

Scan Global Logistics AS – Norwegian Transparency Act Report 2025

Introduction

This report is made by the Scan Global Logistics Group (“we”, “our”, “us” and “SGL Group”) pursuant to the Norwegian Transparency Act. The report covers the financial year 1st January to 31st of December 2025 and has been approved by the Executive Management on 12th of June 2026. It will

- a) provide a description of our enterprise’s structure, area of operations, guidelines and procedures for handling actual and potential adverse impacts on fundamental human rights and decent working conditions.
- b) provide information regarding actual adverse impacts and significant risks of adverse impacts that we have identified through our human rights due diligence (HRDD).
- c) provide information regarding measures we have implemented and plans to implement to cease actual adverse impacts and mitigate significant risks of adverse impacts, and the expected results of these measures.

Our business organization and structure

The SGL Group is a global freight forwarder and logistics provider, who has the Norwegian subsidiary Scan Global Logistic AS. Scan Global Logistics AS is 100 % owned by the Danish entity Scan Global Logistics A/S. Our business includes air, ocean, and land distribution and delivery of transport and logistics services to the global industry. In Norway, we have a workforce comprising 43 employees in two offices.

We rely on a common understanding of how we expect all of us to conduct the SGL Group's business and what it means to act responsibly and with integrity. We believe our purpose can be best fulfilled by bringing a well-founded human approach to everyone anywhere, respecting all human rights and the full equality of all human beings and promoting good intentions and honesty.

Our commitments and policies

We operate our business following the UN Global Compact’s ten principles, in which we have participated since 2015. We respect the principles of the 1998 International Labour Organization "Declaration on Fundamental Principles and Rights at Work" in accordance with national law and practice. We are committed to enforcing and respecting key national and international human rights standards such as the International Bill of Human Rights and have a UK and Australian Modern Slavery Act Statement from 2024, which can be found on our website <https://www.scangl.com/about/policies/>.

Our approach to compliance with human rights and decent working conditions is based on our virtues, Code of Conduct, Third Party Code of Conduct, Human Rights Policy as well as specific policies on topics such as health & safety, environment, quality, and anti-corruption. These policies set clear ethical standards for the company and assist our employees and suppliers in making ethical decisions. They cover all aspects of our operations and daily work. The policies describe the main principles for how we handle the human and workers’ rights that are most relevant to our day-to-day business and further include

guidelines to business practices such as diversity, fair competition, anti-corruption, data protection, and social responsibilities towards environmental protection and socio-economic development.

Each year we conduct reviews of all our policies. Updates are based on new risks identified, new approaches to mitigate identified risks as well as new regulations/guidelines. The updates for 2025 included an expansion of our approach towards suppliers and partners, why we have rephrased our Supplier Code of Conduct to a Third-Party Code of Conduct, which now include not only suppliers to all third parties who we as Scan Global Logistics have business encounters with globally. We further continued expanding our commitments and initiatives to cement responsible business practice within our suppliers and partners. We recognize that improving is a continuing process and that all our third parties play an essential part in this. Therefore, to integrate environmental and social considerations into our policies and global business operations, thus we continue to enhance our processes and engagement with our third parties. All policies can be found on our intranet and external website, including the new Third-Party Code of Conduct.

We are committed to acting ethically and with integrity in all our business dealings and relationships. We will ensure that everyone working for or in the SGL Group including Scan Global Logistics AS as well as any associated organizations are made responsible for the prevention, reporting, and detection of human rights and working condition violations.

Training, communication and management

To ensure understanding and adherence to the policies, we provide ongoing mandatory training and communication to all employees worldwide, including as part of the onboarding process for new recruits. In our annual CSRD compliant Sustainability Statement we publish the recent numbers of employee training in our global policies. In 2025, 84% (2024, 85%) of our employees 4.444 (2024: 3,959) received training in our Code of Conduct, 75% (2024: 84%) of our employees 3.957 (2024: 3,910) received training in our Anti-Corruption Policy and 82% (2024: 83%) of our employees 4.306 (2024: 3,849) received training in our Human Rights policy. To learn more about training and awareness please see the Governance section in our Sustainability Statement of the 2025 Annual Report on our website ([sgl-group-aps-annual-report-2025.pdf](#)).

