

Sustainability report 2022



Euopris ASA

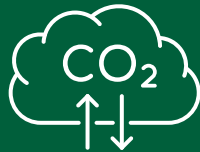
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Highlights 2022

– the year in brief

21%



reduction in
carbon emissions
compared with 2021

Reduced energy
consumption by

9%

in stores

BSCI supplier
audits

92%

Maintained
CDP score

B

Revised strategy
and KPI indicators
up to 2030

→ **New UN goal:
SDG 10 reduced
inequalities**

**Internal engagement
and education:**

- Leadership development programme on sustainability and circularity completed by all managers
- Sustainability week for all employees



Number of people
in work training

→ **122**

**Commitment to
Science Based
Target Initiative**

Sustainability in all we do

The year 2022 marked a big step forward for Europris in terms of setting clear and ambitious targets in its sustainability strategy. Important commitments made for climate work will help to set the pace for the journey ahead.

The group is proud to be moving in the right direction, but is also impatient to accelerate the transition even more throughout its organisation. Inflation and an increased cost of living create a sense of urgency in pursuing the overall ambition: to reduce the group's impact on the environment and give everyone the opportunity to make sustainable choices through sustainable but affordable products.

However, sustainability is not just about reduced emissions. Its people are what makes Europris great, and being an attractive place to work is essential to it as a group. Equally, it wants to make a positive contribution to people and the environment in the

many local communities it is part of. To achieve that ambition, sustainability is part of governance in Europris and in all decision-making processes throughout the organisation.

Europris' ESG strategy is based on the UN sustainable development goals (SDGs) and the material topics which identify its most significant impacts on the economy, the environment and people. The strategy encompasses four main priority areas aimed at inspiring and activating positive change and at leading the journey towards it: our products, our climate profile, our people and our social responsibility. The aim of this sustainability report is to provide stakeholders with transparent information on the group's impacts, and it has been prepared in accordance with the 2021 Global Reporting Initiative (GRI) standards. The figures and KPI's of this report include Europris AS, Europris Butikkdrift AS and Europris Holding AS, unless otherwise specified. Numbers are based on status at 31 December 2022.

Europris' sustainability strategy



A focus on the most material sustainability aspects

The principles, requirements and guidelines of the 2021 GRI standards were followed in identifying Europris' key sustainability impacts in its value chain. The GRI standards have been revised from the previous GRI framework of 2016, and the group has amended its materiality approach to align with the adjustments specified in the revised standards.

Identifying Europris' most significant impacts started with mapping the activities, business relationships, stakeholders and sustainability context of the entities it encompasses. Examining the value chain and not just core activities is essential in describing impacts at a local, regional and global level in relation to the sectors which Europris operates in. International guidelines and standards Europris is expected to comply with, such as the OECD, the UN guiding principles on human rights and the Paris agreement, were also included in developing and understanding the group's sustainability context.

A list of actual and potential impacts – both negative and positive – was identified. This assessment evaluated each identified impact across several dimensions, such as irremediability, time scale and whether it related to human rights. These impacts were then scored in terms of severity, using dimensions for scale, scope and likelihood. Scoring for each impact was based on its severity and likelihood in relation to the others. In addition, each was categorised by its time frame – in other words, whether it had an actual or potential scope. To

prioritise the most material impacts, a threshold was set for inclusion in further materiality assessments. Ultimately, impacts with similar characteristics were grouped into material topics*.

The group considers that “satisfied customer” is no longer tied to materiality and has therefore removed it as a material topic. Furthermore, two new material topics were identified and added to the list:

- climate resilience
- business ethics and anti-corruption.

Material topics prioritised on the basis of the 2022 materiality analysis

- Human rights due diligence
- Safe and good-quality products
- Climate-friendly operations and logistics
- Climate resilience
- Sustainable products and circular solutions
- Equal opportunities and an inclusive work environment
- Business ethics and anti-corruption
- Community engagement and local value creation
- Health and safety in the workplace

* The materiality matrix presented in the 2021 annual report has been revised to a prioritised list in 2022, in order to align with the requirements of the 2021 GRI standards.

Europris is in continuous dialogue with key stakeholders, both internal and external. This provides valuable input and knowledge about how to adapt the business even further in a sustainable direction to ensure that its sustainability goals are met. Infor-

mation acquired from communication with stakeholders is a crucial input in updating materiality impacts. Key stakeholder groups, the type of dialogue Europris has with them and the frequency of the dialogue is presented below.

Interaction with key stakeholders

Stakeholders	Type of dialogue	Frequency
Employees	Meetings	Weekly/monthly
	Newsletters for store managers	Quarterly
	Workplace	Ongoing
	Key stakeholders for prioritised sustainability areas	Annually
	Sustainability week	Annually
	Employee survey	Annually
Customers	Brand tracker survey	Annually
	Customer survey on sustainability	Annually/project-based
	Newsletter to Mer members	Weekly
	Website and some social media	Weekly
	Customer leaflet	Weekly
Banks	One-to-one meetings	Semi-annually
Analysts	Meetings and calls	Quarterly
Investors	Roadshows	Quarterly
	Investor seminars	Quarterly
	Meetings	On request
Other partners, such as Green Dot, Amfori, Norwegian Retailers' Environment Fund and Ethical Trade Norway	Meetings	Semi-annually
	Information meetings	Semi-annually
	Webinars, courses	Bimonthly/semi-annually as required (regulatory updates)
Local community, such as charities and local partnerships	Meetings	Regularly
Suppliers	One-to-one meetings	At least twice a year, normally more often
	Annual vendor summits	Annually
	Code of conduct	Annually, related to contracts

Governance

Sustainability is an important component in Europris' overarching goals. The board recognises its importance as an integrated part of the group's strategy and culture, and oversees all important material impacts related to the economy, the environment and people. Sustainability work and reporting are governed by the board, and supervised by the steering group and the sustainability department. They are based on the group's sustainability strategy and the material topics presented in the materiality assessment.

The CEO regulates day-to-day management of the group's operations to ensure that it pursues and seeks to reach the strategic targets set by the board. That includes the alignment and approval of the annual report and material topics. The CEO briefs the board at least once a month on the group's activities, operations, economic position, and financial status. Climate related risks and opportunities are reported to the board annually. The vice president for strategy and sustainability provides a quarterly update to the board on sustainability-related activities and KPI performance. This person is responsible for making sustainability an integral part of the strategy, and for monitoring all sustainability targets and initiatives.

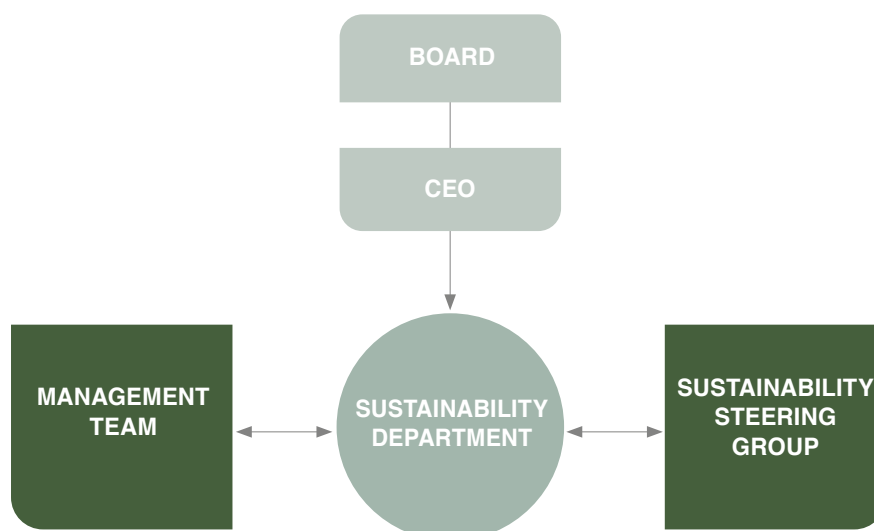
The sustainability manager reports to the vice president for strategy and sustainability, and is responsible for updating the sustainability strategy,

implementing plans, and assessing and incorporating the sustainability strategy across the organisation.

Several members of the board have experience of ESG matters through their current jobs, through the academic professional environment on sustainability at the Norwegian Business School or through global procurement, for example. One director also obtained a certificate in sustainable business strategy during 2022. The board has chosen one of its members to hold dedicated responsibility for ESG issues. This director meets the vice president for strategy and sustainability and the sustainability manager at least twice a year to discuss and work with strategic ESG issues for Europris.

“ We have set ourselves the goal of achieving net zero emissions by 2050 in line with the Paris agreement, and our commitment to join the Science-Based Target initiative has been approved already. In this way, we are setting clear demands for ourselves to work even more purposefully on sustainability in all parts of our company

Espen Eldal
CEO of Europris ASA




Business ethics and anti-corruption

Acknowledging the group's impact on business ethics and anti-corruption is essential for its future, owing to its close links with both regulations and reputation. Impacts related to business ethics refer not only to implementing appropriate business policies and practices on controversial subjects,

such as corruption, bribery and discrimination, but also to the way Europris works with corporate governance and legal compliance. That makes business ethics and anti-corruption a natural material topic for the group.

A selection of impacts are presented in the table below.

Material topic	Overview of impact	Actual / potential	Negative / positive	Related to human rights
	Lack of training and competence can lead to corruption	Actual	Negative	No
	Deviation from IT routines which leads to leaks of sensitive employee data	Potential	Negative	Yes
	Advertising potentially leading to discrimination or misleading communication with customers	Potential	Negative	Yes

Europris recognises and addresses these impacts. The board has established clear objectives, strategies and risk profiles for the group's business activities in order to create value for its shareholders and to ensure that its resources are utilised in an efficient and sustainable manner to the benefit of all stakeholders. Various policies have been developed by the group to establish business practices and provide guidance in the following important sustainability areas: supplier code of conduct, ethical trade, anti-corruption, anti-competitive behaviour, data protection, trade sanctions and whistleblowing. These policies set standards for the behaviour expected both internally and externally to build trust, loyalty and responsible business behaviour, and to prevent violations and negative impacts externally.


