration and development of the DMA-process lies with the sustainability committee. The sustainability committee has defined the thresholds for materiality which were

then aligned with the SuperOffice management team. These thresholds and the definition of the DMA-process then determines what impacts, risks and opportunities are material and will be reported on.

Our decision-making process for the DMA is fostered in our risk management framework, SuperOffice Quality Systems. The thresholds for the DMA are aligned to risk frameworks we use and several material IROs relate to the topics that are typical for a software company. For example, GDPR and cyber security topics are always on the top of our minds in SuperOffice and this is also directly reflected in the material topics from our DMA.

Input parameters

The DMA-process has been informed by several internal and external data sources, including several interviews.

Internal sources	External sources
Internal dialogues	Surveys
Sustainability strategy	Customer dialogues & sales processes
Governance processes	Questions from customers
Emission mappings	Policies
Risk analysis	Transparency Acts
Surveys	Human rights protocols
Workshops	Feedback from and dialogues with owners and partners

Changes in preparation

Given this is the first year of reporting on CSRD and the first year of conducting a DMA for SuperOffice, there has been no changes to the process.

[IRO-2] ESRS disclosure requirement reference table

The table below illustrates other EU regulation covered by our disclosures in relation to CSRD.

Disclosure requirement	Data Point	Description	SFDR reference	Pillar 3 Reference	Benchmark Regulation Reference	EU Climate Law Reference	Section
ESRS 2 GOV-1	21 (d)	Board's gender diversity	x		x		Page 5
ESRS 2 GOV-1	21 (e)	Percentage of board members who are independent			x		Page 5
ESRS 2 GOV-4	30	Statement on sustainability due diligence	x				Page 17
ESRS 2 SBM-1	40 (d) i	Involvement in activities related to fossil fuel activities	x	x	x		Not relevant
ESRS 2 SBM-1	40 (d) ii	Involvement in activities related to chemical production	x		x		Not relevant
ESRS 2 SBM-1	40 (d) iii	Involvement in activities related to controversial weapons	x		x		Not relevant
ESRS 2 SBM-1	40 (d) iv	Involvement in activities related to cultivation and production of tobacco			x		Not relevant
ESRS E1-1	14	Transition plan to reach climate neutrality by 2050				x	Page 36
ESRS E1-1	16 (g)	Undertakings excluded from Paris-aligned Benchmarks		x	x		Not relevant
ESRS E1-4	34	GHG emission reduction targets	x	x	x		Page 44
ESRS E1-5	38	Energy consumption from fossil sources disaggregated by sources	x				Not relevant
ESRS E1-5	37	Energy consumption and mix	x				Not material
ESRS E1-5	40-43	Energy intensity associated with activities in high climate impact sectors	x				Not relevant
ESRS E1-6	44	Gross Scope 1, 2, 3 and Total GHG emissions	x	x	x		Page 47
ESRS E1-6	53-55	Gross GHG emissions intensity	x	x	x		Page 47
ESRS E1-7	56	GHG removals and carbon credits				x	Page 52
ESRS E1-9	66	Exposure of the benchmark portfolio to climate-related physical risks			x		Phase-in
ESRS E1-9	66 (a)	Disaggregation of monetary amounts by acute and chronic physical risk		x			Phase-in
ESRS E1-9	66 (c)	Location of significant assets at material physical risk		x			Phase-in
ESRS E1-9	67 (c)	Breakdown of the carrying value of its real estate assets by energy-efficiency classes		x			Phase-in

Disclosure requirement	Data Point	Description	SFDR reference	Pillar 3 Reference	Benchmark Regulation Reference	EU Climate Law Reference	Section
ESRS E1-9	69	Degree of exposure of the portfolio to climate-related opportunities			x		Phase-in
ESRS E2-4	28	Amount of each pollutant listed in Annex II of the E-PRTR Regulation emitted to air, water, and soil	x				Not material
ESRS E3-1	9	Water and marine resources	x				Not material
ESRS E3-1	13	Dedicated policy	x				Not material
ESRS E3-1	14	Sustainable oceans and seas	x				Not material
ESRS E3-4	28 (c)	Total water recycled and reused	x				Not material
ESRS E3-4	29	Total water consumption in m3 per net revenue on own operations	x				Not material
ESRS 2 SBM 3 - E4	16 (a) i	Biodiversity sensitive areas	x				Not material
ESRS 2 SBM 3 - E4	16 (b)	Land impacts	x				Not material
ESRS 2 SBM 3 - E4	16 (c)	Threatened species	x				Not material
ESRS E4-2	24 (c)	Sustainable oceans/seas practices or policies	x				Not material
ESRS E4-2	24 (d)	Policies to address deforestation	x				Not material
ESRS E5-5	37 (d)	Non-recycled waste	x				Not material
ESRS E5-5	39	Hazardous waste and radioactive waste	x				Not material
ESRS 2 SBM3 - S1	14 (f)	Risk of incidents of forced labour	x				Not relevant
ESRS 2 SBM3 - S1	14 (g)	Risk of incidents of child labour	x				Not relevant
ESRS S1-1	20	Human rights policy commitments	x				Not relevant
ESRS S1-1	21	Sustainability due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8			x		Not relevant
ESRS S1-1	22	Processes and measures for preventing trafficking in human beings	x				Not relevant
ESRS S1-1	23	Workplace accident prevention policy or management system	x				Phase-in
ESRS S1-3	32 (c)	Grievance/complaints handling mechanisms	x				Page 63
ESRS S1-14	88 (b), (c)	Number of fatalities and number and rate of work-related accidents	x		x		Page 72
ESRS S1-14	88 (e)	Number of days lost to injuries, accidents, fatalities or illness	x				Page 72

Disclosure requirement	Data Point	Description	SFDR reference	Pillar 3 Reference	Benchmark Regulation Reference	EU Climate Law Reference	Section
ESRS S1-16	97 (a)	Unadjusted gender pay gap	x		x		Page 73
ESRS S1-16	97 (b)	Excessive CEO pay ratio	x				Annual report
ESRS S1-17	103 (a)	Incidents of discrimination	x				Page 74
ESRS S1-17	104 (a)	Non-respect of UNGPs on Business and Human Rights and OECD Guidelines	x		x		Page 74
ESRS 2 SBM3 – S2	11 (b)	Significant risk of child labour or forced labour in the value chain	x				Phase-in
ESRS S2-1	17	Human rights policy commitments	x				Phase-in
ESRS S2-1	18	Policies related to value chain workers	x				Phase-in
ESRS S2-1	19	Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines	x		x		Phase-in
ESRS S2-1	19	Sustainability due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8			x		Phase-in
ESRS S2-4	36	Human rights issues and incidents connected to its upstream and downstream value chain	x				Phase-in
ESRS S3-1	16	Human rights policy commitments	x				Not material
ESRS S3-1	19	Non-respect of UNGPs on Business and Human Rights, ILO principles or OECD guidelines	x		x		Not material
ESRS S3-4	36	Human rights issues and incidents	x				Not material
ESRS S4-1	16	Policies related to consumers and end-users	x				Phase-in
ESRS S4-1	17	Non-respect of UNGPs on Business and Human Rights and OECD guidelines	x		x		Phase-in
ESRS S4-4	35	Human rights issues and incidents	x				Phase-in
ESRS G1-1	10 (b)	United Nations Convention against Corruption	x				Page 81
ESRS G1-1	10 (d)	Protection of whistleblowers	x				Page 85
ESRS G1-4	24 (a)	Fines for violation of anti-corruption and anti-bribery laws	x		x		Not relevant
ESRS G1-4	24 (b)	Standards of anti-corruption and anti-bribery	x				Not relevant

The table below highlights the various sections of the ESRS framework and where they can be found in our CSRD report.

ESRS topic	ESRS sub-topic	Page number
ESRS 2 – General Disclosures	BP-1: Basis for preparation	3
	BP-2: Specific circumstances	3
	GOV-1: Governance roles	5
	GOV-2 Governance	14
	GOV-3: Incentive schemes	16
	GOV-4 Due diligence	17
	GOV-5: Risk management	17
	SBM-1: Value chain	18
	SBM-2 Stakeholders	21
	SBM-3: Strategy	22
	IRO-1 Processes	25
	IRO-2: ESRS DR's covered	29
	MDR-P: Policy overview	33
ESRS E1 – Climate change	ESRS 2 GOV-3: Governance	16
	E1-1: Transition plan	36
	E1 SBM-3 Strategy	42
	ESRS 2 IRO-1: Processes	43
	E1-2 Policies	43
	E1-3 Actions	44
	E1-4: Targets	44
	E1-5: Energy Consumption	Not material
	E1-6: Scopes 1, 2, and 3	47
	E1-7: GHG removals	52
	E1-8 Internal carbon pricing	N/A
E1-9: Financial effects	Phase-in	
ESRS E5 – Resource use and circular economy	E5 IRO-1: Processes	57
	E5-1: Policies	57
	E5-2: Actions	58
	E5-3 Targets	58
	E5-4 Resource inflows	Not material
	E5-5 Resource outflows	59
ESRS S1 – Own workforce	S1-SBM-3	60
	S1-1 Policies	61
	S1-2 Process for engaging with own workforce	62
	S1-3 Process to remediate negative impacts	63
	S1-4 Actions	63
	S1-5 Targets	66
	S1-6 Characteristics on employees	67
	S1-7 Characteristics on non-employees	68
	S1-8 Collective bargaining coverage and social dialogue	68
	S1-9 Employee diversity	68
	S1-10 Adequate wages	69
	S1-11 Social protection	69
	S1-12 Persons with disabilities	70
	S1-13 Training and development metrics	70
	S1-14 Health and Safety metrics	72
	S1-16 Remuneration metrics	73
	S1-17 Incidents, complaints and severe human rights impacts	73
ESRS S2 – Workers in the value chain	All	Phase-in
ESRS S4 – End consumers	All	Phase-in
ESRS G1 – Business conduct	ESRS 2 GOV-1: Governance	79
	ESRS 2 IRO-1: Processes	25
	G1-1: Corporate culture	80
	G1-2: Suppliers	87
	G1-3: Prevention	Not material
	G1-4: Incidents	Not material
	G1-5: Political influence	Not material
G1-6: Payment practices	Not material	

[MDR-P] Policy overview

#	Policy name	Key content	Responsible	Internationally recognised instruments	Location
1	Sustainability policy	<ul style="list-style-type: none"> • Overview of SuperOffice • Sustainability Vision • Sustainability strategy and governance structure • Initiatives to develop and offer sustainable CRM solutions • Efforts to reduce environmental impact through efficient operations • Programs to promote employee well-being, diversity, and inclusion • Measures to ensure that hosting services are environmentally friendly • Major achievements and milestones in sustainability • Collaborations with organizations like Plant-for-the-Planet • Metrics and targets for tracking sustainability performance 	Sustainability Committee	Global Reporting Initiative (GRI)	Public
2	Employee handbook	<ul style="list-style-type: none"> • Employment Policies • Workplace Conduct • Compensation and Benefits • Work Hours and Attendance • Performance Management • Health and Safety • Technology and Confidentiality • Grievance Procedures • Termination Policies 	HR / Finance	NO legislation	Intranet
3	eCar policy	<ul style="list-style-type: none"> • Purpose • Vehicle Procurement • Usage Guidelines • Safety and Legal Considerations • Maintenance and Support • Monitoring and Reporting 	Sustainability Committee		Intranet
4	Sustainability strategy	<ul style="list-style-type: none"> • Sustainability Vision • Environmental Goals • Social Responsibility • Governance and Compliance • Sustainable Operations • Partnerships 	Sustainability Committee	UN Global Compact	Intranet
5	Supplier code of conduct	<ul style="list-style-type: none"> • Purpose • Ethical Expectations • Compliance • Human Rights • Anti-Corruption • Monitoring and Enforcement 	Sustainability Committee	UN Global Compact GDPR	Public
6	Code of conduct	<ul style="list-style-type: none"> • Purpose • Core Values • Personal Conduct • Compliance and Integrity • Security • Anti-Corruption • Decision-Making • Conflicts of Interest 	Sustainability Committee	UN Global Compact	Public

#	Policy name	Key content	Responsible	Internationally recognised instruments	Location
7	Speaking up policy- See it, say it, sorted	<ul style="list-style-type: none"> • Purpose: Encourage employees to raise concerns about unethical or illegal activities. Ensure a safe and confidential process for reporting issues. • Reporting Channels: Immediate manager or local leader Head of People External whistleblowing service operated by BDO AS in Norway • Confidentiality: Ensures confidentiality and protection for employees who report concerns. • Non-Retaliation: Strict policy against retaliation for employees who speak up. • Investigation Process: Thorough and impartial investigation of reported concerns. • Outcome and Feedback: Providing feedback to the reporting employee on the outcome of the investigation 	HR	NO legislation	Public
8	Plant for the planet	<ul style="list-style-type: none"> • Purpose: Compensate for carbon dioxide emissions by planting trees. Support environmental education and climate justice initiatives. • Partnership: Collaboration with Plant-for-the-Planet to plant trees and support their academies. Continuous mentoring of trained Climate Justice Ambassadors. • Key Initiatives: Tree planting to offset annual carbon emissions. Supporting Plant-for-the-Planet Academies to educate and empower children on climate action. • Goals: Achieve carbon neutrality through tree planting efforts. Promote environmental awareness and action among younger generations. 	Sustainability Committee	CSRD	Public
9	Policy for resource use	<ul style="list-style-type: none"> • Purpose: Promote efficient, sustainable resource use. Minimize environmental impact. • Resource Management: Responsible use of energy, water, materials. Reduce waste, promote recycling. • Sustainable Procurement: Select suppliers with sustainable practices. Prefer eco-friendly products. • Employee Engagement: Training on sustainable practices. Involve employees in conservation efforts. • Monitoring and Reporting: Track resource usage, environmental impact. Report progress on sustainability targets. 	IT	CSRD	Intranet

#	Policy name	Key content	Responsible	Internationally recognised instruments	Location
		<ul style="list-style-type: none"> Continuous Improvement: Regular policy reviews and updates. Adopt new technologies for efficiency. 			
10	Pay Equity	<ul style="list-style-type: none"> Purpose: Ensure fair and impartial compensation for all employees. Eliminate wage disparities based on gender, race, ethnicity, or other unrelated factors. Principles: Equal pay for equal work. Transparency in compensation practices. Implementation: Regular pay equity audits to identify and address wage gaps. Collaboration between HR and Finance to align pay structures. Compliance: Adherence to relevant pay equity laws and regulations. Proactive measures to prevent discrimination in compensation. Employee Engagement: Clear communication about pay equity policies and practices. Encouraging employees to report any pay equity concerns. 	HR / Finance	NO legislation	Intranet
11	Career Paths	<ul style="list-style-type: none"> Purpose: Provide clear career progression opportunities. Support employee growth and development. Pathways: Defined career paths for various roles (e.g., sales, marketing). Opportunities for lateral moves and cross-functional experiences. Support and Mentorship: Access to mentors and career coaches. Regular performance reviews and feedback. Work-Life Balance: Emphasis on maintaining a healthy work-life balance. Flexible working arrangements and support for personal well-being. 	HR		Intranet
12	Transparency act procedure	<ul style="list-style-type: none"> Ensure compliance with the Corporate Transparency Act (CTA). Enhance transparency and combat illicit activities. 	Sustainability Committee	UN Human Rights	Public

E1 CLIMATE CHANGE

As a growing software company, we at SuperOffice acknowledge the impact we have on the world through greenhouse gas emissions associated with our operations and supply chain. We also see that sustainability is increasingly becoming a key criterion for our customers, employees and other stakeholders both through increasing customer demand to lower GHG emissions and efficient software. This also provides opportunities for SuperOffice in providing efficient CRM-systems for our customers.

