



Solutions that matter.
Today and tomorrow.

Sustainability Report 2025

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Preface by Sjur Skjæveland

As CEO of Lexit Group, I am proud to present this year’s sustainability report, a report that reflects not only our continued commitment to transparency and responsible growth, but also a year defined by significant transformation for our Group. Over the past twelve months, we have expanded both organically and through strategic acquisitions, strengthening our position and broadening our impact. The most notable milestone has been the acquisition of our German company, Circlon, marking Lexit Group’s first step into the European market. This expansion represents far more than geographic growth; it is the beginning of a long-term journey to build a stronger presence in Europe, united by shared ambitions and a common direction.

Throughout the year, we have taken important steps to further integrate our Group. We have developed shared values, a unified mission and vision, and introduced an updated visual identity that better reflects who we are today and what we aim to achieve: one company, one culture, and one collective commitment to creating sustainable value. These elements now form the foundation for how we operate, how we collaborate, and how we communicate our purpose, both internally and externally.

Our sustainability work has continued to mature. Building on the ESG goals and the double materiality assessment established last year, we have focused on translating our shared understanding into concrete actions and measurable progress. As our Group grows, so does our responsibility. With a broader footprint and a more diverse set of operations, we are increasingly aware of the importance of harmonised processes, transparent governance, and consistent standards across all markets in which we operate.

Sustainability remains a strategic enabler for Lexit Group. Our solutions support customers in strengthening social performance, improving operational efficiency, and achieving more reliable operations. Through optimised workflows, reduced waste, improved ergonomics, and

smarter use of resources, we help enable more sustainable value chains. This is at the core of our mission: Solutions that matter. Today and tomorrow.

As we expand into new markets, we bring with us the values that define Lexit Group: Teamwork, Innovation, and Ownership. These principles guide how we collaborate across borders, challenge established practices, and take responsibility for the impact we create. They shape the company we strive to be, today and tomorrow, and ensure that sustainability remains at the heart of our growth journey.

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 optimise 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, Finland and Germany in 8 companies, under six different brands; Lexit Group Norway, Lexit Group Denmark, Lexit Group Sweden, Idnet AB, Informa OY, Circlon AG, Storigo AB and Foptec AB.

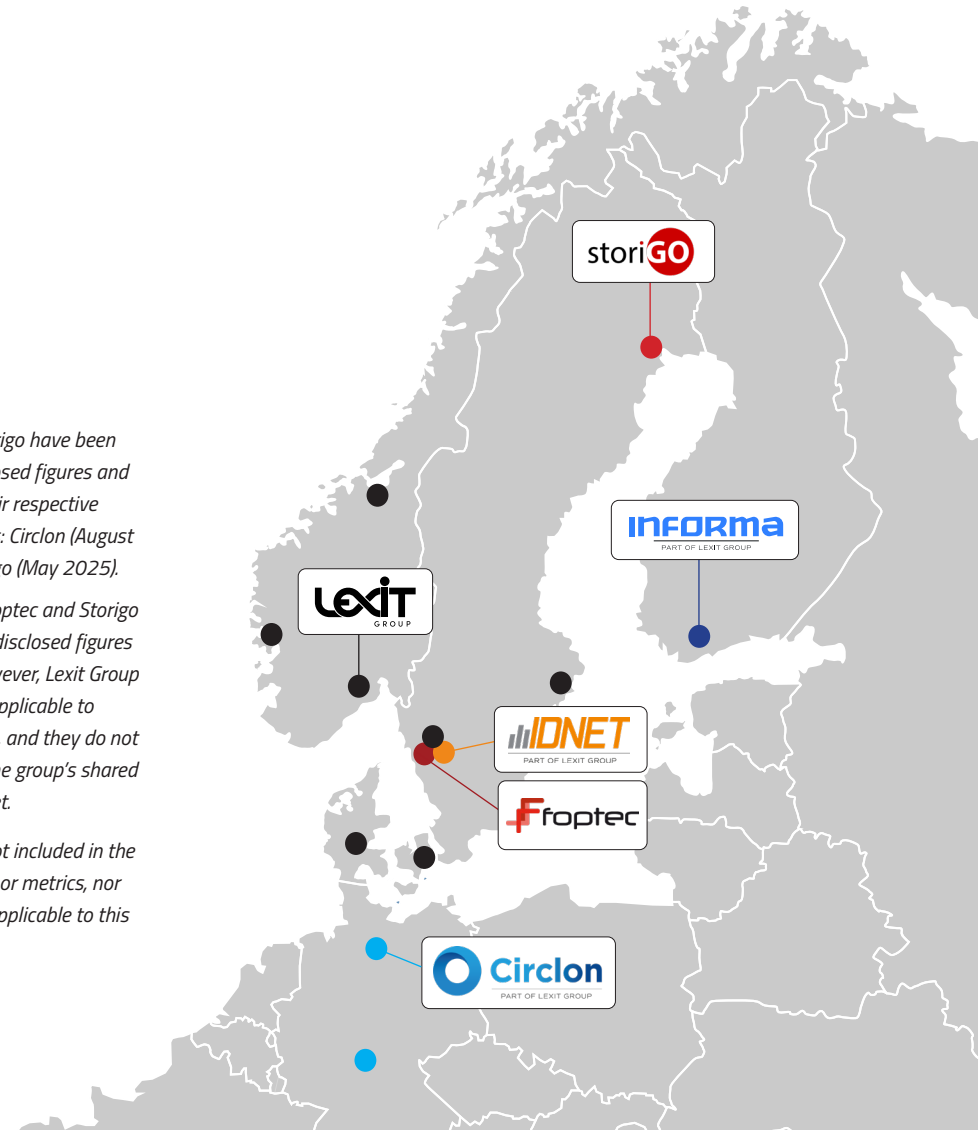


Company	Country	Role in group	Ownership share	Number of employees
Lexit Group AS	Norway	Holding company		
Lexit Group Norway AS	Norway	Subsidiary	100%	82
Lexit Group Denmark ApS	Denmark	Subsidiary	100%	18
Lexit Group Sweden AB	Sweden	Subsidiary	100%	25
Idnet AB	Sweden	Subsidiary	100%	95
Informa OY	Finland	Subsidiary	100%	44
Circlon AG ¹	Germany	Subsidiary	100%	74
Storigo AB ¹	Sweden	Subsidiary	51% ²	3
Foptec AB	Sweden	Subsidiary	50% ²	5
StoreSprint AB ³	Sweden	Subsidiary	30%	13

¹ Circlon and Storigo have been included in disclosed figures and metrics from their respective acquisition dates: Circlon (August 2025) and Storigo (May 2025).