The policies are revised annually and approved by the board. A project was initiated in 2022 with the aim of revitalising policies across the organisation. The group has mapped out which key roles need special attention or training related to various policies, and suitable measures to ensure that the policies are well understood and embedded in the day-to-day business. These could include onsite training or e-learning. This work will continue into 2023.

A whistleblower system available to all stakeholders, both internal and external, is maintained by the group via its website. This enables anonymous reporting of such important matters as breaches of

the group's ethical guidelines, including discrimination, bullying and sexual harassment. Six cases were reported in 2022, none of which involved discrimination or corruption. All these incidents were handled and resolved by the HR department. No major cases arose in relation to the General Data Protection Regulation (GDPR) in 2022. Two internal cases were reported to the Norwegian Data Protection Authority and resolved within the organisation. Where communication and advertising were concerned, one complaint was raised and resolved through direct dialogue with the customer.

Reporting standards and achievements

Based on the recommendations of the Task Force on Climate-Related Financial Disclosures (TCFD), Europris has held workshops to identify, assess and classify the climate-related risk it is exposed to. Since 2014, the group has also incorporated reporting of its greenhouse gas (GHG) emissions in alignment with the GHG Protocol in order to manage the climate impact of both its own operations and its value chain. The group is proud to be recognised for its climate-related sustainability work, with a B score for the fourth year in a row from the Carbon Disclosure Project (CDP), a global non-profit environmental organisation.

	2018	2019	2020	2021	2022
	C	B	B	B	B

The Position Green Group, an independent research and advisory firm, awarded Europris a B score for its 2021 sustainability report following an evaluation (ESG 100) of the 100 largest companies on the Oslo Stock Exchange. The group is satisfied with this recognition and devotes great attention to increasing expertise on and knowledge about sustainability throughout its organisation.

Adjustments from 2021

As mentioned above, the group has revised its materiality approach and topics from previous reporting periods. The attention paid to the organisation's most significant impacts on the economy, the environment and people – including human rights –

has been reassessed. As a result, the materiality matrix presented in the 2021 annual report has transformed to a prioritised list in 2022.

The group also reconsidered its overall ESG strategy in 2022. In line with its values of “simple” and “clear”, it has changed the designations of its four key strategic areas to our products, our climate profile, our people and our social responsibility. In addition, the group has identified clear and measurable KPIs for each of these areas in order to enable it to work in an even more systematic and targeted way in each part of the strategy and to improve monitoring of the progress being made. As part of revising the strategy, a more detailed specification on how this relates to the UN SDGs has been developed. This is described in the model below. SDG 10 (reduced inequalities) has been included in the strategy.

The climate accounting has been revised for 2022 (ISAE 3410 Assurance engagement on greenhouse gas statements with limited assurance) for scope 1 and 2 and for waste in scope 3.



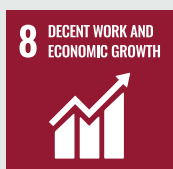
Our strategy in relation to the UN SDGs

UN SDGs	SDG targets/main priority areas	Commitments from the strategy for delivering on the SDG target	Topics related to Europris' sustainability strategy
		<p>Europris seeks to give everyone the opportunity to make sustainable choices, and to be a pioneer in offering sustainable but affordable products (12.8)</p> <p>Europris additionally works to reduce waste and packaging with more circular solutions (12.5)</p>	Our products
		<p>Europris will implement specific measures to reduce energy consumption across the organisation, reduce emissions associated with products and transport, and contribute to increased utilisation of waste in order to strengthen resilience to and capacity for dealing with climate-related hazards (13.1)</p>	Our climate profile
		<p>Europris works for equal opportunities and an inclusive work environment, and is committed to ensuring full participation in and equal opportunities, regardless of gender, at all levels of decision-making in the organisation (5.5)</p>	Our people
		<p>Europris will ensure that products are sourced responsibly, and promotes a safe work environment for all workers throughout the supply chain (8.8)</p> <p>Europris will contribute to full and productive employment and decent work for all employees, including young people and those with disabilities, as well as equal pay for work of equal value (8.5)</p>	Our people Our social responsibility Our products
		<p>Europris will be an inclusive, ethical and responsible business which contributes to the local communities it is part of (10.3)</p>	Our social responsibility
		<p>Europris is committed to measuring and managing risks and opportunities presented by climate change in accordance with the CDP, a global environmental disclosure system (17.14)</p> <p>Europris encourages and promotes cooperation through both business and civil society partnerships, building on and sharing experience in order to promote best practice (17.17)</p>	Our climate profile Our social responsibility



Our products

Europris recognises that its main impact on ESG issues relates to sourcing and producing products. The Intergovernmental Panel on Climate Change (IPCC) concludes that the biggest threats to nature and the climate today are the way humans are consuming resources. To reverse the loss of nature and halt climate change, the world must reduce production and consumption footprints by 50 per cent in 2030. This chapter explains how Europris works continuously to increase its share of sustainable products and its approach to creating a more circular business. It also describes how the group works with safe and good-quality products and how products are sourced responsibly through due diligence work on human rights.



8 DECENT WORK AND ECONOMIC GROWTH



12 RESPONSIBLE CONSUMPTION AND PRODUCTION

Ambition:

Give everyone the opportunity to make sustainable choices, and be a pioneer for affordable sustainable products.

Commitment:

Europris strives to provide sustainably produced and sourced products, presented in a way which motivates customers to make sustainable choices.

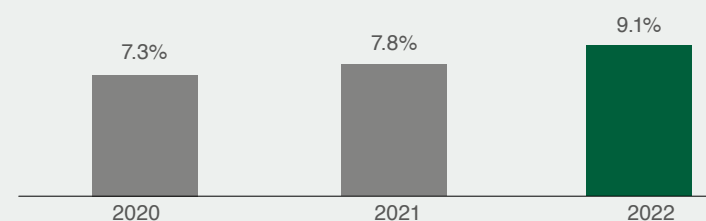
Material topics:

- Sustainable products and circular solutions
- Safe and good-quality products
- Human rights due diligence.

Europris also works towards the following targets:

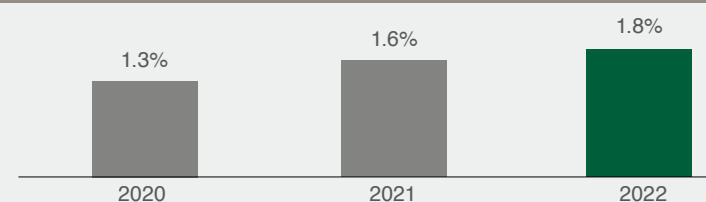
- Annual reduction in the amount of packaging for directly sourced products
- All new directly sourced products will have recycled and/or recyclable packaging.

Share of chain sales for third-party certified products



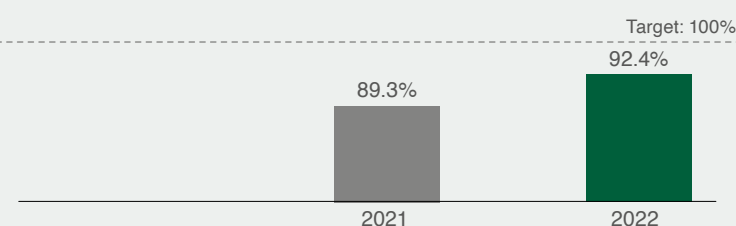
Target: Annual increase in share of chain sales for third-party certified products

Share of complaints



Target: Annual reduction in complaints related to three key product groups in the chain (outdoor furniture, small domestic appliances and seasonal lighting)

Share of purchase from BSCI-audited suppliers in risk areas



Target: All group products sourced from risk areas will come from socially audited suppliers by 31 December 2030

Sustainable products and circular solutions

Both manufacturing processes and raw materials used at Europris may negatively affect forests, water supplies, local ecosystems and the people involved

in its supply chain. The actual use and after-use of products must also be accounted for. "Sustainable products and circular solutions" have naturally been included as a material topic. An overview of some of the actual and potential impacts is presented below.

Material topic	Overview of impact	Actual / potential	Negative / positive	Related to human rights
	Failure to screen suppliers in environmental audits, leading to impacts on biodiversity and emissions	Actual	Negative	No
	Products with unnecessary packaging, leading to increased use of materials	Actual	Negative	No
	Signing the guide against greenwashing	Actual	Positive	No

Europris seeks to reduce its negative footprint by continuously improving its sourcing strategy in terms of conducting responsible and ethical trade, increasing the share of sales for third-party certified products (Swan, FSC, EU Eco Label, etc), and a product strategy concentrating on circular solutions.

The group's main ambition is to give everyone the opportunity to make a sustainable choice and to be a pioneer with sustainable but affordable products. As a major retailer in Norway, Europris has an influence on consumption patterns among its customers. It is therefore already looking at opportunities to extend product lifespans by offering spare parts for repairs and by using a higher proportion of recycled material in products and packaging.

Involving participants from purchasing, quality, sustainability, marketing and packaging/design, a corporate project has been established to improve the share of sustainable products and to provide clear and better information in order to educate customers and to make sustainable choices easily accessible to them. The disposables category has been the first in-depth priority area, with high-risk materials and policies identified. Findings from this project will be implemented in 2023.