This is why we at SuperOffice have set and are executing on a sustainability strategy, a carbon transition plan and a decarbonization roadmap which is aligned to the 1.5-degree scenario outlined in the Paris agreement. Our plan for emission reduction is aligned with- and approved by the SBTi.

Based on our DMA-process previously described, we have identified the following impacts and opportunities for SuperOffice in relation to Climate change.

Actual negative impact	Although small compared to other companies of similar size, SuperOffice has GHG emissions which have a global environmental impact
Opportunity	Provide certified green hosted software that is based on renewable energy sources to deliver lowest CO2 CRM systems to our clients
Opportunity	SuperOffice can choose suppliers that are in low-risk geographies with relation to extreme weather events for example for data centers. This provides safety for the customers and an improved value proposition

The following chapter on climate change provides a description of our transition plan for climate change mitigation, risks associated to climate related-risks, material IROs, policies, actions and targets. Lastly, we will describe our GHG accounting and accounting principles and emission offsetting approach.

[E1-1] Transition plan for climate change mitigation

Although our company on a general level is not emitting large volumes of CO2 or greenhouse gases, we do have a relatively high share of indirect emissions to also consider how to manage. We have specific and aggressive targets related to our CO2 emissions. Our emissions are estimated in line with the GHG protocol, and our reduction targets are in line with- and approved by the SBTi.

We have a target of becoming net-zero by 2050, while compensating for our Scope 1 and Scope 2 emissions along our journey.

SuperOffice has measured emissions since 2021 and established 2022 as our baseline year. In 2023 we both developed, reported and gained approval of our Scope 1 and Scope 2 emission reduction targets in line with the SBTi and The Paris Agreement. This means that we are committed to 42% reduction in our Scope 1 and Scope 2 emissions. We are by SBTi exempt from setting a Scope 3 target but we have, however, set a target to reduce Scope 3 emissions by 10% per employee by 2030. By 2050 we are committed to net-zero targets across all three scopes.

Our decarbonization levers are for now focused on Scope 1 and Scope 2 emissions, but we continuously work to make our software solutions more efficient, thus lowering the energy use and emissions of our customers. We will continue to follow updates to requirements by the SBTi and revise our targets as needed. Our decarbonization levers are described further down in this section and in section E1-3 on actions.

Read more about our decarbonisation levers in section E1-3.

The transition plan is approved and supported by the SuperOffice management team and board of directors and is integrated into relevant areas of our business model and strategy. For example as we strive to provide the most sustainable CRM solution to our customers. It has further been integrated as a part of our decision making and governance processes through our DMA, risk assessment frameworks, and our sustainability policy.

Our budget further allows for spending on the decarbonisation levers we have identified to help us reach our decarbonisation targets. We have for example invested in EV chargers at our office to allow for employees with company cars to prioritize electric vehicles. The spending is, however, limited and does not create significant impacts to our financial planning.

Read more about our sustainability policy in section E1-2.

Read more about our decarbonisation targets and year-on-year performance towards targets in section E1-4.

Sustainable operations

Sustainable operations are all about how we operate our company on a daily basis. Based on our business and operational model, we have identified a few key levers that will impact the emissions and impact from our business.

Scope 1: Electric car policy

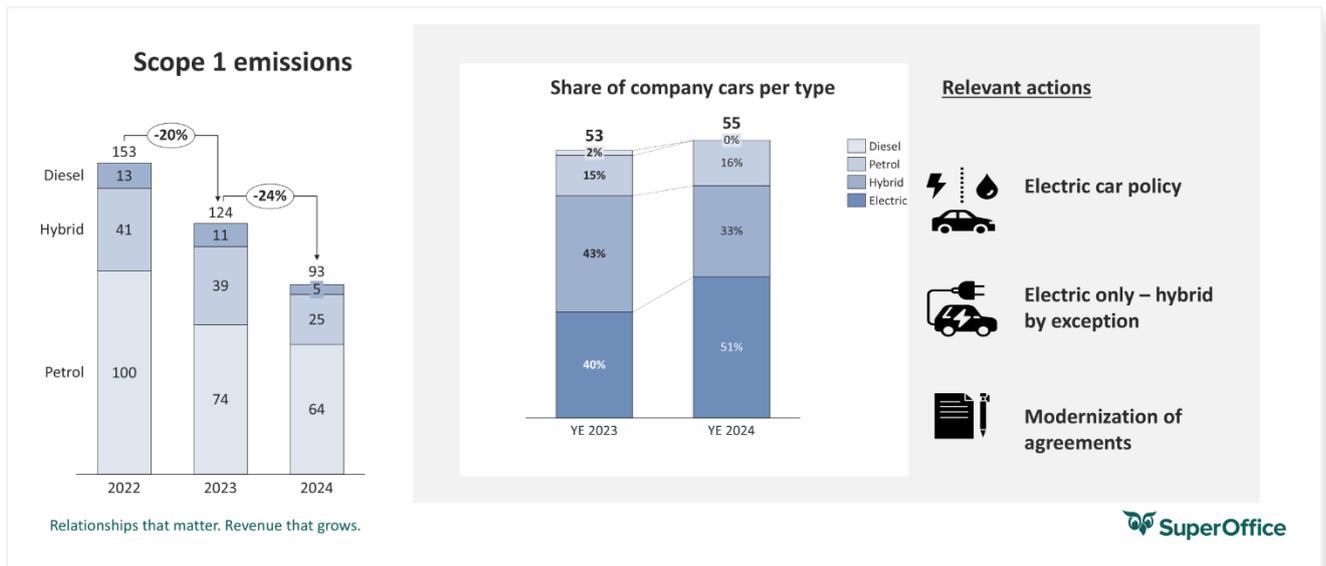
We strive towards a fully electric fleet for all company cars, and work to promote a transition away from petroleum-based cars. In the beginning of 2024, SuperOffice had a total of 53 company cars registered. Of these, 40% were either hybrid, petroleum or diesel based. Through the year, we

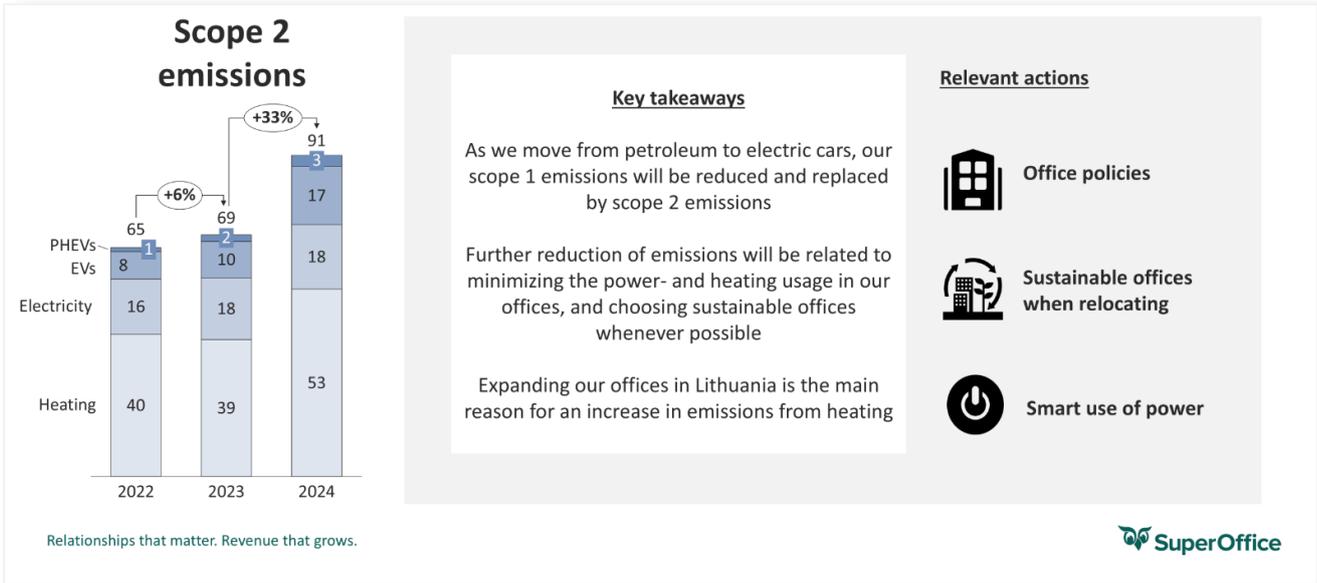
have increased our share of electric cars from 40% in end of year 2024, to 51% at year end. This has again triggered a significant reduction of in our scope 1 emissions for this reporting year, and will continue to reduce our scope 1 emissions next year.

Scope 2: Sustainable offices and smart use of power

While our scope 1 emissions are affected by our company cars, our scope 2 emissions are mainly driven by our office facilities and our electric car charging points. SuperOffice is an international company with 10 offices in 7 different countries. All of our offices are verified and use 100% green electricity. We are continuously working with local teams to determine ways we can reduce power usage and limit electricity needs.

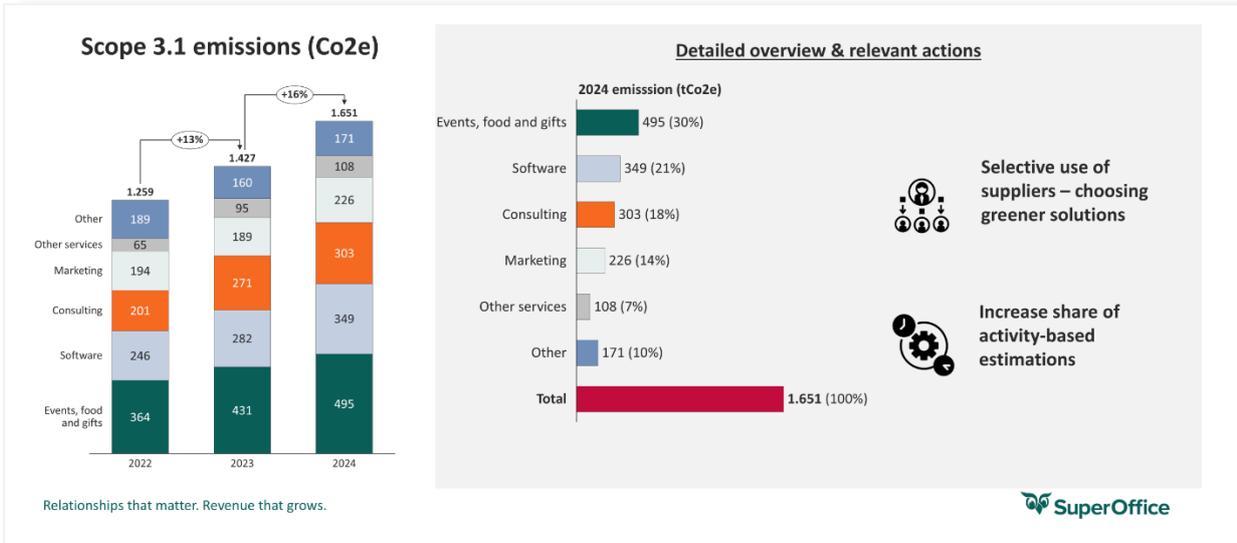
There were no major changes to our office locations in 2024, and hence there are no major changes on the Scope 2 emissions from electricity and heating in our offices. We continue to look for improvement areas both in terms of how buildings are operated, but also how we can strive to reduce our impact through e.g. best practices for saving electricity. This is however not going to have a large impact on our actual emissions but impact our overall awareness regarding these topics.





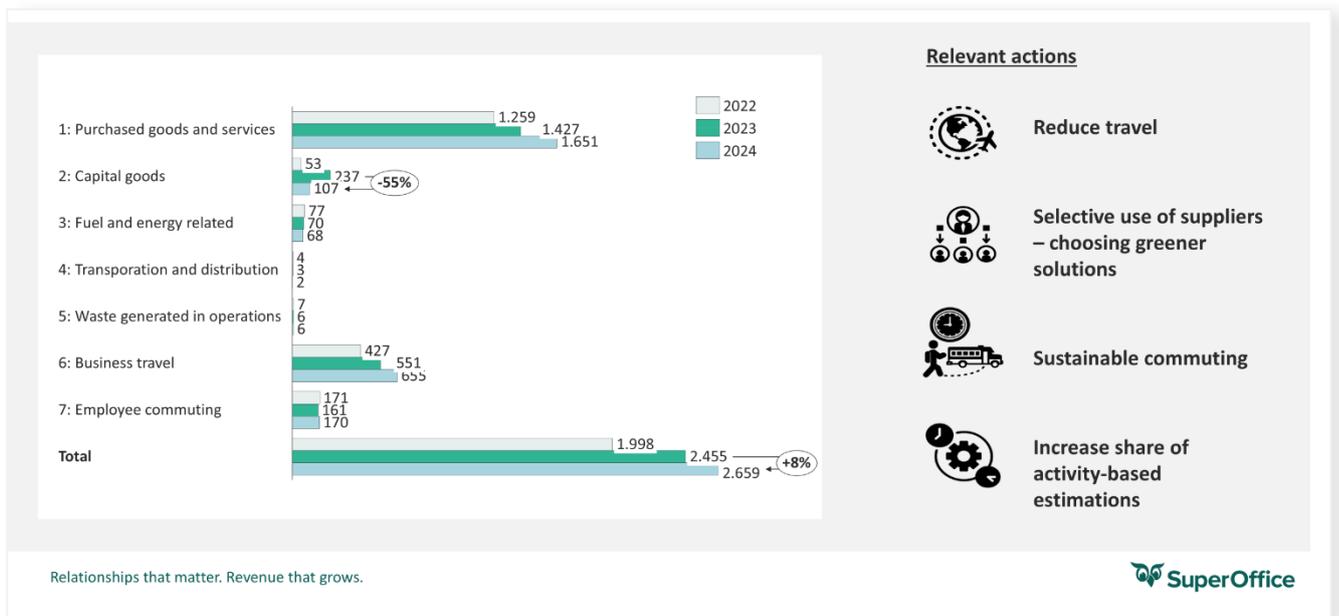
Scope 3: Sustainable hosting and value chain

SuperOffice mostly applies a spend-based approach to our Scope 3 emissions. Using activity-based emission estimations for all scope 3 emissions is currently not feasible in SuperOffice. Because we use a spend based approach, our scope 3 emissions in general increase with spend in the given category. Purchased goods and services and business travels are our main sources of emissions in scope 3. We are addressing these emissions by focusing on limiting travel when it is not deemed necessary, and when relevant, prioritizing sustainable suppliers. As we apply a spend based approach choosing a sustainable supplier will not actually impact on our overall emissions – which is why we over time will strive to move towards an activity-based emissions accounting. At the moment, this is not priority due to the efforts needed compared to the value it brings for us to navigate better.