² In this report, Foptec and Storigo is included in all disclosed figures and metrics. However, Lexit Group policies are not applicable to these companies, and they do not have access to the group's shared employee intranet.

³ Storesprint is not included in the disclosed figures or metrics, nor are the policies applicable to this company.



Our sustainability commitment

Lexit Group plays a central role in contributing to the digitalisation 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 digitalisation 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 digitalisation 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.

On the right-hand side of the page, 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 culture and work environment

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 highlights of 2025



Building a thriving workplace together

For the second consecutive year, we conducted the Great Place to Work survey across the Group (except Circlon and partly owned companies). Three of our companies were once again certified, confirming the strength of our culture and our commitment to creating a safe, inclusive, and engaging workplace. The results provide valuable insights that help us continue building an environment where our people can thrive and grow.

On the path to ISO 27001 Certification

Lexit Group has started the process to become ISO 27001 certified, with completion expected in 2026. This certification demonstrates our commitment to strengthening information security and protecting sensitive data. By implementing internationally recognised standards, we ensure trust and reliability for our customers and partners.



Strengthening our commitment to inclusion

This year, Lexit Group through Idnet, participated in the Nordic Programme on Non-Discrimination, a UN Global Compact initiative in the Nordics. The programme helps companies move from commitment to concrete action on non-discrimination and inclusion. Although the participation was done through Idnet, the insights and learnings will be applied across the entire Lexit Group to strengthen equal opportunities and fair treatment throughout our value chain.

Advancing Scope 3 Emissions Tracking

Lexit Group has initiated the calculation of Scope 3 emissions, which cover indirect impacts across our value chain. This work is essential for understanding our full climate footprint and identifying opportunities to reduce emissions. The process will continue throughout 2026 as part of our long-term sustainability strategy.



Our contribution to the SDGs

Our selected Sustainable Development Goals reflect the areas where our organisation can contribute most meaningfully to sustainable development. These priorities are not chosen in isolation; they are grounded in the insights gained from both our double materiality analysis and our stakeholder analysis. Together, these processes help us understand which sustainability topics are most important to our stakeholders, as well as where our operations have the greatest actual and potential impact on society and the environment.

Lexit Group has selected five goals where we see that our business impacts and where we have an opportunity to contribute to positive development. Here are some examples of how Lexit Group contributes to these goals:



3: Good health and well-being

- By aiming for all Lexit Group companies to be certified as a great workplace according to “Great Place to Work”.
- Through various incentives, promote a healthy work-life balance.
- Through our Code of Conduct, various stakeholder dialogues, and demands on suppliers regarding health and security aspects in their value chain.
- By delivering standardised workflows and ergonomic IT support tools, we promote healthier and more sustainable working conditions for our customers’ employees, leading to fewer injuries and reduced stress.



5: Gender equality

- By aiming for all Lexit Group companies to be certified as a great workplace according to “Great Place to Work”.
- By maintaining policies on discrimination and abusive treatment and gender equality and diversity.
- By having routines that ensure men and women at Lexit Group are given equal opportunities for personal development in their professional roles.
- Through our Code of Conduct, various stakeholder dialogues, and demands on suppliers regarding gender equality aspects in their value chain.
- By measuring and act on reports of discrimination, harassment and bullying in our own operations, if it occurs.



8: Decent work and economic growth

- By aiming for all Lexit Group companies to be certified as a great workplace according to “Great Place to Work”.
- By maintaining policies on child labour, forced labour, freedom of association and collective bargaining, anti-corruption and bribery and human rights.
- Ensure a safe and secure working environment by adhering to occupational health and safety standards.
- By measuring and act on number of actual negative impacts on decent working conditions in our own operations and supply chain, if it occurs.
- By offering internships, we provide more opportunities for people to enter the job market.



12: Responsible consumption and production

- We maintain policies on environmental responsibility and sourcing of raw materials.
- Our solutions help customers minimise waste and resource use, reducing environmental impact.
- Offer our customers standardised IT tools, which reduces the need for multiple hardware setups and consumables such as paper, binders, printers, and toners.
- We address responsible consumption and business practices through our Code of Conduct, ongoing stakeholder dialogue, and requirements placed on suppliers.



13: Climate action

- We uphold environmental responsibility through our environmental policy, which guides actions and decisions to minimise impact and promote sustainable practices.
- Our solutions help customers improve operational efficiency and reduce errors, which can support more resource-efficient processes
- Offering our customers drop shipments, which reduces unnecessary transport and optimises logistics, lowering environmental impact.
- Using efficient packaging design, which decreases the number of transports required, contributing to reduced emissions for both ourselves and our customers.
- We measure and act on our carbon footprint, covering Scope 1 and 2 emissions today and expanding to Scope 3 from 2025 onward.

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 are designed to support customers in improving resource efficiency and fostering social responsibility. This includes optimised processes, lower transportation needs, reduced waste, better utilisation of staff, IT equipment and vehicles, as well as improved 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.

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 minimisation 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 prioritising 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	2025	Page
E1 Climate change			
Scope 1 GHG emissions	<i>t CO₂e</i>	58.87	24
Scope 2 GHG emissions (location-based)	<i>t CO₂e</i>	50.48	24
Scope 2 GHG emissions (market-based)	<i>t CO₂e</i>	363.55	24
Scope 3 GHG emissions	<i>t CO₂e</i>	n/a	24
S1 Own workforce			
Receive "Great place to work" certification	<i>% of all companies</i>	60	37
Cases of harassment, bullying or discrimination	<i>Number</i>	0	36
Work related accidents	<i>Number</i>	0	35
G1 Business conduct			
Cases of corruption	<i>Number</i>	0	42
Cases of human rights violations in supply chain	<i>Number</i>	0	42
Cases of cyber threats incidents	<i>Number</i>	4	42
Cases of information security incidents	<i>Number</i>	0	42

Value creation

At Lexit Group, we support our customers by optimising 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.