Any employee who fails to adhere to the policies may be subject to appropriate disciplinary action and employment-related consequences. We encourage openness and support a transparent culture that encourages employees, suppliers, customers, business associates and others to raise concerns about any issue, violation, or suspicion of malpractice. We seek to ensure that matters can be raised in confidence without fear of reprisal. Any concern can be raised with the Global General Counsel, the People & Culture department or submitted anonymously using our Whistleblower system at www.scangl.com. In 2025 24 (2024: 20) concerns were reported in our Whistleblower system, and 81% (2024: 81%) of our employees 4.264 (2024 3,771) took training in the Whistleblower Policy. This system can be accessed through the SGL Group's website and all reported concerns are reviewed and evaluated by an external, independent law firm.

Our Compliance and Legal department, supported by our Global Compliance Officer and headed by our Global General Counsel, oversees, and monitors our compliance with the human rights and decent working conditions. Our global Compliance and Legal department, ESG and Quality department as well as

People & Culture department are responsible for the implementation of the policies in close collaboration with the local offices. Our digital quality management system D4 is used for the record-keeping and handling of information and findings related to our human rights due diligence work focused on our own operations and efforts for supplier assessment.

Suppliers and business partners

We have a range of direct suppliers and many subcontractors and business partners. We expect all our suppliers and business partners to adhere to the same ethical principles and high standards as us. We share information and explain our expectations through our Third Party Code of Conduct and require internal or external stakeholders to comply and adhere to internationally recognized standards related to human rights, working conditions, environmental issues and anti-corruption such as the UN Global Compact's ten principles, the 1998 International Labour Organization "Declaration on Fundamental Principles and Rights at Work" and key national and international human rights standards such as the International Bill of Human Rights and the UK and Australian Modern Slavery 2024.

In addition, we expect and trust that our suppliers will hold their own business partners to the same high standards. Further, we acknowledge the importance of dialogue with employees, suppliers, agents, and other stakeholders and expect them to build awareness and knowledge of human rights and report any malicious behavior. Suppose we find that a supplier or business partner is non-compliant with our policies or any other requirements relating to human rights and decent working conditions; we will consider such non-compliance as a material breach of contract by the business partner.

Due diligence assessment and results

We perform due diligence in our own operations and our supply chain in compliance with the Norwegian Transparency Act on an annual basis. Human rights due diligence is undertaken following the OECD guidelines relating to multinational companies and the UNGP Guidelines (Guiding Principles for business and human rights).

Own business

Mapping/monitoring of internal conditions at our Norwegian offices has not revealed violations of human rights or decent working conditions nor revealed any high risks. The working environment has been assessed through various activities that are part of our company's internal control of work. The assessment was undertaken using a risk-based approach. The activities and monitoring included:

- Employee training records ensuring that employees are trained in company policies including Code of Conduct policy, Human Rights policy, Anti-corruption policy, Health and Safety policy, and Environmental policy among others
- Results of the annual Meaningfulness Questionnaire (MQ) satisfaction survey to identify, stop and mitigate potential violations and ensure employees can voice experiences and concerns
- Access for all employees to SGL Group's Whistleblower system through our external website to be able to raise concerns anonymously handled by an external third partner. Furthermore, employees have mandatory SGL Academy E-learning pertaining to the Whistleblower system to familiarize them with raising concern and anonymity.

- Review of local Employee Handbook to ensure guidelines are in line with the SGL Group company policies and ensure a clear description of the employees' rights and general working conditions
- Employee injury/accident records to ensure potential injuries/accidents are handled and/or mitigated to avoid future risks of injuries/accidents

Suppliers and Business partners

To assess potential or actual adverse impact on our supply chains and with our business partners, a mapping of our targeted suppliers and business partners through supplier/business partner lists, based on monetary value (above 500.000 NOK in turnover), has been conducted. Based on identified priority risks, the suppliers and business partners were assessed through information collection.

Many of our top suppliers and business partners are large multinational, recognized companies certified against various ISO standards, have published internationally recognized sustainability reports, have public Code of Conduct policies on their website describing their due diligence and work with human rights and openly communicate their involvement with UN Global Compact's ten principles, the 1998 International Labour Organization "Declaration on Fundamental Principles and Rights at Work" and key national and international human rights standards such as the International Bill of Human Rights and the UK and Australian Modern Slavery 2024, as well as the Norwegian Transparency Act.

Our risk assessment has not revealed any violations or major risks towards human rights and working conditions. However, as a global freight forwarder, we recognize that some parts of our supply chain are potentially at higher risk due to their geographical place of business, as also stated in our Sustainability Statement 2025 under Business Conduct in the Governance section. We embrace these risks and understand our responsibility to make sure that additional activities are put in place for additional assessment. To ensure compliance, we have the right to review our suppliers' facilities and conduct audits of their compliance with the Third-Party Code of Conduct requirements.