In 2024, SuperOffice continued the migration of customers from on-premise installations to the SuperOffice Online platform. The estimated savings are equivalent to the yearly power usage of more than 9 Norwegian households, 73 tCO₂e or 488 flights from Oslo to Copenhagen.

In 2022, we initiated a project to work with our partners and reduce the footprint third party apps leave on our online platform. After this project, we have seen a shift in focus from our partners. They are now more conscious of using best practices accessing our APIs and optimizing their requests, thus also reducing the footprint and resources used while utilizing the monitoring tools we have developed for them. An example of this is our product DataBridge Professional which limits the resource used for updating daily data in synchronization.



Migration emissions case – Saving emissions by moving to the cloud.

SuperOffice has many customers that have been with us for many years, long before ‘the cloud’ or ‘SaaS’ became known terms. Our on-premise customers can save significant amounts of emissions by migrating to our cloud offering. By migrating ten standard SuperOffice customers, we have saved enough electricity to power a standard Norwegian household.

The emissions saved will vary from country to country based on the energy mix and state of the customer's power grid, so we have developed our own migration emissions calculator. Over the last six years, migration of approximately 2,600 installations all over Europe have saved more than 1,900 t CO₂e, yearly.

This is more than 60% of our yearly emissions in 2024, or the same as flying from Oslo to Copenhagen more than 10,000 times – and the savings just keep growing!

Resources allocated to transition plan

There are currently no dedicated resources to the transition plan, either OPEX or CAPEX, in addition to the human resources associated with driving the work. We instead assess the potential cost of more sustainable solutions on an ongoing basis, project by project.

Locked-in GHG emissions

The company does not have any locked-in GHG emissions.

[E1.SBM-3] Strategy

In 2024 we conducted our first double materiality assessment (“DMA”). As part of the process, we identified sustainability-related impacts, risks and opportunities of the company as outlined in the DMA section in ESRS 2 – IRO-1.

We did not identify any significant climate-related physical risk or climate-related transition risks as we believe our business model, assets and locations are exposed to a low degree of climate-related risk.

While acknowledging the severity of climate change and the need to mitigate, we do not consider our identified impacts to directly influence our overall business model or strategy over the short- or medium-term. We do however see a business opportunity in becoming the leading CRM provider when it comes to green solutions backed by physically safe assets.

As previously described our analysis has been informed by our GHG baseline, internal dialogues and consultations with our shareholders and their sustainability team, ESG communities and dialogues with stakeholders. We have not conducted a full resilience analysis in relation to climate change. We assess that our products, being CRM-systems and related consultancy, and our supply chain to be at a relatively low risk with regards to climate change.

We have, however, conducted a high-level resilience analysis using the open-source World Bank tool ThinkHazard to identify any physical risks related to critical asset locations. This is especially relevant for the data centre locations as they provide the backbone for our operations.

The data centres we utilize are located in Oslo. Across most hazard types included in the tool, Oslo is deemed at “very low” risk (river flood, urban flood, earthquake, tsunami, water scarcity, or extreme heat). The only exception is wildfire for which the risk is deemed “low”. This analysis underlines the resilience of our business model and supply chain in relation to physical climate risks. As a result, we believe our business model and strategy to be robust with regards to physical and climate transition risk. Further it supports our opportunity to become a preferred CRM supplier due to low risk of failures in physical assets. We have not supplemented our resilience analysis with an in-depth scenario analysis but rely on the underlying methodology in the ThinkHazard tool. If needed, our business model is easily adaptable to find more secure locations for the data centres we use. We do, however, believe that the current location provides for the highest possible security for us and our customers.

[E1.IRO-1] Material impacts, risks and opportunities

As described in our general approach to the DMA-process, we have leveraged internal and external interviews as well as internal review of our product suite and financial and environmental data to

determine material topics for the company. We have further leveraged our ESG communities and dialogues with shareholders and their sustainability teams.

As part of the DMA-process and our overall GHG-accounting and decarbonisation strategy, we are aware of our impact on climate change. Our GHG emissions and calculations directly influence the DMA process and outcome.

In relation to climate change related risks, we believe these to be minimal for the company. However, we have identified opportunities in ensuring our value chain is low-CO2 and is kept safe from climate related hazards. These opportunities have been identified through interactions with our customers which have been part of informing our DMA-process.

Given the outcome of DMA-process, we have not conducted a scenario analysis to inform the identification of physical risks and transition risks. Through our customer dialogues we have however identified transition events that will influence our business. Our customers are increasingly trying to lower their GHG emissions and therefore look for software and CRM-systems that use less energy. This creates an opportunity for SuperOffice to create more energy-efficient CRM software. These transition opportunities are indirectly informed by climate change scenarios such as the 1.5-degree scenario as many of our customers begin to set SBTi-targets. None of our assets or business activities need significant efforts to become compatible with a transition to a climate-neutral economy.

[E1-2] Policies

In our sustainability policy we have included guidelines for our efforts in working with GHG emission reductions among other sustainability topics. Our desire is to continuously work to reduce our environmental footprint across direct and indirect emissions. The focus of the policy is climate change mitigation, energy efficiency, and renewable energy. Further, the policy states our continued work to support the UN Sustainable Development Goals where relevant.

The responsibility for management of sustainability ultimately rests with the CEO and the CEO is responsible for the allocation of adequate resources to comply with the Sustainability Policy.

When defining our sustainability policy we take our stakeholders perspectives into account. As a concrete example, we have consulted our shareholders and their sustainability team. We have also included perspectives from customers and partners, as well as our broader ESG communities. The policy is made available to stakeholders upon request.

As we continue to develop and mature our efforts, we will revise relevant targets for material topics and communicate transparently about progress and challenges in our CSRD report.

[E1-3] Actions

At SuperOffice we have taken several actions to reduce our carbon footprint, mostly focusing on our Scope 1 and Scope 2 emissions. We have implemented an electric car policy to reduce our

Scope 1 emissions while we continuously work with local teams to determine ways in which we can reduce power usage and limit electricity needs to reduce Scope 2 emissions. Our offices are currently running on 100% green electricity. Our efforts are focused on limiting use of fossil fuels by shifting to electric cars and renewable electricity. No CapEx or OpEx is earmarked for the efforts but will rather be assessed on an ad-hoc basis. This accounts for both current and planned initiatives. While we do allocate resources to implement our sustainability initiatives, install EV chargers, shift our fleet to EVs and purchase green electricity for our offices this is all seen as part of our daily operating costs and not earmarked for our transition efforts.

We have described our actions and their results in the section on our transition plan for climate change mitigation, and refer to section E1-1.

At SuperOffice we acknowledge that our GHG emissions impact the environment on a global scale and thereby indirectly impact the entire population. Our actions to provide remedy for those affected are therefore limited but we instead strive to reduce this impact through our decarbonisation levers and our emissions offsets.

In 2024 we managed to reduce our total GHG emissions in Scope 1 and Scope 2 by 4%. This was mainly driven by our shift to electric vehicles, which lowered our Scope 1 emissions by 24%, as illustrated in the table below.

Action	Description	Time horizon	Achieve GHG emissions reductions
Electric car policy	Ensure all employees have electric vehicles (or hybrid where not possible)	Ongoing, to be finalized by 2030	+ 60tCO2e
100% green electricity in offices	Ensure all offices run on green electricity	Completed, but continuously keep track	N.A
Sustainable software	Code and design our products to limit electricity use	Continuous	N.A

[E1-4] Targets

SuperOffice developed its GHG accounting during 2022 and was approved by the SBTi in 2023. Our Scope 1 and Scope 2 targets are based on the required reductions to reach the 1.5-degree scenario as part of the Paris Agreement. The methodology thus follows the best practices and based on scientific evidence spearheaded by the SBTi. We have not derived our targets from sector-specific guidance but instead we have relied on the general SBTi guidance and approval. Since we fall in the

SME definition, we are not required to set targets for our Scope 3 emissions. We have however set a target for Scope 3 emissions.

Our baseline year has been set to 2022 and we have achieved 26% reduction to date. The reductions achieved have primarily been within Scope 1 and Scope 2 driven by our electric car policy and policy for 100% green electricity for our offices.

The target setting has involved our stakeholders, especially our main shareholder that demands SBTi-approval of decarbonisation targets. The definition of the SuperOffice decarbonization targets were further inspired by our customer dialogues and our perception of changes in customer preference and demand. We see an increase demand for sustainable solutions which in turn sets requirements for us to lower our GHG emissions while providing efficient and green CRM solutions.

Our scope 1 and 2 targets cover our own operations but with reliance on third party providers of e.g., electric vehicles and green electricity for our offices. Our Scope 3 emission reduction target covers the entire value chain. Neither targets are bound to specific geographical areas but will naturally focus on where we have the largest emissions. The targets are set to ensure we lower our impact on the environment and on climate change to the extent possible. Our targets further support one of the identified opportunities as they ensure we provide our customers with the most sustainable software.

The targets developed are directly linked to our sustainability policy and transition plan, where we state our desire to continuously work to minimize our environmental footprint. When determining our targets, we have assessed our internal footprint and identified potential internal levers. We have also consulted our customers to determine the future demand of sustainable software, but we have not as such considered several climate scenarios to determine future developments and decarbonisation levers.

We have developed several decarbonisation levers to ensure we reach our targets in time. For now, we focus on switching our vehicle fleet to electric vehicles, ensuring green electricity at all office and minimizing electricity use, while improving our software to be efficient and with lower energy usage.

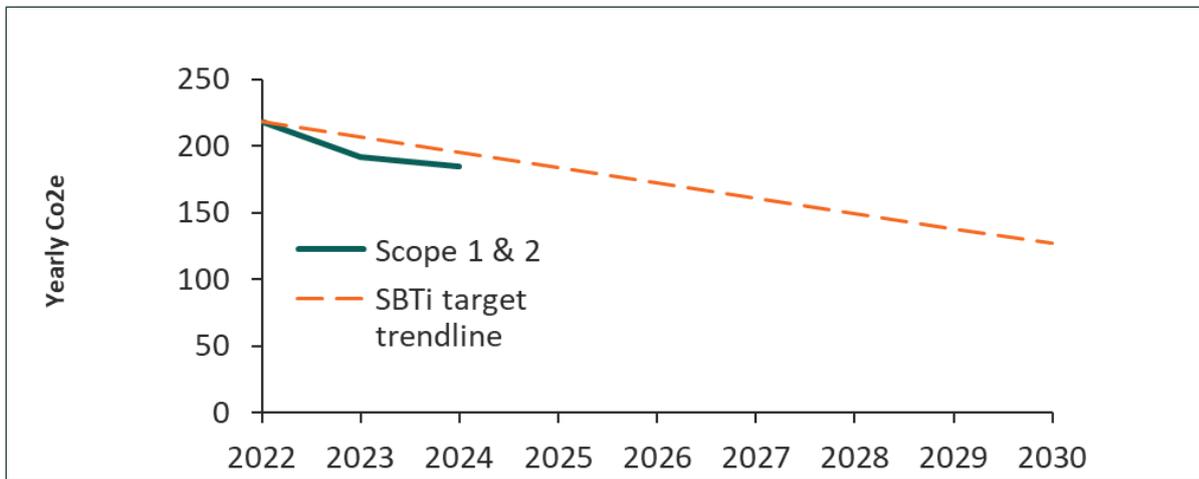
Our targets align well with both EU and Norwegian sustainability goals. Norway plans to become carbon neutral by 2030 with any climate emissions being offset through emission reductions in other countries. The EU aims to be climate neutral by 2050. Thus, our decarbonisation targets help support both those goals through reducing our carbon footprint but also by compensating for our emissions through our collaboration with Klim.

See more about our collaboration with Klim in section E1-7.

There were no specific business anomalies in 2022 that could have impacted our baseline emissions compared to other business years. We began measuring our GHG emissions in 2021 and the total emissions for 2024 are comparable to the 2022 baseline figures. See full overview of emissions in the section E1-6.

There have been no changes to the SuperOffice decarbonisation targets in the reporting period.

We annually measure and monitor our GHG emissions and compare those to our targets. For 2024, the progress was above expectations as we managed to decrease our emissions more than what was expected in relation to required annual reductions to reach our targets. In the figure below we illustrate our reductions in GHG emissions since our baseline. As the figure shows, we have to date managed to reduce our scope 1 and 2 emissions significantly below the required trend line to reach our targets.



Our decarbonisation targets are defined using the same boundaries as our GHG inventory and baseline. It covers the same business model and strategy as well as the same geographical boundaries. Our decarbonisation targets will be supported by ongoing decarbonisation efforts in society and industry, for example as more green electricity is inserted into the grid. However, our decarbonisation lever of switching to EVs remains relevant in terms of reaching our targets. The same goes for our purchase of green electricity for our offices as long as there remains electricity generated by fossil fuels in the electricity grid.

[E1-6] Gross scopes 1, 2, 3, and total GHG emissions

Target	Baseline value (t, CO2e)	Baseline year	2024 value (operational control)	2024 value (financial control)	Achieved reduction to date (tCO2e, %)	Achieved reduction to date (tCO2e, per employee)	2030 target	2050 target	Target SBTi aligned and approved
Scope 1	153	2022	93	n.a	-60 (-39%)	-0.26 (-41%)	42% reduction	Net Zero	Yes
Scope 1 from regulated trading schemes	0 (0%)			n.a					
Scope 2 (market based)	65	2022	94	n.a	+26 (+40%)	0.1 (+37%)	42% reduction	Net Zero	Yes
Scope 2 (location based)	n.a	2022	91	n.a	n.a				
Scope 3	1,998	2022	2,659	n.a	+661 (33%)	2.4 (+29%)	10% reduction (per employee)	Net Zero	No
Category 3.1	1,259		1,651	n.a	+629 (+31%)	0.48 (32%)			
Category 3.2	53		107	n.a	54 (101%)	0.38 (+38%)			
Category 3.3	77		68	n.a	-9 (-12%)	0.38 (+46%)			
Category 3.4	4		2	n.a	-2 (-50%)	0.10 (+13%)			
Category 3.5	7		6	n.a	-1 (-15%)	0.16 (+62%)			
Category 3.6	427		655	n.a	228 (53%)	-0.1 (-12%)			
Category 3.7	171		170	n.a	-1 (99%)	1.4 (+28%)			
Total (market based)	2,216	2022	2,844	n.a	+629 (+28%)	2.2 (+25%)			
Total (location based)	n.a		2,841	n.a	n.a	n.a			

Since 2021 we have measured our GHG emissions and we have since determined 2022 as our baseline year. We continuously strive to reduce our environmental footprint as previously described and have set ambitious targets.

In the reporting year 2024 we have not made significant changes to the business or value chain that would effect the comparability of reported GHG emissions. There has similarly been no significant events or changes in circumstances that would impact our GHG emissions between the reporting dates (end of 2024) to the disclosure of this document in either the company or its value chain. In our assessment of significant changes we follow the SBTi guidelines of more than 5% changes in our emission baseline.

Methodologies and assumptions

Scope 1

Our scope 1 emissions mostly stem from company cars. We strive to minimize those emissions by shifting to electric vehicles and have since 2022 managed to reduce our total scope 1 emissions by 26%.

The company did not have any biogenic emissions of CO₂ from combustion or bio-degradation of biomass not included in Scope 1 GHG emissions.