A second corporate project is exploring further circular business models to meet the retail future in such areas as reuse, repair and rental. The group is in the exploration phase, and this project will continue in 2023.

Third-party certifications

Europris has an ambition to achieve annual growth in the share of sales from third-party certified products, and is proud to say that the results have been positive for the fourth year in a row. Twenty such certifications have been considered relevant to the product range offered by the group with regards to the environment and/or ethical trade, quality and health. An updated list of these can be found at [Europris.no](https://www.europris.no).

The group launched its own umbrella sustainability symbol in April 2021, covering the 20 different third-party certifications. This is intended to help customers find sustainable products more easily. The products concerned bear the symbol on store shelves and in digital and print marketing.



Packaging

According to the EU Green Deal, packaging waste in Europe reached a record high of 173 kilograms per inhabitant in 2017. Europris is responsible for large quantities of packaging in the Norwegian market. As a member of Green Dot Norway, it meets the national legal requirements for waste by paying an environmental tax on all imported packaging. This levy helps to finance the country's waste collection system.

Europris committed in 2020 to the Green Dot plastic pledge, undertaking to contribute to a more circular plastic economy. The plastic packaging of the future will be smarter, more innovative and sustainable. Goals are to increase the use of recycled plastic, avoid unnecessary use of plastic, and design for recycling.

Europris' ambition is to move towards more environment-friendly packaging made from recyclable or recycled materials. It is also working towards a general annual reduction in the amount of packaging. Using recycling pictograms and explanatory text will make it as easy as possible for customers to recycle and limit the impact on the environment.

Defined goals, such as filling rate, recyclable materials and optimisation of materials, are applied when designing new packaging. In addition, Europris applies a packaging policy for suppliers in order to deliver on its ambition.

Greenwashing poster signed

As a group selling substantial amounts of products in many different categories, Europris also has a responsibility to help shoppers find sustainable alternatives in its stores through clear information.

Greenwashing can be defined as misleading marketing, where a product or a business is presented as more environment-friendly than it actually is. While refraining from misleading or false information goes without saying, sustainability and social responsibility are complicated areas where it is difficult to navigate and easy to make mistakes. The greenwashing poster is a guideline for businesses which want to avoid such errors and contribute positively to the green transition. Signatory companies meet several times a year to discuss and share measures in order to be proactive and avoid greenwashing.




Vie Eco candles, third party certified by Swan.

Safe and good-quality products

A key driver in developing longer-lasting products, slowing consumption and reducing emissions is improved product quality. As a discount retailer, Europris acknowledges the

potential for negative associations related to price and quality perceptions. The group is very aware of the need to provide safe and good-quality products. This thereby ranks as a material topic of great importance. An overview of some of the actual and potential impacts is presented below.

Material topic	Overview of impact	Actual / potential	Negative / positive	Related to human rights
	Product with short lifecycle, leading to greater consumption and climate impact	Actual	Negative	No
	Lack of spare parts and inability to repair, leading to increased use of materials	Actual	Negative	No
	Variable quality control, leading to possible sales of potentially harmful products	Potential	Negative	No
	Quality department with a level of expertise permitting good control	Actual	Positive	No

Europris aims to strengthen its reputation as a trustworthy and dependable retailer of discount variety merchandise, while making quality an important criterion for sustainability in specific categories where the impact is highest.

The trend for customer complaints is moving slightly in the wrong direction, and work in this field is therefore important for bringing down their number. This minor increase related primarily to a

specific article with poor quality, which has subsequently been improved. It is important to note that the group's KPIs apply to three key product groups – outdoor furniture, small domestic appliances and seasonal lighting. These are big categories with a high proportion of private labels, where the group is able to affect quality. For the range as a whole, the overall rate of complaints is stable. Europris has a dedicated quality and safety department with offices in both Shanghai and Norway to ensure that



Head of quality at the quality and safety department in Norway.

products are safe, have good quality, are correctly labelled for content, and have been checked for safe use and disposal.

All high-risk products are tested to ensure that they comply with international and national legislation. The group works diligently to keep hazardous substances out of products and to continue meeting high standards of quality, transparency and safety. That is particularly important since merchandise is sourced from a multitude of suppliers across the globe, increasing the risk that certain products may fail to meet national requirements. Products are tested at the production site in accordance with Norwegian product regulations. In addition, all high-risk items, such as electrical products, toys, chemicals, food items, food contact materials and pet food, are subject to strict checks by the quality assurance department before production can take place. The group wants to ensure that all its products are safe and of good quality, and has zero tolerance for recalls and withdrawals.

The quality assurance department in Norway has concentrated its attention on optimising routines and testing in collaboration with the quality team in Shanghai, which is the group's joint Asian sourcing office with Tokmanni. The latter unit ensures that pre-shipment inspections are carried out for products produced in Asia. Reports from these inspections must be approved by the quality assurance department at head office in Norway before the shipment is released. That provides time for corrections to be made before products leave the production site and reduces the risk of faulty or defective products being transported to Norway. Increased attention has also been paid to improving quality based on feedback about product defects through follow-up at regular meetings with product managers. No cases of non-compliance concerning products or their incorrect labelling which resulted in a fine or warning were identified in 2022.

		2020	2021	2022
Product	Incidents of non-compliance with regulations resulting in a fine or penalty	0	0	0
	Incidents of non-compliance with regulations resulting in a warning	2	2	0
	Incidents of non-compliance with voluntary codes	5	6	11
Labelling	Incidents of non-compliance with regulations resulting in a fine or penalty	0	0	0
	Incidents of non-compliance with regulations resulting in a warning	0	0	0
	Incidents of non-compliance with voluntary codes	0	0	1
Total	Incidents of non-compliance with regulations resulting in a fine or penalty	0	0	0
	Incidents of non-compliance with regulations resulting in a warning	2	2	0
	Incidents of non-compliance with voluntary codes	5	6	12


Euopris has implemented a new system to improve tracking and reporting of customer complaints and product defects. Greater data accuracy will allow the group to work more efficiently on reducing defects and enhancing quality. This is important for sustainability, and will improve quality

for customers. The group has intensified the attention it devotes to suppliers of high-risk products or product categories which exceed a claim rate of three per cent over the year, with the aim of improving the quality of unsatisfactory products.

Human rights due diligence

Europris has a large number of suppliers and sub-suppliers worldwide. Around 40 per cent of total chain sales come from countries identified as high risk in relation to human rights. A systematic approach to promoting good working conditions in the entire supply chain is therefore essential, and is pursued in close cooperation with suppliers and business partners.

As a natural consequence of business relationships and potential negative impacts, due diligence on human rights is an important material topic. The table below addresses some of the actual and potential negative and positive impacts related to human rights.

Material topic	Overview of impact	Actual / potential	Negative / positive	Related to human rights
Human rights due diligence	Variations in supplier screening which might lead to a breach of human rights	Potential	Negative	Yes
	Risk materials, such as minerals involving human-rights challenges	Actual	Negative	Yes
	High share of social audits	Actual	Positive	Yes

In order to address social impacts which are actually and potentially negative, Europris relies on extensive screening through audits before entering into a new business relationship. The group has a supplier code of conduct based on UN and International Labour Organisation (ILO) conventions. Suppliers in the group's identified risk areas are pre-screened to map whether they meet minimum criteria under the Europris code of conduct before it will do business with them. All suppliers are required to sign agreements and the Europris supplier code of conduct. In addition to complying with set standards for business ethics and anti-corruption, suppliers are required by this code to minimise adverse effects on human health, animals and the environment throughout their value chains.

carry out due diligence assessments. These require businesses to map possible and actual negative impacts on basic human rights and decent working conditions in supply chains, implement improvement measures, follow these up and report on them.

Due diligence assessments - what does Europris do?

To clarify what is expected of suppliers, Europris has drawn up its own policy and guidelines (code of conduct) for ethical trade as explained above. These can be found on the group's website at [Europris ASA - about us - corporate governance - policies](#)

Norway's new Transparency Act

The Transparency Act came into effect in Norway on 1 July 2022. Its purpose is to promote respect by companies for basic human rights and decent working conditions along supply chains. A goal of the Act is to ensure that the public has access to information on these conditions and on how businesses handle them. Together with other measures, these legal requirements will contribute to work by Europris to meet and comply with UN SDG 8 on decent work and economic growth, as well as SDG 12 on responsible consumption and production. The core of the Act imposes a duty to

Europris is a member of Ethical Trade Norway and Amfori BSCI. The first of these is a membership organisation for both private and public enterprises, and serves as a guidance and resource centre for ethical trade. The other is a large and highly reputable international organisation which monitors that factories and companies comply with a wide range of requirements related to working conditions, pay discrimination, child labour, freedom of association and collective bargaining, forced or compulsory labour and rights of indigenous peoples, corruption, environmental considerations and so forth.

Europris monitors its suppliers through supplier evaluations and third-party audits, and follows these up through its purchasing office in Shanghai. Membership in Amfori BSCI ensures that the results of monitoring activities and audits are shared between members, maximising the effort-result ratio to ensure increased control for buyers and suppliers. The group's target is that all purchases from risk areas must come from suppliers and factories audited for social and environmental aspects by the end of 2030. In addition, all suppliers and factories with BSCI assessment must have a score of C or better on a scale from A-E. This work will follow up any deviations continuously and improve them where possible.

Suppliers/factories without BSCI membership must complete a self-assessment to ensure they commit

to all parts of the Europris code of conduct in addition to undergoing a third-party audit. The group's due diligence assessments are publicly available at [Europris ASA - about us - corporate governance - policies](#)

Europris also has its own corporate governance manual, which contains guidelines for ethical trade, anti-corruption, anti-competitive behaviour and ethical behaviour by all group employees. These guidelines are based on the UN and ILO conventions and describe the main principles for the way Europris should handle human and labour rights in day-to-day operations. This manual is revised annually and approved by the board.



