

## Midsona's communication for compliance with Transparency act (Åpenhetsloven) - Overview 2024

Midsona's Transparency Act Element	Description	Åpenhetsloven Pillar	Link to any relevant documents which detail Midsona's transition plan and work with Human rights
Introduction to Midsona's Human rights compliance planning:	<p><b>We believe that a healthy and sustainable work environment is a prerequisite for a healthy life. Midsona shall be a company that cares for people and the planet, where human rights and decent working conditions are a matter of course. This applies to our own organization, our business partners and all of the other business relationships in our value chain. Therefore, we strive to create a healthy, sustainable, safe and equal workplace that offers a balance between work life and private life. At the same time, we must ensure that the value chain upholds the requirements for human rights and social conditions.</b></p> <p><b>Comment:</b> Since 2011, Midsona has been affiliated to the UN Global Compact, thereby supporting the UN's Universal Declaration of Human Rights, the UN Convention against Corruption, the ILO's core conventions and the Rio Declaration. It is of the highest priority for Midsona to respect human rights and labor law, as well as to protect health, safety and the environment and we expect our suppliers and other partners to have the same priorities. In 2022, we further improved our work on human rights by ensuring HRDD requirements in accordance with the OECD and corresponding laws, with continued focus in 2023. With Midsona's efforts to improve human health and promote human rights, we support the following global goals for sustainable development: 1,2,3 ,4, 5, 8, 12.</p> <p>By promoting good ethics, integrity and combating corruption, we seek to operate Midsona in a healthy and sustainable way. That is why we are careful to always act in accordance with our values and to always counteract all forms of corruption and irregularities. With Midsona's efforts to combat corruption and other irregularities, we support one of the global goals for sustainable development: 16.</p>	Regulations and Best practice	<p>Annual report: <a href="https://www.midsona.com/globalassets/midsona/investors/rapporter/rapporter-2024/midsona_ar_eng.2023pdf.pdf">https://www.midsona.com/globalassets/midsona/investors/rapporter/rapporter-2024/midsona_ar_eng.2023pdf.pdf</a></p> <p>CDP: <a href="https://www.midsona.com/globalassets/midsona/sustainability/midsona-ab-cdp-disclosure-2023---climate-change-2023.pdf">https://www.midsona.com/globalassets/midsona/sustainability/midsona-ab-cdp-disclosure-2023---climate-change-2023.pdf</a></p> <p>Midsona.com: <a href="https://www.midsona.com/en/sustainability/human-rights/">https://www.midsona.com/en/sustainability/human-rights/</a></p>
Reporting & Disclosure	<p><b>Midsona's description for compliance for Transparency act and human rights is integrated into our mainstream filings, i.e., annual and sustainability report.</b></p> <p><b>Introduction from annual report 2023:</b> To implement universal social sustainability principles and ensure best practice, Midsona is committed to UN Global Compact. We are following the OECD's guideline to due diligence assessments for responsible business, which provides a thorough introduction on how due diligence assessments are conducted in line with the OECD's guidelines for multinational companies. Midsona's Code of Conduct (CoC) is based on the UN Global Compact initiative and OECD and includes the areas of business ethics and anti-corruption, labor law in accordance with ILO and human rights. From 2022, with further evaluation in 2023, we have been working on implementing due diligence processes and transparency with a more comprehensive assessment of actual and potential negative social impacts. In 2023, we conducted a comprehensive impact, risk, and opportunity (IRO) assessment based on the CSRD/ESRS requirements and the EFRAG guideline for IRO assessment. This extensively included an IRO assessment of actual or potential impacts and risks of human rights violations in line with the OECD guidelines. Both scope and severity were assessed against a total score. For actual impacts, the possible "repairability" was also assessed, as well as the likelihood of potential impacts. In line with the EFRAG guideline, a threshold value was used to identify the absolute largest risks for both positive and negative impact and to identify the absolute largest financial risks or opportunities. This mapped out what is material (substantive) in human rights for Midsona. The IRO assessment of human rights included all directly affected areas (topics) from ESRS 1 with associated sub-topics or sub-sub-topics (ref. ESRS 1, AR 16: "Sustainability matters to be included in the materiality assessment"):</p> <ul style="list-style-type: none"> <li>• Own employees (ESRS S1).