Accounting principles

Our scope 1 GHG emissions refer to the direct emissions from assets owned or controlled by SuperOffice. Direct GHG emissions comprise the sum of greenhouse gases, which are converted to CO₂ equivalents. The emissions mainly come from the combustion of fuel products related to our cars. To calculate our Scope 1 GHG emissions, we have taken an activity-based approach to give the most accurate picture of our emissions. We have used either kilometers driven or liters consumed by our vehicles and multiplied with relevant emission factors. We have used the Defra GHG Conversion factors from 2022 but have updated those annually in line with inflation.

Scope 2

Our scope 2 emissions mostly come from electricity and heating used in our offices and charging for electric vehicles. We have for many years used 100% green electricity in our offices but continuously strive to minimize our resource use. In 2024, our scope 2 emissions increased, mainly driven by expanding our offices in Vilnius.

The company did not have any biogenic emissions of CO₂ from combustion or bio-degradation of biomass not included in Scope 2 GHG emissions.

Accounting principles

Our Scope 2 GHG emissions refer to the indirect emissions resulting from the generation of purchased energy that is used by SuperOffice. The emissions are linked to the electricity and district heating consumption related our office activities, and electricity consumption related to SuperOffice-controlled electric vehicles. To estimate the Scope 2 emissions we used an activity-based approach. The emissions are then calculated by multiplying our kilowatt-hour used on charging EVs, heating or electricity for our offices with the relevant emission factors. We have calculated our emissions based on where we have operational control rather than financial control.

Our Scope 2 location-based emissions are calculated based on the regional or national energy grid for our offices. This method reflects the energy mix within the specific area of consumption and does not consider any purchase of renewable energy or credits. To calculate GHG emissions, the 2022 version of the IEA country factors has been used which has been forecasted with inflation.

Our Scope 2 market-based emissions are estimating the specific energy sources we have used for purchased electricity, heat, or steam. We have therefore considered renewable energy purchases and credits when accounting for our indirect GHG emissions. In 2024, we engaged a supplier for replace our “Guarantees of Origin” (GOs) and we plan to have this in place again starting next year.

Scope 3

Most of our emissions are indirect and covered by Scope 3. Our total Scope 3 emissions in 2024 were 2’659 tCO₂e, and comprise about 90% of our overall emissions. The largest share of our scope 3 emissions is categorized as ‘purchased goods and services’, and is related to general costs of goods and services as we have applied a spend-based approach to estimate most of these emissions.

In 2024, our Scope 3 emissions increased from by 8%, mainly caused by increased business activity and therefore increased spending at our suppliers. Our 2024 Scope 3 emissions include the following categories:

3.1 Purchased goods and services

Is mainly driven by increased business activities and more purchases at our suppliers.

3.2 Capital goods

Emissions was again mostly due to increased business activities.

3.3 Fuel and energy related activities

Emissions from fuel and energy related is was due to spending.

3.4 Transportation

Emissions in this category remain minimal given the nature of our business and mostly comes from freight and postage.

3.5 Waste in operations

Our emissions in this category are likewise minimal given the nature of our business.

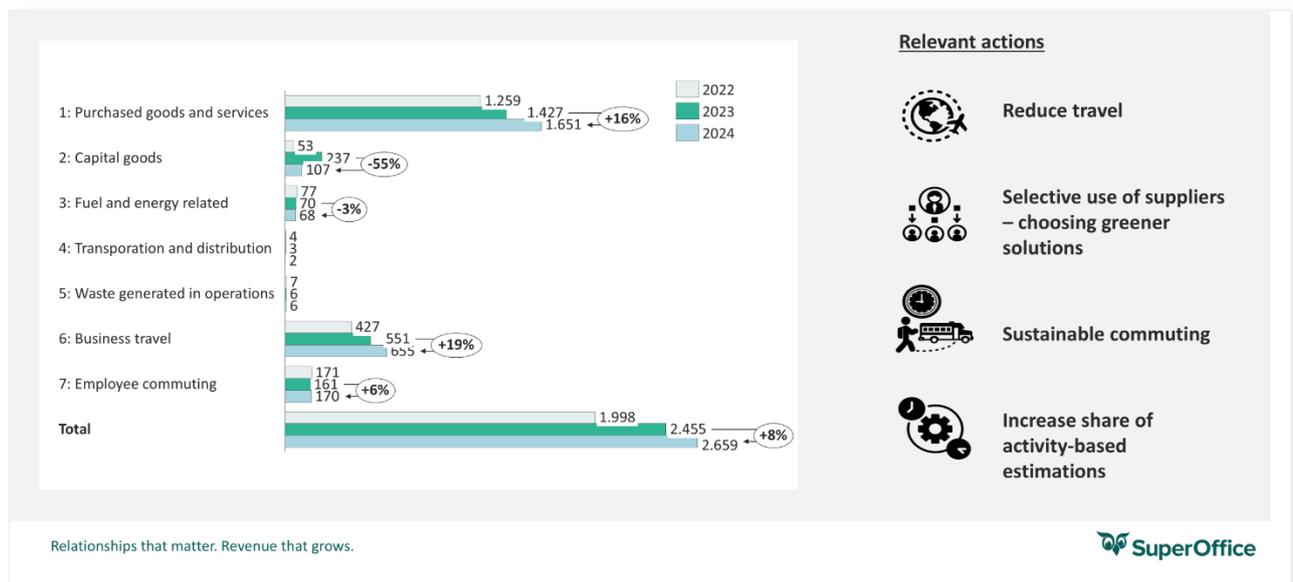
3.6 Business travel

Business travel is another significant Scope 3 emissions category for SuperOffice and is related to our international footprint and international customer base.

3.7 Employee commuting

Emissions from employee commuting is related to our employees travelling to- and from work, and grows in line with our number of staff.

Our total emissions across the different categories over the last years are as following:



The following categories were deemed not material:

3.8 Upstream leased assets

This category is deemed not material since we do not have any upstream leased assets under our control.

3.9 Downstream transportation and distribution

We do not transport or distribute our products to clients since we develop CRM-systems as a software for our customers.

3.10 Processing of sold products

As a software company, we deliver services and intangibles. Therefore, we do not sell physical products that require further processing by our clients.

3.11 Use of sold products

We have not yet assessed emissions from use of sold products, but continuously work to minimize the energy use of our software, as previously described.

3.12 End-of-life treatment of sold products

As a provider of software, end-of-life treatment of our products is not meaningful.

3.13 Downstream leased assets

SuperOffice does not lease assets and therefore the category is not material.

3.14 Franchises

SuperOffice does not operate franchises, and the category is not material.

3.15 Investments

As we do not have significant investments, the category has been deemed not material.

Accounting principles

Our Scope 3 emissions represent the indirect emissions associated with our value chain activities. Our Scope 3 emissions are estimated based on a spend-based methodology unless otherwise stated.

3.1 Purchased goods and services

Purchased goods and services GHG emissions are calculated using the direct cost including VAT associated with a specific type, multiplied by a matching emission factor from Defra or EPA from 2022 and adjusted for inflation. The emission factors have been converted to emissions per spend in NOK.

3.2 Capital goods

Emissions associated with the additions to tangible assets are calculated as the amount of capitalised cost associated with a specific type, multiplied by a matching emission factor from EPA from 2022 forecasted with inflation. The emissions factors were converted to CO₂e per NOK spent.

3.3 Fuel and energy related activities

Our emissions from fuel- and energy-related activities not accounted for in scope 1 or scope 2 comprise indirect emissions associated with the production of purchased fuels and electricity. This includes all upstream emissions associated with generating the energy that we have used. The GHG emissions are calculated using emissions factors for consumption of electricity for our offices and EVs, heat, and petrol for hybrid cars and multiplying by the relevant emission factors for upstream emissions. We have used the 2022 version of Defra emission factors and forecasted using inflation rates.

3.4 Transportation

SuperOffice's emissions from upstream transportation is calculated taking our spend on postage and freight and multiplying by the respective 2022 emission factors from EPA forecasted with inflation.

3.5 Waste in operations

For waste in operations we have as an exception used an activity-based approach. Emissions from waste in operations has been calculated taking our headquarters as a proxy for our emissions across all our locations. We have measured the waste generated in our headquarters and then extrapolated based on our number of employees in each location. These figures for waste have then been multiplied by the relevant 2022 emission factors from EPA forecasted with inflation.

3.6 Business travel

Our emissions from business travel have been calculated using the spend on travel, hotels and other travel related expenses and multiplied by the relevant 2022 emissions factors from either Defra or EPA forecasted with inflation.

3.7 Employee commuting

For employee commuting emissions we have again used an activity-based approach to assess the kilometres driven by various methods and multiplied by the relevant 2022 emission factors from Defra or Ademe forecasted with inflation.

[E1-7] GHG removals and GHG mitigation projects financed through carbon credits

SuperOffice does not have any GHG removal or storage projects in own operations or in its upstream or downstream value chain. However, SuperOffice strives to improve on our sustainability efforts. Therefore, SuperOffice has set itself the goal to offset Scope 1 and Scope 2 CO₂ emissions that could not be avoided by teaming up with Klim. Klim is a company dedicated to promoting and implementing regenerative agriculture practices. Their mission is to enhance soil health, increase biodiversity, and secure crop yields through sustainable farming methods. By focusing on enriching soil humus, Klim helps store carbon, improve soil structure, and reduce emissions in agricultural supply chains. They offer customized solutions for agricultural supply chains, including Scope 3 solutions, and provide regional carbon credits for the build-up of soil carbon.

Klim supports farmers and companies in the transition to regenerative agriculture by offering financial compensation and technical assistance. Their platform records emissions and carbon sequestration in the soil, verifying and reporting them annually. This transparency ensures that stakeholders can track the environmental impact of their efforts. Klim's partnerships with various

actors in the supply chain enable the implementation of regenerative practices on a global scale, with projects in countries such as Germany, Poland, the USA, the UK, Slovakia, and the Czech Republic.

Founded in 2020, Klim has rapidly grown to support over 4,000 farmers and manage 800,000 hectares of arable land. Their expertise in regenerative agriculture and commitment to sustainability make them a valuable partner for companies looking to reduce their environmental footprint and promote sustainable practices in their supply chains.

Every year SuperOffice will strive to continue to compensate for Scope 1 and Scope 2 carbon emissions through the partnership with Klim, or similar initiatives.

In relation to our 2050 net-zero targets, we plan to cover any residual emissions through carbon removals. We plan to reduce our emissions to the extent possible but do realise there may be a residual which we cannot eliminate. We plan to assess the use of carbon removal credits on an ongoing basis and strive to look for carbon credits that satisfy the international standards for such credits. We will also continue to evaluate our offsetting efforts and the technology used while assessing the quality of new potential credit purchases.

Carbon credits cancelled in the reporting year	2024
Total (tCO2e)	185
Share from removal projects (%)	0%
Share from reduction projects (%)	100%
Recognised quality standard (%)	100%
Share from projects within the EU (%)	0%
Share of carbon credits that qualify as corresponding adjustments (%)	0%

[E1-8] Internal carbon pricing

SuperOffice has not implemented an internal carbon pricing mechanism. We will continuously assess the need and relevance of such a mechanism in the future.

EU Taxonomy eligibility and alignment

We have assessed our EU taxonomy eligibility and alignment for CapEx, OpEx and revenues. The analyses are conducted at a high level looking at our top 20 suppliers. The analysis is preliminary and directional, and we will continue to refine this over the coming years. We are aware that a significant amounts of our revenues and OpEx could be categorized as “Computer programming, consultancy and related activities” and thus be eligible for the EU Taxonomy. We do however not believe that our activities are close enough to activities related to climate change mitigation or adaption that we could classify this as eligible.

Codes	OpEx (NOK million)	Proportion of OpEx 2024 (%)	Substantial contribution						DNSH						Minimum safeguards	Enabling activity	Transitional activity
			Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems			
			Y;N;N/EL; EL	Y;N;N/EL; EL	Y;N;N/EL; EL	Y;N;N/EL; EL	Y;N;N/EL; EL	Y;N;N/EL; EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	E	T
A. Taxonomy-eligible activities																	
A.1 Environmentally sustainable activities (taxonomy-aligned)																	
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%								
									Y	Y	Y	Y	Y	Y			
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned)																	
Data processing, hosting, and related activities	CCM 8.1	46	22%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								
Acquisition and ownership of buildings	CCA 7.7	27	13.1%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned) (A.2)		73	35.27%	38.24%	0.00%	0.00%	0.20%	0.00%									
OpEx of Taxonomy-eligible activities (A.1 + A.2)		73	35.27%		0.00%	0.00%	0.20%	0.00%									
B. Taxonomy-non-eligible activities																	
OpEx of Taxonomy-non-eligible activities (B)		133.38	64.73%														
Total (A+B)		206.07	100.00%														

Codes	CapEx (NOK million)	Proportion of CapEx 2024 (%)	Substantial contribution										DNSH			Minimum safeguards	Enabling activity	Transitional activity
			Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems				
			Y;N;N/ EL; EL	Y;N;N/ EL; EL	Y;N;N/ EL; EL	Y;N;N/ EL; EL	Y;N;N/ EL; EL	Y;N;N/ EL; EL	Y;N;N/ EL; EL	Y;N;N/ EL; EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	E	T
A. Taxonomy-eligible activities																		
A.1 Environmentally sustainable activities (taxonomy-aligned)																		
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		Y	Y	Y	Y	Y	Y		
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned)																		
Manufacture of electrical and electronic equipment CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned) (A.2)	CEY 1.2	-	0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL								
CapEx of Taxonomy-eligible activities (A.1 + A.2)	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.20%	0.00%										
B. Taxonomy-non-eligible activities																		
CapEx of Taxonomy-non-eligible activities (B)	1.96	100.00%																
Total (A+B)	1.96	100.00%																

Codes	Revenue (NOK million)	Proportion of Revenue 2024 (%)	Substantial contribution							DNSH					Minimum safeguards	Enabling activity	Transitional activity
			Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems	Climate change mitigation	Climate change adaptation	Water and marine resources	Circular economy	Pollution	Biodiversity and ecosystems			
			Y;N;N/EL; EL	Y;N;N/EL; EL	Y;N;N/EL; EL	Y;N;N/EL; EL	Y;N;N/EL; EL	Y;N;N/EL; EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N			
A. Taxonomy-eligible activities																	
A.1 Environmentally sustainable activities (taxonomy-aligned)																	
Revenue of environmentally sustainable activities (Taxonomy-aligned) (A.1)	0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		Y	Y	Y	Y	Y	Y	
A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned)																	
Manufacture of electrical and electronic equipment	CEY 1.2	0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL								
Revenue of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned) (A.2)	-	0.00%	0.00%	0.00%	0.00%	0.20%	0.00%										
Revenue of Taxonomy-eligible activities (A.1 + A.2)	-	0.00%	0.00%	0.00%	0.00%	0.20%	0.00%										
B. Taxonomy-non-eligible activities																	
Revenue of Taxonomy-non-eligible activities (B)	0.00	0.00%															
Total (A+B)	0.00	0.00%															

E5 RESOURCE USE AND CIRCULAR ECONOMY

At SuperOffice, our commitment to sustainability and the circular economy is an important part of our corporate philosophy.