Targeted suppliers and business partners who have no information regarding ISO certifications, code of conduct, or public sustainability record showing OECD guidelines relating to multinational companies and the UNGP Guidelines are proactively contacted to sign and return our Third-Party Code of Conduct and Anti-Corruption Policy to ensure commitment to our ethical business values and working conditions.

Conclusion of assessments

Overall, we found no actual adverse impact and little risk that our business through our own operations and our suppliers and business partners contribute to violations of recognized conventions and declarations for human rights and working conditions or to other negative conditions. Nevertheless, we are aware of the potential risks and the continuous work needed to better understand and assess our suppliers' and business partners' businesses, which is why we want to initiate further initiatives to reduce risks.

In 2025, resources continued to be added to the global Legal and Quality departments to drive risk and due diligence forward, this has strengthened our daily work focused on suppliers and business partners. The Quality department continued to enhance and implement new procedures to qualify risks and audits of suppliers to ensure compliance with supplier management legislation, and our overall implementation

of certified management system practices. In 2025, SGL Group completed the implementation of the supplier management tool, which includes more than 400 suppliers – conducted assessments globally following a risk-based approach.

In 2025, SGL Group developed its supplier management tool. The tool forms part of SGL Group's validated digital Quality Management System and enhances supplier oversight across SGL Group's operations by enabling comprehensive categorization of suppliers. This ensures compliance with internal processes and global standards, including SGL Group's Good Distribution Practice (GDP) certification. The tool is governed by the Group Quality department. GDP is a set of standards for sourcing, handling, storage, and transportation of medicines. In 2025, SGL Group achieved GDP certification for 80 (2024: 50) locations, known as competence centers.

Our VP of Global People, Leadership & Culture who was appointed to drive our progress and implement strategies that align with our Diversity and Inclusion Policy initiated an "Empowering" program in 2023 focused on diversity and inclusion across our global organization. In 2024, SGL Group launched an expanded global diversity and inclusion program: Empowering People: Unlocking Potential. The program brings together regional diversity, equality and inclusion initiatives with different focuses, aimed at supporting equitable opportunities for individuals across genders, roles and backgrounds. During the year, SGL Group launched its Empowering Women in Asia initiative as part of the program. In 2025 our annual MQ Survey achieved a record response rate of 89% of employees completing the survey in 2024, compared to 88% in 2024 82% in 2023. However, our 2025 MQ score remains unchanged compared to 2024 with a score of 78. -short - below our target level.

Our targeted suppliers and business partner assessment for 2025 has led to the initiation of more proactive measures for obtaining the signed Supplier Code of Conduct and Anti-Corruption Policy to communicate our efforts to better human rights and working conditions. While also initiating an inspirational dialogue with suppliers and business partners to align on creating positive impact.

In a joint effort across departments SGL undertook a comprehensive human rights saliency assessment for our global footprint and value chain. The assessment began in 2023 and concluded in 2024 and is used to support our CSRD compliant reporting including EU Taxonomy. Conclusions will guide our focus on securing human rights across our own operations, partners, and customers.

In 2026, we want to strengthen our human rights due diligence through several initiatives:

Own operations

- Integrate learnings and results from the annual MQ survey into the company operations
- Undertaking a new and updated global Human Rights Saliency Assessment
- Continuing the momentum of the Empowering program in more regions globally empowering and inspiring more valuable SGL employees

Suppliers and business partners

- Continue to implement standardized HRDD process when onboarding new suppliers and business partners and further integrate human rights and working conditions aspects into purchasing and contracting processes.

- Set up new supplier risk assessment framework and assessment criteria in collaboration with Legal and Quality, which will support the on-site and virtual audit of even more companies during 2026 to expand the current efforts and increase the number of total annual audits.
- Initiate more structured processes for gaining and storing signed Third-Party Code of Conduct and Anti-Corruption policy as extension in previous years.

The above initiatives will help us to further cease, mitigate and prevent human rights and decent working conditions from having adverse impact.

Right to information

Please contact compliance@scangl.com for any information requests related to the Norwegian Transparency Act.

Approval

The Executive Management of Scan Global Logistics AS formally approved this report on 12th of June 2026.

Lasse Ing Nilsen

Lasse Ingemand Nilsen
(MD)



Allan Dyrgaard Melgaard



Clara Nygaard Holst



Henrik Hugaard Kjærsgaard Christensen