</li> <li>• Workers in the rest of the value chain (ESRS S2).</li> <li>• Affected local communities (ESRS S3).</li> </ul>	4. Track & review results & Communicate findings publicly (Overvåk, gjennomføring og kommuniser resultater)	<p>Annual report: <a href="https://www.midsona.com/globalassets/midsona/investors/rapporter/rapporter-2024/midsona_ar_eng.2023pdf.pdf">https://www.midsona.com/globalassets/midsona/investors/rapporter/rapporter-2024/midsona_ar_eng.2023pdf.pdf</a></p> <p>CDP: <a href="https://www.midsona.com/globalassets/midsona/sustainability/midsona-ab-cdp-disclosure-2023---climate-change-2023.pdf">https://www.midsona.com/globalassets/midsona/sustainability/midsona-ab-cdp-disclosure-2023---climate-change-2023.pdf</a></p> <p>Midsona.com: <a href="https://www.midsona.com/en/sustainability/human-rights/">https://www.midsona.com/en/sustainability/human-rights/</a></p>

- In addition, our IRO assessment also included the remaining ESRS 1 areas, where some of these also directly or indirectly affect human rights such as:
- Consumer and end-user (ESRS S4)
- Climate change (ESRS E1)
- Pollution (ESRS E2)
- Water (ESRS E3)
- Biodiversity (including land use change and deforestation) (ESRS E4)
- Circularity (ESRS E5)
- Business Conduct (ESRS G1)

Since our own companies and operations, as well as other business partners than suppliers, are based in the EU and are governed by EU regulations, the likelihood of human rights violations in this area is relatively low compared to our supply chain. Combined with our existing internal procedures based on the CoC, human rights violations for own employees should not be our focus area for prevention and mitigation strategies and activities. Yet, given our complex value chain the risk of negative impact arising from human rights violations is greater. You can read more about how we work with human rights due diligence (HRDD) in the “Governance” section on page 40 in Midsona’s annual report 2022, and how we address this in the supply chain in the “Responsible sourcing” section on page 54-61, as well as on Midsona’s homepage <http://www.midsona.com/en/sustainability/human-rights>. Gender equality and diversity form a natural part of our business and sustainable workplace – with no place for harassment, discrimination, or other abusive treatment. In line with Midsona’s mission to help everyone enjoy a healthier life, the Group values the dynamic environment created by a diverse workplace. It creates a work culture where new ideas, different perspectives and working methods may flourish. Our work to develop a healthy and sustainable work environment supports six of the global goals for sustainable development, 3,4,5,8,10,16.

**Compliance to the Transparency Act 2023, this is where we are today:**

- ▶ In 2023, Midsona assured compliance with this regulation in the relevant countries. Midsona is also preparing for this at the group level and for all EU countries in preparation for when this will apply throughout the EU in the form of CSDDD. This is also an important part of our CSRD/ESRS preparation in 2023 and 2024.
- ▶ As of July 2022, Midsona meets the requirements of the Norwegian Transparency Act. The following information is available at: <https://www.midsona.com/en/sustainability/human-rights>. The above is consistent with the OECD’s Company Guidelines and Governance Systems, as described on page 42, and further on page 43 in the 2023 Annual report.

**Comment:** In annual report, we report the six pillars from the Transparency Act and HRDD (Åpenhetsloven). See the image with page numbers here and with the associated appendix in the annual report:

1. Policy Commitment on page 40-43 with appendix.
2. Process to identify and assess risks on pages 40-43 (Sustainability Governance), pages 128-139 (Process corporate Risk and risk management), pages 50-53 with appendix (process and assessment of own employees, business partners), as well as 54-61 with appendix (process and assessment of supplier and supply chain).
3. Act on risks and implement a remediation plan on pages 128-139 (process corporate risk management, pages 54-61 with appendix (Corporate Responsible sourcing, Supplier & Supply chain risks management), pages 50-53 with appendix (Corporate Health work environment, employee risk management), pages 54-61 with appendix (Process supplier and supply chain).
4. Track and review results on page 41 (Sustainability reporting platforms), pages 110-119 (GRI index), pages 50-53 with the associated appendix 83-85 (healthy work environment), pages 54-61 with 86-89 (responsible purchasing, supply chain).