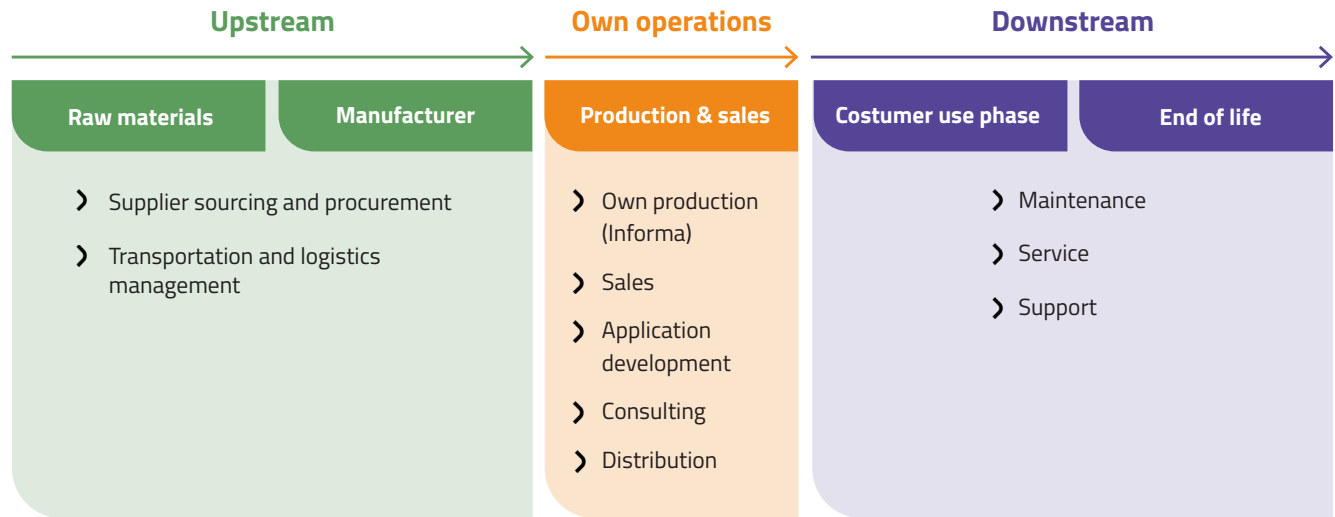
Our value chain covers our own operations as well as all upstream and downstream activities – from the extraction of raw materials to the end-of-life phase of our solutions. The upstream value chain includes the extraction of raw materials used in products and materials that support our operations. Within 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.

Our solutions are designed to support customers in improving resource efficiency and fostering social responsibility. This includes optimised processes, lower transportation needs, reduced waste, better utilisation of staff, IT equipment and vehicles, as well as improved 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 own operations and key markets are located in the north european region, including Norway, Sweden, Denmark, Finland and Germany. We primarily serve customers within the production, logistics and warehousing, and retail sectors.



	Unit	Norway	Denmark	Sweden	Finland	Germany	Group total
Number of employees by geographical area¹							
Employees	Number	82	18	128	44	74	346

¹ In this report, the part-owned companies Foptec and Storigo are included in all disclosed figures and metrics, whereas StoreSprint is not included.

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.

Our board of directors consists of two executive members.

Executive group management



Sjur Skjæveland
CEO



Kåre Myrvåg
CFO



Geir Bragstad
CTO



Christina Befwe
CXO



Lasse Eriksen
MD
Lexit Group Norway AS



Bente Rosenmejer
MD
Lexit Group Denmark ApS



Petter Lagström
MD
Lexit Group Sweden AB
& Idnet AB



Jan Erik Lindfors
MD
Informa Oy



Taner Taheri
MD
Circlon AG

Group management changes in 2025: One member of the group management left the position earlier in the year. In December, two MDs departed. One new MD was appointed in December, and another joined the Group following an acquisition of Circlon during the year.

Board of directors - Lexit Group AS

Sjur Skjæveland

Kåre Myrvåg

Unit

Board of directors

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

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.

Clear processes are in place to monitor and regularly update our policies on anti-corruption, business ethics, and supplier management, reinforcing a structured and proactive approach to integrity and ethical conduct across our organisation.

Our sustainability efforts are conducted in alignment with ISO standards and the principles of the UN Global Compact. As of now, three of the group’s companies hold ISO certification and are audited by a third party. We are also preparing for ISO 27001 certification to further enhance information security and governance within Lexit Group.

Standards/reporting	Company
ISO 9001	Idnet AB
ISO 14001	Idnet AB, Informa OY
ISO 45000	Informa OY
ISO 27001	Circlon AG
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 centralised 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 2025 Lexit Group sustainability statement continues our commitment to transparency and ongoing alignment with ESRS standards. Last year’s sustainability statement was developed as a test report, helping us establish the internal capabilities, structures, and processes needed to address the directive’s future requirements. Building on that foundation, this year’s report maintains our proactive approach and ensures we are prepared well in advance for any potential CSRD reporting obligations for Lexit Group.

We are closely monitoring the evolving discussions surrounding the EU Omnibus proposal, which could potentially change the scope of CSRD for Lexit Group. This report is again presented as a standalone document, separate from the Financial Statement. While the report has not undergone assurance and may not include all disclosures required under the CSRD, it should be seen as part of our broader effort to uphold transparency and address evolving regulatory expectations.

Reporting scope

The scope of consolidation for this Sustainability Statement aligns with the 2025 financial statements and includes all Lexit Group’s organisations (the part-owned companies Foptec and Storigo are included in all disclosed figures and metrics, whereas StoreSprint is not included). The reporting scope and methodologies applied in the current reporting period reflect a refinement of the Group’s greenhouse gas accounting practices and improved alignment with ESRS and GHG Protocol requirements. Updates include the use of revised emission factors, a stricter and more consistent distinction between market-based and location-based Scope 2 emissions, and the inclusion of additional Scope 1 emission sources, such as emissions from owned vehicles, which were not previously reported due to earlier interpretation limitations.

These changes improve the accuracy and completeness of reported emissions but limit comparability with prior reporting periods.

Furthermore, the Group has made a strategic decision to designate 2025 as the base year for sustainability reporting. As a result, no comparisons to 2024 data are presented in this report. This reset establishes a robust and consistent foundation for future performance tracking, target setting, and year-on-year analysis.

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 11. 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. Lexit Group opted to apply selected phase-in provisions as outlined in ESRS 1, Appendix C, with details provided in Table 2 of the appendix. Their application has been deferred in light of the ongoing Omnibus discussions, which are anticipated to influence the scope of reporting obligations.