[E5.IRO-1] Material impacts, risks and opportunities (IROs)

Actual negative impact	Through office supplies and laptop usage, SuperOffice is drawing on the Earth's limited resources
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SuperOffice has identified the impacts, risks and opportunities related to resource use and circular economy across our business activities and assets. Given the nature of the company being a software company we do not have significant amount of resource inflow or outflow. However, we do realise that our operations require laptops, IT equipment, and other office supplies that draws on Earth's limited resources. Especially e-waste related to laptops draws on finite resources, including rare metals, minerals, and hazardous substances, and thus poses challenges if not disposed correctly.

In identifying and assessing impacts, risks, and opportunities for resource use and circular economy we have consulted our ESG community and our shareholders and their ESG team.

[E5-1] Policies

Our policy for resource use outlines our approach to resource use, highlighting our efforts to integrate circular design principles and material use rates, manage material impacts, and track the effectiveness of our actions through clearly defined targets. This policy reflects SuperOffice's dedication to responsible resource use and our commitment to the principles of the circular economy. The policy is ultimately supported and ensured implemented by the CEO and executive management.

The main contents of the policy cover actions, targets, tracking effectiveness of policies and actions, stakeholder consultations, screenings of assets and activities and key assumptions.

To effectively manage the material impacts, risks, and opportunities related to resource use and the circular economy, we have established the following policies:

- **Impact Assessment:** Regular assessments of our resource use and environmental impact are conducted to identify areas for improvement and innovation.
- **Risk Management:** We maintain a proactive risk management approach, identifying and mitigating potential risks associated with resource use and circular economy principles.

- **Opportunity Exploration:** We continuously explore opportunities to enhance our sustainability performance, including partnerships with eco-friendly suppliers and the adoption of new technologies.
- **Process:** This risk management and assessment process is led by our internal IT department. All purchases of IT or office related supplies are subject to approval from our IT department or the CFO.

We understand the importance of stakeholder engagement in achieving our sustainability goals. We have conducted consultations with relevant stakeholders to gather insights and feedback on our resource use and circular economy practices. Main stakeholders include employees, customers, our shareholders and our communities.

The policy mainly covers internal resource use and initiatives. However, we also cover wider value chain initiatives when sourcing new equipment. For example, we conduct Life Cycle Assessment methodologies to evaluate the environmental impact of our products and operations from cradle to grave. The assessment done for a specific purchase depends on the purchase's nature and size.

The policy is aligned to the CSRD standards for setting targets and measuring effectiveness. The policy will be made available to stakeholders upon request.

[E5-2] Actions

Our value chain consists of computers, people, and offices equipped with standard office inventories. To minimize our environmental footprint and foster a circular economy, we have implemented the following actions and resource management strategies:

- **Resource Efficiency:** We prioritize the use of energy-efficient equipment and promote best practices for reducing energy consumption in our offices.
 - All our offices are using green electricity and we are prioritizing locations where green energy is both available and used.
 - Use of renewable energy is confirmed for a recognized third-party vendor.
- **Recycling and Reuse:** We encourage the recycling and reuse of office supplies and electronic devices within our operations.
- **Digitalization:** By embracing digital solutions, we reduce the need for physical materials, thereby minimizing waste.

The actions are intended to be implemented on an ongoing basis, and we will continuously ensure we minimize our resource use. The actions in general do not require significant CAPEX or OPEX to implement.

[E5-3] Targets

We have set specific targets to increase the integration of circular design principles and the circular material use rate within our operations. These targets are outlined below:

- **Circular Design:** All new software products and updates will be designed with circular economy principles, ensuring minimal resource use and maximum longevity and recyclability.
- **Circular Material Use Rate:** We target to have metrics in place to measure our ability to recycle the office material user in our operation. Our target is to recycle 80% of all office material used in our operations.

Our targets are directly supporting our policy of limiting our resource use and draw on Earth's finite resources. Our target for circular material use is absolute in the sense of reaching 50% recycled material across office material. The scope of the target is our own operations. We target to begin measuring our share of recycled material in office supplies as per 2025 and plan to use this as our baseline year. For now, we have not defined any specific timeline for reaching the target, but will strive to do so as fast as possible.

Our targets have been influenced by our beforementioned consultations with stakeholders. Since this is the first year SuperOffice has set targets for resource use, we have not changed the methodology from previous years and cannot yet compare our performance to previous years. As we gather more data we will disclose our performance and disclose any changes to our methodologies and assumptions.

None of the targets set by SuperOffice are mandatory but instead a voluntary contribution by the company to support a more sustainable future.

[E5-5] Resource outflows

SuperOffice does not produce physical products but instead provides CRM systems in terms of software to its customers. Thus there is no significant resource outflow other than the beforementioned laptops, office supplies, and other waste in the production.

[E5-6] Anticipated financial effects

In estimating the financial effects of material risks and opportunities related to resource use and circular economy impacts, we consider the following critical assumptions:

- **Market Trends:** Assumptions about future market trends and regulatory changes that may affect resource availability and costs.
- **Technological Advancements:** Projections regarding the adoption of new technologies that can enhance resource efficiency and support circular economy principles.

We commit to regularly updating these assumptions based on the latest data and industry developments.

SOCIAL

S1 OWN WORKFORCE

The workforce at SuperOffice is our most important asset and we highly value our employees, their talent, and what they bring to work every day. Despite this being a possible phase-in section for SuperOffice, we have done our best to make the section as complete as possible before publication. We have not managed to answer all data points, but have highlighted our key initiatives when it comes to our employees. We highlight our policies, targets, actions, metrics as well as provide descriptions of various statistics including diversity, wages, remuneration.

Material impacts, risks and opportunities (IROs)

Risk	Not having sufficiently beneficial working conditions may cause issues with talent attraction
Risk	Not having equal treatment for all will likely have a negative effect on corporate culture and ability to attract key talent
Potential negative impact	Employees may face potential unequal treatment, which will have an effect on the individual or broader groups
Potential negative impact	Not adhering to working rights and labor laws could potentially impact individuals negatively
Risk	Not adhering to working rights and labor laws could risk damaging the working culture in SuperOffice and the ability to attract key talent

[S1-SBM-3] Material impacts, risks and opportunities and their interaction with strategy

Both potential negative impacts arise from our business model as it is heavily reliant on our people and their capabilities. We do not believe those potential negative impacts will materialise, but they are critical for us to keep in mind as such an impact would influence our ability to attract and retain talent and thus impact our business. It is therefore also a key strategic area for SuperOffice to ensure that employees are treated well.

The risks are equally informed by our business model and by our potential negative impacts. Any negative impact on our employees will likely result in financial impact if we were to lose key employees or have trouble acquiring new top talent.

When assessing our IROs in relation to own workforce we have considered all employees of SuperOffice. Equally all SuperOffice's policies and initiatives cover and are applicable for our entire

workforce. The IROs can impact every type of employee including self-employed individuals or consultants. However, the identified IROs are mostly relevant for our own in-house workforce.

We have not identified any actual impacts, either positive or negative. We have also not identified any impacts caused by our transition plan.

Since we are a software company with relatively simple operations and supply chain, we do not believe any operations to be at significant risk of incidents of forced labour or child labour.

One of the identified risks and potential negative impacts relate to equal treatment of employees. This risk may be especially relevant for women in the organisation as we have identified a gender pay gap. We are prioritizing pay equity and have implemented a structured process for comparing groups of people performing work of equal value and ensuring pay gaps of 5% or less.

[S1-1] Policies

At SuperOffice we currently do not have an overarching HR policy but instead have various policies in place that describe how we are expected to work together. For example, we have our Code of Conduct, our Superland Constitution, our Speaking Up process, and our local employment handbooks.

Read more about our Code of Conduct, our Speaking Up process, and local employee handbooks in section G1-1.

Up until now these policies and procedures have together functioned as our HR policy. As we grow, we acknowledge the need for a single, more streamlined HR policy that spans across all our offices. We have yet to define a given timeframe to finalize our HR policy.

SuperOffice does not have a workplace accident management system or a specific policy on this topic. Given the nature of our business, workplace accidents and a supporting tool has not been deemed relevant.

SuperOffice is full of unique people with different backgrounds, experiences and ways of thinking. We embrace this, and believe it is our greatest superpower. After all, a diverse team is needed to build and deliver CRM software for different types of customers and to create a culture where all SuperOfficers can be themselves and thrive. Our policies and procedures mentioned above are in place to ensure we treat all our employees equally and do not discriminate based on gender, race, ethnicity, and other unrelation factors.

[S1-2] Processes for engaging with own workers and workers' representatives about impacts

Capturing our people's thoughts and opinions is important to us. It provides us with valuable data and insights for how we can improve. Running our annual People Survey, conducting regular exit interviews, and creating specific channels for speaking up are some of the ways we capture the voice of our people. Our processes include:

- eNPS (employee net promoter score) gathered via our annual employee engagement survey (People Survey) and we have an ongoing initiative to add in pulse surveys throughout the year as well.
- Exit interviews (45-minute interview with our Head of People and each leaver)
- We ask for our people's thoughts, ideas and input for the various projects and strategic initiatives we are working on (e.g. business processes, HR processes, the development of our company strategy, etc.).
- Employee feedback on training (survey sent after all training courses)
- cNPS (candidate net promoter score) gathered from candidates who have engaged with us in recruitment processes.
- AMU (Working Environment Committee) in Norway (meets every quarter to discuss relevant issues about our working environment or cases that have been raised by our people).

Through these engagements, we assess the impact we have on our employees and potential employees, positive and negative, and immediately try to minimize any negative impacts on our workforce. It is critical for SuperOffice to retain and attract talented employees and their voice is essential in assessing how we can best do this. The effectiveness of the channels is measured and any potential issues with the channels are discussed with managers and through the Working Environment Committee (AMU).

In 2024, 90% of our employees engaged in our annual People Survey which gave us a solid picture of how our people feel about SuperOffice as a workplace. Overall, SuperOffice continues to achieve scores above the industry benchmark.

The engagement with our employees happens directly with the workforce and not through employee representatives and we therefore do not have global framework agreements with worker representatives. The responsibility for our employee engagement lies with HR and ultimately our Head of People.

We currently do not have specific process for gathering perspectives from people in our workforce who are especially at risk, but these voices are represented through the channels mentioned above.

[S1-3] Processes to remediate negative impacts and channels for own workforce to raise concerns

We have not identified any actual negative impacts on our workforce in the reporting period. We have therefore not contributed to remedy those impacts. Our Speaking Up process provides a channel for reporting any incidents that may cause negative impacts on our employees. The process is handled by a third-party partner (BDO). We continuously communicate about our Speaking Up process, have information about it on our intranet, and it is also a critical part of our onboarding training programme.

There is a clear process in place for the steps to take when issues are raised, thus ensuring the effectiveness of the channel. Employees can use the channel anonymously, and they are ensured protection through the processes and policies in place. Tracking and monitoring is done by our third-party provider (BDO).

As part of our annual People Survey, we ask our employees how comfortable they feel using the channel for speaking up. In 2024, we scored 89 out of a 100.

Our speaking up principles

It's important that you feel comfortable reporting an incident. Here are the principles that are in place for speaking up...



- All reports will be taken seriously, handled confidentially, and dealt with in a timely manner
- All individuals involved have the right to be heard and will be treated with respect and fairness
- All channels for speaking up are valued equally, and should be used without fear of consequences or retaliation

Read more about our Speaking Up process in Section G1-1.

[S1-4] Actions

At SuperOffice, we want to ensure that we have a diverse and inclusive culture where everyone can be themselves and thrive. We are always looking for ways to improve and the most important part of our survey process is using the results to determine where to take action to make SuperOffice an even better place to work. Teams discuss their results and proposed action ideas that will be carried out at the local level. In 2024, we logged 15 local actions. We have also created

a SuperOffice-wide action plan, with four main actions, which is underway. We look forward to measuring ourselves against the 2025 survey.

Diversity, Equity & Inclusion (DEI)

In 2023, we added questions related to diversity and inclusion to the People Survey to get a baseline for how our people are feeling regarding equal opportunities, psychological safety, and inclusion at SuperOffice. In 2024, we achieved a solid score of 87 (an increase from 2023) in this area. Throughout 2025, we will continue to carry out specific initiatives to continue building a diverse and inclusive workplace.

Gender balance

We have a target of reaching 40% gender diversity across SuperOffice by 2030. In 2024, women represented 33% of all employees. The share of women in leadership positions was 28%, our ambition is to be at 35% by 2030. We have incorporated several elements into our recruitment process to help us increase our gender balance such as: gender neutral wording in job ads, anonymous candidate screening, and ensuring both men and women are represented in our final recruitment rounds. 40% of all new hires in 2024 were women, a trend we will work hard to continue.

Equal pay for equal work

Ensuring equal pay for equal work is important to us and we are looking into ways to close the gap. Our overall gender pay gap was 16% in 2024. We have an initiative underway to work with pay equity in a more structured way to be able to better assess 'equal pay for equal work'. We organize our employees into two categories: leaders and individual contributors. Within each category we have five levels (Leader 1-5, Individual Contributor 1-5) increasing in scope and responsibility. We also categorize people according to the type of work they do. This allows us to group people doing similar work at a similar level and look for places where we have gender gaps of more than 5%. If such gaps are found, we have local discussions and take action to start closing these gaps. We also look into gaps among employees of the same gender.

Action	Description	Time horizon
Equal pay	Implementing a structured process for salary reviews and pay equity analysis	Rolling out end of 2024 and throughout 2025, working to advance it further in 2026
Pulse surveys	More frequent touch points to raise the voice of our people	Will be launched in 2025

Career Paths (growth)	Designing clear framework for mapping our career paths in SuperOffice	2025
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Since we have not identified any actual negative impacts on our workforce, we have not taken any actions to remedy those. Our actions instead focus on further improving our offering towards our employees.

To identify needed actions for minimizing negative impacts on our workforce, we look at our annual People Survey results and identify areas to focus on through our recent strategic work – our Winning Culture must win battles:

WINNING CULTURE

Customer-centric organization which permeates our way of thinking, talking, and acting



Ensure that **each and every one of us** places the **customer at the centre** of our daily work.

Build customer centricity into our roles, responsibilities, teams, processes, tools, training and communication.

Truly data driven organization enabled by tracking and monitoring of KPI's



Make sure that we take **conscious and unbiased decisions in everything we do**. The only way to do this is by letting data and facts guide our decisions, and steer away from personal opinions and historical truths.

Open and collaborative environment across all countries and departments



Break down silos across SuperOffice and **create opportunities** for collaborating, sharing best practices, learning from one another, giving input, and **getting involved** across countries, teams, departments, and functions.

A company with growth opportunities for all



Foster opportunities for **professional growth** via role-based learning, career progression possibilities, and **development conversations and planning**.

• Relationships that matter. Revenue that grows.



The outcomes of our actions are tracked in our employee surveys, our other channels for employees to voice their opinions, our pay equity analysis, and our DEI metrics.

SuperOffice does not have specific measures to ensure that our own practices do not cause material negative impacts on our workforce. However, we do constantly assess the business needs compared to the effort required by our employees and our employee handbooks state our expectations in terms of working hours.

No specific resources are allocated to the actions described in this section, but they are all support by our Head of People and the People Team at SuperOffice.

We have not identified any negative impacts on our workforce arising from the transition to a greener, climate-neutral economy.