5. Communicate findings publicly: A description of how we work with HR and the Transparency Act is described in Midsona’s 2023 annual report, which is published here:

	<a href="https://www.midsona.com/globalassets/midsona/investors/reports/reports-2024/midsona_ar_eng.2023pdf.pdf">https://www.midsona.com/globalassets/midsona/investors/reports/reports-2024/midsona_ar_eng.2023pdf.pdf</a>		
Communicate findings/ Publicly available/ Published documents	<p><b>Midsona`s compliance with HRDD and Transparency Act is publicly available in line with the regulation in some countries (ex, Norway) and best practice for the best possible transparency.</b></p> <p><b>Comment:</b> By make the finding and work with human rights publicly available we provides certainty to data users that Midsona is aligning to the OECDs requirements according to human rights and that its business model will continue to be relevant in according to existing and emerging regulations for HR. This document provides a summary of Midsona's compliance with the Transparency Act and OECDs guidelines with references to more detailed documents. Details on Midsona`s compliance is described in annual report (<a href="https://www.midsona.com/globalassets/midsona/investors/rapporter/rapporter-2024/midsona_ar_eng.2023pdf.pdf">https://www.midsona.com/globalassets/midsona/investors/rapporter/rapporter-2024/midsona_ar_eng.2023pdf.pdf</a>) as well as Midsona`s homepage (<a href="https://www.midsona.com/en/sustainability/human-rights/">https://www.midsona.com/en/sustainability/human-rights/</a>). Attached is the links to any relevant documents which detail Midsona`s transition plan).</p>	5. Communicate findings publicly, dialog (Kommuniser hvordan påvirkningen er håndtert) Transparency	<p>Annual report: <a href="https://www.midsona.com/globalassets/midsona/investors/rapporter/rapporter-2024/midsona_ar_eng.2023pdf.pdf">https://www.midsona.com/globalassets/midsona/investors/rapporter/rapporter-2024/midsona_ar_eng.2023pdf.pdf</a></p> <p>CDP: <a href="https://www.midsona.com/globalassets/midsona/sustainability/midsona-ab-cdp-disclosure-2023---climate-change-2023.pdf">https://www.midsona.com/globalassets/midsona/sustainability/midsona-ab-cdp-disclosure-2023---climate-change-2023.pdf</a></p> <p>Midsona.com: <a href="https://www.midsona.com/en/sustainability/human-rights/">https://www.midsona.com/en/sustainability/human-rights/</a></p>
Board-level oversight	<p><b>Midsona has board-level oversight on the sustainability work and Agenda, and we have defined governance mechanisms in place, to ensure delivery on our sustainability agenda.</b></p> <p><b>Comment:</b> Our Sustainability Strategy, incorporating human rights, is closely related to our mission, and anchored with the Board Chair and Board of Directors. Midsona`s board, and hence the Board Chair, has the overall responsibility to ensure that Midsona works with a realistic agenda for sustainable development. Midsona's board, and hence the Board Chair, has tasked the group management through the CSO (Chief Sustainability Officer) and Midsona's Sustainability Steering Group with setting a sustainability agenda with a sustainability operation that ensures that Midsona is "best-in-class" in our sector within sustainability. Read about our board-level oversight under governance for climate-related issues which is relevant for all Sustainability areas on pages 3-10 of Midsona's Climate Disclosure Project, CDP report 2023. A shorter version can also be read in the annual report 2023 on page 40- 43.</p>	1. Governance. (Forankre ansvarlighet i styret, retningslinjer og styringssystemer)	<p>Annual report: <a href="https://www.midsona.com/globalassets/midsona/investors/rapporter/rapporter-2024/midsona_ar_eng.2023pdf.pdf">https://www.midsona.com/globalassets/midsona/investors/rapporter/rapporter-2024/midsona_ar_eng.2023pdf.pdf</a></p> <p>CDP: <a href="https://www.midsona.com/globalassets/midsona/sustainability/midsona-ab-cdp-disclosure-2023---climate-change-2023.pdf">https://www.midsona.com/globalassets/midsona/sustainability/midsona-ab-cdp-disclosure-2023---climate-change-2023.pdf</a></p>
