

The background of the entire page is a photograph of the Aurora Borealis (Northern Lights) over a snowy, mountainous landscape. The aurora displays vibrant streaks of green, purple, and pink against a dark, starry night sky. The foreground shows a snow-covered field with tracks, and the middle ground features snow-capped mountains and a line of evergreen trees.

# Lexit Group

## Sustainability Report 2024



# Overview

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# Preface by Sjur Skjæveland

As CEO of Lexit Group, I'm proud to present our first consolidated sustainability report, a significant milestone in our journey toward greater transparency, accountability, and long-term value creation.

During the preparation of this report, we used the new sustainability reporting requirements under the Corporate Sustainability Reporting Directive as our guiding framework. While not yet mandatory for us, applying these principles early reflects our commitment to being well prepared and ensure continued compliance.

Over the past year, we've made considerable progress in our sustainability work. We've established shared ESG goals that now serve as a common foundation across all Lexit Group entities. These goals were set prior to our first double materiality assessment, but it is reassuring to see that the outcomes of that assessment confirm our strategic direction is well aligned with the most material topics for both our business and our stakeholders.

So far, much of our focus has been on building a shared understanding of sustainability across the Group, developing a common language and framing that unites our efforts. As we look ahead, our priority will be to translate this shared intent into concrete actions, structured plans, and measurable outcomes.

I believe strongly that sustainability is not only a matter of compliance, it is a strategic enabler. Our greatest contribution comes through the solutions we provide. Every day, our solutions help customers reduce their environmental footprint and improve their social performance, while also increasing their profitability. We do this by optimizing processes, reducing transportation needs, improving staff and resource efficiency, minimizing waste, and by enhancing working conditions and ergonomics.

The Nordic countries, where we have our sites, are globally recognized for their progressive approach to sustainability and their high expectations of corporate responsibility. These regional values, trust, transparency, environmental care, and social fairness, deeply inform how we operate and the kind of company we strive to be. Not just for today, but for the future we all want to build.

**Sjur Skjæveland, CEO at Lexit Group**







# SUSTAINABILITY STATEMENT

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# Lexit Group at a glance

We create technology solutions to drive smarter workflows in production, warehouse, logistics, and retail. Inefficient processes, disruptions, unnecessary errors, and the inability to scale don't just lead to increased costs and dissatisfied customers and employees – they block a company's ability to grow sustainably. The time and energy spent addressing operational inefficiencies prevent organisations from driving innovation and investing in the future.

That's where we come in. Our customers include some of the most recognizable and influential brands in production, warehouse, logistics and retail – brands you meet every day. We help optimize their operational workflows by providing smart, intuitive solutions,

based on cutting-edge technology. Combined with our deep industry expertise, we empower our customers to work smarter, eliminate inefficiencies, cut costs and scale with confidence. The result? Future-proof workflows that are efficient, reliable, and long-term sustainable.

Today we operate in Norway, Sweden, Denmark and Finland in six companies, under four different brands (Lexit Group AS/ApS/AB, Idnet AB, Informa OY and Foptec AB).

Founded in

**1993**

Employees

**230+**

Offices

**9**

Turn over 2024

**1.2**

MRD (in NOK)

Company	Country	Role in group	Ownership share	Number of employees
Alexa Holding AS	Norway	Holding company		
	Norway	Subsidiary	100%	70
	Denmark	Subsidiary	100%	17
	Sweden	Subsidiary	100%	18
	Sweden	Subsidiary	100%	80
	Finland	Subsidiary	100%	43
	Sweden	Subsidiary	50% <sup>1</sup>	5

<sup>1</sup> In this report, Foptec is included in all disclosed figures and metrics. However, Lexit Group policies are not applicable to Foptec, and they do not have access to the group's shared employee intranet.

# Our sustainability commitment

Lexit Group plays a central role in contributing to the digitalization of many parts of society, which is crucial to keeping pace with the modern world and to making everyday life function smoothly for both customers and their customers. Moreover, at Lexit Group, we are convinced that digitalization and technology have a crucial role in addressing today's sustainability challenges and creating a more sustainable future for us all. By providing our customers with digitalization tools to promote sustainability, integrating sustainability into all aspects of our operations and by collaborating with our stakeholders to address common challenges and opportunities, we strive to be a leading player in sustainable business and to make a positive difference for society and the environment.

We are convinced that sustainability should be integrated into the core operations of the entire group. Therefore, we are extensively working on formulating a sustainability strategy with clear goals and activities that enable us to adhere to them.

Below, the areas we are currently focusing on are outlined.

## Reduced environmental impact

One of our primary aims is to bring our own operational environmental impact and direct emissions down, aligning with the 1.5-degree target of the Paris Agreement. Our long-term goal is also to significantly reduce our indirect emissions, those occurring in our upstream and downstream activities within our value chain. Achieving this requires the formulation of clear goals, both short-term and long-term, and the design of activities that enable us to meet these objectives.

## Corporate responsibility, diversity, and inclusion

We view diversity as a valuable resource and a source of innovation. Regardless of gender, age, ethnic background, or life experience, we welcome all perspectives. We believe that by embracing differences, we can create a dynamic and creative work environment where each individual can thrive.

Lexit Group also strives to create a discrimination-free work environment. We adhere to strict guidelines to ensure that every individual is treated fairly and respectfully. Our policy covers all areas of employment, from recruitment and promotion to working conditions and opportunities for development.

We are convinced that a secure and supportive work environment is the key to every successful company. Therefore, we invest in creating an atmosphere where everyone feels welcome and encouraged to contribute to the company's success. We aim to be a workplace where each employee can grow and develop, both professionally and personally.

## Sustainable corporate governance

Ensuring business ethics and preventing corruption are core principles for fostering trust and sustainable business relationships. We are dedicated to maintaining high ethical standards and have implemented various measures to prevent corrupt practices throughout our operations. This commitment extends to our suppliers and distributors, who are expected to uphold similar ethical principles.

Compliance with all applicable laws and regulations in the sustainability domain is paramount. This ensures that we not only follow best practices but also meet legal requirements. Our positions, policies, and expectations are consolidated in our Code of Conduct, providing a comprehensive guide for collaborators and employees.

# Sustainability strategy

The foundation of Lexit Group's sustainability strategy rests on the following key focus areas:

## Customer solutions

We provide solutions that not only meet customers' needs today and in the future, but in many ways we are also a part of the customer's sustainability efforts. Our solutions reduce their environmental impact and promote their social responsibility by optimizing processes, decreasing transportation, reducing waste, by better resource utilization of staff, IT equipment and vehicles, and by improving working conditions and ergonomics.

## Company culture, working conditions, diversity and equality

We believe it is crucial for us to enjoy and grow at work, which is why one of our quality objectives is to ensure all employees view our workplace as excellent. We aim to create an inclusive work environment where diversity and gender equality are promoted. By offering secure and healthy working conditions for our employees and by promoting diversity and inclusion in all areas of our operations, we engage individuals who contribute to our success and to the development of the society. A Lexit Group goal is that all companies within the group are certified according to Great Place to Work (see page 28).

## Energy use and climate impact

We are committed to reducing our energy consumption and climate impact through the streamlining of our own processes, the use of renewable energy, and the minimization of unnecessary resource consumption and waste management.

## Human Rights

We are dedicated to upholding and respecting human rights in all aspects of our operations and throughout our supply chain. We believe that every individual deserves to be treated with dignity and fairness, and we are committed to ensuring that our activities do not infringe upon or contribute to human rights violations. By adhering to international human rights standards and working closely with our suppliers to promote ethical practices, we strive to create a work environment and business practices that respect and protect human rights for all.

## Business ethics

Ethical conduct is at the core of everything we do at Lexit Group. We uphold the highest standards of integrity, honesty, and fairness in all of our interactions, both internally and externally. We believe that conducting business ethically is not only the right thing to do but also essential for long-term success and sustainability. Our commitment to business ethics encompasses transparency, accountability, and compliance with laws and regulations. We hold ourselves and our partners accountable for ethical behaviour and actively promote a culture of integrity throughout our organisation. By prioritizing ethics in our decision-making processes and business practices, we aim to build trust with our stakeholders and contribute to a more ethical and responsible business environment.

## Responsible supplier relationships

We expect our suppliers and business partners to share our values and to commit to maintaining high standards of environmental and social sustainability. By collaborating with suppliers who share our vision and by setting clear requirements for responsibility throughout the supply chain, we work to reduce our impact and to promote positive change in the industry.

## Transparency and reporting

By being transparent about our goals, progress, and results, we build trust and foster increased dialogue and collaboration with our stakeholders. We see transparency as a central principle for promoting accountability and driving change towards a more sustainable future.



## Key ESG sustainability metrics

This section presents Lexit Group's key ESG-related targets and performance metrics, highlighting the areas where we track progress toward our sustainability ambitions.

Essential sustainability topics	Unit	2024	Page
<b>E1 Climate change</b>			
Scope 1 GHG emissions	t CO <sub>2</sub> e	13.82	20
Scope 2 GHG emissions	t CO <sub>2</sub> e	43.49	20
Scope 3 GHG emissions	t CO <sub>2</sub> e	n/a	20
<b>S1 Own workforce</b>			
Receive "Great place to work" certification	% of all companies	60	28
Cases of harassment, bullying or discrimination	Number	0	29
Work related accidents	Number	0	31
Sick leave related to work	Number	0	31
<b>G1 Business conduct</b>			
Cases of corruption	Number	0	34
Cases of human rights violations in supply chain	Number	0	34
Cases of cyber threats incidents	Number	0	34
Cases of information security incidents	Number	0	34

# Value creation

At Lexit Group, we support our customers by optimizing their operational workflows through smart, intuitive solutions built on advanced technology. Combined with deep industry expertise, our approach enables customers to eliminate inefficiencies, reduce costs, and scale their operations with confidence.

Our value chain covers our own operations as well as all upstream and downstream activities - from the extraction of raw materials to the end-of-life phase of our solutions. The upstream value chain includes the extraction of raw materials used in products and materials that support our operations. Within our own operations, we both provide solutions based primarily on resold hardware and we also engage in production related to our labelling solutions. We source components and materials for all our hardware solutions from leading global manufacturers, which makes our direct influence over their supply chains limited as we are a relatively small actor in this context. Our downstream value chain includes our customers - where we have the greatest opportunity to drive a positive sustainability impact.