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	9, 13, 15-16, 40-41
b) Engaging with affected stakeholders	15-16, 30, 40
c) Identifying and assessing adverse impacts	17-20, 26, 28, 39, 41
d) Taking action to address adverse impacts	21, 26, 28, 30-31, 39, 41
e) Tracking effectiveness and communicating	23, 24, 33-37, 42

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

¹ 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 considered potential and actual IROs, both positive and negative, across Lexit Group’s entire value chain, including upstream, downstream, and internal operations.

The double materiality assessment will be carried out every three years, or earlier if Lexit Group acquire companies with significantly different operations, or if other external factors occur that could affect our material topics.

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 44-45, in the appendix.

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 visualised 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 18. 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

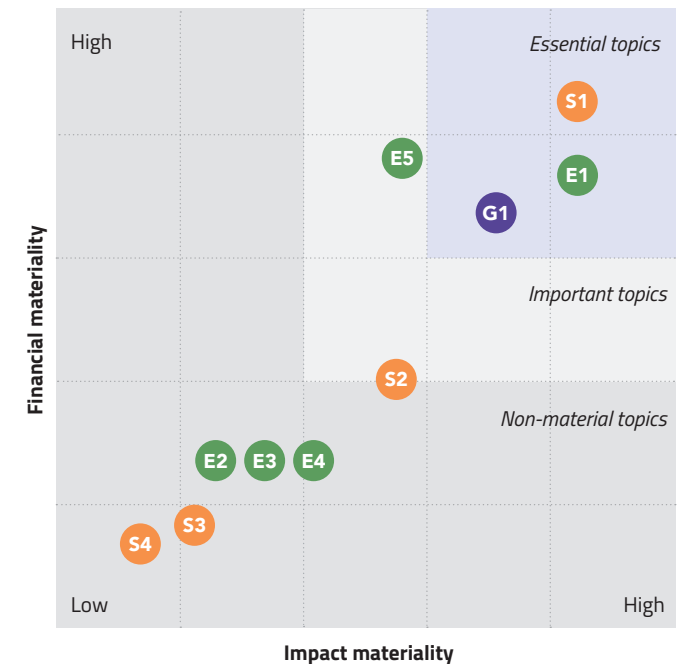
- E2: Pollution
- E3: Water and marine resources
- E4: Biodiversity and ecosystems

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



Cont. Double materiality topics

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 41).

For a brief overview of our ongoing efforts, see content on Workers in value chain in table 1 on page 44-45, in the appendix.

DMA topics & IROs	Upstream	Own operations	Downstream	Time horizon	Page
E1 Climate change					
Limited influence over supplier sustainability practices	–			● ● ●	20
Stricter climate policies	!			● ● ●	20
Limited ESG transparency in the upstream value chain	!			● ● ●	20
Lower global transportation emissions driven by our logistics optimisation solutions		+		● ● ●	20
E5 Resource use and circular economy					
Dependency on rare-earth elements	!			● ● ●	26
Resource scarcity due to geopolitical instability	!			● ● ●	26
S1 Own workforce					
Unified and clear leadership in the group		✓		● ● ●	28
A well established employer offering stable employment		+		● ● ●	28
A safe, inclusive, and growth-oriented company culture		+		● ● ●	28
Potential workforce redundancy leading to stress		–		● ● ●	28
G1 Business conduct					
Honest and ethical working culture through strong core values	+			● ● ●	39
Rapid expansion and cultural diversity challenging corporate unity		!		● ● ●	39
Growth and collaboration to strengthen corporate culture		✓		● ● ●	39

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

ENVIRONMENT

20 Climate change

26 Resource use and circular economy

Material impacts, risks and opportunities

E1 Climate change

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
Limited influence over supplier sustainability practices	–	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.

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

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.

Lexit Group provides technology solutions designed to support smarter workflows across value chains. By helping customers optimise processes, reduce unnecessary transport, and improve fuel efficiency, our solutions can contribute to more resource-efficient operations, which may in turn support progress toward sustainability and climate-related goals.

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

Policies

Policies and targets related to climate change mitigation and adaptation

Our environmental policy 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, recognising any gaps, and establishing common group processes to track our progress toward reduction targets.

Throughout 2025, we have focused on laying the groundwork for our climate strategy by assessing both our direct and indirect impacts, and this work will continue into 2026. We have started 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, prioritising 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 across our operations and value chain was not prioritised during this reporting year. We plan to re-evaluate the need and scope of such an assessment once our climate strategy is further developed and in alignment with applicable regulatory requirements and mandatory obligations.

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 organisation.

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 decarbonisation 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.



Targets & Metrics

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.

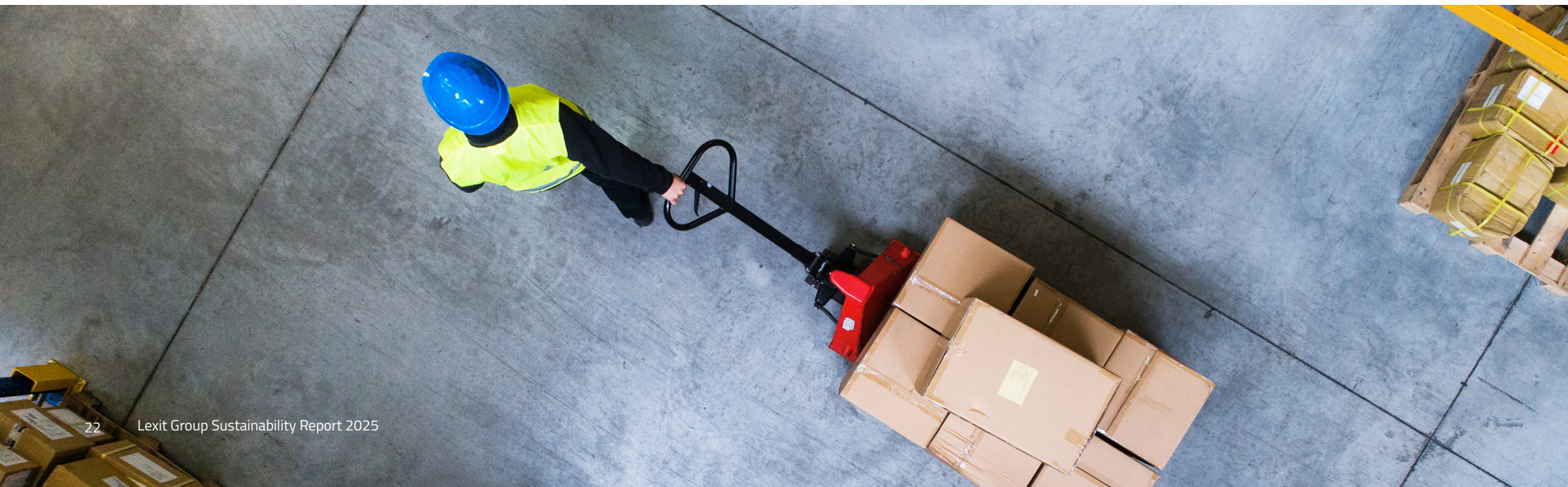
Other short- and medium-term targets are still under development and are expected to be developed during 2025 and 2026, with 2025 being our base year.