Highest management-level positions and committee with responsibility for Human rights issues	<p><b>Top Management: The highest management-level and committee with responsibility for Sustainability - related issues and to set the strategy and agenda is CSO/CEO and the Sustainability Steering Group:</b></p> <p><b>Comment:</b> Midsona`s Sustainability Committee also called Sustainability Steering Group, includes Chief Executive Officer (CEO), Chief Sustainability Officer (CSO) as main responsible, Chief Legal Officer (CLO), Chief Operating Officer (COO) and Division Director Nordic. In addition, the CFO is involved in relevant questions and data and is also involved in the assessments of sustainability-related financial risks and opportunities. The CEO reports to Midsona`s Board and is the highest manager position with responsibility for sustainability-related issues. The CEO sits on the Company`s Sustainability Steering Group and regularly reports the group`s decisions to the Board of Directors in addition to the CSO or CLO who report on sustainability 1-2 times a year. All important decisions are approved by the Board. The CSO is overall responsible for Midsona`s sustainability work and reports sustainability related issues to CLO and CEO in regular basis. CSO sits, leads and reports to the Sustainability Steering Group quarterly. The CSO is tasked with setting out the Group`s sustainability strategy with strategic measures and long-term targets, carry out risk and opportunity analysis and scenario analysis regularly and ensuring that we base our efforts on the best practice global recommendations and secure annual sustainability reporting in form of the CDP report and the sustainability reporting in annual report. The CSO shall also ensure good sustainability management so that the Group`s decisions are implemented in a cross-functional Sustainability Group comprising representatives of the Group`s three divisions. Read about our governance for sustainability-related issues on pages 3-10 of Midsona's Climate Disclosure Project, CDP report</p>	1. Governance. (Forankre ansvarlighet i styret, retningslinjer og styringssystemer)	<p>Annual report: <a href="https://www.midsona.com/globalassets/midsona/investors/rapporter/rapporter-2024/midsona_ar_eng.2023pdf.pdf">https://www.midsona.com/globalassets/midsona/investors/rapporter/rapporter-2024/midsona_ar_eng.2023pdf.pdf</a></p> <p>CDP: <a href="https://www.midsona.com/globalassets/midsona/sustainability/midsona-ab-cdp-disclosure-2023---climate-change-2023.pdf">https://www.midsona.com/globalassets/midsona/sustainability/midsona-ab-cdp-disclosure-2023---climate-change-2023.pdf</a></p>

	2023. A shorter version can also be read in the annual report 2023 on page 40-43. The Governance chapter (C1) from CDP is relevant for all Sustainability areas including Human rights.		
Competence in Human rights due diligence at Midsona	<p><b>Midsona has sustainability-related expertise within its decision-making bodies to ensure a successful transition of its business to a sustainable future.</b></p> <p><b>Comment:</b> A successful transition of Midsona's operations to a sustainable future requires related expertise within our decision-making bodies such as the board and top management. Sustainability-related knowledge at board level as well as senior management signals the company's commitment to understanding and responding to risks, opportunities and impacts to secure Midsona's business for the future. The board is very committed to our responsibility when it comes to sustainability and has a generally good engagement, competence, and understanding of our responsibility when it comes to sustainability challenges. The CSO has a thorough competence in sustainability in general. The CSO has a PhD/ Dr. Scient as formal education, with a background in analysis and research, and a long-term experience in both quality, regulatory, and sustainability work. In addition, we have a sustainability specialist on risk assessments and opportunities of the group's supply chain who risk assesses our supply chain for all relevant sustainability areas including human right based on SEDEX requirements and platform.</p>	1. Governance. (Forankre ansvarlighet i styret, retningslinjer og styringssystemer)	<p>CDP:  <a href="https://www.midsona.com/globalassets/midsona/sustainability/midsona-ab-cdp-disclosure-2023---climate-change-2023.pdf">https://www.midsona.com/globalassets/midsona/sustainability/midsona-ab-cdp-disclosure-2023---climate-change-2023.pdf</a></p> <p>Annual report/Årsredovisningen:  <a href="https://www.midsona.com/hallbarhet/midsonas-hallbarhetsmal/hallbarhetsrapporter-cdp-rapporter/">https://www.midsona.com/hallbarhet/midsonas-hallbarhetsmal/hallbarhetsrapporter-cdp-rapporter/</a></p>