Example from one of the factories in China.

Our climate profile

Acknowledging its impact on the environment is essential for the future of the Europris business. As the global climate challenge becomes ever more acute, the group must make choices for a greener transition to more climate-friendly business activities and operations. This chapter describes its work on climate-friendly operations and logistics and the transition being made towards net zero through initiatives related to climate resilience.

Europris is proud to say that it committed in 2022 to the Science-Based Targets initiative (SBTi) in line with the net zero goal of 2050. Work has started to identify the group's emissions from scope 3, and will continue in 2023. That will lead to the formulation of targets for meeting the reductions needed to comply with its commitments.



Ambition:

Reduce emissions in line with the Paris agreement with ambitions of reaching net zero by 2050.

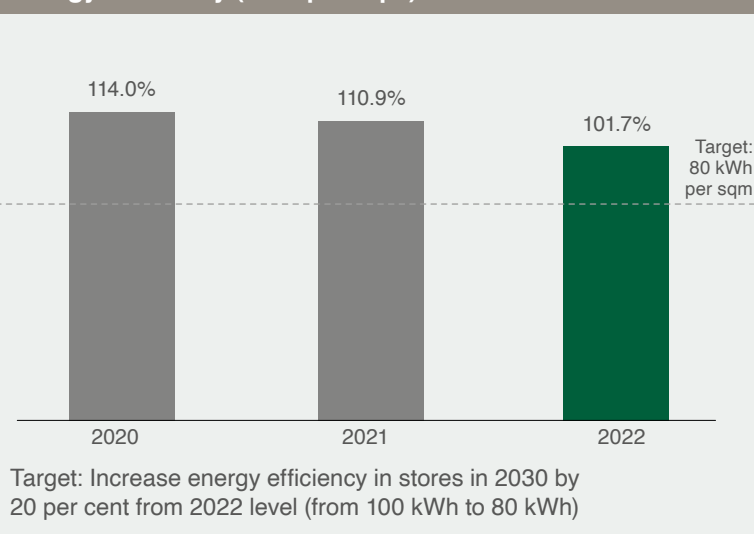
Commitment:

Enable climate resilience and limit climate impacts through climate-friendly operations and logistics.

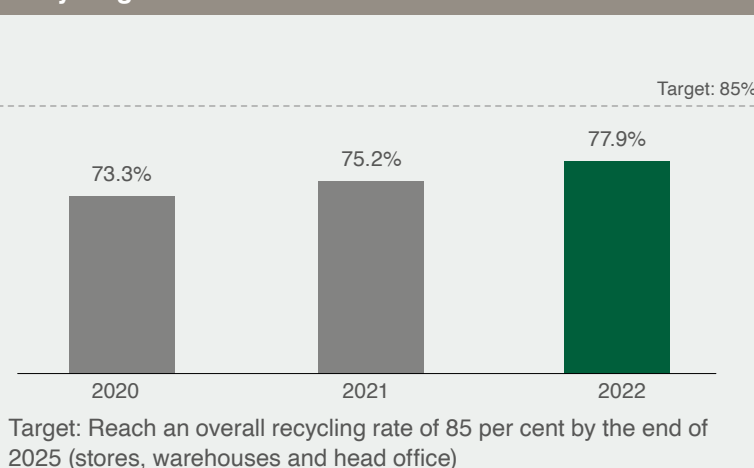
Material topics:

- Climate resilience
- Climate-friendly operations and logistics.

Energy efficiency (kWh per sqm) - stores




Recycling rate



Climate-friendly operations and logistics

Operating in a climate-friendly manner involves taking responsibility for reporting on emissions, waste management, energy consumption and transport. It also means holding Europris accountable and improving how to cut CO₂ emissions.

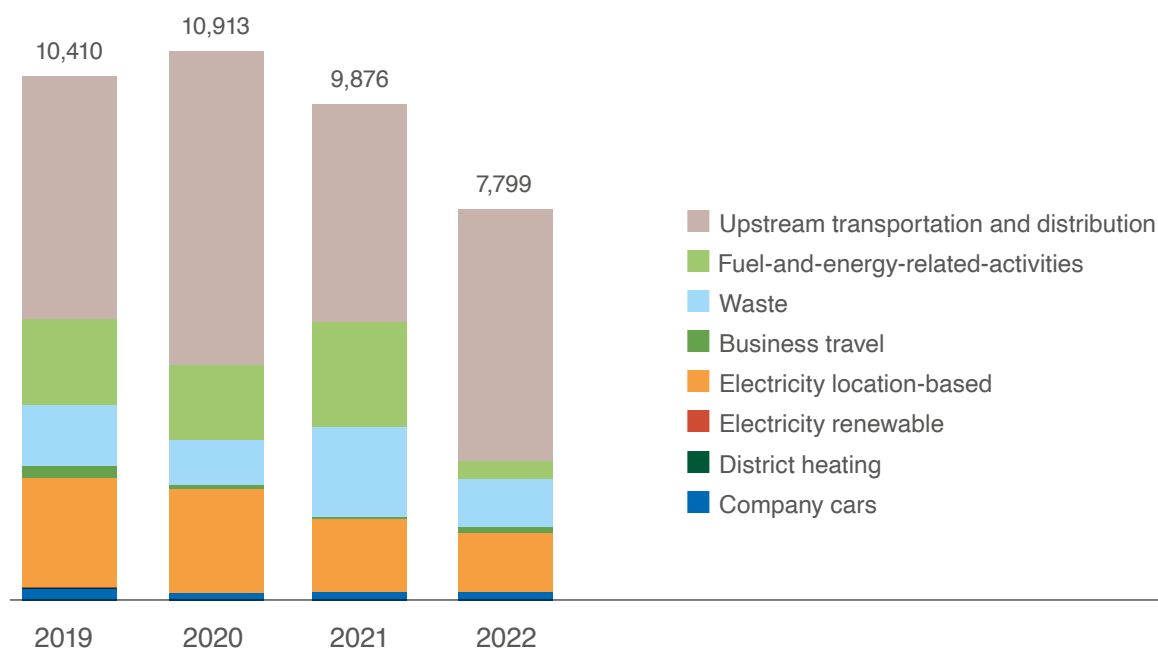
Impacts by the group on the climate relate to direct and indirect emissions from its operations, transport methods and use of resources. Climate-friendly operations and logistics remained a material topic in 2022. Policy commitments for this are described in the section on governance. A selection of impacts are presented in the table below.

Material topic	Overview of impact	Actual / potential	Negative / positive	Related to human rights
Climate-friendly operations and logistics 	Choice of transport methods leading to high emissions	Actual	Negative	No
	Electricity use and heating from non-renewable sources in stores and offices	Actual	Negative	No
	Eco-Lighthouse certification	Actual	Positive	No

Europris recognises and addresses these impacts. They are directly related to operations and logistics and are often systemic rather than specific to one site or operation in Europris. Business relationships may have negative impacts along the value chain even if the group does not contribute directly to them.

To meet the objectives of its environmental strategy, Europris measures and assesses its emissions in accordance with the GHG Protocol initiative. It has taken major steps in developing its carbon accounting in order to prepare the submission to the SBTi.

Total greenhouse gas emissions 2019-2022 (tCO₂e)



Carbon accounting

GHG emission, tCO ₂ e	2020	2021	2022	Change from previous year
Scope 1				
Transport total	163.3	152.1	132.1	(13.1%)
Scope 2				
District heating	3.6	4.2	3.9	(7.1%)
Electricity renewable	-	-	-	-
Electricity location-based	2,038.3	1,425.7	1,121.1	(21.4%)
Electricity market-based	13,074.9	10,715.5	11,469.9	7.0%
Location-based energy emissions	2,041.9	1,429.9	1,125.0	(27.1%)
Market-based energy emissions	13,078.5	10,719.7	11,473.8	6.6%
Total energy consumption (MWh)	51,160.9	47,296.7	44,223.7	(6.9%)
Scope 3				
Business travel	101.6	95.7	172.1	79.8%
Waste	889.8	1,106.6	948.0	(14.3%)
Fuel-and-energy-related activities	1,486.0	629.4	362.1	(42.5%)
Upstream transport and distribution	6,230.6	6,462.1	5,060.0	(21.7%)
Total location-based emissions	10,913.2	9,875.8	7,799.3	(21.0%)
Total market-based emissions	21,949.8	19,165.6	18,148.1	(5.3%)

Note: Reporting of GHG emissions and energy consumption by Europris accords with a corporate accounting and reporting standard. It takes account of the following GHGs, all converted to CO₂ equivalents (CO₂e): CO₂, CH₄, N₂O, SF₆, HFCs, PFCs and NF₃. Statistics from the International Energy Agency (IEA Stat) provide electricity emission factors. These are based on either local averages for heating/cooling or average IEA statistics. GHG emissions are consolidated on the basis of where the group has operational control. Climate accounting has been revised (ISAE 3410 Assurance engagement on greenhouse gas statements with limited assurance) for scope 1, scope 2 and waste in scope 3. Partly owned subsidiaries are only included in scope 1 and 2.

The group's carbon inventory is divided into direct and indirect emissions scopes in accordance with the GHG Protocol. Scope 1 covers all direct emission sources, including all use of fossil fuels for stationary combustion or transport in owned, leased or rented assets. For Europris, scope 1 emissions are solely related to the use of leased cars by employees in direct operations. Scope 2 includes indirect emissions related to purchased energy, electricity and heating/cooling. Where Europris is concerned, this represents all energy consumed in its stores, head office and warehouses. Scope 3 includes indirect emissions resulting from upstream and downstream value-chain activities which the group does not control. Europris currently measures fuel- and energy-related activities, upstream transport and distribution, waste and business travel in this scope. Upstream transportation and distribution include emissions from the warehouses to the store facilities, and not overseas transportation

and distribution from the factories. The group is working on incorporation of these emissions in 2023.