Accounting policies: Energy consumption and GHG emissions

The reporting of scope 1 and 2 CO₂e 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 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 metre were used to determine associated emissions.

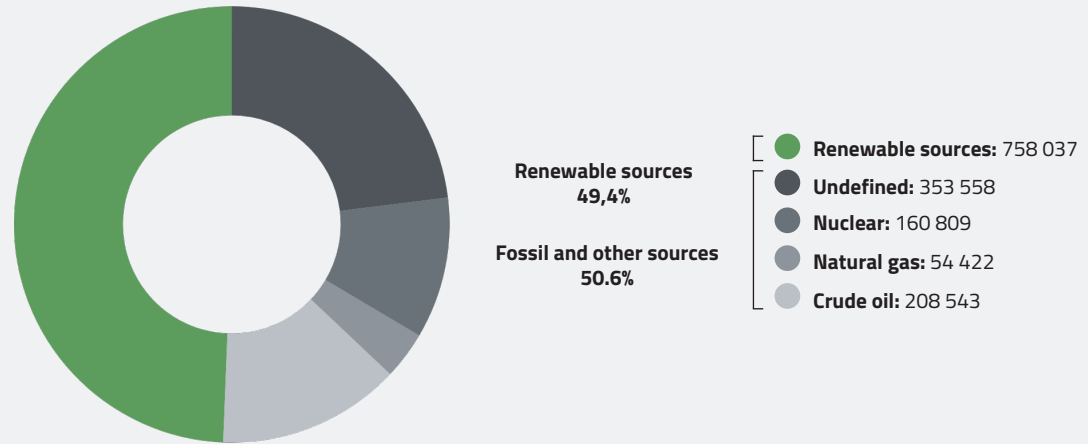


Cont. Targets & Metrics

Energy consumption and mix

In 2025, 49.4% of the Group's total energy consumption came from contractually defined renewable sources, primarily renewable electricity. The remaining share of the energy mix consisted of fossil-based and other non-renewable sources. The figures reflect the available contractual information from our energy suppliers and represent the Group's overall energy mix for the year.

Type of energy source (kWh)



	Unit	Lexit Group Norway	Lexit Group Denmark	Lexit Group Sweden	Idnet AB Sweden	Informa OY Finland	Circlon AG Germany ²	Storigo AB Sweden	Foptec AB Sweden	Group total
Energy consumption										
Total energy consumption related to own operations	Mwh	800	69	116	151	355	37	0	7	1 535
Total energy consumption from fossil sources	%	25	55	6	0	0	46	0	0	17
Total energy consumption from nuclear sources	%	0	0	0	33	31	0	0	0	10
Total energy consumption from undefined sources ¹	%	0	25	22	39	69	0	0	100	23
Total energy consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	%	75	20	73	27	0	54	0	0	49

¹ Energy consumption data was unavailable.

² Energy consumption for Circlon and Storigo has been included from their respective acquisition dates: Circlon (August 2025) and Storigo (May 2025).

Cont. Targets & Metrics

GHG emissions

In 2025, Lexit Group's total reported greenhouse gas (GHG) emissions amounted to 58,87 t CO₂e from Scope 1. The gross location-based scope 2 GHG emissions were 50,48 t CO₂e, while the gross market-based scope 2 GHG emissions were 363,55 t CO₂e.

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.

	Unit	Lexit Group Norway	Lexit Group Denmark	Lexit Group Sweden	Idnet AB Sweden	Informa OY Finland	Circlon AG Germany ¹	Storigo AB Sweden	Foptec AB Sweden	Group total
Scope 1, 2 and 3 GHG emissions										
Scope 1 GHG emissions										
Gross scope 1 GHG emissions	t CO ₂ e	45.78	7.85	1.93	0.00	0.00	3.31	0.00	0.00	58.87
Scope 2 GHG emissions										
Gross location-based Scope 2 GHG emissions	t CO ₂ e	7.12	3.37	0.66	0.73	31.37	7.23	0.00	0.01	50.48
Gross market-based Scope 2 GHG emissions	t CO ₂ e	319.95	8.56	6.72	1.13	26.95	0.00	0.00	0.25	363.55
Scope 3 GHG emissions										
Gross scope 3 GHG emissions	t CO ₂ e	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Total GHG emissions										
Total GHG emissions (location-based)	t CO ₂ e	52.89	11.22	2.59	0.73	31.37	10.54	0.00	0.01	109.35
Total GHG emissions (market-based)	t CO ₂ e	365.72	16.41	8.65	1.13	26.95	3.31	0.00	0.25	422.42

¹ Scope 1, 2 and 3 GHG Emissions for Circlon and Storigo has been included from their respective acquisition dates: Circlon (August 2025) and Storigo (May 2025).

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 analysed 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 centres as we utilise colocation services in our operations, 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 optimising 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%. Additionally, due to us being Taxonomy non-eligible, we have not set any EU Taxonomy-related KPIs for this reporting period.

Material impacts, risks and opportunities

E5 Resource use and circular economy

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 recognise potential risks related to resource scarcity that could significantly affect our operations if materialised. 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.

We will continue to explore this topic to understand its relevance and identify whether specific policies or actions are needed. This effort reflects our long-term ambition to advance sustainability management and will evolve over the coming years as part of our continuous improvement journey

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.