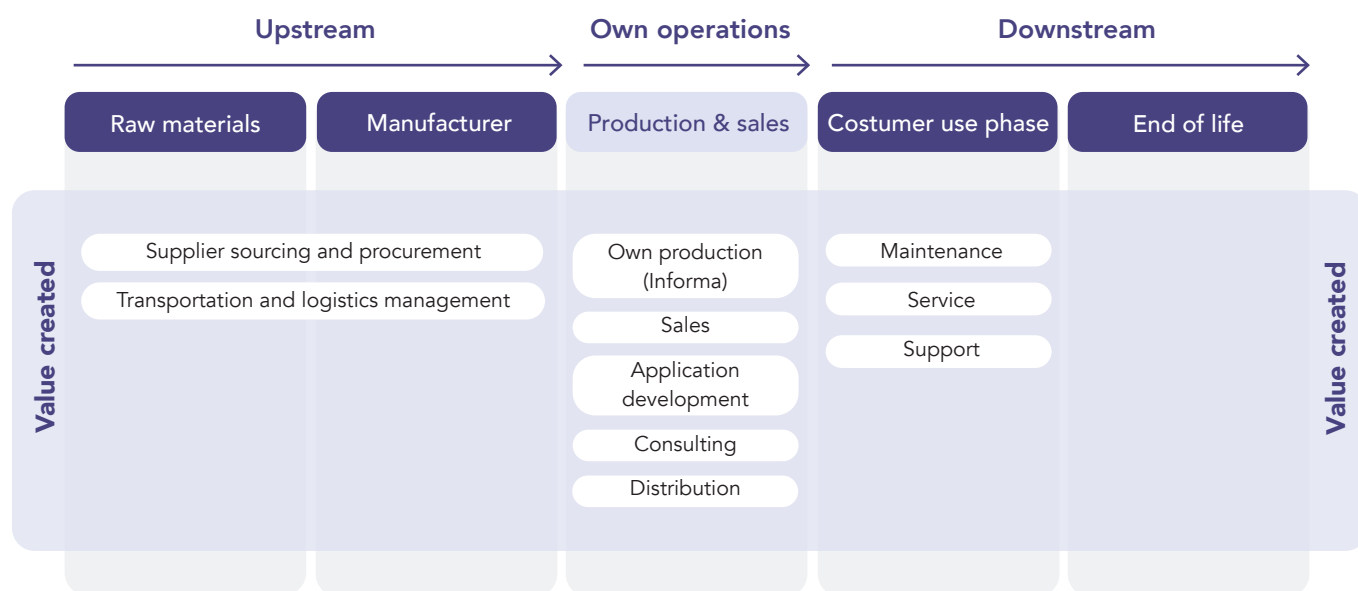
Through our solutions, we help customers reduce their environmental footprint and strengthen social responsibility by streamlining processes, minimizing transportation, reducing waste, optimizing the use of staff, IT equipment and vehicles, and improving working conditions and ergonomics.

## Description of significant products, services, and markets

The companies in the Lexit Group develop and sell data capture solutions and labelling equipment, along with associated software solutions and consulting services. In addition, the Finnish subsidiary Informa OY provides labelling solutions. Across the group, we offer after-sales services for the delivered products and solutions, ensuring continued performance and customer support.

Our operations are structured into two main business areas; Industrial Coding and Marking (ICM) and Data Capture and Digitization (DC&D). These business areas reflect the core of our commercial offering.

Our own operations and key markets are located in the Nordic region, including Norway, Sweden, Denmark, and Finland. We primarily serve customers within the production, logistics and warehousing, and retail sectors.



	Unit	Norway	Denmark	Sweden	Finland	Group total
<b>Number of employees by geographical area</b>						
Employees	Number	70	17	102	43	233

# Management

The executive leadership team of the organisation consists of a mix of long-serving leaders and individuals with extensive experience.

They collectively drive the organisation's strategic direction, ensuring alignment across the enterprise while maintaining clear ownership and accountability for critical aspects of its growth and development.

The board of directors consists of three members, including both executive and non-executive representatives. The two non-executive members represent Findos, the investment company that holds a majority ownership of Lexit Group's holding company, Alexa Holding AS.

## Executive group management

**Sjur Skjæveland**  
CEO

**Kåre Myrvåg**  
CFO

**Geir Bragstad**  
CTO

**Christina Befwe**  
CXO

**Lasse Eriksen**  
MD  
Lexit Group Norway

**Magnus Folcke**  
MD  
Lexit Group Sweden

**Petter Lagström**  
MD  
Idnet AB

**Bjørn Myrvold**  
Head of D&D  
Lexit Group Norway

**Bente Rosenmejer**  
MD  
Lexit Group Denmark

**Eero Kytölä**  
MD  
Informa Oy

## Board of directors

**Sjur Skjæveland**  
Lexit Group

**Stefan Happak**  
Findos

**Thomas Drexler**  
Findos

Unit

Board of directors		
Executive members of the board	Number	1
Non-executive members of the board <sup>1</sup>	Number	2
Gender diversity	% of women	0
Independent board member	%	0

<sup>1</sup> The two non-executive members are individuals from the investment company Findos, who is the majority owner of Lexit Group's holding company, Alexa Holding AS.



# Sustainability governance

To develop and unify the group's sustainability efforts, we have a group-wide ESG team. The ESG team is led by the CXO, who is part of the group management and reports to the Group CEO. The CXO is responsible for leading and developing the group's sustainability efforts, including setting, monitoring, and reporting relevant sustainability goals, as well as ensuring alignment with best practices and regulatory requirements ensuring responsible governance.

Local sustainability risks and opportunities are managed at the local level, while overarching risks are handled by group management or the board of directors. The ESG team brings many years of experience in the group's sustainability work, spanning environmental, social, and governance topics. When needed, external consultants are engaged in benchmarking, and Idnet AB's membership in the UN Global Compact provides valuable guidance and support.

To further ensure responsible governance, our administrative and supervisory bodies receive regular training in anti-corruption, business ethics, and supplier management. Clear processes are in place to monitor and update relevant policies, reinforcing our structured and proactive approach to integrity and ethical conduct.

Our sustainability efforts are conducted in alignment with ISO standards and the principles of the UN Global Compact. External audits and reporting help ensure the quality and continuous development of the group's sustainability processes. As of now, two of the group's companies hold ISO certification and are audited by a third party.

Standards/reporting	Company
ISO 9001	Idnet AB
ISO 14001	Idnet AB, Informa OY
ISO 45000	Informa OY
Norwegian transparency act	Lexit Group Norway AS
Communication of progress according to UNGC	Idnet AB

Our ability to meet the standards of approved external audits and reporting, as well as compliance with current and upcoming legal requirements, guides us in ensuring that we possess adequate expertise and the right resources.

Currently, the Group does not have a centralized risk management system. Instead, various risks are managed independently within each subsidiary and monitored accordingly.

The ESG team regularly informs management about material impacts, risks, and opportunities related to sustainability issues.

The frequency of these updates is as follows:

- During management and board meetings
- Through ad-hoc updates provided in response to emerging issues or critical changes

The information communicated includes:

- **Material impacts, risks, and opportunities:** Key findings on sustainability impacts, risks, and opportunities that could affect the organisation's operations, reputation, or compliance.
- **Implementation of due diligence:** Updates on the application of due diligence processes, focusing on identifying and mitigating risks, ensuring legal compliance, and addressing stakeholder concerns.
- **Results and effectiveness of policies, actions, metrics, and targets:** Reports on the progress and effectiveness of adopted sustainability strategies, policies, and metrics. This includes an evaluation of actions taken, achievements against established targets, and areas identified for improvement.

## Sustainability related incentive schemes

There are no sustainability related incentives schemes or remuneration policies at Lexit Group.

# General information

## Basis for preparation of the sustainability statement

The 2024 Lexit Group's first sustainability statement has been developed as a test report, designed to help us build the internal capabilities, structures, and processes required to meet the directive's future requirements. Our intention is to increase our preparedness well in advance of when CSRD reporting becomes mandatory for Lexit Group. While the ongoing discussions surrounding the EU Omnibus proposal may affect the timeline for mandatory compliance, we are closely monitoring developments to ensure continued compliance.

The report has not undergone assurance and therefore may not include all disclosures required under the CSRD. Instead, this report should be viewed as a voluntary preparatory step, part of a broader commitment to transparency and continuous improvement in our sustainability practices.

As this is Lexit Group's first sustainability statement under these standards, it is presented as a standalone document, separate from the Financial Statement.

## Reporting scope

The scope of consolidation for this Sustainability Statement aligns with the 2024 financial statements and includes all Lexit Group's organisations. As this is Lexit Group's first Sustainability Statement,

there are no prior reporting adjustments or corrections.

In preparing this report, Lexit Group has considered its entire value chain – upstream, downstream, and internal operations.

The defined value chain is outlined in page 9. Material Impacts, Risks, and Opportunities (IROs) across the value chain are addressed, and the relevance of our policies, actions, and targets is based on Lexit Group's double materiality assessment.

The company follows the medium- and long-term time horizons defined by ESRS 1 and has not made estimations related to the value chain. For disclosures on GHG emissions and pollution, the operational control approach has been applied.

Lexit Group has not omitted information related to intellectual property, know-how, innovation results, impending developments, or matters under negotiation. However, Lexit Group has chosen to apply selected phase-in provisions from ESRS 1, Appendix C. These are detailed in table 2 in the appendix.

## Statement on due diligence

The table below provides an overview of how Lexit Group applies due diligence across its sustainability work, as required by ESRS 2 GOV-4. The table maps the core elements of our due diligence process to the relevant disclosures within this sustainability statement, ensuring transparency and traceability of our approach.

Core element of Due Diligence	Relevant disclosures in sustainability statement
a) Embedding due diligence in governance, strategy and business model	7, 11, 13-14, 33-34
b) Engaging with affected stakeholders	13-14, 25, 27-30, 33
c) Identifying and assessing adverse impacts	15-17, 22, 23, 32, 34
d) Taking action to address adverse impacts	18, 22, 23-25, 27-28, 31, 32, 34
e) Tracking effectiveness and communicating	20, 26, 28-29, 31, 34

# Interests and views of stakeholders

Understanding and integrating stakeholder perspectives is a key component of our sustainability strategy. Through our annual stakeholder analysis, conducted by the ESG team, we are able to identify and prioritize the sustainability issues that are most relevant to our stakeholders. This enables us to respond proactively to both emerging risks and opportunities, thereby reducing potential negative impacts on our organisation and on society at large.