Europris is pleased to have reduced its total location-based GHG emissions (scopes 1 and 2, and selected scope 3 categories) by 21 per cent in 2022. This was achieved despite opening six additional stores during the year. The decrease primarily reflects energy efficiency measures, lower energy consumption, increased recycling rates and improvements in logistics.

Emissions from location-based electricity fell by 21.4 per cent from 2021 to 2022 305 tCO₂e as a result of targeted emission-reduction activities and a cut in the emission factor for the Nordic electricity grid. This factor equals an emission reduction of 216 tonnes of CO₂e, while the group's actual activities account for 89 tCO₂e. Goods transport, energy use and waste were its main sources of carbon

emissions during this period, while business travel (scope 3) and well-to-wheel emissions from transport using group-owned vehicles (scopes 1 and 3) accounted for only 4.4 per cent of total emissions.

Scope 1 - Own vehicles

In accordance with the vehicle policy at 30 June 2021, zero-emission vehicles are the only possible choice. Exceptions can only be made for regional managers located in areas where mileage/range is insufficient for the travel distance to stores, and must be approved by the relevant departmental head in the management team. In 2022, 78 per cent of cars leased were electric compared with 70 per cent the year before. Scope 1 emissions were thereby reduced by 13 per cent year-on-year.

Scope 2 - Energy

Europris is pleased to see results from the actions it has taken to cut energy consumption. The group has pursued traceable and targeted activities to promote sustainable operations, technical solutions and optimised energy use. Both the head office in Fredrikstad and the logistics centre in Moss are Eco-Lighthouse certified, with the logistics centre also securing Breem certification in 2022. Furthermore, the head office incorporates such energy-saving measures as good insulation, external sun shading, LED lighting, motion detectors to control lights, a ventilation system which switches off after working hours, and solar panels.

The total energy consumed by the group amounted to 44,223.7 MWh in 2022 (-6.9 per cent). The group continues to utilise self-generated electricity through solar panels at its head office. These generated 47.7 MWh in 2022 (45.2 MWh in 2021) or 11.1 per cent of the electricity consumed at head office. Europris is also exploring other options for increasing self-generated electricity capacity in its operations, such as installing of solar panels on its central warehouse. Europris' warehouses achieved a 6.2 per cent cut in electricity consumption and a 18.6 per cent reduction in energy used for heating in 2022.

Combined with emission reductions in the Nordic electricity grid, driven primarily by increased use of renewable energy, these efforts contributed to a significant reduction in scope 2 emissions and

represented a total cut in emissions of 21.4 per cent in 2022 when using the location-based accounting method.

The year 2022 saw much attention devoted to energy-saving measures in stores, with close monitoring of energy use and with best practice shared across stores and regions. The group cut consumption by nine per cent to 101.7 kWh/m² compared with 110.9 kWh/m² in 2021. Specific measures taken to reach these results included:

- better monitoring technology
- improved routines for energy use and follow-up of saving measures in stores, with one-to-one follow up for underperforming stores
- new heating and ventilation systems.

In line with the KPI of reducing energy consumption by 20 per cent by 2030, the group will maintain the great attention paid to managing correct temperatures in stores by using energy monitoring technology through Energima. In addition, work continues to reach the target of using only LED light fittings across all the stores.

Europris will continue its efforts to reduce emissions from its operations. Initiatives to enable customers to be more environment-friendly began in 2022 and will be continued in 2023 – by further introducing environmental stations, for example, where customers can return used batteries, small electrical devices, and fluorescent tubes.

PILOT PROJECT: energy saving with doormats made from recycled fishing nets

Europris ran a trial in 2022 to develop a more circular way of using doormats in its stores. These are currently changed several times a week, which involves frequent transport and cleaning. Making the new mats from recycled fishing nets means they absorb water better, allowing them to remain in place permanently while store staff simply vacuum and shake off the dirt. The trial proved successful, and the plan is to implement this solution permanently in all stores by the second quarter of 2023.

PILOT PROJECT: using second-hand batteries to store energy (project period 2020-23)

Through its partnership with Energima, Europris has embarked on a pilot project for storing electricity. This work is partly funded by Enova SF, a company owned by the Ministry of Climate and the Environment. The ambition is to cut GHG emissions, develop energy and climate technology, and strengthen energy security.

The pilot aims to learn how to improve the life cycle of both new and second-hand batteries, while handling peak load management (peak shifting) in a building's power network. An installation in the Europris store at Råde will primarily be used for testing and optimising a cloud-based energy management system (EMS). This controls charging and discharging of the battery pack to avoid peak tariffs or to buy energy when prices are low over a 24-hour cycle. Using batteries smoothens the load on the mains supply and reduces losses in the electricity transmission system. Local power capacity is effectively



increased without the need to upgrade the building's power intake.

The EMS was significantly improved during 2022. It takes account of both far more volatile spot prices and reducing power peaks. The system is now autonomously controlled on the basis of machine learning (ML).

Experience from the pilot so far, given Europris' portfolio of buildings, shows that output reductions of 25-35 per cent are achievable.

Scope 3 - Transport

Emissions from transporting sourced goods were included in the climate report for the first time in 2019, and showed that GHGs released from goods transport exceeded Europris' own direct output. The group has recognised this impact and is working with its suppliers to find efficient low-emission logistical solutions. Monitoring emissions from transporting sourced goods provides a basis for further dialogue with partners on finding more sustainable approaches. Total emissions related to lorry transport from warehouses to stores were reduced by 21.7 per cent in 2022.

In 2022, the group expanded its fleet of 25-metre heavy goods vehicles (HGVs) from 10 to 16. That increases the pallets carried on each vehicle and thereby reduces the number of HGVs on the road. This initiative contributed to a reduction of 350 tonnes of CO₂e (tCO₂e) in 2022 (7 per cent of these emissions).

The group is on a continuous journey to convert transport from fossil fuels to electricity, and strategic cooperation is the key to achieving results. Dialogue has been initiated with several companies which share the same goals, including Asko, the Port of Moss, Greencarrier, Noah AS and Enride AS.



Europris has created zero-emission autonomous electric ferries together with Asko across the Oslo Fjord between Moss and Horten.



As an example of this type of strategic co-operation, Europris has created a zero-emission transport stage together with Asko across the Oslo Fjord between Moss and Horten, placing 10-15 trailer-loads per week on autonomous electric ferries from October 2022. Europris has also tested the use of electric lorries for deliveries in Oslo and eastern Norway. Even though these examples do not account at present for large cuts in emissions, they represent an important start to reducing the group's footprint from fossil-fuel logistics.

Another project involves electrifying transport between Moss and Tromsø by using electric lorries from Moss to Oslo, then train to Bodø and finally a new shipping service to Tromsø. A pilot is also being run by six Europris stores in northern Norway for goods delivery by rail instead of road. These initiatives started in 2022 and will continue in 2023 with a heavy emphasis on strategic cooperation in order to reach the long-term target of zero-emission transport. Europris continuously seeks to find better and more cost-efficient solutions for sustainable transport.

Scope 3 - Circular solutions and waste reduction

A growing number of stores puts pressure on Europris to decouple business growth and environmental impact. That in turn underlines the importance of waste management and circular solutions. The group is committed to reducing waste in its operations, and will continue to seek solutions for making such cuts and for helping its customers to do the same.

Europris has a partnership with the waste management company Ragn-Sells to increase its efforts in this area. The group has negotiated a new and better agreement which catalyses improved recycling action, since it gets more back when bringing volume in. This applies to all stores, the logistics centre and head office.

The aim is to reach a total recycling rate for the group of 85 per cent by the end of 2025. This rate

rose from 75 to 78 per cent in 2022, when total waste-related emissions were reduced by 14.3 per cent compared with 2021. That reflects quality improvements to waste data in terms of coverage, increased granularity in waste fractions and waste reduction initiatives.

Europris is pleased to see that overall enhancements are moving in the right direction, and understands that reaching a total recycling rate of 85 per cent requires great concentration on finding solutions and further improvements. In 2023, the group will review all waste equipment in stores and replace containers with 1,000-litre fractions for mixed waste. This should make better provision for achieving targets. Great attention will also be devoted to making improvements in areas where results are currently weak. Together with Ragn-Sells, Europris will continue to increase its efforts to achieve further gains in this area.



Electric transportation from store to waste disposal.


Climate resilience

The Centre for Climate and Energy Solutions defines climate resilience as “the ability to anticipate, prepare for and respond to hazardous events, trends or disturbances related to climate”. Addressing impacts relating to climate resilience is essential to the way Europris will be transitioning to a green economy.

The scope of environmental impacts is continuously broadening, and companies are increasingly expected to prepare for and mitigate them. By working on climate resilience, Europris can mitigate

potentially negative impacts on the climate by implementing initiatives more suited for a low-carbon economy. Internal policies and processes are needed to tackle such potentially negative impacts as loss of biodiversity, deforestation and emissions. Europris’ most significant contribution to helping combat climate change is to address these potential future impacts right now. Its policy commitment to this material topic can be found in the section on governance.

Climate resilience is a new material topic based on the 2022 materiality assessment. A selection of impacts are illustrated in the table below.