Policy Commitment	<p><b>Our work on human rights and our responsibilities towards mankind and society are regulated in the Code of Conduct, Supplier Code of Conduct, Supplier Self-Assessment, our Personnel Policy and underlying procedures for the organizational and social work environment, employee interviews, expertise and development, as well as health. We have also investigated and are updating policies and guidelines to ensure that all existing company documents and corporate culture are aligned with requirements from OECD's HRDD. This includes guidelines for requirements for own employees, business partners, suppliers and business relationships. Midsona's efforts to maintain an ethical approach and to combat corruption is regulated in the Code of Conduct, the Corporate Governance Policy, the Communication and IR Policy and in our Whistle-blower Policy.</b></p> <p><b>Comment:</b> Read about our policy commitment on page 40-43 in annual report 2023 as well as how we work in accordance with the HRDD regulations and the Transparency Act (Åpenhetsloven) on pages 54-63 in our value chain.</p>	1. Governance. (Forankre ansvarlighet i styret, retningslinjer og styringssystemer)	<p>CDP:  <a href="https://www.midsona.com/globalassets/midsona/sustainability/midsona-ab-cdp-disclosure-2023---climate-change-2023.pdf">https://www.midsona.com/globalassets/midsona/sustainability/midsona-ab-cdp-disclosure-2023---climate-change-2023.pdf</a></p> <p>Annual report/Årsredovisningen:  <a href="https://www.midsona.com/hallbarhet/midsonas-hallbarhetsmal/hallbarhetsrapporter-cdp-rapporter/">https://www.midsona.com/hallbarhet/midsonas-hallbarhetsmal/hallbarhetsrapporter-cdp-rapporter/</a></p>
Strategy alignment Midsona's Strategy for Human rights	<p><b>Midsona's sustainability strategy includes a plan that aligns with the OECD Human rights Due diligence in Midsona and existing and emerging regulations for human rights.</b></p> <p><b>Comment:</b> Read about Midsona's Sustainability Strategi at page 34-39 in annual report 2023.</p>	Strategy	Annual report: <a href="https://www.midsona.com/globalassets/midsona/investors/rapporter/rapporter-2024/midsona_ar_eng.2023pdf.pdf">https://www.midsona.com/globalassets/midsona/investors/rapporter/rapporter-2024/midsona_ar_eng.2023pdf.pdf</a>
Cooperate with other parties to enable remedy/ Value chain engagement & HR initiatives	<p><b>Midsona's sustainability plan includes actions in our value chain, which requires dialogue and cooperation with our stakeholders. Due diligence in the value chain will require an increased focus on dialogue with the stakeholders in the value chain in order to be able to collaborate on common goals.</b></p> <p><b>Comment:</b> Midsona has</p> <ol style="list-style-type: none"> <li>1. Supply chain engagement: Read annual report on page 46 (certification bodies), and 54-63 (supply chain).</li> <li>2. Customer engagement: DLF Sweden is a trade association for companies that produce or import goods for resale to the grocery retail and foodservice markets in Sweden. DLF fosters collaboration between Midsona and our customers (retailers), where we work together to reduce sustainability impact via DLF's initiatives. Midsona's Nordic director is a member of DLF's board, committee, working group, and development program for partnerships to reduce negative sustainability impacts from transport and product and services. These are formal campaigns and calls for partnerships as well as informal opportunities to reduce negative impacts. Read the details of Midsona's climate-related engagement strategy with our customers on pages 76-77 of Midsona's Climate Disclosure Project, CDP report 2023</li> </ol>	6. Co-operate with other parties to enable remedy (Sørg for eller samarbeid om gjenoppretting eller erstatning der det er påkrevd)	<p>Annual report:  <a href="https://www.midsona.com/globalassets/midsona/investors/rapporter/rapporter-2024/midsona_ar_eng.2023pdf.pdf">https://www.midsona.com/globalassets/midsona/investors/rapporter/rapporter-2024/midsona_ar_eng.2023pdf.pdf</a></p> <p>CDP:  <a href="https://www.midsona.com/globalassets/midsona/sustainability/midsona-ab-cdp-disclosure-2023---climate-change-2023.pdf">https://www.midsona.com/globalassets/midsona/sustainability/midsona-ab-cdp-disclosure-2023---climate-change-2023.pdf</a></p> <p>Midsona.com:  <a href="https://www.midsona.com/en/sustainability/human-rights/">https://www.midsona.com/en/sustainability/human-rights/</a></p>

	<p>3. Other partners in the value chain: Our main goal is to get people to eat food that is both healthy for people and healthy for the planet. This requires collaboration with both certification bodies, key suppliers and community services that provide food to children, schools and institutions. We therefore work together at various levels to achieve this goal. Read the details of Midsona's sustainability related engagement strategy with other partners in the value chain on page 78 of Midsona's Climate Disclosure Project, CDP Report 2023 as well as annual report 2023 page 60-61</p>		