Each stakeholder issue raised is assessed by the ESG team to evaluate its relevance and materiality to our operations. Based on this assessment, appropriate internal processes are initiated. These may include aligning internal practices with stakeholder expectations, developing new initiatives, or implementing targeted measures to address the concern. This structured approach ensures that stakeholder input is systematically integrated into our organisational decision-making.

Our administrative and supervisory bodies play an active role in this process. They are regularly informed of stakeholder insights and are involved in strategic discussions where such input is relevant. Their engagement ensures that stakeholder perspectives are considered at the highest levels of governance, supporting accountability and transparency across the organisation.

Stakeholder feedback also contributes to continuous improvement in our sustainability work. By gaining insight into diverse expectations and concerns, we are better positioned to make informed decisions that create shared value for both our organisation and our stakeholders.

The results of the stakeholder analysis are communicated internally via our intranet and externally through this report, ensuring transparency and ongoing engagement. This process reinforces our commitment to responsible business practices and continuous dialogue with those who are affected by or can influence our operations.



## Cont. Interests and views of stakeholders

Stakeholder	Group <sup>1</sup>	Way of communication & interaction	Areas of interest
Customers	Affected stakeholders	<ul style="list-style-type: none"> <li>In the agreement process</li> <li>Code of Conduct</li> <li>Through project meetings</li> <li>Customer surveys</li> <li>Information on web site</li> <li>Social media</li> </ul>	<ul style="list-style-type: none"> <li>Quality</li> <li>Sustainable solutions</li> <li>Business ethics and human rights</li> <li>Circular business models</li> <li>Information security</li> <li>Carbon footprint</li> <li>Management systems</li> </ul>
Employees	Affected stakeholders	<ul style="list-style-type: none"> <li>Onboarding process</li> <li>Code of Conduct</li> <li>Employee interviews, surveys and daily dialogues</li> <li>Leadership program</li> <li>Monthly company staff meeting</li> <li>Safety committee</li> <li>Annual highlights</li> <li>Intranet</li> <li>Website</li> </ul>	<ul style="list-style-type: none"> <li>Company culture</li> <li>Work environment</li> <li>Leadership</li> <li>Gender equality</li> <li>Transparency, respect and trust</li> <li>Business ethics and human rights</li> <li>Information security</li> <li>Innovation &amp; improvements</li> <li>Carbon footprint</li> </ul>
Partners & suppliers	Affected stakeholders & users of sustainability statement	<ul style="list-style-type: none"> <li>Partner dialogues</li> <li>Code of Conduct</li> <li>Supplier monitoring &amp; evaluations</li> <li>Supplier evaluations</li> </ul>	<ul style="list-style-type: none"> <li>Business ethics</li> <li>Transparency, respect and trust</li> </ul>
Customer's customer	Affected stakeholders	<ul style="list-style-type: none"> <li>Competitive intelligence</li> <li>Customer dialogues</li> </ul>	<ul style="list-style-type: none"> <li>Business ethics and human rights</li> <li>Carbon footprint</li> </ul>
Authorities	Users of sustainability statement	<ul style="list-style-type: none"> <li>According to the legislation</li> </ul>	<ul style="list-style-type: none"> <li>Compliance with applicable laws</li> </ul>
Future employees, schools and education (incl. local community)	Affected stakeholders	<ul style="list-style-type: none"> <li>Social media</li> <li>Trainees</li> <li>Lectures</li> <li>Social media</li> <li>Website</li> </ul>	<ul style="list-style-type: none"> <li>Company culture</li> <li>Work environment</li> <li>Our contribution to the SDGs</li> <li>Business ethics and human rights</li> </ul>
NGO's	Users of sustainability statement	<ul style="list-style-type: none"> <li>UN Global Compact Report</li> <li>Sponsorships</li> </ul>	<ul style="list-style-type: none"> <li>Our contribution to the SDGs</li> </ul>
Investors & board	Affected stakeholders & users of sustainability statement	<ul style="list-style-type: none"> <li>Board meetings</li> <li>Sustainability report</li> </ul>	<ul style="list-style-type: none"> <li>Improving resource efficiency</li> <li>Advancing products &amp; services sustainability</li> <li>Business ethics</li> <li>Nurturing employee's potential and proficiency</li> <li>Information security</li> </ul>
Future generations	Affected stakeholders	<ul style="list-style-type: none"> <li>Competitive intelligence</li> </ul>	<ul style="list-style-type: none"> <li>Carbon footprint</li> <li>Business ethics and human rights</li> <li>Our contribution to the SDGs</li> </ul>

<sup>1</sup> According to the ESRS 1, section 3.1, there are two main groups of stakeholders; affected stakeholders - those who can be affected by the organisation, and users of sustainability statement - those who can affect the organisation.

# Double materiality topics

A Double Materiality Assessment (DMA) was conducted at the group level in 2024, in accordance with ESRS 1 requirements, to identify Lexit Group's material sustainability topics. This was the first double materiality assessment for the group, and it will be reviewed annually moving forward. The assessment considered potential and actual IROs – both positive and negative – across Lexit Group's entire value chain, including upstream, downstream, and internal operations.

The assessment followed the EFRAG Implementation Guidance (IG 1 and IG 2) to ensure a structured and compliant approach.

## Method

The assessment was conducted using a predefined step-by-step approach developed by Lexit Group based on the requirements of ESRS 1 and the implementation guidance of EFRAG IG 1. As this was the first time Lexit Group conducted such an assessment, the process involved iterative discussions and refinements to ensure comprehensive coverage of the value chain and alignment with stakeholder perspectives. The first step defined the scope and objectives of the assessment, identifying the project team and key stakeholders, setting reporting boundaries, and reviewing Lexit Group's value chain. Next, sustainability issues were identified by mapping ESG topics, compiling them into an ESG topic list, which considered ESRS 1 paragraph AR 16 as well as relevant frameworks such as GRI and UNGC. During this stage, topics that were deemed clearly irrelevant or immaterial to Lexit Group were eliminated from further assessment, as outlined in the initial scoping overview in table 1 on page 35.

Each topic in the ESG list was then assessed from two perspectives. First, an inside-out approach identified Lexit Group's actual and potential impacts on the environment and society. This was followed by an outside-in perspective, where actual and potential risks and opportunities for Lexit Group were evaluated. The methodology for determining impact and financial materiality was aligned with EFRAG's implementation guidance. For impact materiality, scale, scope, and irremediability were assessed against qualitative criteria, where scale referred to the severity of the impact on the environment and people, scope considered the reach or geographical span, and irremediability evaluated the difficulty of reversing or mitigating negative impacts. The likelihood of potential impacts was also factored into the assessment. For financial materiality, scale and likelihood of occurrence were evaluated using qualitative criteria, considering short-, medium-, and long-term time horizons.

The preliminary results of the assessment were aggregated and discussed internally to ensure a well-rounded perspective. To further refine the findings, discussion meetings were held with representatives from various departments to review the identified impacts, risks, and opportunities. Their feedback was incorporated

into the final assessment, and the results were calibrated before being visualized and presented to the management team for validation.

Sustainability topics classified as critical, significant, or important, and deemed likely or very likely to occur, were considered material for impact materiality, as illustrated in the double materiality assessment on page 16. For financial materiality, a topic was considered financially material if it was rated as critical or significant and was either likely or very likely to occur. The final results of the double materiality assessment determined the material sustainability topics to be disclosed in this sustainability statement, guiding the selection of ESRS data points for reporting. Furthermore, the assessed material topics will play a key role in shaping and strengthening Lexit Group's sustainability strategy in the years ahead.

### DMA topics:

#### E1: Climate change

E2: Pollution

E3: Water and marine resources

E4: Biodiversity and ecosystems

E5: Resource use and circular economy

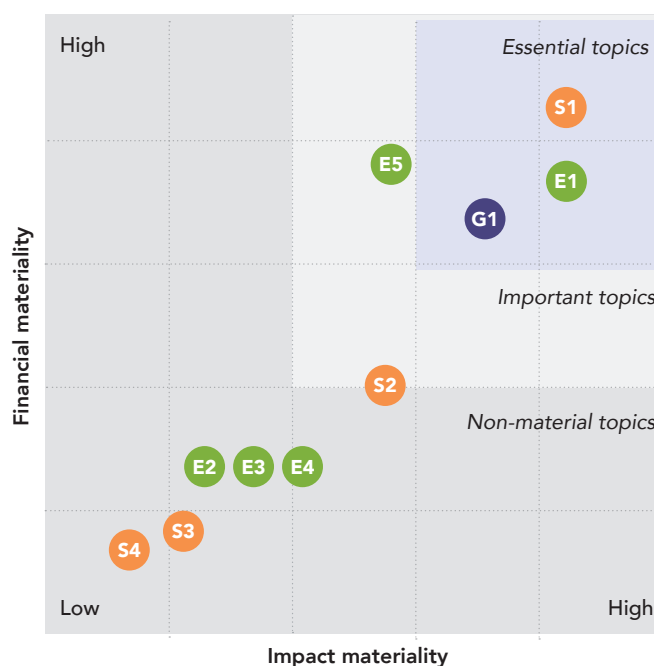
#### S1: Own workforce

S2: Workers in the value chain

S3: Affected communities

S4: Consumers and end-users

#### G1: Business conduct



## Results from the double materiality assessment

According to Lexit Groups double materiality assessment, the sustainability topics of Climate Change (ESRS E1), Own workforce (ESRS S1) and Business Conduct (ESRS G1) are material topics for Lexit Group.

Resource use and Circular Economy (ESRS E5) is a topic which is deemed financially material for Lexit Group and will therefore report according to financial aspects of ESRS E5, aligning with ESRS 1 paragraph 33.

For the topic of Workers in the Value Chain (ESRS S2), Lexit Group has assessed the matter as not material. As Lexit Group does not produce many of the materials used in its upstream value chain,

and given our relatively small size, our ability to directly influence workers' rights within the value chain is limited. Based on this, we have concluded that this topic is not material to our organisation.

However, recognizing the importance of human rights and our commitment to contributing to a more socially inclusive world, we have determined that social issues related to workers in the value chain is semi-material to Lexit Group. Accordingly, we have implemented supplier monitoring practices and sourcing policies that consider human rights risks and impacts within our value chain (see section *Management of relationships with suppliers* on page 34).

For a brief overview of our ongoing efforts, see content on *Workers in value chain* in table 1 on page 35.