Material topic	Overview of impact	Actual / potential	Negative / positive	Related to human rights
	Lack of internal processes and policies related to climate-related impacts and biodiversity	Actual	Negative	No
	Lack of policies to counter deforestation and biodiversity loss may lead to selecting suppliers with harmful operations	Actual	Negative	No
	Lack of internal resources to meet new legal requirements may lead to a risk of non-compliance	Actual	Negative	No

These impacts relate directly to the group’s operations. They are often systemic and not specific to a single site or operation in Europris. However, its business relationships can cause negative impacts along the value chain even if the group does not contribute directly to them.

Measures were taken in 2022 to mitigate potential future impacts. In its Capital Markets Update during December, Europris announced its commitment to a net zero pathway aligned with the SBTi require-

ments. This involves significant action points. During 2022, the group worked towards establishing a complete carbon accounting, establishing and identifying reporting routines for biodiversity and identifying the financial implications of Europris’ risks and opportunities related to climate change. Measures enable Europris both to mitigate the risk of potential future impacts and to deliver on stakeholder expectations – such as upcoming legislation and voluntary reporting frameworks.

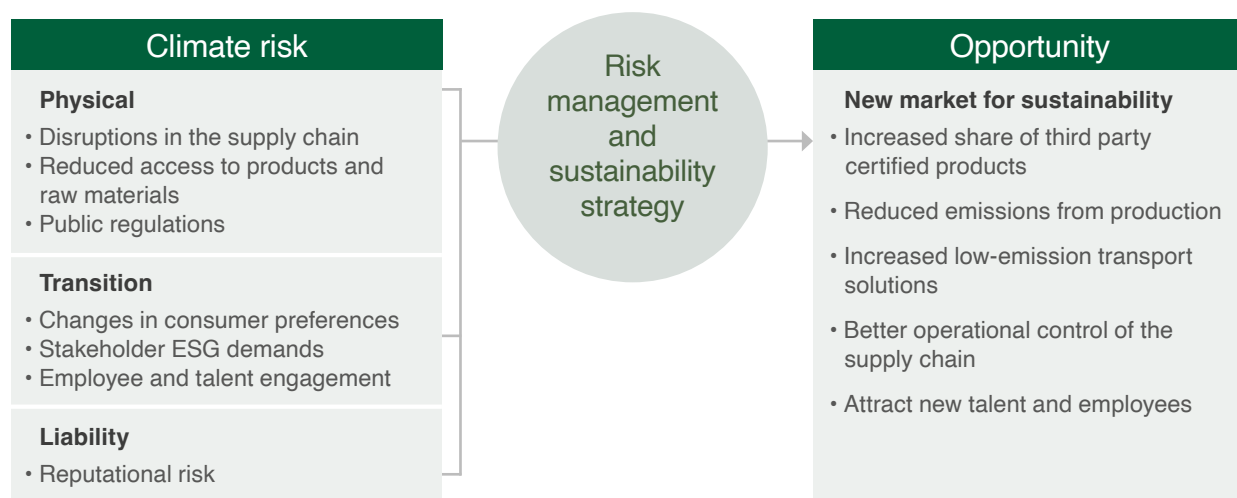


Figure: Europris' most significant climate-related risks and opportunities identified in accordance with the Task Force on Climate-related Financial Disclosures (TCFD)-framework.

Physical climate-related risks, such as the increased frequency and severity of extreme weather events, could have a negative effect on the Europris value chain. Examples of this include disruption in the transportation of goods, access to raw materials and the urgency for Europris to adapt to circular business models. Transitional and liability risks are linked to changing customer preferences. To mitigate the effect of the risks identified, Europris carries out ongoing assessments of its product portfolio and logistics operations. Regular dialogue is conducted with stakeholders to ensure that their expectations are met.

The group may also identify several climate-related opportunities, such as increasing market

share through the offer of more sustainable products. Working to make the Europris value chain more sustainable will reduce indirect emissions from the production of products, for example, and through low-emission transport solutions. Being a responsible group which takes sustainability seriously is also important for existing and future employees. Work in these areas can enhance employee satisfaction and thereby contribute to employee retention and attract new talent to the group, while also mitigating the risk of elevated employee turnover. Europris will assess extending its reporting on TCFD disclosures in 2023.



Our people

Dedicated employees are Europris' most important asset. Taking care of them means being a responsible employer, keeping everyone safe and developing personnel to fulfil their potential. This chapter explains how Europris works continuously to be an attractive and inclusive employer. It also describes recruitment and promotion processes, training and development through the Europris Academy, pay policy, working conditions, and the material topics equal opportunities and an inclusive work environment and health and safety in the workplace.



Ambition:

Being an attractive place to work, where employees thrive and experience personal development.

Commitment:

Be an ethical and responsible company which develops and cares for its employees.

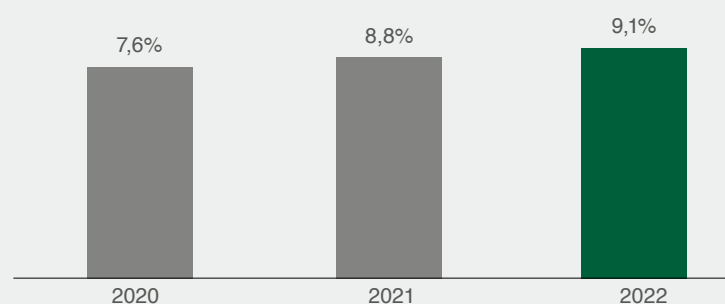
Material topics:

- Equal opportunities and an inclusive work environment
- Health and safety in the workplace.

Additionally, Europris has the following policies:

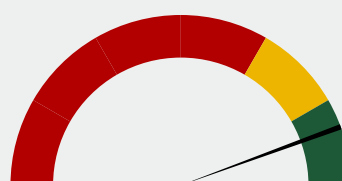
- Zero tolerance for discrimination at the workplace
- Zero injuries at the workplace.

Sickness absence



Target: Annual decrease in sickness absence

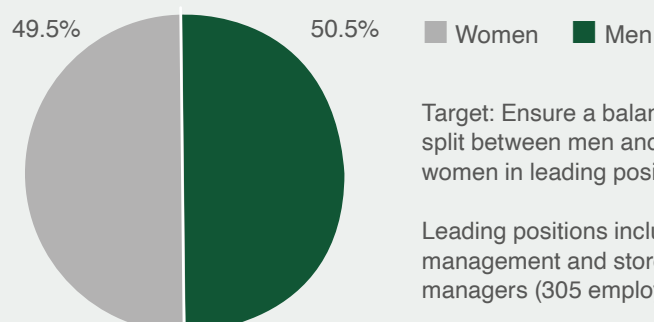
Attractive workplace



Target: Be an attractive workplace, with a score of at least 6 on a scale of 1-7

6.3 Source: employee survey 2022

Gender balance in leading positions



Target: Ensure a balanced split between men and women in leading positions


Leading positions include management and store managers (305 employees)

Equal opportunities and an inclusive work environment

Europris believes in equal opportunities for all people, which is why this is a material topic for the group. In order to meet the ambition of being an attractive employer and increasing the annual attendance percentage, it is essential to create an inclusive work environment where employees have equal opportunities regardless of age, gender, religion, ethnicity, nationality, disability, sexual orientation, sexual identity or stage of life. Europris supports the ability of its employees to combine work and private-life. It aims to be a workplace where no disability-based discrimination occurs. As far as possible, individual customisation is used to adapt

the workplace and working tasks where required – either temporarily or permanently – for existing employees or to make provision for job applicants with disabilities.

A range of impacts, both direct and indirect, have been identified by Europris in this material topic. Partnerships or other business relationships may incorporate a range of negative impacts in the value chain which the group may not be directly involved in. However, Europris recognises these impacts and addresses them by having a transparent and open recruitment policy as well as a policy of zero discrimination. A selection of impacts are presented in the table below.

Material topic	Overview of impact	Actual / potential	Negative / positive	Related to human rights
Equal opportunities and an inclusive work environment 	Lack of HSE routines, which leads to bullying or harassment of employees, or discrimination against them	Potential	Negative	Yes
	A gender balance in leading roles will enable Europris to grow a diverse and inclusive working environment	Potential	Positive	Yes
	Europris complies with Norway's Equality and Anti-Discrimination Act in order to improve the position of women and minorities	Actual	Positive	Yes

The group's core values and business ethics are communicated regularly and clearly so that employees can use them as guidelines in their working day. It has also launched a set of leadership principles to guide managers on desired behaviour. Work with these principles will be a key part of the management training programme in 2023.

Policies and guidelines in Europris apply to all employees, whether full-time, part-time, permanent or temporary. A separate policy on diversity and non-discrimination was approved by the board in 2022. This topic had previously been covered by the ethics policy but was separated out to underline its importance and to strengthen the way Europris will work to prevent any harassment or discrimination

and to promote equality. The group has zero tolerance for any form of harassment or bullying, and encourages employees to report any unacceptable behaviour. Should such behaviour be reported or discovered, an investigation will be pursued with the involvement of the HR department to ensure that appropriate measures are taken.

The group's whistleblower system, described in the section on governance, is a tool for capturing any non-compliance with the ban on discrimination or harassment.

Europris invests in future employee generations by collaborating with social welfare schemes, such as those run by the Norwegian Labour and Welfare

Administration (NAV), in order to meet the group's ambitions of including people who have dropped out of working life. The group will continue to pursue constant improvements in fostering an inclusive and constructive workplace without discrimination or inequality.