[S1-5] Targets

To ensure we remain an attractive workplace for talented individuals and to improve the conditions of our workforce, we have engaged directly with our employees and set several targets across various topics for our workforce. The targets have been set based on input from our employees through annual surveys, general discussions, and working groups. In some cases, we do also engage our employees through employer representatives. For example, in our headquarters in Norway we work with the Working Environment Committee (AMU) given the size of the office.

The table below illustrates our targets and current metrics.

Topic	Subtopic	Target	2024 value	2030 target	2050 target
DEI	Balance gender representation	Gender split overall	33%	40%	50%
		Gender split management	28%	35%	50%
	Equal pay for equal work	Gender pay gap	16%	6%	100%
	Training and awareness	Employee and manager training	2	1 training course annually	1 training course annually
		Awareness campaigns	2	2 awareness campaigns	2 awareness campaigns
Health	Sickness	Average sick days	5.2	4	2
	Safety and inclusion	Harassment, bullying and discrimination	Speaking Up process in place	Zero tolerance, clear structure for speaking up	Zero tolerance, clear & known structure
Wellbeing	People survey	eNPS	47 (+9 from 2023)	Above industry benchmark	Above industry benchmark
		Satisfaction & motivation	80 (benchmark 74)	Above industry benchmark	Above industry benchmark
		Loyalty	86 (benchmark 81)	Above industry benchmark	Above industry benchmark
		DEI questions	87		

[S1-6] Characteristics of employees

The tables below describe the characteristics of our employee. All figures are reported as headcount and as average over 2024.

Characteristics of undertaking's employees – number of employees by gender

	Number of employees (head count, average of 2024)
Men	173
Women	80
Other	0
Not reported	0
Total employees	253

Characteristics of undertaking's employees – number of employees in countries with 50 or more employees representing at least 10% of total number of employees [table].

	Number of employees (head count, average of 2024)
Norway	104
Rest of the org	149
Total employees	253

Characteristics of undertaking's employees – information on employees by contract type and gender (all reported in headcount).

	Number of employees	Number of permanent employees	Number of temporary employees	Number of non-guaranteed hours employees	Number of full-time employees	Number of part-time employees
Men	173	172	0	1	168	5

Women	80	79	1	1	69	11
Other	0	0	0	0	0	0
Not reported	0	0	0	0	0	0
Total employees	253	251	1	2	237	16

During 2024, 45 individuals left SuperOffice of which 25 were men and 20 were women. This results in an employee turnover rate of 17.8%.

[S1-7] Characteristics of non-employees

During 2024, we had 5 “non-employees” at SuperOffice whereof none were employed by undertakings primarily engaged in employment activities. This data is measured in headcount and average for 2024. All five people are categorized as self-employed.

[S1-8] Collective bargaining coverage and social dialogue

By law, we are not allowed to gather information on whether individuals are covered by collective bargaining agreements.

[S1-9] Employee diversity

Our figures for employee diversity are highlighted below. The Executive Management is defined as the people SuperOffice who observe the decisions and recommendations issued by the Board and are responsible for the overall strategic direction and day-to-day operations of the company.

	Number of employees in top management (2024)	% of employees in top management (2024)
Men	4	50%
Women	4	50%
Total employees	8	100%

	Number of employees (2024)	% of employees (2024)
Under 30 years old	106	41.9%
Between 30 and 50 years old	130	51.4%
Over 50 years old	17	6.7%
Total employees	253	100%

[S1-10] Adequate wages

SuperOffice does not have external benchmarks company-wide when it comes to wages. Benchmarking has however been done in some areas of the organisation. We benchmark internally against what current employees in the role or with given experience level are earning. We have a large initiative in 2025 to introduce a new salary review and pay equity process where we are grouping employees in similar roles and experience level and analysing pay equity. As a second step we seek to do external benchmarking – and use both internal and external benchmarks when determining the wages for new hires as well as when adjusting current employee wages each year. We are also working on a Career Paths initiative where we clearly define our main functions in the company (e.g. Sales, Product) and sub-functions within those areas (e.g. account management, software engineering), and our career levels (5 levels of experience for Individual Contributors and five levels of experience for Leaders).

[S1-11] Social protection

All SuperOffice employees are covered for sickness, parental leave and workplace injuries through a combination of public health programs and company-provided benefits such as health insurance. This includes paid sick leave and access to medical care, ensuring that employees do not suffer a loss of income during periods of illness.

[S1-12] Persons with disabilities

At SuperOffice we want to be a place where everyone can be themselves and thrive. However, we do not collect data regarding disability due to personal privacy protection reasons.

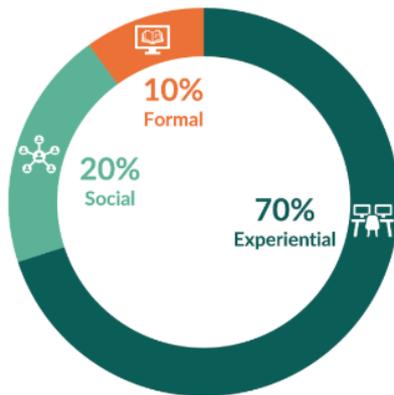
[S1-13] Training and Development metrics

We have a learning philosophy at SuperOffice and are working to build a culture of continuous learning. The page below from our intranet introduces our learning offerings to our employees.

SuperOffice Academy

Dive into the SuperOffice Academy (hosted by eLoomi)! You'll find SuperOffice-made courses as well as courses from external learning providers on broader topics. We are working hard to grow the SuperOffice Academy, so be sure you check in regularly for new content!

START LEARNING! 🎓



Experiential
Applying learning on-the-job, situational learning in various contexts, experiences, challenges, practice.

Social
Coaching, mentoring, feedback, social learning, 'buddy' systems, sharing, collaboration.

Formal
Programs, courses, eLearning, simulations, training, lectures, conferences, reading.

More about learning at SuperOffice

SuperOffice is a people company, our people are the sole reason why our business exists - their knowledge, skills and capabilities are our biggest asset.

Our ambition is to **foster a culture of continuous learning at SuperOffice** by continually working to maintain, develop and expand the competence of our people. This is good for business and good for our people - it's a win-win!

We'll do this by applying the 70-20-10 model for learning and development. We'll develop opportunities for formal, social and experiential learning.

Formal learning provides foundations, but it is through experience and social interactions that learning is embedded, refined, and mastered.

The SuperOffice Academy is one place where you can find formal learning. What are you waiting for!?

[Go to the SuperOffice Academy](#)

We implemented a learning system at the end of 2023 and since then have built up over 70 courses, both SuperOffice made and also ready-made content from other learning providers on relevant topics.

The total number of training hours offered to our employees is difficult to calculate as we have a 70-20-10 learning model at SuperOffice. Whereby, 70% of learning should come from on-the-job training, 20% of learning should come from peers, coaches and mentors, and 10% of learning should come from formal training (digital courses, conferences, etc.). It is difficult to track all of this.

However, in October 2023, we implemented the first learning system at SuperOffice and we can now track the total number of hours offered for digital training. In 2025, we started logging in-person training events in our learning system as well, but we still have some work to do here to capture everything.

Our people are offered training courses based on their role plus some mandatory training for all, and hours offered to each employee will vary. In 2024, we offered a total of 2,752 hours. An average of 10.6 hours per employee, 10.7 hours offered to men on average and 10.5 hours offered to women on average. The reason why men were offered a bit more than women, is because we have more sales and consulting training in our system, and we have more men in these roles.

The data in our learning system for number of hours completed is not 100% accurate. This is because if a learner leaves their browser open on a training course and moves on to other work or leaves their computer for a period of time, the learning system continues to count this time as 'time spent on learning'. We do, however, have completion rates and we see that out of all required courses, we have an average completion rate of 88%. 86% for women and 89% for men. And applied this to total offered hours to get the below.

We currently have various local practices for performance and development. However, we are working on a SuperOffice-wide process that will apply to all employees. This is to ensure that performance & development conversations are happening for all at set times throughout the year. Once the SuperOffice-wide process is in place, we will be able to better measure the completion of these conversations.

	Percentage participating in regular performance and career developments reviews	Average training hours
Men	Not measured	10.7 hours offered, 89% completion, 9.52 total training hours
Women	Not measured	10.5 hours offered, 86% completion, 9.03 total training hours
Other		N/A
Not reported		N/A
Total employees	Not measured	10.6 hours offered, 88% completion, 9.33 total training hours

To calculate average training hours, we took the total number of training hours offered to and completed by employees per gender category divided by the total number of employees per gender category.

[S1-14] Health and Safety metrics

At SuperOffice we do not have an HSE policy in place, but cover it as part of our Code of Conduct. We plan and act to prevent injuries and work systematically to manage risks. No activity is important enough to be conducted with hazard to life and health. The company conducts business in accordance with applicable health and safety requirements and strives for continuous improvement in its health and safety policies and procedures.

All employees are expected to perform their work in compliance with applicable health and safety laws, regulations, policies and procedures and always apply safe work practices in all locations.

Applicable safety and health requirements must be communicated to visitors, customers or contractors at any company location.

Employees are required to immediately report workplace injuries, illnesses or unsafe conditions.

Given the nature of our business, we have not found it necessary to implement an HSE Management System in which we log incidents or near misses. We will work with implementing such a system moving forward. We do ask each office to report on incidents each month, and we have received 0 reports in 2024.

By law in Norway the reason for sick leave/absence is not disclosed for privacy reasons, so we do not have data on the reasons for leave, just the leave itself.

	Employees	Non-employees
% covered by health and safety management system	N/A	N/A
Number of fatalities as a result of work-related injuries or work-related ill health	none	none
Number and rate of recordable work-related accidents	none	none
Cases of recordable work-related ill health	No data	N/A
Days lost to work-related injuries and fatalities from work-related accidents, work-related ill health, and fatalities from ill health	No data	N/A

[S1-15] Work-life balance metrics

At SuperOffice, 100% of our employees are eligible for family-related leave. Our numbers below cover maternity and paternity leave. We also support our people for caretaking of family members, attending funerals, attending children's first day of school, but not reporting on these at this time.

	% of employees that have taken family-related leave
Male	2.77%
Female	3.16%
Other	N/A
Not reported	Care taking?
Total employees	5.93%

[S1-16] Remuneration metrics

As previously described, we have initiated a pay equity project to introduce a structured way of comparing remuneration across the organisation.

[S1-17] Incidents, complaints and severe human rights impacts

We strive to prevent incidents and encourage all employees to speak up if anything should happen. This is described in more detail in our Speaking Up process. Through our Speaking Up portal (whistleblowing channel) employees can communicate anonymously via a secure inbox.

In 2024, we had one discrimination incident raised via line manager and dealt with at the local level. The incident was documented, an action plan was formed and the issue was resolved.

We also had two cases reported via our Speaking Up channel (whistleblowing channel) both cases were about the same issue, this ultimately led to a termination.

	2024
Number of incidents of discrimination	1
Number of complaints filed through channels for people in own workforce to raise concerns	3 (1 of these is the incident of discrimination above)
Number of complaints filed to National Contact Points for OECD Multinational Enterprises	0
Amount of fines, penalties, and compensation for damages as result of incidents of discrimination, including harassment and complaints filed	0

Number of severe human rights issues and incidents connected to own workforce	0
Number of severe human rights issues and incidents connected to own workforce that are cases of non respect of UN Guiding Principles and OECD Guidelines for Multinational Enterprises	0
Amount of fines, penalties, and compensation for severe human rights issues and incidents connected to own workforce	0

S2 WORKERS IN THE VALUE CHAIN

SuperOffice acknowledges that we have an influence on the conditions of workers in our value chain. We set requirements for our suppliers to ensure they live up to given standards on the topic and we evaluate suppliers based on their labor practices, diversity initiatives, and community engagement. Therefore, we have also identified the topic as material, but given the size of our company we have decided to use the phase-in provision for now. We will below provide a brief description of how we deal with IROs related to workers in the value chain.

Material impacts, risks and opportunities (IROs)

Risk	If SuperOffice were to use suppliers not adhering to the company's requirements and expectations for working conditions this could cause reputational damage for the company.
Risk	If SuperOffice were to use suppliers not adhering to the company's requirements and expectations for equal treatment this could cause reputational damage for the company.
Risk	If SuperOffice were to use suppliers not adhering to the company's requirements and expectations for working rights and that do not follow labour laws could cause reputational damage for the company.

Targets

For workers in the value chain we have set the target that all our suppliers are committed to human & workers rights. By 2030, we further aim to ensure that all suppliers are committed and re-confirm their commitment to follow all relevant rights.

Policies

Our main policy on the topic is our Supplier Code of Conduct. It outlines our key principles and the demands we set for suppliers. The policy states that SuperOffice requires suppliers to live up to certain standards on:

- Diversity and non-discrimination
- Fair and equal pay
- Compliance with law and regulation
- Health and safety
- Protection of human rights
- Employee well-being
- Privacy and data security

- Environmental management
- Confidentiality and intellectual property
- Prevention of bribery and corruption

Actions

For now there are no distinct actions taken to identify, monitor, prevent, mitigate, remediate or bring an end to actual or potential adverse impacts on workers in the value chain. The main reason for this is that SuperOffice has not identified any such impacts. The reason for materiality of the topic is rather the risks associated with any breaches of the beforementioned criteria in our supply chain.

Metrics

SuperOffice has currently not identified any relevant metrics in relation to workers in the value chain.

S4 CONSUMERS AND END-USERS

SuperOffice acknowledges that we as a CRM-system provider handle significant amounts of data for our customers. Any potential breach of data privacy would significantly damage the company and its reputation while potentially exposing the private information of individuals. Therefore, the topic is immensely important for us and deemed material. Below, we briefly describe how we deal with the topic of privacy and end-users.

Material impacts, risks and opportunities (IROs)

Opportunity	We will keep supporting our customers in staying compliant with regards to GDPR thus improving the value of the SuperOffice offering.
Potential negative impact	Any data-breach or leakage would expose personal data for several individuals and thus cause potential negative impact to individuals and customers.
Risk	Since SuperOffice is dealing with a lot of personal information, there is a risk in financial losses in case GDPR-non compliance or privacy breaches.

Targets

SuperOffice has not set any time-bound targets for consumers and end-users. We do however audit our policies and routines on an annual basis, and in general we target to have zero breaches.

Policies

Privacy and protection of data is paramount to our business. We have several policies on the topic, including:

- Data Processing Agreement
- Privacy Statement
- Data Mirroring Service
- The SuperOffice Code of Conduct
- The SuperOffice Supplier Code of Conduct

All of these policies are described in our trust-center: <https://www.superoffice.com/trust-center/transparency/>

Further, our GDPR statement describes our approaches to the following:

- Privacy by design
- Privacy Rights Management
- Consent Management
- Subscription management
- Access Control in SuperOffice
- Incident Management
- Migrating Existing Data into “GDPR Compliance”

Read the full statement here: <https://www.superoffice.com/trust-center/gdpr-and-crm/>

Actions

We have not identified any specific actions to improve our privacy and protection of data. We instead make sure to protect this data on a continuous basis and always ensure that our procedures and data security standards are at the highest level.

Metrics

We always measure any breaches to our data security but have throughout 2024 not measured any breaches.

G1 BUSINESS CONDUCT

Business conduct, integrity, and corporate culture is essential to us, especially given our reliance on our people and their talent in developing our CRM solutions. At SuperOffice it is essential that we comply with relevant legislation and international guidelines on ethical business conduct to ensure we avoid legal and economic consequences but equally important that we protect an efficient and competent workforce.