DMA topics & IROs	Upstream	Own operations	Downstream	Time horizon	Page
<b>E1 Climate change</b>					
Limited influence over supplier sustainability practices	—			● ● ●	17
Stricter climate policies	!			● ● ●	17
Limited ESG transparency in the upstream value chain	!			● ● ●	17
Lower global transportation emissions driven by our logistics optimization solutions		+		● ● ●	17
<b>E5 Resource use and circular economy</b>					
Dependency on rare-earth elements	!			● ● ●	22
Resource scarcity due to geopolitical instability	!			● ● ●	22
<b>S1 Own workforce</b>					
Unified and clear leadership in the group		✓		● ● ●	23
A well established employer offering stable employment		+		● ● ●	23
A safe, inclusive, and growth-oriented company culture		+		● ● ●	23
Potential workforce redundancy leading to stress		—		● ● ●	23
<b>G1 Business conduct</b>					
Honest and ethical working culture through strong core values	+			● ● ●	32
Rapid expansion and cultural diversity challenging corporate unity		!		● ● ●	32
Growth and collaboration to strengthen corporate culture		✓		● ● ●	32

+ Positive impact    — Negative impact    ✓ Opportunity    ! Risk   
 Short term ● ● ●    Medium term ● ● ●    Long term ● ● ●



# Environment

## E1 Climate change

### Material impacts, risks and opportunities

IRO	Category	Value chain
Limited influence over supplier sustainability practices	—	Upstream

Lexit Group relies on large suppliers for outsourced hardware components that are integral to our solutions. As we do not produce this hardware ourselves and operate on a relatively smaller scale, our ability to directly influence suppliers' sustainability practices – such as production methods, raw material sourcing, and emissions reductions – is limited. This lack of control is a negative impact from our organisation.

IRO	Category	Value chain
Stricter climate policies	!	Upstream Own operations Downstream
Limited ESG transparency in the upstream value chain	!	Upstream

As climate regulations and corporate sustainability expectations continue to strengthen, organisations face increasing pressure to meet stricter climate policies and improve ESG transparency across their supply chains. For Lexit Group, this presents a large challenge due to our limited direct influence over supplier sustainability practices and a lack of full visibility into the upstream value chain. We rely on outsourced hardware from large suppliers, making it difficult to track and verify their environmental and social impact, such as carbon emissions, raw material sourcing, and labour conditions. This lack of transparency creates a compliance risk, as we may be unable to ensure that our supply chain meets the ESG requirements set by regulators, investors, and customers.

Additionally, stricter climate policies pose a financial and operational risk – if we or our suppliers fail to comply, we risk losing customers, facing supply chain disruptions, and incurring additional costs for supplier transitions or regulatory penalties.

IRO	Category	Value chain
Lower global transportation emissions driven by our logistics optimization solutions	+	Own operations Downstream

Lexit Group provides technology solutions to drive smarter workflows across value chains, enabling our customers to optimize processes and reduce emissions. Our solutions help minimize unnecessary transport and lower fuel consumption. This contributes to a positive climate impact by reducing global transportation emissions, supporting both our customers' sustainability goals and broader efforts to combat climate change.

### Targets related to climate change mitigation and adaption

Current long-term targets:

- **Scope 1 & 2:** Establishing a group-process for environmental impact assessment, focusing on building shared understanding across entities to address the group's scope 1 and 2 emissions, having 2025 as the baseline year for future targets.
- **Scope 3:** Reduce indirect emissions across our value chain, including both upstream and downstream activities. Time-horizon and reduction target amounts are still under development.

Other short- and medium-term targets are still under development and are expected to be developed during 2025 and 2026, with 2025 being our base year.

## Policies and targets related to climate change mitigation and adaptation

We have established an environmental policy that sets the objective of reducing our operational environmental impact and direct emissions in line with the 1.5-degree target of the Paris Agreement. Our long-term goal is also to reduce our indirect emissions, those occurring in our upstream and downstream activities within our value chain. Achieving this requires the formulation of clear goals, both short-term and long-term, and the design of activities that enable us to meet these objectives.

To achieve this, we first need to gain a better understanding of our status – identifying the data we can access, recognizing any gaps, and establishing common group processes to track our progress toward reduction targets.

In 2025 and 2026, our focus will be on laying the groundwork for our climate strategy by assessing both our direct and indirect impacts. This will begin with mapping our Scope 3 emissions to identify our most significant impact areas. As our climate goals are still under development, we are not yet able to report on specific short-, medium-, and long-term targets for Lexit Group. However, we anticipate updating our environmental policy to better align with our future objectives and action plans.

## Actions and resources in relation to climate change policies

Our current environmental policy outlines our existing climate actions, which include:

- Conserve raw materials, water, and energy, prioritizing more environmentally friendly alternatives, such as renewable sources.
- Properly manage our operational waste.
- Monitor and assess the environmental awareness of our suppliers, manufacturers, and subcontractors.
- Assist our customers in their environmental efforts.
- Foster awareness among our employees.
- Comply with all applicable laws and regulatory requirements.
- Continuously improve our environmental performance and prevent pollution in water and air.

This policy is expected to be updated as we refine our climate reduction targets.

## Processes to identify and assess material climate-related impacts, risks and opportunities

As noted earlier, we intend to lay the foundation for our climate strategy during 2025 and 2026. As such, conducting a formal climate change risk assessment to identify climate related physical risks and hazards for our operations and value chain was not prioritized during this reporting year. We plan to follow up this topic once our climate strategy is further developed.

Through our double materiality assessment, we identified several climate-related risks, including physical risks such as extreme weather events, as well as transition risks associated with the global shift toward a climate-neutral economy. These risks were evaluated based on their potential financial impact on our organization.

At this stage, Lexit Group has not yet established a formal transition plan specifically focused on climate change mitigation. However, we have adopted internal policies aimed at reducing our operational environmental impact and direct emissions, aligned with the 1.5°C target of the Paris Agreement.

Consequently, we are currently unable to report on specific decarbonization levers, climate adaptation solutions, or measurable progress in reducing greenhouse gas (GHG) emissions. Likewise, we are not yet in a position to provide detailed disclosures related to resource planning, capital expenditures (CapEx), or operational expenditures (OpEx) for climate-related initiatives.

## Energy consumption and mix

In 2024, 60.1% of the Group's total energy consumption came from contractual renewable sources, primarily from renewable electricity. Most of the electricity procured across the group was from renewable sources backed by Guarantees of Origin. However, for other undefined energy sources, guarantees of origin were not specified, and residual mixes were used for accounting purposes, making it impossible to determine the exact origin or composition of the sourced energy.

## GHG emissions

In 2024, Lexit Group's total reported greenhouse gas (GHG) emissions amounted to 13.8 t CO<sub>2</sub>e from Scope 1 and 43.49 t CO<sub>2</sub>e from Scope 2. Scope 1 emissions primarily stem from fuel consumption in company-owned operations, while Scope 2 emissions are associated with purchased electricity and heating. At this stage, Scope 3 emissions have not been quantified.

### GHG removals and GHG mitigation projects financed through carbon credits

Lexit Group does not currently partake in any GHG removals and storage projects and has not contributed to those projects in the upstream and downstream value chain.

### Internal carbon pricing

Lexit Group does not partake in any carbon pricing projects and therefore does not apply internal carbon pricing schemes.

### Accounting policies: Energy consumption and GHG emissions

The reporting of scope 1 and 2 CO<sub>2</sub>e emissions follows the ESRS and GHG Protocol Guidance.

Indirect GHG emissions from purchased electricity, heat, and steam consumed by Lexit Group are calculated using both location-based and market-based approaches. The location-based method applies national grid average emission factors for specific locations. The market-based approach accounts for emissions from purchased electricity, heat, and steam based on contractual agreements, such as Guarantees of Origin from renewable sources like wind, hydro and solar.

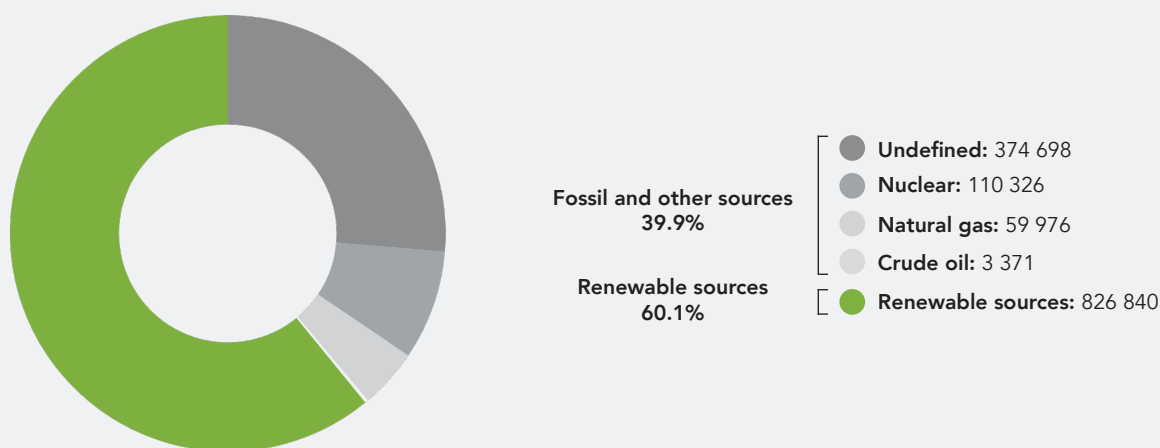
For sites without such agreements, residual mix emission factors or national average emission factor were used. Additionally, when actual energy consumption data was not accessible – such as when energy costs were included in the rent for office spaces in shared facilities – estimated electricity and district heating consumption per square meter were used to determine associated emissions.



	Unit	Lexit Group Norway	Lexit Group Denmark	Lexit Group Sweden	Idnet AB Sweden	Informa OY Finland	Foptec AB Sweden	Group total
<b>Energy consumption</b>								
Total energy consumption related to own operations	Mwh	643	95	106	148	378	5	1 375
Total energy consumption from fossil sources	%	0	63	0	2.3	0	0	4.6
Total energy consumption from nuclear sources	%	0	0	0	0	29.2	0	8
Total energy consumption from undefined sources <sup>1</sup>	%	0	18	33.4	39.3	70.8	100	27.2
Total energy consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	%	100	19	75.0	58.4	0	0	60.1

<sup>1</sup> Energy consumption where Guarantees of Origin were not available, or where energy consumption data could not be accessed, e.g. when energy consumption was included in the total rent for office spaces.