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

SOCIAL

28 Social workplace

Material impacts, risks and opportunities

S1 Social workforce

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.

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
Unified and clear leadership in the group	✓	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 well established employer offering stable employment	+	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
A safe, inclusive, and growth-oriented company culture	+	Own operations

We recognise 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.

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

Policies

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. Our assessments confirm that no specific workforce groups face a heightened risk of harm, reinforcing our commitment to a safe and ethical work environment.

Our organisation ensures that its policies are closely aligned with internationally recognised 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.

Our policies are reviewed annually to ensure that they remain effective and relevant to the objectives, where adjustments are made in accordance with the changing environment and best practice.



Group wide policies¹

Purpose

Health and safety workplace policy

Ensuring health, safety, and well-being in the workplace.

Human Rights Policy

Ensuring respect for fundamental human rights throughout our own operations and value chain.

Gender equality and diversity

Promoting an inclusive workplace that leverages diverse talents to drive innovation and growth.

Policy for freedom of association and collective bargaining

Respecting employees' right to join or not join trade unions and engaging in constructive dialogue with recognised representatives.

Discrimination and abusive treatment policy

Ensuring we foster a workplace environment that is free from all forms of discrimination, harassment and abusive treatment for all stakeholders.

Whistleblowing policy and routine

Providing a secure and confidential channel for employees to report unethical behavior without fear of retaliation.

¹ These policies apply across the entire Lexit Group. In addition, individual entities may have their own complementary or additional policies.

Engaging with our people

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 recognised 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 marginalised 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 prioritise 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.

Remediate impacts

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 antiretaliation policies, ensuring employees can raise concerns without fear.



Driving workplace impact

During 2025, we initiated a number of group-wide measures aimed at strengthening how we address material impacts, risks, and opportunities related to our workforce. Together, these initiatives form an increasingly coherent approach to supporting employee well-being, fostering professional development, and building a healthy organisational culture.

We continue to advance initiatives that enhance employee well-being, foster professional growth, and recognise achievements. Our leadership programme remains a key focus, strengthening our culture and promoting value-driven leadership across the organisation.

To ensure a consistent and inclusive employee experience, we are refining our shared onboarding process, creating clarity and alignment while reducing early turnover risks. In parallel, we maintain a common approach to employee surveys using the Great Place to Work methodology. Combined with ongoing dialogues and workshops, these surveys provide valuable insights that guide targeted actions to improve the work environment and overall employee satisfaction.

Promoting a healthy work-life balance is another important part of how we address workforce-related impacts. Employees are entitled to family-related leave according to social policy and/or collective bargaining agreements. We also encourage flexible working conditions where possible, avoid scheduling meetings outside regular working hours, and support employees in taking leave when needed. This contributes to reducing stress-related risks and fosters a sustainable and balanced work environment.

During 2025, we also expanded health-related activities across the Group, by hosting step challenges, lectures, and initiatives that promote collaboration and healthy habits. These planned actions aim to strengthen well-being, reduce long-term health risks, and create additional positive impacts for employees.

Training and skills development form an integral part of how we address long-term workforce needs. Our approach is individualised, allowing employees to receive training aligned with their role and

development needs. Much learning takes place informally through daily collaboration, knowledge sharing, and skill transfer among colleagues. Since development is integrated into daily work, we do not allocate a fixed number of training hours per employee or track formal hours. Access to training is provided equally to all employees, regardless of gender, ensuring fairness and equal opportunity.

The effectiveness of all actions is monitored through survey results, follow-ups, leadership dialogues, workshops, and continuous feedback mechanisms. These processes help us track progress, assess whether our operations contribute to positive or negative impacts, and identify areas for improvement.

Responsibility for responding to identified impacts depends on the nature and extent of the issue. HR may lead certain actions, while others are addressed by team leaders, safety representatives, or senior management. We do not apply a single, uniform escalation process; instead, each situation is handled individually to ensure a tailored and appropriate response. There are currently no centrally pre-allocated resources specifically dedicated to managing workforce impact; instead, resources are assigned by each company based on local needs.

Targets & Metrics

Targets

We have defined common targets for the Group. These targets are set by the ESG team, which, together with HR, is responsible for follow-up to ensure comparability in the figures. They are not linked to any external standard. Results are communicated through town hall meetings, intranet updates, team meetings and other channels.

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



Cont. Targets & Metrics

Characteristics of employees	Unit	Lexit Group Norway	Lexit Group Denmark	Lexit Group Sweden	Idnet AB Sweden	Informa OY Finland	Circlon AG Germany	Storigo AB Sweden	Foptec AB Sweden	Group total
Characteristics of employees - Gender										
Women	Number	9	3	4	30	10	15	0	2	73 (21%)
Men	Number	73	15	21	65	34	59	3	3	273 (79%)
Other	Number	0	0	0	0	0	0	0	0	0
Not disclosed	Number	0	0	0	0	0	0	0	0	0
Total	Number	82	18	25	95	44	74	3	5	346
Characteristic of employees - per legal entity										
Headcount	Number	82	18	25	95	44	74	3	5	346
Permanent employees	Number	81	17	25	91	43	74	3	5	339
Probationary employees	Number	8	0	0	4	0	8	0	0	20
Temporary employees	Number	1	1	0	4	1	0	0	0	7
Part-time employees	Number	3	3	0	4	3	9	0	0	23
Trainees/Apprentices	Number	0	0	1	0	0	0	0	0	1
Consultants	Number	0	0	1	7	1	4	0	1	14
Employee turnover - per legal entity										
Employees who have left	Number	5	1	3	5	1	24	0	0	39
Percentage turn-over	%	6.8	5.9	15	5.6	2.4	34.4	0	0	12.1
Number of new jobs created (closed recruitments)	Number	9	0	2	12	1	0	0	0	24

	Unit	Lexit Group Norway	Lexit Group Denmark	Lexit Group Sweden	Idnet AB Sweden	Informa OY Finland	Circlon AG Germany	Storigo AB Sweden	Foptec AB Sweden
Collective bargaining¹									
Employees covered by collective bargaining agreement	%	0	0	100	0	100	0	0	0
Collective bargaining agreements	Number	0	0	2	0	2	0	0	0

¹ The group has no operations outside the European Economic Area (EEA). Therefore, disclosures related to collective bargaining coverage in non-EEA regions (as required by ESRS S1-8_08) are not applicable. 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.