Our corporate culture, our whistle-blower policy and system, and our code of conduct protects our employees and other stakeholders against potential human rights impacts, incidents of corruption, and protects people who speak up.

We also realize that we have responsibilities towards our suppliers to ensure good relationships and collaboration. We therefore take responsibility for adhering to the standards of payments practices and to manage general healthy relationships.

We have leveraged internal and external stakeholder interviews as well as internal policies and guidelines to guide the identification of governance-related IROs.

Material impacts, risks and opportunities (IROs)

Risk	Problems with corporate culture can lead to problems with attracting talent which are key to the success of a talent-based company.
Risk	Not protecting whistle-blowers can lead to problems with attracting talent and corporate culture which are key to the success of a talent-based company.
Risk	Not maintaining good relationships with suppliers can cause significant challenges given the dependency on their hosting and software support.

[G1-1 GOV-1] Corporate culture and business conduct

In relation to business conduct, there are three main groups responsible for the oversight: The Sustainability Committee, Executive Management, and the Board of Directors.

Sustainability Committee

The Sustainability Committee at SuperOffice takes care of the administrative roles related to business conduct. The Committee ensures that business conduct policies are effectively implemented across the organization. It further monitors compliance with internal policies and external regulations to prevent unethical practices.

The sustainability committee consists of several members of the SuperOffice team, each contributing with different expertise. They all share a drive for sustainability and through their roles and respective networks, they have experience in dealing with business conduct matters. They further supplement their expertise with engagements with our main shareholders on their sustainability team to ensure that SuperOffice is on the forefront of governance topics, business conduct, and corporate culture.

Executive management

The management of business conduct matters lies with the executive management of SuperOffice. Executive management provides strategic direction and oversight to ensure that business conduct aligns with the company's goals and values. It further identifies and manage risks related to business conduct, including corruption and bribery prevention.

Our executive management team represents a suit of highly experienced individuals with experience from leadership positions in other large corporations. Our CEO, Lars Engbork, has previously been CEO at Visma e-conomic, leading a team of 450 people, serving 200,000 business customers. Lars, and other executive members, bring significant experience with relation to business conduct and corporate culture.

Board of Directors

The supervisory body in relation to business conduct is the Board of Directors which includes our shareholders. The Board oversees the governance framework and hold the management accountable for their actions. It further brings expertise in business conduct matters, ensuring that ethical standards are maintained.

Our members represent a broad experience of other larger corporations, representing people with significant leadership experience including in IT and Software industries. Through their leadership experience they together have significant experience on business conduct matters and fostering strong corporate culture.

These bodies collectively ensure that SuperOffice maintains a high standard of business ethics and corporate governance, fostering a positive corporate culture and sustainable business practices.

Read more about our committees, their members, and their competences in GOV-1 in ESRS 2.

[G1-1] Corporate culture and business conduct

SuperOffice has high ethical expectations for its employees and business partners, and these expectations are expressed as principles for good business ethics in our Code of Conduct.

Ethics

Our objective is to apply ethics and integrity principles in practical issues faced by our employees and partners. We provide clear guidelines to enable our employees and business partners to make sound ethical decisions through our Code of Conduct and our Supplier Code of Conduct.

Our Supplier Code of Conduct is described in more detail in section S2.

Compliance

We are committed to be in compliance with applicable laws and regulations. We are committed to act in a ethical, sustainable and socially responsible manner. Respect for human rights is an integral part of our value base and our corporate social responsibility. We also believe that strong ownership in relation to compliance and ethics at all levels is vital to manage integrity risks.

Anti-corruption

Corruption exists, to varying degrees, in all countries and markets. As part of our Code of Conduct we underscore our zero tolerance policy in regards to corruption, and we will contribute to fight corruption in affected markets, through systematic and responsible business conduct.

Policies on corporate culture

SuperOffice has established comprehensive policies to manage its material impacts, risks, and opportunities related to business conduct and corporate culture. The policies manage and foster a safe corporate culture. The policies further ensure good business conduct across the company. In the following section we will describe the main contents of our Code of Conduct and our various, office-dependent Employee Handbooks.

CODE OF CONDUCT

Key Contents of the Code of Conduct

The SuperOffice Code of Conduct includes guidelines and expectations for:

- **Personal Conduct:** Emphasizing honesty, integrity, and ethical behavior.
- **Compliance and Integrity:** Ensuring adherence to laws and regulations.
- **Security:** Protecting company and customer data.
- **Anti-Corruption:** Zero tolerance for corruption and bribery.

Scope of Policy and Exclusions

The Code of Conduct applies to all employees, suppliers, partners, and customers of SuperOffice. It covers all aspects of business operations and interactions. There are no specific exclusions mentioned, indicating a comprehensive application across the organization.

Accountability for Implementation

The most senior level accountable for the implementation of the policy is the CEO of SuperOffice. This ensures that the highest level of leadership is directly involved in upholding and enforcing the Code of Conduct.

Third-Party Standards and Initiatives

SuperOffice respects several third-party standards and initiatives through the implementation of its policies, including:

- **EU Regulations:** Compliance with data protection legislation such as the EU General Data Protection Regulation (GDPR).
- **International Anti-Corruption Standards:** Adhering to global anti-corruption frameworks.
- **Transparency Act:** Gives insight and transparency to the consumers regarding human rights and working conditions related to production of goods and the provision of services.

Consideration of Stakeholder Interests

In setting its policies, SuperOffice considers the interests of key stakeholders, including employees, customers, suppliers, and partners. This inclusive approach ensures that the policies are relevant and beneficial to all parties involved.

Availability of Policy to Stakeholders

The Code of Conduct is made available to all potentially affected stakeholders and those who need to help implement it through the company's website and internal communication channels. This ensures transparency and accessibility for everyone involved.

Employee handbook

SuperOffice operates across seven different locations, each with its own unique legal landscape. Our commitment to compliance is reflected in these employee handbooks, which are meticulously aligned with local laws and regulations. Despite these regional differences, all our handbooks maintain a consistent core structure, ensuring that every employee, regardless of location, has access to the same essential information and guidelines.

Key Contents of an Employee Handbook

A SuperOffice employee handbook typically includes the following sections:

1. **Our enterprise:** History, mission, values, and culture of the company.
2. **Guidelines:** Ethical guidelines, staff rules, guidelines for email and internet usage
3. **Privacy:** Details on GDPR
4. **Employment:** Details on hiring, onboarding, and termination processes.
5. **Employee development:** Details on employee development, courses
6. **Work Hours and Attendance:** Policies on working hours, breaks, and attendance.
7. **Pay:** Information on salary, bonuses, health insurance, retirement plans, and other benefits.
8. **Employee benefits:** Information on the employee benefits provided by the company.
9. **Business trips:** Steps for addressing misconduct and performance issues.
10. **Holidays:** Information on compliance with labor laws and regulations.
11. **Employee's illness and illness of children:** Details on sick leave
12. **Leave of absence:** Details on vacation, sick leave, maternity/paternity leave, and other types of leave.
13. **Pension and insurance:** Information on pension and insurance covered by the company
14. **Health, safety and environment:** Workplace safety guidelines and procedures.
15. **Dismissal with notice**

Scope of Policy or Its Exclusions

The employee handbooks apply to all SuperOffice employees in a given office. In some circumstances, specific departments or business units will have their own additional employee handbook that supplements the regional one.

Most Senior Level Accountable for Implementation

The most senior level accountable for policy implementation is the **Country Manager**. This person ensures that the policy is effectively implemented and adhered to across the organization.

Third-Party Standards or Initiatives

The employee handbooks respect following third-party standards and initiatives to ensure compliance and best practices:

- **ISO Standards:** International standards for quality management, information security, etc.
- **GDPR:** General Data Protection Regulation for data privacy.

Availability to Stakeholders

Policies are made available to stakeholders through various methods:

- **Internal Communication:** Emails, intranet, and internal meetings.
- **Training Sessions:** Workshops and training programs to educate employees.
- **Publications:** Digital documents accessible via the company's intranet.

Corporate culture

Establishing Corporate Culture

SuperOffice establishes its corporate culture by clearly defining its core values and principles. These values are communicated through various channels, including onboarding programs, internal communications, and leadership examples.

Developing Corporate Culture

The development of corporate culture at SuperOffice involves continuous efforts to align business practices with the company's values. This includes regular training sessions, team-building activities, and initiatives that encourage innovation and collaboration.

Promoting Corporate Culture

SuperOffice promotes its corporate culture by celebrating successes and recognizing employees who exemplify the company's values. We use internal newsletters, social media, and company events to highlight cultural achievements and reinforce the desired behaviours.

Evaluating Corporate Culture

The evaluation of corporate culture at SuperOffice is conducted through employee surveys, feedback mechanisms, and performance reviews. These tools help the company assess the effectiveness of its cultural initiatives and identify areas for improvement.

Mechanisms for Addressing Unlawful Behaviour or Code of Conduct Violations

Identifying

SuperOffice has established mechanisms to identify concerns about unlawful behaviour or violations of its Code of Conduct. This includes regular audits, monitoring systems, and open communication channels where employees can raise concerns.

Reporting

Employees and stakeholders can report concerns through multiple channels, including an online whistleblower system as described in this section, and direct communication with Jessica

Hartenberger our Head of People. These channels are designed to ensure that reports can be made safely and without fear of retaliation.

Investigating

SuperOffice has a structured process for investigating reported concerns. This involves a dedicated compliance team that conducts thorough investigations, maintains confidentiality, and ensures that appropriate actions are taken based on the findings.

Accommodating Reporting from Internal and External Stakeholders

SuperOffice's reporting mechanisms are designed to accommodate both internal and external Stakeholders. This inclusivity ensures that anyone affected by or aware of potential violations can report their concerns. The company provides clear guidelines and support to facilitate this process. This reporting takes place through our whistleblower-system, which is described in the section below.

Policies on whistleblowers:

In June 2024 we refreshed our Speaking Up process. We came with a simple expression to help people remember – “See it, Say it, Sorted...”. This process provides further measures to report and prevent unlawful behaviour, in addition to the above-mentioned measures used to identify, report, and investigate concerns about unlawful behaviour or behaviour in contradiction of our code of conduct.



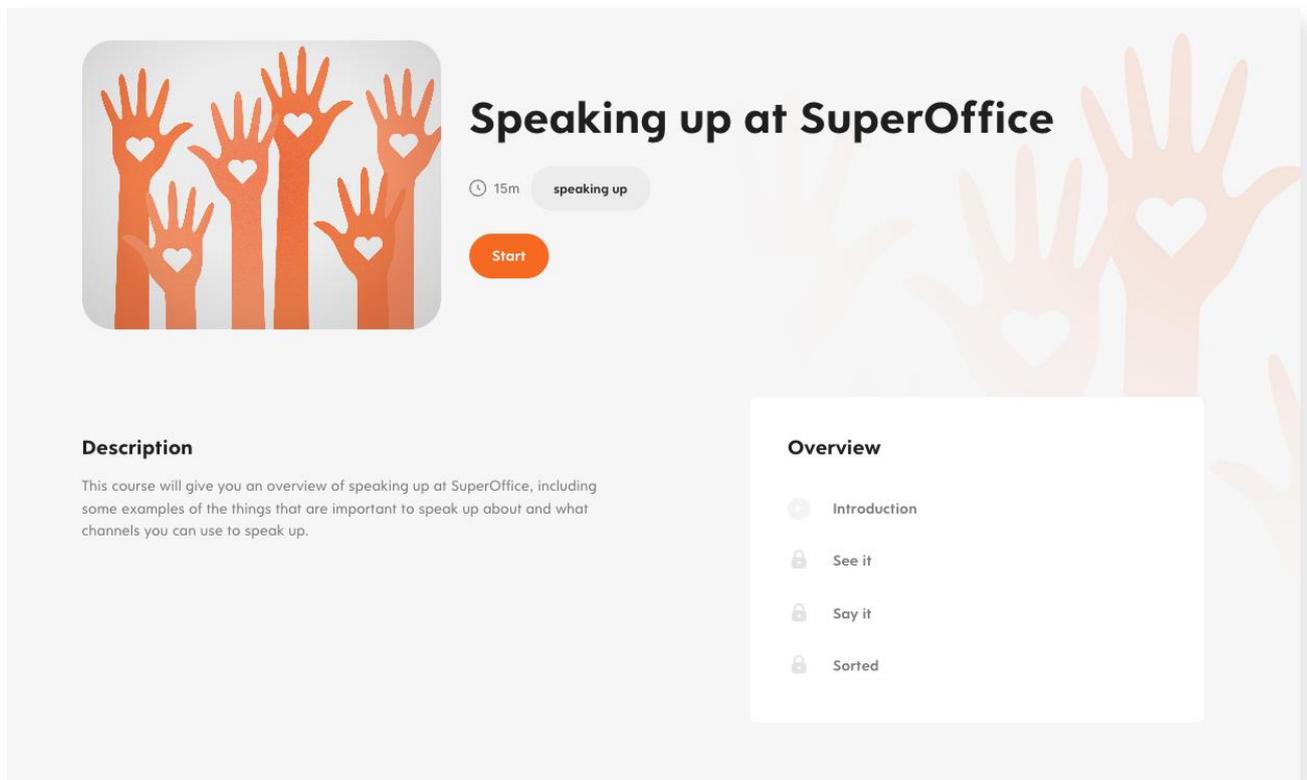
As part of this update, we also clearly described the various channels we have in place for speaking up. We also updated our Speaking Up portal (Whistleblowing channel) to include the possibility for anonymous communication via a secure inbox. Reports sent through the Speaking Up channel are

sent to our external advisor BDO who will orchestrate the further process and involve our Head of People and CEO to determine the further actions.

We have various channels and methods in place for speaking up, let's take a quick look...

In the moment Speaking up in the moment may be all that is necessary to address a concern and resolve an issue	Manager Your manager should be the first route you take when raising an issue or concern	Head of People Our Head of People is always available to discuss things in confidentiality and offer advice on how to proceed	Local safety rep Your local safety rep is someone you can go to with issues or concerns related to workplace safety	Speaking up channel You can submit incidents or concerns via our online speaking up channel. It's managed by our external partner BDO and you have the possibility to remain anonymous
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A part of our employee onboarding, we include a Speaking Up training course. This ensures that all employees are aware of the whistle-blower system and that they feel comfortable using it. Our employees are continuously informed about new designations to our compliance team who will be a significant part of handling these reports and investigations in collaboration with our Head of People, the CEO, and our external advisors. SuperOffice may also seek advice from BDO or our other legal/HR partners as needed.



Speaking up at SuperOffice

🕒 15m speaking up

[Start](#)

Description

This course will give you an overview of speaking up at SuperOffice, including some examples of the things that are important to speak up about and what channels you can use to speak up.

Overview

- ➕ Introduction
- 🔒 See it
- 🔒 Say it
- 🔒 Sorted

Protection of whistleblowers is ensured through the independent and autonomous nature of our whistleblower system which is available to our own employees in compliance with the legal requirements that we are subject to under national law transposing the EU whistleblower Protection Directive. The purpose of the system is to enable identification and investigation of unlawful behaviour through a fully anonymous channel. Our compliance team will then conduct an objective investigation supported by external lawyers where relevant.