### Type of energy source (kWh)



	Unit	Lexit Group Norway	Lexit Group Denmark	Lexit Group Sweden	Idnet AB Sweden	Informa OY Finland	Foptec AB Sweden	Group total
<b>Scope 1, 2 and 3 GHG emissions</b>								
<b>Scope 1 GHG emissions</b>								
Gross scope 1 GHG emissions	t CO <sub>2</sub> e	0	12.51 <sup>1</sup>	0	1.31	0	0	13.82
<b>Scope 2 GHG emissions</b>								
Gross location-based Scope 2 GHG emissions	t CO <sub>2</sub> e	0	3.04	0.78	0.19	38.78	0.70	43.49
Gross market-based Scope 2 GHG emissions	t CO <sub>2</sub> e	0	0	0	0	0	0	0
<b>Scope 3 GHG emissions</b>								
Gross scope 3 GHG emissions	t CO <sub>2</sub> e	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Total GHG emissions</b>								
Total GHG emissions (location-based)	t CO <sub>2</sub> e	0	15.55	0.78	1.50	38.78	0.70	57.31
Total GHG emissions (market-based)	t CO <sub>2</sub> e	0	12.51	0	1.31	0	0	13.82

<sup>1</sup> Due to gas-fired boiler at one of Lexit Group's Denmark's premises (Allerød).

## Statement on EU Taxonomy

During the preparation of this sustainability statement, we assessed our economic activities against the EU Taxonomy Regulation (2020/852). Our business activities were analyzed and mapped against the NACE codes reference in the EU Taxonomy Delegated Acts and the conclusion was that none of our activities are covered by the EU Taxonomy and are therefore considered non-eligible.

During the assessment we identified a few activities that might have been relevant to Lexit Group's, the table below outlines the outcome of the assessment of those activities.

Activity number	NACE code	Activity	Assessment
8.1	J63.11	Data processing, hosting and related activities	We do not own or operate any data centers, and are therefore unable to demonstrate alignment in this activity.
8.2	J61 J62 J63.11	Computer programming, consultancy and related activities	Our solutions do support our clients in optimizing their industrial and logistical processes, which does lead to several positive effects on our client's site.  However, an assessment on whether our solutions enable a measurable GHG reduction has not been conducted. We are therefore unable to demonstrate alignment in this activity.

As a result, our Turnover, CapEx, and OpEx from Taxonomy-eligible or aligned activities are 0%. The table below summarizes our Taxonomy-related financial indicators:

	Total (NOK)	Eligible (NOK)	Eligible (%)
<b>KPI</b>			
Turnover	1 225 million	0	0
CapEx	348 million	0	0
OpEx	4 million	0	0

Additionally, due to us being Taxonomy non-eligible, we have not set any EU Taxonomy-related KPIs for this reporting period.

## E5 Resource use and circular economy

### Material impacts, risks and opportunities

IRO	Category	Value chain
Dependency on rare-earth elements		Upstream
Resource scarcity due to geopolitical instability		Upstream

Activities across our value chain contribute to the topic of resource use and the circular economy. In the upstream value chain, the production of hardware used in our solutions depends on the extraction of raw materials, including rare earth metals. As these materials are finite, their extraction impacts long-term resource availability. Within our own operations, the production of labelling solutions also requires natural resources. Further downstream, our products eventually reach end-of-life, raising important considerations around circularity and responsible disposal.

As Lexit Group does not manufacture the majority of the materials or hardware components used in our solutions, and due to our relatively small size, we have limited control over raw material sourcing. In addition, product ownership is transferred to clients upon contract agreement, which limits our direct involvement in the handling of products at end-of-life.

Based on these factors, we have assessed that the impacts related to resource use and the circular economy are not impact material for Lexit Group, given the low likelihood and severity of associated impacts across short-, medium-, and long-term time horizons.

Nonetheless, we recognize potential risks related to resource scarcity that could significantly affect our operations if materialized. While these risks were assessed as having a low likelihood, their potential impact on our business warrants monitoring and consideration in our strategic planning.

Resource use and circular economy is a relatively new topic for Lexit Group, with related activities still being developed across the organisation. Consequently, we have chosen to omit disclosures on the anticipated financial effects of associated risks and opportunities at this stage.

Further analysis is needed to evaluate the relevance of this topic to Lexit Group and to determine whether targeted policies, objectives, or actions should be introduced. This work is part of our broader ambition to strengthen our management of sustainability-related issues, and is expected to be conducted during the year 2025, going into 2026.

This omission does not reflect a lack of attention to the issue. Lexit Group remains committed to actively monitoring and assessing risks and opportunities related to resource use and circularity. Furthermore, Lexit Group is taking steps to mitigate these risks by, in some instances, sourcing alternatives to the materials and products used in our solutions.

# Social

## S1 Social workforce

### Material impacts, risks and opportunities

We have identified and assessed the occurrence of material negative impacts on our own workforce. This analysis spans all categories of employees and non-employees within our operations.

IRO	Category	Value chain
Unified and clear leadership in the group	✓	Own operations

A unified and clear leadership structure ensures consistent decision-making, efficient operations, and aligned priorities across our organisation. By maintaining clear communication and well-defined responsibilities, we enable employees to work effectively, reduce uncertainty, and strengthen overall organisational cohesion. This approach enhances productivity and supports a strong, accountable workplace culture.

IRO	Category	Value chain
A well established employer offering stable employment	+	Own operations

Lexit Group has a long-standing presence in the Nordic market, with operations dating back 30 years. Over the years, Lexit Group has built a strong and stable foundation, positioning itself as a reliable employer.

This stability benefits both employees and the wider society, contributing to economic resilience, workforce retention, and long-term business sustainability in the regions where we operate.

IRO	Category	Value chain
A safe, inclusive, and growth-oriented company culture	+	Own operations

We put a strong focus on creating a safe, inclusive, and growth-oriented company culture that empowers our workforce. By fostering an environment built on respect, diversity, and equal opportunities, we ensure that all employees feel valued and supported. Our commitment to well-being, professional development, and open communication enables our people to thrive, driving both individual and organisational success.

IRO	Category	Value chain
Potential workforce redundancy leading to stress	–	Own operations

We recognize that workforce redundancy and high workloads can lead to stress, and challenges in maintaining work-life balance. To mitigate these impacts, we encourage regular check-ins with team leaders to address workload concerns. Through targeted communication we proactively manage workload challenges, fostering a healthier and more sustainable work environment.

### Targets

In 2024 common goals were established for the group. The goals were set by the ESG team, which, together with HR, is also responsible for follow-up that ensures comparability in the figures. The goals are not connected to any standard. The results are communicated to the organisation through town hall-meetings, intranets, team meetings and more.

Our targets are:

- For all organisations to receive a “Great place to work”-certification
- Zero work related accidents
- Zero cases of harassment, bullying or discrimination
- Zero sick leave related to work

## Own workforce

Our workforce is composed of full-time, part-time, and temporary employees, as well as individuals engaged through non-employee arrangements, including contractors, and occasionally agency workers. Each group plays a vital role in our operations and may experience varying degrees of material impacts resulting from our business activities.

We have not identified any material risks to workers related to forced or compulsory labour, or child labour across our operations. Additionally, none of the geographic areas where we operate are considered high risk for such incidents. Comprehensive assessments confirm that no specific workforce groups face a heightened risk of harm, reinforcing our commitment to a safe and ethical work environment.

### Policies related to own workforce

Our policies encompass a range of areas, including fair treatment, equality, well-being, and professional growth, ensuring alignment with sustainability and corporate responsibility goals. These policies are designed to support all employees, including specific groups within the workforce, to foster a safe, productive, and fair work environment. All of our policies are available for all employees on the group's shared intranet. Here is an overview of our policies:

- Health and safety workplace policy
- Human Rights policy
- Gender equality and diversity
- Discrimination and abusive treatment
- Children's Rights policy
- Child labour policy

- Forced labour policy
- Freedom of association and collective bargaining
- Whistleblowing

Our organisation ensures that its policies are closely aligned with internationally recognized frameworks by embedding their principles into our operations, governance, and decision-making processes. This alignment guarantees that we adhere to global best practices and demonstrate our commitment to ethical and sustainable conduct.

Our alignment includes the following examples:

**Universal declaration of Human Rights (UDHR):** We uphold UDHR principles by treating all employees with dignity and ensuring equal opportunities through non-discrimination policies.

**International Labour Organisation (ILO) Conventions:** Our policies follow ILO standards, ensuring fair wages, safe conditions, and freedom of association. We prohibit forced and child labour and audit supply chains for compliance.

**UN Guiding Principles on Business and Human Rights (UNGPs):** We apply the UNGPs through grievance mechanisms that allow anonymous reporting of human rights concerns, ensuring timely and effective resolution.

**OECD Guidelines for Multinational Enterprises:** We promote responsible business conduct by assessing human rights and environmental impacts and engaging stakeholders to mitigate risks.

**Sustainable Development Goals (SDGs):** Our policies are designed to contribute to the SDGs, such as Goal 8 (Decent Work and Economic Growth), by investing in employee training and promoting job creation in sustainable industries.

## The key cornerstones of our policies:



### Health, safety, and well-being

- Ensuring a healthy and safe work environment through regular risk assessments and the implementation of robust safety protocols.
- Promoting physical and mental well-being through wellness programs, counselling services, and flexible work arrangements.



### Diversity, equity, and inclusion

- Advancing diversity and inclusion through unbiased promotion opportunities.



### Employee engagement

- Encouraging open communication through regular feedback mechanisms, employee surveys, and participatory decision-making processes.
- Building trust and alignment between employees and leadership by fostering a culture of transparency.



### Professional development

- Providing tailored development plans for employees to support career growth within the organisation.



## General processes for workforce engagement

We at Lexit Group value meaningful workforce engagement as essential for collaboration, trust, and mutual understanding. Our structured approach ensures employees are actively involved and their voices are heard. The processes described below represent the general procedures available across the Group, although additional processes may exist within individual entities of the Group.

### Engagement methods

We use multiple channels to engage with employees at different levels:

- **Open communication:** Regular team meetings, one-on-ones, town hall meetings, and updates via our intranet.
- **Employee representation:** Structured dialogue through representative groups and committees.
- **Feedback mechanisms:** Anonymous surveys and continuous feedback channels to identify areas for improvement.
- **Decision-making participation:** Employees are consulted in the development, implementation, and review of work processes.
- **Recognition & support:** Acknowledgment of contributions, career development plans, well-being initiatives, and work-life balance resources.

### Engagement frequency & format

#### Formal engagement:

- Annual employee surveys with follow-up actions.
- Scheduled meetings with employee representatives to discuss policies, workplace conditions, and operational matters.
- Town hall meetings held weekly, monthly, or biannually based on business needs.