<p>Process to identify and assess risks</p>	<p><b>Midsona's sustainability agenda outline our process for minimizing identified sustainability -related risks and maximizing substantive sustainability related opportunities.</b></p> <p><b>Comment:</b> Midsona's business operations are affected by human rights issues. The company therefore maps what risks human rights issues can provide based on the recommendations in SEDEX. A high proportion (in 2022 approx. 70%) of raw materials and ingredients for Midsona's products originates from the agricultural sector. In 2022 we extended the mapping of our agricultural products against human rights violation, labor law breach, environmental harm and unethical business behavior risks. In 2023 we updated our analysis based on our sourcing patterns and revised the methodical approach to increase the quality by improving the actuality of our analysis.</p> <p>To analyze and map our supply chains risks we are working with SEDEX inherent risk methodology and its internationally accredited risk indicators. Based on the country of operations and the industry/commodity a supply chain gets mapped from low to high risk on a scale 0-10. In case the combination of country and industry indicate presence of high risk in one of the following areas: Deforestation, Forced Labor, Child Labor, Conflict Minerals - additional risk points are added.</p> <p>The methodology maps risks concerning the following aspects and thereby allows a spot analysis for mitigation approaches on aspect level:  Forced Labor; Freedom of Association; Health, Safety &amp; Hygiene; Children &amp; Young Workers; Regular Employment; Wages; Working Hours; Discrimination; Gender; Business Ethics; Biodiversity; Energy &amp; Emissions; Waste &amp; Pollution; Water</p> <p>If a supplier is a SEDEX member the platforms allow for a follow up analysis based on site specific (actual) risk based on filled out SEDEX FAQ, and in best case a conducted third party SMETA audit. Even though Midsona actively pushes forward third-party audits on social standards, the latter scenario is rare due to the immaturity of the sector in working with social audits. That is why Midsona, at the moment, primarily works with the inherent risk classification and identifies responses accordingly.</p> <p>Midsona's process works as follows and is updated regularly:</p> <ol style="list-style-type: none"> <li>1. Based on our purchases, we create unique supply chain ID's always including the supplier, our product ID, the agricultural production category (SEDEX), the country of a) agriculture (for raw material) b) production (finished goods) and our division. This can be analyzed according to our best-in-class methodology and have a structure that allows us to work with risk mitigation measures for individual suppliers, products or supply chains as well as consolidating the factors.</li> <li>2. Analyses are run for the agricultural production and for the significant processing step by using the SEDEX methodology separate from each other.</li> <li>3. For raw materials we emphasize agricultural production, as the major processing takes place at Midsona facilities, and we have a higher degree of control and responsibility for the agricultural part. For finished goods we emphasize the significant last processing as we expect our Tier-1 supplier to have control and act responsible on the agricultural level. In case of high-risk flags for deforestation, child labor or forced labor additional points are added to the dedicated area of the analysis.</li> <li>4. When not sourcing directly from the country of origin of our products, the BSCI Country Risk Score is added (a simplified methodology based on the country, not industry specific) to include the additional risk for our tier 1 supplier based on its operating country acknowledging that the risk for human rights, labor law and environmental harm are not primarily located in trading offices but still needs to be considered as an additional risk.</li> <li>5. The outcome is a balanced risk analysis showcased thru a risk scale per supply chain on the above-mentioned aspects, which are consolidated into two groups: 1.) Average Social Risk Indicator, and 2.) Average Ecological</li> </ol>	<p>2. Process to identify and assess risks (Kartlegg og vurder negativ påvirkning eller skade ut I fra egen virksomhet, leverandørkjede og forretningsforbindelser)</p>	<p>Annual report:  <a href="https://www.midsona.com/globalassets/midsona/investors/rapporter/rapporter-2024/midsona_ar_eng.2023pdf.pdf">https://www.midsona.com/globalassets/midsona/investors/rapporter/rapporter-2024/midsona_ar_eng.2023pdf.pdf</a></p> <p>CDP:  <a href="https://www.midsona.com/globalassets/midsona/sustainability/midsona-ab-cdp-disclosure-2023---climate-change-2023.pdf">https://www.midsona.com/globalassets/midsona/sustainability/midsona-ab-cdp-disclosure-2023---climate-change-2023.pdf</a></p>