SuperOffice does not have other channels to report incidents of corruption or bribery than the beforementioned channels. However, through the whistle-blower system, we will ensure that such reports are handled promptly, independently, and objectively.

We currently do not have a policy that describes our business conduct training. The training is however part of our onboarding process for new employees and thus targets all employees at SuperOffice. We plan to develop a mandatory course on business conduct for all employees this year. This course will be available on the SuperOffice Academy platform.

See an overview of all our policies available on our website by going to our trust centre.

[G1-2] Management of relationships with suppliers

Policies

Policies to Prevent Late Payments

SuperOffice operates across seven different locations, each with unique payment terms, sizes, and local laws. While we do not have a uniform policy for all units, we share a common commitment to meeting our payment terms consistently.

- **Payment Intervals:** We ensure that payments to our suppliers are made within 7-14 day intervals, depending on the specific payment terms agreed upon.
- **Proactive Follow-Up:** We diligently follow up on all late payment notices to identify the underlying reasons and implement measures to prevent future delays.

By adhering to these practices, we strive to maintain strong financial discipline and foster positive relationships with our customers.

Approach to Relationships with Suppliers

SuperOffice values strong, ethical relationships with its suppliers, guided by its Supplier Code of Conduct. This code ensures that suppliers align with SuperOffice's commitment to ethical business practices, sustainability, and social responsibility. Through our Supplier Code of Conduct and our general supplier dialogues, we strive to lower the risks associated with our supply chain as well sustainability impacts that may arise in the supply chain:

Risks to the Company Related to Supply Chain

SuperOffice identifies several key risks related to its supply chain, including:

- **Geopolitical Instability:** Political unrest in certain regions can disrupt supply chains and affect the availability of materials.
- **Cyber Threats:** Increasing cyber attacks targeting supply chain infrastructure pose significant risks.
- **Environmental Disruptions:** Climate change and natural disasters can impact the supply chain, causing delays and increased costs.

Impact on Sustainability Matters:

SuperOffice is committed to further strengthen our sustainability business and integrates sustainability into its supply chain management by:

- **Reducing Carbon Footprint:** Working with suppliers to minimize environmental impact through sustainable practices.
- **Promoting Ethical Practices:** Ensuring suppliers adhere to ethical labor practices and human rights standards.

Social and Environmental Criteria for Supplier Selection:

SuperOffice takes into account several social and environmental criteria when selecting suppliers:

- **Environmental Management:** Preference for suppliers with robust environmental policies and certifications, such as ISO 14001.
- **Social Responsibility:** Evaluating suppliers based on their labor practices, diversity initiatives, and community engagement.
- **Sustainable Sourcing:** Prioritizing suppliers who use recycled or sustainably sourced materials.

By incorporating these criteria, SuperOffice ensures that its supply chain aligns with its commitment to sustainability and ethical business practices.

[G1-6] Payment practices

Standard Payment Terms by Main Category of Suppliers

SuperOffice operates across seven different locations, each with unique payment terms tailored to local laws and business practices. The table below shows the standard payment terms by main category of suppliers and the percentage of payments aligned to those standards.

SuperOffice strives to meet its payment terms consistently across all locations. The company has implemented robust follow-up procedures to address any late payment notices and identify the reasons behind delays to prevent future occurrences. As a result, a high percentage of payments are aligned with the standard payment terms. These practices ensure that SuperOffice maintains strong supplier relationships and upholds its commitment to timely payments.

On average, the company takes approximately **10 days** to pay an invoice from the date when the contractual or statutory term of payment starts to be calculated.

Supplier type	Payment terms	Description	% payments aligned to payment terms
Local	7-14 days	Payments are typically made within one to two weeks to ensure prompt settlement and maintain strong relationships with local suppliers.	95%
International	30 days	For international suppliers, SuperOffice adheres to a 30-day payment term to accommodate longer processing times and international banking procedures.	94%
Service providers	14-21 days	Payments to service providers, such as consultants and contractors, are made within two to three weeks to ensure timely compensation for services rendered.	95%

Number of Outstanding Legal Proceedings for Late Payments

As of the latest available data, SuperOffice has **no outstanding legal proceedings** related to late payments. This reflects the company's commitment to timely payments and maintaining good relationships with its suppliers.

Contextual Information Regarding Payment Practices

SuperOffice operates across seven different locations, each with unique payment terms tailored to local laws and business practices. Despite these variations, the company maintains a consistent approach to meeting payment terms. Payments are typically made within 7-14 day intervals, depending on the specific payment terms agreed upon. The company also follows up on all late payment notices to identify the reasons behind delays and implement measures to prevent future occurrences.

PHASE-IN PROVISIONS

S2 WORKERS IN THE VALUE CHAIN

SuperOffice acknowledges that we have an influence on the conditions of workers in our value chain. We set requirements for our suppliers to ensure they live up to given standards on the topic and we evaluate suppliers based on their labor practices, diversity initiatives, and community engagement. Therefore, we have also identified the topic as material, but given the size of our company we have decided to use the phase-in provision for now. We will below provide a brief description of how we deal with IROs related to workers in the value chain.

Material impacts, risks and opportunities (IROs)

Risk	If SuperOffice were to use suppliers not adhering to the company's requirements and expectations for working conditions this could cause reputational damage for the company.
Risk	If SuperOffice were to use suppliers not adhering to the company's requirements and expectations for equal treatment this could cause reputational damage for the company.
Risk	If SuperOffice were to use suppliers not adhering to the company's requirements and expectations for working rights and that do not follow labour laws could cause reputational damage for the company.

[S2-SBM-3] Material impacts, risks and opportunities and their interaction with strategy

Workers in our value chain who are likely to be materially impacted by our operations and business relationships are included in the scope of our disclosures. We believe this potential impact to be relatively small. We have assessed IROs related to workers in our value chain, focusing primarily on workers in our direct suppliers. The likelihood of risks in relations to workers in the value chain is assessed relatively low but deemed material given the severity of those risks if they are to materialize. There is at the given time not identified any specific workers at higher risk or under negative impact by our operations. Similarly, we do not believe there are geographies or commodities in our value chain which pose increased risk of child labour, forced or compulsory labour.

We have also not identified any material positive impacts on workers in our value chain. Our assessment of IROs is done through our supplier dialogues, assessing our value chain and our Supplier Code of Conduct as well as international standards and guidelines. We have also consulted our shareholder and their sustainability team.

[S2-1] Policies

Our main policy on the topic is our Supplier Code of Conduct. It outlines our key principles and the demands we set for suppliers. The policy states that SuperOffice requires suppliers to live up to certain standards on:

- Diversity and non-discrimination
- Fair and equal pay
- Compliance with law and regulation
- Health and safety
- Protection of human rights
- Employee well-being
- Privacy and data security
- Environmental management
- Confidentiality and intellectual property
- Prevention of bribery and corruption

The policy covers all suppliers who are working with SuperOffice. The policy is ensured implemented by the SuperOffice CEO. As part of the policy, we rely on other third-party standards such as the UN Global Compact and GDPR legislation.

Respecting and protecting human rights is core at SuperOffice, and we expect our suppliers to share this commitment. Suppliers must actively support and uphold the protection of human rights as defined by internationally recognized agencies. This includes conducting regular risk assessments to identify and mitigate human rights impacts within their operations and supply chains. Suppliers must ensure they are not involved in or complicit in any form of forced labor, modern slavery, child labor, or human trafficking. Furthermore, suppliers must respect the freedom of association and the right to collective bargaining. Employment of workers below the minimum age for work or mandatory schooling is strictly prohibited. Suppliers should provide a work environment free from violence, harassment, or discrimination. We encourage except all suppliers to adhere to international Labor Organization or the United Nations conventions.

Give the nature of our business we do not deem it critical to engage directly with workers in the value chain other than our typical contact points among our suppliers. Since we have not identified any negative impacts on workers in the value chain and we deem the risk very low of any human rights impacts, we have not defined any approaches for providing remedy for this.

In 2024 we have identified any violations of UN Guiding Principles on Business and Human Rights, ILO Declaration on Fundamental Principles and Rights at Work or OECD Guidelines for Multinational Enterprises that involve value chain workers.

The Supplier Code of Conduct is developed in cooperation with our shareholders and their sustainability team and formed through dialogues with our suppliers and customers. The policy is publicly available on our website.

Read more about the policies in SuperOffice and our Supplier Code of Conduct on www.superoffice.com.

[S2-2] Processes for engaging with value chain workers about impacts

We currently do not have a process to engage with workers in the value chain. Given the nature of our business we have not deemed this relevant. We will continuously assess the need for such a channel.

[S2-3] Process to remediate effect

There has not been any material impacts identified in terms of value chain workers and therefore also no process to remediate these effects. Despite the nature of our business and our limited impact on workers in our value chain, we do currently have a reporting channel for workers in the value chain to raise concerns. This is available on our website.

[S2-4] Actions

For now, there are no distinct actions taken to identify, monitor, prevent, mitigate, remediate or bring an end to actual or potential adverse impacts on workers in the value chain. The main reason for this is that SuperOffice has not identified any such impacts. The reason for materiality of the topic is rather the risks associated with any breaches of the beforementioned criteria in our supply chain. We will assess the need for such actions on a continuous basis.

We strive to mitigate any risks identified by ensuring that all suppliers adhere to and accept our Supplier Code of Conduct. For now we have not deemed it necessary to implement other actions.

We have not identified any human rights incidents in our upstream or downstream value chains.

[S2-5] Targets

For workers in the value chain we have set the target that all our suppliers are committed to human & workers rights. By 2030, we further aim to ensure that all suppliers are committed and re-confirm their commitment to follow all relevant rights. By 2050 we target that all our suppliers are committed to our Supplier Code of Conduct and are part of our vendor assessment. Currently our suppliers are committed to our Supplier Code of Conduct and we have followed up with all through our supplier survey.

The targets have been set involving our shareholders and their sustainability team as well as through dialogues with our suppliers, but not directly with value chain workers other than our direct points of contact.

S4 CONSUMERS AND END-USERS

SuperOffice acknowledges that we as a CRM-system provider handle significant amounts of data for our customers. Any potential breach of data privacy would significantly damage the company and its reputation while potentially exposing the private information of individuals. Therefore, the topic is immensely important for us and deemed material. Below, we briefly describe how we deal with the topic of privacy and end-users.

Material impacts, risks and opportunities (IROs)

Opportunity	We will keep supporting our customers in staying compliant with regards to GDPR thus improving the value of the SuperOffice offering.
Potential negative impact	Any data-breach or leakage would expose personal data for several individuals and thus cause potential negative impact to individuals and customers.
Risk	Since SuperOffice is dealing with a lot of personal information, there is a risk in financial losses in case GDPR-non compliance or privacy breaches.

[S4-SBM-3] Material impacts, risks and opportunities and their interaction with strategy

When assessing the IROs for our end-consumers we have broadly considered the people using our CRM and the data that is included in our products. Since we have significant amounts of sensitive data in our systems, this is a critical topic for us to be on top of. Our potential negative impact related to any data leakage or breach could, if it were to materialize, impact all our end-users. We have not identified any such leakage or breach during 2024.

We also see an opportunity in continuing to support our customers in staying compliant with GDPR and improving the value of our products. The risk identified is associated with the potential negative impact since a potential breach would also pose significant financial impact on the company.

The analysis has not taken offset in any particular end-users that are especially vulnerable to the risks or impacts identified.

[S4-1] Policies

Privacy and protection of data is paramount to our business. We have several policies on the topic, including:

- Data Processing Agreement
- Privacy Statement
- Data Mirroring Service
- The SuperOffice Code of Conduct
- The SuperOffice Supplier Code of Conduct

All of these policies are described in our trust-center: <https://www.superoffice.com/trust-center/transparency/>

Further, our GDPR statement describes our approaches to the following:

- Privacy by design
- Privacy Rights Management
- Consent Management
- Subscription management
- Access Control in SuperOffice
- Incident Management
- Migrating Existing Data into “GDPR Compliance”

We have established comprehensive policies to manage material impacts, risks, and opportunities related to consumers and end-users. These policies cover data protection and privacy safeguards, regular risk assessments, transparent communication channels, and mechanisms for continuous improvement and accountability. The CISO, reporting to our CPTO is the most senior executive responsible for policy implementation, ensuring alignment with third-party standards such as ISO/IEC 27001, GDPR, and the UN Guiding Principles on Business and Human Rights. More information about our alignment with third-party standards can be found on our website. Stakeholder interests are considered through feedback loops and consultations, and policies are made accessible via our corporate website with specific training provided to employees and partners.

We are deeply committed to respecting the human rights of our consumers and end-users. This commitment includes fair and transparent data practices, avenues for grievances and remedies, and promoting digital well-being. Our engagement strategy involves regular surveys, focus groups, and public consultations to address consumer needs and concerns. We align our policies with internationally recognized instruments such as the UN Guiding Principles, ILO Declaration, and OECD Guidelines. Any instances of non-respect are documented and corrected to prevent recurrence, ensuring we uphold the highest standards of integrity and human rights in all our operations.

[S4-2] Processes for engaging with consumers and end-users about impacts

Through our ongoing dialogues with our customers, we assess the impact and risks we have may in relation to our end-users. They have also been involved in the DMA process through interviews and have thus provided their input. We will continue those dialogues and interviews as part of our further sustainability work.

The engagement is ongoing as part of our normal business procedures but annually as part of our DMA process.

The DMA assessment was undertaken by the Sustainability Committee and approved by the Management team and Board of Directors. Consumers and end-users have been engaged both directly and indirectly to make sure that input is gathered and our assessment was complete. The undertaking has adopted a specific process to get input from with consumers and customers.

[S4-3] Processes to remediate negative impacts

We have not identified any material *actual* negative impacts on our end-consumers and have thus not taken actions to remediate. Consumers and end-users can raise concerns regarding our undertaking via the whistleblower channel available on our website. All cases reported via this channel will be handled by the SuperOffice management team and board of directors. No cases have been reported via this channel from external parties last year.

[S4-4] Actions

We have not identified any specific actions to improve our privacy and protection of data. We instead make sure to protect this data on a continuous basis and always ensure that our procedures and data security standards are at the highest level. We will continuously assess the need for specific actions on the topic, especially if a risk or potential negative impact were to materialize.

Since we have not identified actual negative impact, we do not have any actions planned or underway to prevent such impacts. We ensure we live up to the highest data safety standard to mitigate the risk of any potential breaches.

We are committed to identifying, assessing, and addressing any material impacts on our consumers and end-users. We employ a robust process to monitor the effectiveness of our initiatives aimed at delivering positive outcomes. In the event of potential or actual negative impacts, we take decisive action to mitigate risks and ensure that effective remedy mechanisms are in place. Furthermore, we continuously allocate resources to manage and mitigate risks while pursuing opportunities that enhance the user experience. We uphold the highest standards to ensure our practices do not contribute to severe human rights issues, prioritizing the welfare and satisfaction of our consumers and end-users.

[S4-5] Targets

SuperOffice has not set any time-bound targets for consumers and end-users. We conduct internal training procedures that all employees are required to complete. We do audit our policies and routines on an annual basis, and in general we target to have zero breaches. We will continuously assess the need for specific targets in relation to end-users and consumers.