#### Informal engagement:

- Team discussions and daily dialogues tailored to specific team or project needs.
- Additional engagement sessions triggered by critical organisational changes.

### Leadership & accountability

Workforce engagement is overseen by the Chief Experience Officer (CXO), who ensures that engagement insights inform decision-making. The ESG team is responsible for managing processes and maintaining alignment with company values and objectives.

### Commitment to human rights

While Lexit Group does not have a specific Global Framework Agreement (GFA), our policies align with internationally recognized frameworks, including the Universal Declaration of Human Rights and ILO Conventions, to uphold the rights of workers.

## Evaluating workforce engagement effectiveness

- **Annual employee surveys:** Assess satisfaction, participation, and engagement impact, with results shaping organisational strategies. These surveys are conducted using the Great Place to Work framework.
- **Open feedback channels:** Continuous collection of workforce perspectives through direct engagement and representation structures.
- **Inclusivity measures:** Although no specific marginalized groups have been identified, we proactively ensure inclusivity through anonymous surveys and consultations.

### Workforce perspectives in decision-making

- Employee feedback informs workplace improvements, operational strategies, and policy updates.
- Survey results and direct input are analysed to prioritize resources for enhancing work environments and organisational effectiveness.

By integrating workforce perspectives into decision-making, we strengthen alignment with employee expectations while fostering a culture of collaboration and inclusivity.

## General process for remediation

We are committed to addressing and remedying material negative impacts on our workforce if we have caused or contributed to them. We take a proactive and transparent approach to ensure timely and effective resolution.

Key processes include:

- **Accessible grievance mechanisms:** We provide confidential channels for employees to report concerns, such as anonymous reporting tools and direct access to HR representatives, open-door policies enable employees to communicate directly with their managers or senior leadership when necessary.
- **Thorough investigation processes:** All reported cases are investigated promptly and fairly, with clear procedures in place to determine responsibility and identify appropriate remedies.
- **Corrective actions and restitution:** Remedies may include policy revisions, training, or other measures tailored to address the impact effectively.

To protect those using the reporting channels, we maintain strict anti-retaliation policies, ensuring employees can raise concerns without fear.

### Our approach to training and skills development

Our approach to training is tailored to the individual and their specific needs. A significant portion of our training takes place daily through internal knowledge sharing and skill transfer among colleagues. As a result, we do not allocate a fixed number of training hours per employee. Additionally, we do not track or record the exact number of hours spent on training for each individual.

Furthermore, we ensure equality in our approach – there is no difference made between men and women in how training is offered or delivered.

## Characteristics of Lexit Group employees

	Unit	Lexit Group Norway	Lexit Group Denmark	Lexit Group Sweden	Idnet AB Sweden	Informa OY Finland	Foptec AB Sweden	Group total
<b>Number of employees<sup>1</sup></b>								
Women	Number	8	3	3	21	10	3	47 (20,2%)
Men	Number	62	14	15	59	33	2	186 (79,8%)
<b>Total</b>	Number	70	17	18	80	43	5	233

<sup>1</sup> These figures represent all employees, not just FTEs. The figure for FTEs is available in Lexit Group's financial statement.

	Unit	Women	Men	Total
<b>Contract type</b>				
Permanent	Number	42	174	216
Probationary	Number	3	10	13
Temporary	Number	2	2	4

	Unit	Total
<b>Employee turnover</b>		
Number of employee who have left	Number	23
Percentage turn over	%	10,3
New jobs created	Number	15

### Group management team

Lexit Group defines top management as the members of the Group Management team. This group is directly responsible for overseeing the organisation's strategic operations and reports directly to the Group CEO. The Group Management team is composed of senior executives across key business functions, ensuring a comprehensive and unified approach to decision-making and leadership. See page 10 for more information about the Group management team.

	Unit	Women	Men
<b>Gender diversity</b>			
Group management	%	20	80

	Unit	Lexit Group Norway	Lexit Group Denmark	Lexit Group Sweden	Idnet AB Sweden	Informa OY Finland	Foptec AB Sweden	Group total
<b>Age distribution of employees</b>								
>30	Number	9	0	0	10	0	0	19
30-50	Number	31	4	11	56	19	3	124
<50	Number	30	13	7	14	24	2	90

### Percentage of persons with disabilities amongst employees

Is subject to legal restrictions on collection of data, and therefore we are not able to report on this topic.

## Working conditions and other work-related rights

Lexit Group is committed to upholding fundamental human rights within our workforce through clearly defined policies and monitoring mechanisms. Our policies ensure respect for human rights, active workforce engagement, and accessible remedy mechanisms. Our core policy commitments are:

### Non-discrimination and equal opportunity

We are committed to non-discrimination and equal opportunity by ensuring fair and equal access to employment, free from bias based on gender, age, ethnicity, religion, disability, or other characteristics, while actively promoting diversity, equality, and inclusion throughout all workforce policies and practices.

### Fair and safe working conditions

Lexit Group ensure fair wages, reasonable working hours, and safe, healthy working environments by conducting regular workplace assessments to identify and mitigate risks, while maintaining full compliance with applicable labour laws and international standards.

### Freedom of association and collective bargaining

We respect employees' rights to organize, join unions, and engage in collective bargaining without fear of retaliation or discrimination

### Prevention of forced and child labour

A zero-tolerance policy for forced labour, child labour, and modern slavery is enforced through strict monitoring mechanisms to ensure compliance across operations and supply chains.

### Health, safety, and well-being

We support employees' physical and mental well-being through health and wellness initiatives while conducting risk assessments and implementing safety protocols to maintain a secure work environment.

### Grievance mechanisms and access to remedy

Lexit Group provides secure, transparent, and accessible mechanisms for employees to report human rights concerns, while ensuring timely and effective resolution of grievances through fair and impartial processes.

## General approach to human and labour rights in our workforce

Lexit Group upholds human and labour rights through an integrated approach that ensures compliance, engagement, and continuous improvement. Our policies align with internationally recognized human rights instruments and are regularly reviewed to reflect best practices and stakeholder input.

## Alignment with international standards

- Adhering to the UN Guiding Principles on Business and Human Rights, ILO Conventions, and the OECD Guidelines for Multinational Enterprises.
- Embedding these principles into corporate governance, policies, and operational practices.

## Workforce engagement and feedback

- Maintaining open communication channels for employees to voice concerns and provide feedback on workplace conditions.
- Engaging with employee representatives and external experts to refine policies and improve workplace practices.

## Continuous improvement

- Reviewing and updating policies based on evolving best practices, stakeholder input, and external benchmarks.

## Approach to remedying human rights impacts

Lexit Group is committed to addressing and remedying human rights impacts through structured grievance mechanisms and remediation processes. We ensure transparency, accessibility, and fairness in resolving issues affecting our workforce. Our key measures are:

- **Transparent grievance mechanisms:** Employees can confidentially report concerns through secure reporting channels.
- **Fair and timely resolution:** All reported cases will be thoroughly investigated, with appropriate corrective actions taken to resolve issues.
- **Stakeholder engagement:** Collaboration with employee representatives and human rights experts to improve remediation processes.

## Policy on compensation

The Group's policy is to offer market-competitive salaries that are relevant to the role and responsibilities. This ensures that compensation reflects the prevailing market conditions while recognizing the value and expertise required for each position.

## Work-life balance

All employees are entitled to family-related leaves through social policy and (or) collective bargaining agreements. Additionally, we place great importance on ensuring a healthy work-life balance for all employees by promoting flexible working conditions and respecting employees' personal responsibilities. We try to avoid scheduling meetings outside regular working hours and enable staff to take time off when needed, helping ensure that professional and private life can coexist effectively.

## Employee satisfaction

We use Great Place to Work's employee survey to measure employee satisfaction and workplace culture.

## Collective bargaining agreements and workers representatives' coverage

To support our policy of employees having the right to form or join associations and to bargain collectively, we began reporting the number and percentage of collective bargaining coverage for the Group. There are two collective bargaining agreements in Finland

covering 100% of the Finnish employees and one in Sweden, covering 18% of the Swedish employees.

There are currently no agreements in place with employees for representation by a European Works Council (EWC), Societas Europaea (SE) Works Council, or Societas Cooperativa Europaea (SCE) Works Council.

## Social protection

We confirm that 100% of employees in our own workforce are covered by social protection, either through public programs or benefits offered by the organisation. This protection includes coverage against loss of income due to sickness, unemployment, employment injury and acquired disability, parental leave, as well as retirement.

## Incidents, complaints and severe human rights impacts

No severe human rights issues and incidents connected to own workforce have occurred.

						Unit	Group total
"Great place to work" certification							
Companies to receive certification						%	60 <sup>1</sup>
<sup>1</sup> 3 out of 5 companies (Foptec excluded due to size).							
	Unit	Lexit Group Norway	Lexit Group Denmark	Lexit Group Sweden	Idnet AB Sweden	Informa OY Finland	Foptec AB Sweden
Family related leave (of total workhours)							
Women	%	0	0	0	6.48	0.44	2
Men	%	0.04	0.2	0	2.18	0	0
Total	%	0.04	0.2	0	3.35	0.44	2
	Unit	Lexit Group Norway	Lexit Group Denmark	Lexit Group Sweden	Idnet AB Sweden	Informa OY Finland	Foptec AB Sweden
Collective bargaining							
Employees covered by collective bargaining agreement	%	0	0	100	0	100	0
Collective bargaining agreements	Number	0	0	1	0	2	0
Employees per significant countries covered by worker's representatives	%	100	n/a	100	100	n/a	100
						Unit	Group total
Human rights incidents							
Severe human rights issues and incidents connected to own workforce						Number	0
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						Number	0

## Equal treatment of all

### Policy to Eliminate Discrimination

Lexit Group is committed to a workplace free from discrimination, harassment, and abusive treatment. Our policy aligns with national legislation and international standards, including the Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights, and the OECD Guidelines for Multinational Enterprises, to ensure a respectful and inclusive work environment.

#### Scope

This policy applies globally to all employees, contractors, suppliers, and third parties associated with Lexit Group. It covers all work-related activities and interactions within the workplace and external business settings.

#### Policy statement

Lexit Group ensures fair treatment of all individuals, prohibiting discrimination based on race, gender, ethnicity, religion, disability, sexual orientation, age, political opinion, national extraction, social origin, or any other protected characteristics covered by Union regulation and national law. This policy applies to all employment processes, including recruitment, promotion, compensation, and termination.