	<p>Risk Indicator.</p> <p>6. To prioritize our supply chains in terms of risk mitigation strategies and impact orientation methodologies we add a so-called “balanced risk score”. all supply chains are classified according to their sourcing volumes into impact categories: 1 - low impact = low share of volume, 2 - medium impact = medium share of volume, 3 - high impact = high share of volume The balanced risk score has been set up based on best in class efforts and beliefs that the higher the sourcing volume for a supply chain is, the more impact we can have on people and planet in this supply chain, the more control we should have and the more responsible we need to act. It’s well suited to measure impact on human rights violation and labor law breaches in first instances, as the number of people affected by our sourcing patterns is highly related to the sourcing volume. The higher the volume, the more farmers and factory workers are needed for its production, the more lives are affected. The value of a raw material on the other hand is an important measure for supply chain risks that affect Midsona’s business operations and also is considered in other risk analysis.</p> <p>7. With information from the performed analysis mitigation plans are defined and the need for new targets and measures are identified.</p> <p>Limiting factors of the methodology is that country of origin for raw materials and ingredients needs to be know as well as the agricultural sector so the products can be mapped according to the methodology used. The first is primarily either a problem of implementing large amounts of high complex supply chain data in existing ERP systems or untransparent value chains, the second can be a challenge based on that Midsona also sources products containing different ingredients. We work continuously to improve the coverage of this risk analysis with the coverage of our analysis for 2023 being 67% of our agricultural sourcing volumes included in our analysis.</p> <p>Read more about our process for identifying, assessing and responding to sustainability -related risks and opportunities on pages 10-23 of Midsona’s CDP report 2023, as well as in the annual report 2023 pages 128-139.</p>		
<p>Act on risks and implement a remediation plan and targets</p>	<p><b>Midsonas sustainability transition plan contains goals which are in line with OECD’s guidelines for Human rights. Based on our risk analyzes in the supply chain, Midsona will assess the need for new target in this area.</b></p> <p><b>Comment:</b> Midsona has actively targeted a responsible sourcing strategy as an integral part of our sustainability transition plan since the publication of our Sustainable Development Agenda in 2019. We are working with our goal to classify all our strategic suppliers in line with sustainable procurement guidelines. An important requirement, which is actively measured and reported on, is the need for suppliers to sign and follow our Supplier Code of Conduct. The Supplier Code of Conduct is based on the UN Global Compact and includes a set of principles originated in the UN Declaration of Human Rights, ILO Conventions on Human Rights at Work, the Rio Declaration and the United Nations Convention against Corruption.</p> <p>Furthermore, we follow strategic activities and drive initiatives as part of our sustainable transition plan. As part of this we actively promote sustainable certified raw materials. Meanwhile the EU organic certification is our main target, we promote KRAV, Fairtrade, Naturland, demeter and other product related certifications (e.g., Rainforest Alliance) as well. Certifications on one hand include additional external controls on dedicated aspects and on the other hand often offer farming communities and producing organizations additional opportunities to increase their income and living standards.</p> <p>In the area of human rights and labor law Fairtrade and KRAV play an important role from Midsona’s perspective. Please find detailed information within our annual report.</p> <p>Additionally we engage with suppliers in long term partnerships and dedicated community projects for some products as well as we visit the country of origin whenever possible.</p> <p>Since additional certification often cover ambitions on farm level and transparency aspects in the whole supply chain, to mitigate human right risks in processing facilities it is important to promote social audit schemes such as SMETA, amfori BSCI and SA8000.