	Unit	Women	Men	Other	Not disclosed
Gender diversity - top management level¹					
Group management	%	22	78	0	0

¹ A disclosure on Lexit Group's management can be found on page 12.

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 12 for more information about the Group management team.

	Unit	Lexit Group Norway	Lexit Group Denmark	Lexit Group Sweden	Idnet AB Sweden	Informa OY Finland	Circlon AG Germany	Storigo AB Sweden	Foptec AB Sweden
Age distribution of employees									
<30	Number	11	0	0	14	0	12	1	0
30-50	Number	32	4	11	59	14	40	1	3
>50	Number	39	14	15	22	30	22	1	2

Adequate wages

All employees across the group are paid an adequate wage in line with applicable benchmarks and national regulations. The group operates exclusively in countries within the EEA (Nordic countries and Germany), where strict labour laws and minimum wage standards apply. Therefore, no employees or non-employees earn below the applicable adequate wage benchmark.

Social protection

We confirm that 100% of employees in our own workforce are covered by social protection, either through public programmes 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.

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.

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, with training offered and delivered in the same way to all employees, regardless of gender or identity.

Health and safety

	Unit	Lexit Group Norway	Lexit Group Denmark	Lexit Group Sweden	Idnet AB Sweden	Informa OY Finland	Circlon AG Germany	Storigo AB Sweden	Foptec AB Sweden
Health and safety									
Employees covered by a health and safety system that meets legal requirements or recognised standards	%	100	100	100	100	100	100	100	100
Fatalities in own workforce as result of work-related injuries and work-related ill health	Number	0	0	0	0	0	0	0	0
Fatalities as result of work-related injuries and work-related ill health of other workers working on undertaking's sites	Number	0	0	0	0	0	0	0	0
Recordable work-related accidents for own workforce	Number	0	0	0	0	0	0	0	0
Recordable work-related accidents for own workforce	%	0	0	0	0	0	0	0	0
Own workforce who are covered by health and safety management system based on legal requirements and (or) recognised standards or guidelines and which has been internally audited and (or) audited or certified by external party	%	0	0	0	0	100	0	0	0
Health and safety (jan-dec 2025)									
Sick leave (of total workhours) - women	%	0.90	0.24	0.63	1.35	3.00	1.84	0	0
Sick leave (of total workhours) - men	%	3.12	3.82	0.97	2.42	4.50	4.90	0	0.67
Sick leave (of total workhours) - other	%	0	0	0	0	0	0	0	0
Sick leave (of total workhours) - not disclosed	%	0	0	0	0	0	0	0	0
Total	%	3.52	4.00	0.92	1.66	3.20	6.74	0	0.43

Cont. Targets & Metrics

Worklife balance metrics

	Unit	Lexit Group Norway	Lexit Group Denmark	Lexit Group Sweden	Idnet AB Sweden	Informa OY Finland	Circlon AG Germany	Storigo AB Sweden	Foptec AB Sweden
Family related leave									
Employees entitled to take family-related leave	%	100	100	100	100	100	100	100	100
Employees that took family-related leave	%	5	6	16	23	5	3	33	0
Family related leave (of total workhours)¹									
Women	%	0.90	0	0	1.30	0	0.76	0	2.30
Men	%	0.55	1.25	0	1.20	0.32	0.12	0.85	0
Other	%	0	0	0	0	0	0	0	0
Not disclosed	%	0	0	0	0	0	0	0	0
Total		1.45	1.25	0	2.50	0.32	0.88	0.85	2.30

¹ Our HR system does not differentiate between types of family-related leave beyond parental leave. Therefore, the reported figures only reflect parental leave and do not include other family-related reasons.

	Unit	Lexit Group Norway	Lexit Group Denmark	Lexit Group Sweden	Idnet AB Sweden	Informa OY Finland	Circlon AG Germany	Storigo AB Sweden	Foptec AB Sweden
Incidents, complaints and severe human rights¹									
Incidents of discrimination	Number	0	0	0	0	0	0	0	0
Complaints filed through channels for people in own workforce to raise concerns	Number	0	0	0	0	0	0	0	0
Complaints filed to National Contact Points for OECD Multinational Enterprises	Number	0	0	0	0	0	0	0	0
Fines, penalties, and compensation for damages as result of incidents of discrimination, including harassment and complaints filed	Number	0	0	0	0	0	0	0	0
Severe human rights issues and incidents connected to own workforce	Number	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0
Fines, penalties, and compensation for severe human rights issues and incidents connected to own workforce	Number	0	0	0	0	0	0	0	0

¹ During the reporting period, no incidents of discrimination, harassment, or severe human rights issues connected to our own workforce were identified. Consequently, no complaints were filed, and no fines, penalties, or compensation were incurred. All figures reported as zero reflect actual conditions and not limitations in data availability.

Cont. Targets & Metrics

	<i>Unit</i>	Group total
"Great place to work" certification		
Companies to receive certification	%	60 ¹

¹ 3 out of 5 companies (Foptec and Storigo are excluded due to their size, and Circlon is not part of this year's survey because its acquisition occurred in Q3.)



Certification hold by Lexit Group Denmark AB.



Certification hold by Idnet AB.



Certification hold by Informa OY.

GOVERNANCE

39 Business conduct

Material impacts, risks and opportunities

G1 Business conduct

Lexit Group fosters an honest and ethical working culture by embedding strong core values throughout the organisation. By prioritising 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
Honest and ethical working culture through strong core values	+	Upstream Own operations Downstream

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 programmes, standardised policies, and clear communication strategies.

IRO	Category	Value chain
Rapid expansion and cultural diversity challenging corporate unity	!	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 standardised cultural frameworks that align with our core values.

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

Policies

Business conduct and corporate culture

Our Code of Conduct and key policies form the foundation of how we conduct business and interact with one another. They are made readily available to all employees via our intranet, which serves as a central platform for communication and guidance, ensuring that expectations are clear and embedded in day-to-day operations. During onboarding, new employees are introduced to these principles, helping to establish a shared understanding of ethical behaviour and company values from the outset.

The Code of Conduct sets out the standards that apply to everyone across the organisation. Its key elements include:

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

The Code serves as a guiding document for employees at all levels and supports consistent decision-making aligned with the company's values and ethical commitments.