Recruitment and promotion

One of the group's ambitions is that at least 50 per cent of its store managers are internally recruited. The proportion of such posts filled in this way during 2022 was 83 per cent, compared with 85 per cent the year before. While the group gives emphasis to internal candidates, however, every recruitment process is advertised externally to ensure that all aspects of diversity are maintained. The group ranks candidates on the basis of their personal traits and skills to reduce the risk of discrimination and unconscious prejudice during the recruitment process. Whenever possible, the aspiration is to have at least one candidate from each gender in the final round of the recruiting process. Employee turnover was 23.4 per cent, up from 19.8 per cent in 2021 (this includes temporary workers). The main reason to the increase was a deactivation in the system of employees that had not worked for the company in 2022.

Training and development

Revitalised in 2020, the Europris Academy provides relevant training for employees across the organisation. The learning management system (LMS) ensures that expertise development and training are documented, followed up, systematised and available at all times.

Store employees participate in training across a diverse range of subjects during a year, provided both virtually and physically depending on the topic covered. The main courses given fall within the following categories:

- product, concept and seasonal execution
- leadership and store management
- onboarding of new employees
- HSE

To ensure a good onboarding process for new store managers, Europris has a total of 17 mentors tasked with inspiring and supporting such personnel available across the chain.

A digital pre-boarding programme was introduced in 2022 with the goal of ensuring a smooth intro-



duction to Europris before an employee has their first working day. This covers the group's history, values, culture and sustainability.

To strengthen management and promote an innovation mindset, all middle managers have been enrolled in a combined strategy and leadership programme. This was initiated in 2021 with attention concentrated on changing market trends, and continued in 2022 with the emphasis on how to lead innovation and change in the strategic area of sustainability. It will continue in 2023. Several physical gatherings were held during 2022 where participants worked in small groups on selected case projects in innovation and the circular economy, leading to a final session where all the groups presented their case results. Further work will be done on relevant input from this exercise. In addition to the physical meetings, participants had regular exposure to relevant videos, podcasts, coaching and group work. A total of 2,745 hours were devoted to the programme in 2022.

Pay and work conditions

Overall, more women than men work in the Europris stores and more men than women in its warehouses, which is representative for this type of industry. So is the high proportion of part-time contracts. The group's mapping of involuntary part-time work in 2021 was addressed during 2022, and such employment contracts were converted where possible. A new routine will be implemented in 2023 to ensure compliance with new legislation on the issue.

The group's gender pay gap shows that men are paid on average 11.5 per cent more than women, compared with 12 per cent in 2021. This reflects a

larger number of males in more senior positions and an age differential where men have greater seniority on average. The group monitors that employees with individual pay agreements receive equal pay for equal work. Any deviations must be explained by differences in education, training, competence, age or other relevant criteria. Should any unwarranted pay gap be discovered, it will be handled on a case-by-case basis and efforts made to close any unintentional differential. Action on the gender pay gap is part of the annual pay adjustment process, where any inequitable differences are addressed. Diversity is taken into account in recruitment and promotion processes. The majority of the group's employees are covered by collective pay agreements which ensure equal pay for equal work.


Work was pursued by the group in 2022 to improve and structure its data on diversity and equal opportunities in order to improve analysis and enable the group to work more strategically on this issue. The group will work in 2023 to automate and structure these data into dashboards, which will make the information more accessible to and more up-to-date for managers.

The group works continuously on non-discrimination and a safe and healthy work environment. These efforts cover such areas as recruitment, promotion, training and development, pay and working conditions (including involuntary part-time contracts), accommodation of special needs, stages of life, bullying and sexual harassment.

Health and safety in the workplace

Most of the group's employees work in the stores and warehouses. Ensuring that the stores are welcoming and stocked with the merchandise customers want requires physical work, and personnel are therefore prone to occupational injuries and illness. HSE measures are of central importance to Europris in promoting a safe work environment and preventing accidents, and are therefore a material topic.

A range of impacts were identified by Europris on this material topic. The group recognises these impacts and addresses them through a dedicated human resources (HR) department and two designated HSE managers, who work continuously on following up any issues and on ensuring learning and improvement. The group's work on HSE is rooted in the Norwegian Working Environment Act, and the framework provided by the Norwegian Labour Inspection Authority is used as the basis for evaluating risks and creating action plans. A selection of impacts are presented in the table below.

Material topic	Overview of impact	Actual / potential	Negative / positive	Related to human rights
	Insufficient training in HSE may lead to increased frequency of injuries and sickness absence for employees	Actual	Negative	No
	Preventive activities will limit the extent of work-related accidents	Actual	Positive	No
	Mental health care provided for employees prevents stress, low productivity, depression, sickness and more absence	Actual	Positive	Yes

Work environment

The annual employee engagement survey and various physical meetings throughout the year are important channels for employee feedback. Europris also has a work environment committee (AMU), which holds four meetings a year. Comprising representatives from head office, stores and warehouses, it plays an important role in the way the group works on:

- i) investigating the risk of discrimination, inequality or HSE issues
- ii) analysing causes of the identified risks
- iii) suggesting and ensuring implementation of appropriate measures
- iv) evaluating the results of measures taken.

To map risks, safety hazards or breaches of its policies, the group has electronic systems for

recording deviations which are accessible to all employees. It regularly conducts employee interviews and satisfaction surveys, risk assessments and physical inspections. Based on the results from the employee satisfaction surveys, the group carries out a climate survey if necessary to understand the situation better, plus pursuing dialogue with relevant employees on taking the required action. The annual employee engagement survey in 2022 showed a high level of job satisfaction. Overall, the strong results from previous years were maintained.

Employees can report work-related risks or any deviations/breaches via their managers, the HSE manager or the HR department. These can also be reported anonymously through the external whistleblower system. The HSE managers, together with safety delegates and other employees, follow up any identified deviations. Information obtained is used to establish policies and improved work practices.

The workplace must never pose health and/or safety hazards for employees. To ensure safe and healthy working conditions, the group devotes great efforts to preventative and rehabilitative measures – including e-training of store staff, in-house HSE courses and specialised courses for elected safety delegates.

Preventive initiatives

Preventive initiatives are important for a workplace which promotes good health. All employees are enrolled in a HR management system, which contains several modules for ensuring easy management of employees and provides a solid foundation of HR master data secured in line with the GDPR. All employees have access to information, processes and routines in internal handbooks, which are updated in accordance with current laws and regulations.

To mitigate the level of sickness absence, the group has developed several “how to” e-learning courses for all employees. The majority of its managers took a one-day physical training course in 2022, which concentrated on regulations, best

practice in using the HR system, case studies and dialogue. This has been followed up by a refresher course after three months to reinforce the lessons learnt. During 2022, the group invested in an extensive ergonomic survey to identify root causes which might cause injuries and sickness absence in the stores. Findings from this survey will lay the basis for preventive measures in 2023.

All employees at head office and warehouses, as well as store managers, are covered by corporate health insurance. This ensures that employees receive rapid treatment if they become ill or are injured, in addition to treatment by psychologists, chiropractors, physiotherapists and so forth.

The group works continuously to be a workplace which promotes good health. A significant ambition up to 2025 is to improve attendance and reduce sickness absence among employees. To achieve this, the group will continue to facilitate HSE-related learning and training programmes for managers and employees. Specific initiatives targeting mental health are high on the agenda, since absences related to such issues increased during the pandemic.





Our social responsibility

Corporate social responsibility (CSR) has become an increasingly important issue for companies worldwide, and is defined as “taking actions aimed at benefiting the society that the business operates in” (Corporate Finance Institute, 2022). Making a local contribution is very important for Europris because the 276 stores it had at 31 December 2022 are spread throughout Norway. They often play an important role in smaller communities, and the group wants to contribute positively to wellbeing in the local societies it is part of. This chapter explains how Europris engages with and gives back to these communities.



Ambition:

Contribute positively to people and the environments in the many local communities we are a part of.

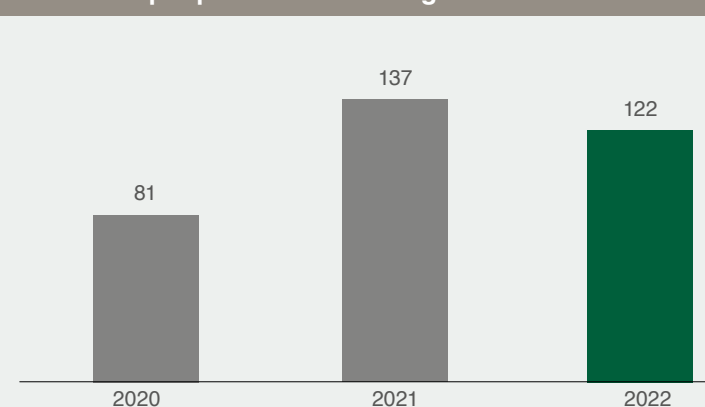
Commitment:

Ensure that customers and other stakeholders are satisfied and that Europris gives back to society and the local community.

Material topics:

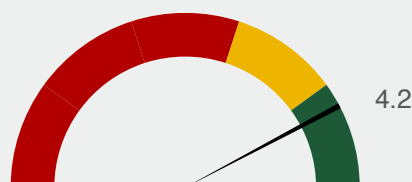
- Community engagement and local value creation.

Number of people in work training



Target: Give people the opportunity to be included in working life.

Contributing positively to local communities



Target:

Be a responsible company which contributes positively to local communities, with a score of at least 4 on a scale of 1-5

Source:

Employee survey 2022 (head office and distribution centre)

Community engagement and local value creation

Local value creation and community engagement is naturally a material topic, since Europris cares greatly about its customers and the local communities which it operates in. The group engages with stakeholders through sponsorships, partnerships and other community-building activities, as well as with charities contributing to both social and environmental causes. By making a large share of

sustainable choices easily accessible and communicated well to everyone, the group plays an important role as an enabler of more sustainable but affordable living. Europris recognises its position as a local value creator and will always comply with local tax regulations as well as striving to create value through job creation and supporting the local community via its indirect value creation.