</p> <p>For our tier 1 suppliers we furthermore follow additional screening procedures for sustainability risks, risk</p>	<p>3. Act on risks and implement a remediation plan (Stans, forebygg eller reducer negativ påvirkning eller skade). Risk management, metrics &amp; Targets</p>	<p>Annual report: <a href="https://www.midsona.com/globalassets/midsona/investors/rapporter/rapporter-2024/midsona_ar_eng.2023pdf.pdf">https://www.midsona.com/globalassets/midsona/investors/rapporter/rapporter-2024/midsona_ar_eng.2023pdf.pdf</a></p> <p>Midsona.com: <a href="https://www.midsona.com/en/sustainability/human-rights/">https://www.midsona.com/en/sustainability/human-rights/</a></p>

	<p>control and classification on divisional level.</p> <p>Our improved risk analyzing methodology opens new opportunities to strategically work with dedicated risk mitigation and impact strategies, and based on the findings we assess our gaps and needs for adaptation within our sustainability transition plan ongoing.</p> <p>Further info can be read in the Annual report: Process corporate Risk management page 128-139. Corporate Responsible sourcing/ Supply chain page 54-61. Corporate Healthy work environment on page 50-53</p>		
Action Plan	<p><b>Midsonas Sustainability Transition Plan and our work with Human rights has an action plan.</b></p> <p><b>Comment:</b> Our “action plan” is a part of the Sustainability Transition Plan and includes analyses of the internal processes for our employees, and the external societal developments that will lead Midsona toward mitigation target. Read our description of our action plan under "how to reach targets" in the description of each respective target in the annual report page 44-76 with the appendix from page 79. Read specifically about human right in Annual report page 55.</p>		<p>Annual report:  <a href="https://www.midsona.com/globalassets/midsona/investors/rapporter/rapporter-2024/midsona_ar_eng.2023pdf.pdf">https://www.midsona.com/globalassets/midsona/investors/rapporter/rapporter-2024/midsona_ar_eng.2023pdf.pdf</a></p> <p>Midsona.com:  <a href="https://www.midsona.com/en/sustainability/human-rights/">https://www.midsona.com/en/sustainability/human-rights/</a></p>
Track & review results	<p><b>Midsonas work with HR contain verifiable and quantifiable key performance indicators (KPIs) that are tracked regularly.</b></p> <p><b>Comment:</b> Midsona’s framework for sustainability reporting is presented on page 36-43 in the annual report. Midsona uses different reporting platforms in its operational activities to both develop and measure activities in relation to set targets, to conduct annual assessments and to compare improvements over time in accordance with global development. This enables us to systematically monitor results and progress and safeguards focus on the most important areas, which is a prerequisite to being able to maintain a superior qualitative and quantitative level in our reporting. Our sustainability metrics are systematically reported to illustrate the annual trend. The metrics are closely related to the GRI (Global Reporting Initiative), and we report in accordance with the GHG (Green House Gas Protocol), Scopes 1, 2 and 3, to further improve our climate and sustainability reporting, which is also achieved through an annual CDP report, which also includes the TCFD recommendations. Over time, we are also working to be able to report fully in accordance with CSRD.</p>		<p>Annual report:  <a href="https://www.midsona.com/globalassets/midsona/investors/rapporter/rapporter-2024/midsona_ar_eng.2023pdf.pdf">https://www.midsona.com/globalassets/midsona/investors/rapporter/rapporter-2024/midsona_ar_eng.2023pdf.pdf</a></p> <p>Midsona.com:  <a href="https://www.midsona.com/en/sustainability/human-rights/">https://www.midsona.com/en/sustainability/human-rights/</a></p>
Contact information	<p>CONTRACTS &amp; AGREEMENTS</p> <p>For Suppliers and other Business partners:</p> <p>Contact Legal Director: Tora Molander tora.molander@midsona.com</p> <p>Or contact Country Manager Norway: Jørgen Tresselt, jorgen.tresselt@midsona.no</p>	<p>5. Communicate findings publicly, dialog (Kommuniser hvordan påvirkningen er håndtert)</p> <p>Transparancy</p>	<p>Midsona.com:  <a href="https://www.midsona.com/en/sustainability/human-rights/">https://www.midsona.com/en/sustainability/human-rights/</a></p> <p>Midsona Norge:  <a href="https://www.midsona.no/en/sustainability/human-rights/">https://www.midsona.no/en/sustainability/human-rights/</a></p>

**FIGUR 1. AKTSOMHETSVURDERINGSPROSESSEN OG STØTTETILTAK**