Lexit Group actively works to foster a strong and responsible corporate culture through daily practices, leadership development and targeted initiatives. Our leadership programmes emphasise teamwork, ownership and innovation, while ongoing feedback mechanisms help ensure that the culture continues to evolve in line with organisational goals and employee wellbeing. As part of our governance framework, Lexit Group also places increasing emphasis on information security and the protection of data. We have adopted a structured and proactive approach aligned with the ISO 27001 standard for information security management. While one entity within the group (Circlon) is already ISO 27001 certified, work is currently underway to achieve certification at group level, with a target date of February 2026.

In preparation for certification, the Group has implemented a range of security measures designed to safeguard the confidentiality, integrity and availability of information. These include access controls, encryption, backup solutions, secure development practices, employee training, incident response procedures and business continuity planning. Our Information Security Management System is supported by the use of a compliance automation platform, which enables systematic monitoring of controls, risk assessments and alignment with ISO 27001, as well as other relevant regulatory frameworks such as GDPR and NIS2.

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.

Group wide policies ¹	Purpose
Code of conduct	Outlines the core principles and expectations for ethical behaviour across all levels of the company.
Anti-corruption policy	Establishing guidelines to prevent bribery and ensure transparent business practices.
Whistleblower policy	Providing a secure and confidential channel for employees to report unethical behavior without fear of retaliation.
Human rights policy	Ensuring respect for fundamental human rights throughout our value chain.
Children rights policy	Our commitment to comply with the UN Global Compact to take responsibility for respecting children's rights.
Child labour policy	Our commitment to prevent and eliminating child labour across the whole value chain, ensuring compliance with relevant laws and promotes awareness.
Forced labour policy	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.
Policy for information security	Ensuring that we comply with applicable laws and other external and internal requirements on information security.
Policy for data protection	Ensuring that we have a clear strategy on data protection to ensure that we comply with applicable laws.
Policy for responsible sourcing of raw materials	Our commitment to comply with all applicable laws and regulations related to the responsible sourcing of certain conflict minerals.
Quality policy	Committing to quality through quality management standards, teamwork, and continuous improvement to build trust and deliver exceptional customer experiences.

¹ These policies apply across the entire Lexit Group. In addition, individual entities may have their own specific policies.

Management of relationships with suppliers

Lexit Group applies a comprehensive, risk-based approach to assessing and monitoring sustainability and compliance risks across its supply chain. Significant suppliers are evaluated during the sourcing process, and all suppliers are classified into three risk categories to ensure proportionate oversight. Category 1 suppliers present very low compliance risk, Category 2 undergo standard due diligence, and Category 3 are subject to enhanced reviews and ongoing monitoring due to elevated risk profiles.

In parallel, Lexit Group uses an external 24/7 monitoring platform that continuously screens suppliers and subsidiaries for emerging risks, including country, sector, commodity, media and grievance-based indicators. Each supplier is assigned a 0–100 risk score covering fundamental human rights and decent working conditions, updated annually or ad hoc in response to significant operational or supply chain changes.

Potential adverse impacts may be reported through multiple channels, including the monitoring platform, complaint processes and whistleblower mechanisms. All reported cases are assessed by the responsible process team based on severity, potential harm to affected individuals and Lexit Group's degree of involvement. This integrated model enables Lexit Group to identify, prevent and manage risks effectively across its operations and supply chain.

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 emphasises 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 CXO, 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 2025.

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.

Targets & Metrics

Targets

We set the following governance-related targets for 2025. Although these targets were established prior to conducting the double materiality assessment, they reflect our ongoing work and priorities within governance.

- **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**

	<i>Unit</i>	Group total
Corruption and Bribery		
Convictions for violation of anti-corruption and anti- bribery laws	<i>Number</i>	0
Fines for violation of anti-corruption and anti- bribery laws	<i>NOK</i>	0
Confirmed incidents of corruption or bribery	<i>Number</i>	0
Confirmed incidents in which own workers were dismissed or disciplined for corruption or bribery-related incidents	<i>Number</i>	0
Confirmed incidents relating to contracts with business partners that were terminated or not renewed due to violations related to corruption or bribery	<i>Number</i>	0
Supply chain		
Cases of confirmed human rights violations in supply chain	<i>Number</i>	0
IT Security		
Cases of cyber threats incidents	<i>Number</i>	4
Cases of information security incidents	<i>Number</i>	0



2026 - Our work continues

As we close this year's sustainability report, we want to underline that our work with sustainability is ongoing. There is always more to do, and we continue to look for ways to improve our environmental, social, and economic impact. In 2026, we will take further steps to strengthen sustainability across our operations. By taking responsibility for our actions, we believe we can make a real difference and contribute to a more sustainable future over time.

Looking ahead, here are some of the improvements we plan to undertake for the upcoming year:



Joining the UN Global Compact

The entire Group will become part of the UN Global Compact, strengthening our commitment to responsible business practices and aligning with global principles on human rights, labour, environment, and anti-corruption.



Expanding training programmes

We plan to offer more training sessions to build knowledge and skills in areas such as compliance, ethical business conduct, and environmental impact.



Raising sustainability awareness

A key priority will be to raise awareness and engagement across the organisation on sustainability, so that our employees understands their role in achieving our goals.



Strengthening collaboration with suppliers and clients

We will work more with suppliers and clients on sustainability topics, including climate data, our Code of Conduct, and shared efforts to reduce environmental impact.



Refining goals and targets

We will review and fine-tune our sustainability goals and targets, using 2025 as our baseline to track progress.

Appendix

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

ESRS	Topic	Explanation
ESRS E1	Climate Change	Evaluated further in DMA
ESRS E2	Pollution	<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	Water and marine resources	<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	Biodiversity and ecosystems	<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	Circular Economy	Evaluated further in DMA
ESRS S1	Own workers	Evaluated further in DMA
ESRS S2	Workers in the value chain	<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 recognise 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>

Cont. Appendix

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"> ▪ Continuous supplier monitoring ▪ Integrating human rights considerations into supplier assessments ▪ Requiring suppliers to adhere to our Code of Conduct, which is aligned with internationally recognised standards (e.g., the UN Guiding Principles on Business and Human Rights and the ILO Core Conventions) ▪ Conducting risk-based evaluations and engaging with suppliers when concerns are identified ▪ Committing to increased transparency and improvement of labour conditions where we can exert influence <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	Affected communities	<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	Consumers and end-users	<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	Business conduct	<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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