#### Prohibited practices

Lexit Group strictly prohibits:

- Discrimination based on legally protected characteristics.
- Harassment, including verbal abuse, intimidation, bullying, and offensive conduct.
- Sexual harassment, including unwelcome advances or inappropriate physical contact.
- Retaliation against individuals reporting discrimination or harassment.

#### Implementation and compliance

Responsibilities:

- **Management:** Enforces the policy, promotes a respectful workplace, and ensures compliance.
- **Employees:** Expected to treat others with respect and report violations.

- **Suppliers & third parties:** Must adhere to Lexit Group's anti-discrimination standards in all interactions.

Reporting mechanisms:

- Employees can report concerns confidentially via HR, through either an anonymous reporting system or directly to HR. Retaliation against whistleblowers is strictly prohibited.

Investigation & corrective action:

- All reports are thoroughly investigated. Appropriate corrective actions, including disciplinary measures, training, or policy updates, will be taken to address violations.

Support for affected individuals:

- Employees who are affected by discrimination or abusive treatment will be offered support, including counselling services, mediation, or other appropriate measures to ensure their well-being. The company will also provide resources to ensure that affected employees can continue to work in an environment that promotes respect and fairness.

### Advancing diversity, inclusion, and positive action

To foster diversity and inclusion, Lexit Group:

- Ensures recruitment and promotion decisions are based on merit and free from bias.
- Conducts workplace assessments to identify and mitigate discrimination risks.
- Maintains open channels for employees to share concerns and provide feedback.
- Monitors workforce demographics and promotes diverse hiring practices.
- Implements specific initiatives for vulnerable groups, such as mentorship programs, leadership training, and accessibility measures for employees with disabilities.

### Review and continuous improvement

This policy is reviewed annually to ensure compliance with evolving legal and industry standards, reinforcing our commitment to an inclusive and fair workplace.

As of this reporting year, Lexit Group has had no numbers of incidents of discrimination.

	Unit	Group total
<b>Discrimination incidents</b>		
Incidents of discrimination	Number	0
Complaints filed through channels for people in own workforce to raise concerns	Number	0
Complaints filed to National Contact Points for OECD Multinational Enterprises	Number	0
Amount of fines, penalties, and compensation for damages as result of incidents of discrimination, including harassment and complaints filed	Number	0



## Policy for gender equality and diversity

This policy aims to establish a framework to promote gender equality and diversity within Lexit Group, ensuring all employees are treated with respect and dignity, have equal opportunities, and are not discriminated against based on their gender, race, ethnicity, age, disability, sexual orientation, religion, or any other characteristic.

### Scope

This policy applies to all employees, contractors, consultants, and temporary workers of Lexit Group.

### Policy statement

Lexit Group is committed to creating and maintaining a work environment where diversity is valued and where gender equality is a recognized and respected principle. We believe that diverse workforce is essential to our success and strives to foster an inclusive culture that reflects the communities in which we operate.

### Policy objectives

- To ensure equal opportunity in hiring, training, career development, and promotion for all employees.
- To eliminate any gender disparities in our workforce, particularly in relation to pay and leadership positions.
- To support work-life balance through flexible working arrangements.
- To educate all staff on diversity issues and the benefits of a diverse workforce.
- To maintain a workplace culture that respects and values individual differences.

### Strategies

Recruitment:

- Ensure that recruitment processes are fair, transparent, and free from bias. Utilize diverse selection panels and implement training programs on unconscious bias.

Career development and training:

- Provide equal access to training and professional development opportunities to all employees.

Workplace flexibility:

- Offer flexible working options to accommodate different needs related to responsibilities such as childcare, eldercare, or other personal commitments.

Equal pay:

- Conduct regular pay audits to ensure pay equality. Address any discrepancies that do not align with our commitment to gender equality.

Grievance handling:

- Establish clear procedures for addressing issues related to discrimination or harassment. Ensure that complaints are dealt with promptly and confidentially.

## Responsibilities

Management:

- Demonstrate leadership and commitment to this policy by setting a good example. Regularly review the effectiveness of this policy and make improvements as necessary.

HR:

- Monitor and report on the implementation of this policy and its outcomes. Provide training and support to all employees on diversity and inclusion matters.

Employees:

- Adhere to this policy and contribute to an environment of mutual respect and understanding. Report any incidents of discrimination or harassment.

## Review and update

This policy will be reviewed annually to ensure that it remains effective and relevant to the objectives. Adjustments will be made in accordance with new research, the changing environment, and best practices in the field of workplace diversity and equality.

Lexit Group currently does not have a common group process for gender gap review, but it is expected to be developed during 2025.

## Health and safety

### Workplace accident prevention policy and management system

Our organisation adheres to all national legislation regarding workplace safety and accident prevention. That means that we have all necessary routines in place. In addition, Informa OY is certified according to both ISO 45001 and ISO 14001, while Idnet AB is also certified under ISO 14001. ISO 45001 is the international standard for occupational health and safety, whereas ISO 14001 focuses on environmental management systems, which also encompass certain aspects of occupational health and safety.

Regular risk assessments and safety patrols are conducted to proactively identify hazards and address them through corrective actions.

In addition, we maintain open communication channels to encourage employees to report safety concerns and suggest improvements. This proactive approach underscores our commitment to protecting the well-being of our workforce and minimizing workplace incidents.

	Unit	Group total
<b>Health and work safety</b>		
People in its own workforce who are covered by health and safety management system based on legal requirements and (or) recognised standards or guidelines	%	100
Fatalities in own workforce as result of work-related injuries and work-related ill health	Number	0
Recordable work-related accidents for own workforce	Number	0
Rate of recordable work-related accidents for own workforce	%	0
Cases of recordable work-related ill health of employees	Number	0
Days lost to work-related injuries and fatalities from work-related accidents, work-related ill health and fatalities from ill health related to employees	Number	0

Unit	Lexit Group Norway	Lexit Group Denmark	Lexit Group Sweden	Idnet AB Sweden	Informa OY Finland	Foptec AB Sweden	Group total
<b>Sick leave (of total workhours)</b>							
%	4.95	5	0.39	2.81	3.10	0	3.74

# Governance

## G1 Business conduct

### Material impacts, risks and opportunities

IRO	Category	Value chain
Honest and ethical working culture through strong core values	+	Upstream Own operations Downstream

Lexit Group fosters an honest and ethical working culture by embedding strong core values throughout the organisation. By prioritizing teamwork, innovation, and ownership we create a work environment where employees feel empowered to act ethically and make responsible decisions. This strengthens trust among employees, customers, and stakeholders, leading to higher engagement, improved collaboration, and a positive reputation. A strong ethical culture reduces the risk of compliance violations, legal issues, and reputational damage, while also enhancing long-term business sustainability and stakeholder confidence. Lexit Group continues to reinforce this culture through clear policies, leadership commitment, and ongoing training initiatives.

IRO	Category	Value chain
Rapid expansion and cultural diversity challenging corporate unity	!	Own operations

Lexit Group is expanding rapidly, with further growth planned. We have identified a potential (or partly actual) risk in maintaining a unified corporate culture across Lexit Group's organisations due to the pace of expansion and cultural differences. This risk could lead to operational inefficiencies, misalignment of company values, and communication challenges. If not addressed, it may result in lower employee engagement, decreased productivity, and inconsistent decision-making. This could contribute to higher turnover costs and difficulties in integrating new entities. To mitigate these risks, Lexit Group is focused on strengthening corporate culture through leadership programs, standardized policies, and clear communication strategies.

IRO	Category	Value chain
Growth and collaboration to strengthen corporate culture	✓	Own operations

Similarly to the identified risk above due to Lexit Group's rapid expansion, we see an opportunity to strengthen collaboration and foster a unified corporate culture across the group. By leveraging the diverse expertise and perspectives within our expanding organisation, we can create stronger synergies, enhance knowledge sharing, and align values and business practices. This will contribute to greater operational efficiency, improved employee engagement,

and a more cohesive brand identity. A well-integrated corporate culture can lead to a more resilient organisation capable of adapting to change and sustaining long-term growth. To achieve this, Lexit Group is investing in cross-company collaboration initiatives, leadership training, and standardized cultural frameworks that align with our core values.

### Targets

We set the following governance-related targets for 2024. Although these targets were established prior to conducting the double materiality assessment, they reflect our ongoing work and priorities within governance - such as maintaining ISO 27001 compliance for information security.

- Zero cases of corruption
- Zero cases of human rights violations in supply chain
- Zero cases of cyber threats incidents
- Zero cases of information security incidents

## Policies

Our intranet serves as a vital communication platform for our Code of Conduct and policies, ensuring that they are accessible and integrated into our daily operations. These are further introduced to all employees during the onboarding process, laying a strong foundation for ethical behaviour and shared values from the very beginning of their journey with us.

Key elements of the code include:

- Acting with integrity and transparency in all business dealings.
- Complying with applicable laws, regulations, and industry standards.
- Respecting cultural differences and treating all employees, customers, and partners fairly.

This code serves as a guiding document for all employees, ensuring alignment with the company's values and ethical commitments.

## Business conduct policies and corporate culture

Lexit Group fosters a strong corporate culture through daily practices, leadership development, and strategic initiatives. Our leadership program promotes teamwork, ownership, and innovation at all levels. By combining consistent daily efforts with strategic programs and feedback mechanisms, we create a dynamic and evolving corporate culture that supports both organisational goals and employee well-being.

### Protection of whistleblowers

Employees, suppliers, and stakeholders can report concerns through a confidential whistleblower system. Employees can report via secure reporting channels, while external stakeholders follow instructions on our website and Code of Conduct. A designated compliance team reviews and investigates all reports impartially, ensuring timely resolution and corrective actions where necessary.

Policies	Purpose
<b>Code of conduct</b>	Outlines the core principles and expectations for ethical behaviour across all levels of the company.
<b>Anti-corruption policy</b>	Establishing guidelines to prevent bribery and ensure transparent business practices.
<b>Whistleblower policy</b>	Providing a secure and confidential channel for employees to report unethical behavior without fear of retaliation.
<b>Human rights policy</b>	Ensuring respect for fundamental human rights throughout our value chain.
<b>Gender equality and diversity policy</b>	Promoting an inclusive workplace that leverages diverse talents to drive innovation and growth.
<b>Health and safety/Workplace policy</b>	Ensuring health, safety, and well-being in the workplace.
<b>Discrimination and abusive treatment policy</b>	Ensuring we foster a workplace environment that is free from all forms of discrimination, harassment and abusive treatment for all stakeholders.
<b>Children rights policy</b>	Our commitment to comply with the UN Global Compact to take responsibility for respecting children's rights.
<b>Child labour policy</b>	Our commitment to prevent and eliminating child labour across the whole value chain, ensuring compliance with relevant laws and promotes awareness.
<b>Forced labour policy</b>	Ensuring we uphold the standards of ethical practices to prevent the use of forced labour, human trafficking, and any form of coercion in our value chain.
<b>Policy for information security</b>	Ensuring that we comply with applicable laws and other external and internal requirements on information security.
<b>Policy for data protection</b>	Ensuring that we have a clear strategy on data protection to ensure that we comply with applicable laws.
<b>Policy for responsible sourcing of raw materials</b>	Our commitment to comply with all applicable laws and regulations related to the responsible sourcing of certain conflict minerals.

Lexit Group does not engage in activities that harm animal welfare; therefore, no specific policies are in place. However, our policies emphasizes fair treatment of all.

## Management of relationships with suppliers

Lexit Group assesses and monitors sustainability risks in its supply chain. Significant suppliers undergo evaluations during the sourcing process to identify potential risks. An ongoing 24/7 system monitors suppliers and alerts potential risks. Significant risks for adverse impacts at own subsidiaries or in the supply chain are identified through a risk-based assessment where each supplier or own subsidiary is scored on a scale of 0 - 100 based on a combination of country-, industry-, commodity-, media-, assessment- and grievance-based risk factors in the dimensions of fundamental human rights and decent working conditions. The risk assessment is carried out yearly. Additional risk assessments may be carried out ad-hoc in case of significant changes to the enterprise's own operations or supply chain.

Reports of negative impacts in the group's own operations or in the supply chain can be received through various channels: the monitoring platform (incl. media monitoring), our complaint processes, and other channels (e.g. results of internal whistleblower reports, etc.). Each case is evaluated by Lexit Group responsible process team according to its severity for those affected (e.g., unchangeability of the incident, number of people affected, etc.) and the company's own contribution to determine whether a report received represents an actual negative impact.

## Prevention and detection of corruption and bribery

Our members of our administrative and management bodies are well-equipped to address issues related to anti-corruption and anti-bribery practices, which ensures they are fully aware of their roles and responsibilities in maintaining a culture of integrity. The organisation emphasizes its Code of Conduct, which promotes transparency and ethical behaviour in all business operations. All are also informed about the mechanisms for identifying and reporting any breaches of these principles, reinforcing a zero-tolerance approach to unethical practices.

### Detection

All reports of suspected bribery and corruption shall be investigated, and the work is led by the person responsible for ESG and HR. If there are reports of suspected bribery and corruption, a process is triggered where relevant information is collected from the concerned departments and business areas. The gathered information is analysed further to provide a clear picture of the suspected event. The investigation is then summarised into a report which is then presented to the relevant management and supervisory bodies for further discussion and decision-making.

### Training programmes

Lexit Group currently has no formal anti-bribery and anti-corruption training but plans to implement one in 2026.

The functions most at risk for bribery and corruption are our sales departments. We are therefore expecting that 100% of our at-risk functions will have gone through an anti-bribery and anti-corruption training programme when the training programme has been implemented in 2026.

### Incidents of corruption or bribery

Lexit Group has had no violations of anti-bribery or anti-corruption laws in 2024.

### Political influence and lobbying activities

Lexit Group is not involved in political activities and does not make political contributions.

### Payment practices

Lexit Group adheres to strict on-time payment policies, with payment terms ranging from 10 to 75 days, depending on supplier agreements. Terms are rarely negotiable and typically set by suppliers. 100% of payments follow standard terms, with zero outstanding legal proceedings for late payments. The average payment time on supplier invoices for Lexit Group is 35 to 37 days.

Metrics related to business conduct	Unit	2024
Reported incidents of harassment, bullying or discrimination	Number	0
Cases of corruption	Number	0
Cases of human rights violations in supply chain	Number	0
Cases of cyber threats incidents	Number	0
Cases of information security incidents	Number	0

# Appendix

Table 1: Initial scoping of ESRS topics during double materiality assessment

The table below outlines the rationale for why certain topics were initially excluded during the double materiality assessment.

ESRS	Topic	Explanation
ESRS E1	<b>Climate Change</b>	Evaluated further in DMA
ESRS E2	<b>Pollution</b>	<p>Our upstream value chain contributes to this topic, particularly through the extraction of raw material, such as the mining of rare earth metals, and the production of hardware, both of which are associated with increased pollution. However, as Lexit Group does not produce the hardware that requires these materials, and due to the relatively small size of the organisation, we have little to no influence over their sourcing. As a result, our direct impact in this area is minimal.</p> <p>Within our own operations, pollution may occur through transportation activities, such as minor air, water, or soil emissions. These impacts are very limited in scale and not comparable to operations that emit toxic pollutants. Occasional small leaks from truck engines are managed through regular inspections and maintenance, significantly reducing the risk of harmful chemical releases.</p> <p>Based on our assessment, Lexit Group has concluded that the scale and likelihood of pollution-related impacts, risks, and opportunities (IROs) are low across the short, medium, and long term. Therefore, we consider pollution-related IROs to be non-material.</p>
ESRS E3	<b>Water and marine resources</b>	<p>Operations within our upstream value chain contribute to water and marine resource impacts, primarily due to the mining of rare earth metals. These processes require significant volumes of water for mineral separation, machinery cooling, and dust suppression. However, since Lexit Group is not directly involved in the production of hardware requiring these materials, and we lack influence over their sourcing due to the nature of our size, our direct impact on water and marine resources is minimal.</p> <p>Based on our materiality assessment, Lexit Group has determined that the severity of water- and marine-related impacts, risks, and opportunities (IROs) remains low across the short, medium, and long term. As a result, we have concluded that water and marine-related IROs are not material for Lexit Group.</p>
ESRS E4	<b>Biodiversity and ecosystems</b>	<p>Our up- and downstream value chain operations also indirectly contribute to biodiversity and ecosystem loss, particularly due to mining activities located in sensitive areas, including biodiversity hotspots such as parts of the Arctic. Again, as Lexit Group does not manufacture the hardware that relies on these rare earth metals and does not control the sourcing of such materials, as well as being a relatively small organisation, our direct influence is limited.</p> <p>Based on our materiality assessment, we have concluded that biodiversity- and ecosystem-related IROs are not material for Lexit Group, as the likelihood and severity of associated impacts are considered low across all time horizons.</p>
ESRS E5	<b>Circular Economy</b>	Evaluated further in DMA
ESRS S1	<b>Own workers</b>	Evaluated further in DMA
ESRS S2	<b>Workers in the value chain</b>	<p>Evaluated further in DMA.</p> <p>Although Lexit Group does not produce the hardware that involves rare earth metals, and therefore has limited direct influence over labour practices in these areas, we recognize the potential human rights and labour risks associated with such supply chains. These may include poor working conditions, inadequate wages, lack of health and safety protocols, and in extreme cases, forced or child labour in high-risk countries.</p>



ESRS	Topic	Explanation
		<p>We believe that responsible business conduct includes acknowledging and managing risks beyond our direct operations. Therefore, while the topic of workers in the value chain may not qualify as fully material in the traditional sense, we regard it as semi-material due to its ethical significance and stakeholder expectations.</p> <p>To address these concerns, Lexit Group has adopted policies for monitoring and managing labour-related risks in our value chain. This includes:</p> <ul style="list-style-type: none"> <li>• Continuous supplier monitoring</li> <li>• Integrating human rights considerations into supplier assessments</li> <li>• Requiring suppliers to adhere to our Code of Conduct, which is aligned with internationally recognized standards (e.g., the UN Guiding Principles on Business and Human Rights and the ILO Core Conventions)</li> <li>• Conducting risk-based evaluations and engaging with suppliers when concerns are identified</li> <li>• Committing to increased transparency and improvement of labour conditions where we can exert influence</li> </ul> <p>We aim to strengthen our due diligence processes in this area over time, as we continue to develop our sustainability practices and partnerships.</p>
ESRS S3	<b>Affected communities</b>	<p>Our upstream value chain can indirectly affect local communities, for example, through land displacement caused by mining or potential human rights violations linked to conflict minerals. However, since Lexit Group is not involved in the sourcing of such materials or the production of hardware requiring them, our direct impact remains limited.</p> <p>Consequently, our assessment shows that the severity of IROs related to affected communities is low, and we have concluded that this topic is not material for Lexit Group.</p>
ESRS S4	<b>Consumers and end-users</b>	<p>Lexit Group's solutions are not designed to process sensitive user data and are not intended for direct consumer use. Therefore, they do not impact consumer well-being beyond their intended technical or operational functions. Following our assessment, we have determined that IROs related to consumers and end-users are not material to Lexit Group.</p>
ESRS G1	<b>Business conduct</b>	<p>Evaluated further in DMA</p>

## Table 2: Phase-in provisions

The table below outlines the phased in provisions according to Appendix C of the ESRS 1 for Lexit Group's sustainability statement.

ESRS	Disclosure requirement	Full name of the disclosure requirement	Phase-in or effective date
ESRS 2	SBM-1	Strategy, business model and value chain	Paragraphs 40(b) and 40(c) = Not applicable to Lexit Group
ESRS 2	SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	Omitted
ESRS E1	E1-6	Gross Scopes 1, 2, 3 and Total GHG emissions	Included
ESRS E1	E1-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	Omitted
ESRS E2	E2-6	Anticipated financial effects from pollution-related risks and opportunities	Not applicable
ESRS E3	E3-5	Anticipated financial effects from water and marine resources-related risks and opportunities	Not applicable
ESRS E4	All	All disclosure requirements	Not applicable
ESRS E4	E4-6	Anticipated financial effects from biodiversity and ecosystem-related risks and opportunities	Not applicable
ESRS E5	E5-6	Anticipated financial effects from resource use and circular economy-related risks and opportunities	Omitted
ESRS S1	All	All disclosure requirements	Included
ESRS S1	S1-7	Characteristics of non-employee workers in own workforce	Omitted
ESRS S1	S1-8	Collective bargaining and social dialogue	Included
ESRS S1	S1-11	Social protection	Included
ESRS S1	S1-12	Persons with disabilities	Included
ESRS S1	S1-13	Training and skills development	Included
ESRS S1	S1-14	Health and safety	Included
ESRS S1	S1-14	Health and safety	Omitted
ESRS S1	S1-15	Work-life balance	Included
ESRS S2	All	All disclosure requirements	Not applicable
ESRS S3	All	All disclosure requirements	Not applicable
ESRS S4	All	All disclosure requirements	Not applicable



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