A range of impacts have been identified with this material topic. Some are presented below.

Material topic	Overview of impact	Actual / potential	Negative / positive	Related to human rights
	Lack of information and knowledge about a healthy lifestyle, leading to obesity	Actual	Negative	No
	Supporting local sports teams has a positive effect and helps to reduce inequality	Actual	Positive	No
	Discarding products after their expiry date causes waste rather than contributing to a circular economy	Actual	Negative	No

Our partnerships

The group's impact on local communities is a result of relationships with such organisations as the City Mission, Spond and the Norwegian Retailers Environment Fund. Europris contributes by supporting local activities and organisations, such as sports clubs, humanitarian and charitable organisations, cultural festivals and other events which take place in the areas where it has a presence. Moreover, the group supplies and donates products to several projects initiated locally by the City Mission, the Helping Heart and other organisations.

A corporate project on Europris as the local store was rolled out in 2022. The aim was to standardise procedures and provide local store managers with a toolkit of initiatives aligned with the group's ESG strategy, which enables them to serve and contribute to their communities. Work on this project has been communicated well internally and will continue to be pursued with increased vigour during 2023.

Through its cooperation with the City Mission, the group provides annual financial contributions to help improve conditions for those in need. Europris also

contributes to this partnership by for example supplying products for projects at cost price, donating any surplus products it might have, distributing campaign materials for the City Mission through its communication platforms, and placing clothing containers outside its stores.

Europris has been a member of the Norwegian Retailers Environment Fund since 2018. Members donate NOK 1.00 to the fund for each plastic bag they sell. The group thereby contributed NOK 15.7 million to the fund in 2022. The proceeds are invested in local and global initiatives based on UN SDG 14, with the emphasis on three areas – reducing plastic waste, increasing resource efficiency, and cleaning shorelines. Initiatives in 2022 included the following:

- Participation in Clean Norway, the country's first comprehensive national clean-up programme, which covered in 10 counties. Europris employees were encouraged to join local clean-ups. The group staged a competition during its sustainability week in 2022 where all employees in the group were encouraged to fill

one plastic bag with waste from their neighbourhood, and five winners received a prize for their efforts. This created great participation and engagement internally.

- Helping to clear away 4,000 tonnes of plastic waste from the natural environment.
- Helping to clean up 6,000 kilometres of coastline.

Inclusion and work training

Ensuring that no one is left behind is integral to sustainable development. The desire to address this is also the reason for adding SDG 10 – reduced inequalities – to the group’s strategy. Attention in 2022 was revised to emphasis reducing inequality in and between Norwegian communities by contributing positively to human wellbeing at local level. Europris decided to add SDG 10 because of its recognition that the group can make a contribution which matters to vulnerable groups and minorities.

The group collaborates with social welfare schemes like the one run by the NAV, and welcomed 39 new

employees under this umbrella in 2022, compared with 27 the year before. A further 122 people were included in our work training programme the year, as against 137 in 2021. This is an important partnership for Europris because it allows the group to contribute to an extended aspect of value creation by providing people with the opportunity to gain work experience and return to the workforce.

Europris will continue to strengthen its local presence by establishing stores in new locations around Norway. This allows people to shop where they live, making their lives more convenient and providing sustainable but affordable products for everyone.

The group worked in late 2022 on refining its strategy within social responsibility for two reasons. One is the incorporation of a new UN SDG. The other is providing content to support the local store project, which aims to standardise procedures and provide store managers with tools which make them better able to serve their communities. The group will evaluate future strategic partnerships in order to secure a good fit between this initiative and strategic partners at a national level.

Ole Øverlien Ravndal (21) had lost all enthusiasm for and faith in school after years of bullying and failing to fit in. Four years ago, he started working one day a week at Europris Ålgård. His life has now totally changed.

Good dialogue and support from store manager Sølvi Iren Søyland gave Ole the chance he needed. The number of days he worked increased rapidly as he proved able to tackle the job in a very positive way. He developed a network and friendships among colleagues and proved to himself and Søyland that he was in the right place.

Through a dedicated commitment, Ole has earned his trade certificate after passing several tests and documenting his in-store work experience. He is now a permanent part of the team and working five days a week.

“Ole has a customer service mindset and a positive attitude which many others can only dream of,” Søyland says.

Over the years, Europris Ålgård has been among the group’s stores engaged in recruiting young people who have dropped out of the school system.



Photo: Gjestalbu/Hilde Anette Ebbesvik

Søyland welcomes the chance to utilise and include youngsters like Ole. “There’s so much drive in these youngsters when you get the motivation right,” she says. “It’s so important to give them a chance to grow and be included.

“You need to have it in you to succeed as a store employee. And Ole definitely does.”

Store openings in 2022



Frøya



Lagunen



Setermoen



Fjellhamar



Ensjø



Nittedal

GRI input – our people

GRI 2.7 Employment type	Number of	
	Men	Women
Permanent employees	854	1,176
Temporary employees	168	275
Employees without guaranteed hours	359	512
Total by gender	1,381	1,963
Total	3,344	

GRI 2.7 Employment capacity	Number of	
	Men	Women
Full-time employees	595	495
Part-time employees	786	1,468
Total by gender	1,381	1,963
Total	3,344	

2.8 Workers who are not employees

Europris had 27 franchises in 2022, with a total of 185 FTEs compared with 193 in 2021. The primary reason why the total number of employees decreased here was that the number of franchise stores declined by one. These people do the same work as other managers and employees in Europris stores.

GRI 401-1a New hires	Number of	
	Men	Women
Under 30 years	375	422
30-50 years	73	114
Over 50 years	15	30
Total new hires by gender	463	566
Total	1,029	

GRI 401-1a New hires, share of total	Share of	
	Men	Women
Under 30 years	36.5%	41.0%
30-50 years	7.1%	11.1%
Over 50 years	1.5%	2.9%
Total new hires by gender	45.0%	55.0%

401-3 Parental leave

Europris offers all employees, both full- and part-time, benefits in accordance with Norwegian legislation on parental leave.

GRI 401-3 Parental leave	Men	Women
Number of employees that took parental leave	44	39
Average numbers of weeks of parental leave	11	34

GRI 405-1 Employees, gender distribution	Share of	
	Men	Women
Management	80%	20%
Store managers	44%	56%
Remaining staff on individual pay agreements	58%	42%
Employees on collective agreements	39%	61%
Total	41%	59%
Board of directors	57%	43%

GRI 405-1 Employees, age distribution	Share		
	Under 30 Years	30-50 Years	Over 50 years
Management	0%	54%	46%
Store managers	6%	71%	23%
Remaining staff on individual pay agreements	12%	54%	34%
Employees on collective agreements	54%	35%	11%
Total	47%	39%	13%
Board of directors	0%	14%	86%

GRI 406-2 Gender balance and pay for different positions	Number of		Pay difference men vs women
	Men	Women	
Management	39	10	16.2 %
Store managers	112	144	2.7 %
Remaining staff on individual pay agreements	108	79	11.4 %
Employees on collective agreements	1,122	1,730	1.9 %
Total	1,381	1,963	11.5 %

Independent Auditor's Report

To the board of directors of Europris ASA

We have been engaged by the Management of Europris ASA to provide limited assurance in respect of the information presented in scope 1, scope 2 and category 5 Waste in scope 3 in the Greenhouse Gas (GHG) statement included in the Sustainability Report section in the Europris - Annual Report 2022.

Conclusion

Based on our work, nothing has come to our attention causing us not to believe that the GHG statement scope 1 and scope 2 and category 5 Waste in scope 3 is not, in all material respects, prepared in accordance with the Greenhouse Gas (GHG) Protocol Standard.

Management's Responsibilities

Management of Europris ASA is responsible for the preparation and presentation of the GHG Statement and that it has been prepared in accordance with the reporting criteria described in the Report, including the GHG Protocol Standard. Management is also responsible for establishing such internal control management determine is necessary to ensure that the information is free from material misstatement, whether due to fraud or error.

Our independence and quality control

We are independent of the Company as required by laws and regulations and the International Ethics Standards Board for Accountants' Code of International Ethics for Professional Accountants (including International Independence Standards - IESBA Code, and we have fulfilled our other ethical responsibilities in accordance with these requirements. Our firm applies International Standard on Quality Management 1 and accordingly maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Auditor's responsibilities

Our responsibility is to express a limited assurance conclusion on the information presented in scope 1, scope 2 and category 5 waste in scope 3 in the GHG Statement. We conducted our work in accordance with International Standard on Assurance Engagements 3410, *Assurance Engagements on Greenhouse Gas Statements* ("ISAE 3410"), issued by the International Auditing and Assurance Standards Board. That standard requires that we plan and perform this engagement to obtain limited assurance about whether the GHG statement is free from material misstatements.

A limited assurance engagement undertaken in accordance with ISAE 3410 involves assessing the suitability in the circumstances of Europris ASA's use of GHG Protocol as the basis for the preparation of the GHG statement, assessing the risks of material misstatements of the GHG statement whether due to fraud or error responding to the assessed risks as necessary in the circumstances, and evaluating the overall presentation of the GHG statement.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement.

Considering the risk of material misstatement, our procedures included, among others:

- Meetings with management in Europris and Cemsys to discuss issues, risks, important sustainability topics and procedures for collecting and reporting relevant data
- Analytical review of development and changes from prior reporting periods
- Review of evidence supporting the information in the report on a sample basis

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for a conclusion with a limited level of assurance on the subject matters.

Oslo, 22 March 2023



BDO AS

Terje Eggum Adolfsen
State Authorised Public Accountant

GRI index

Global Reporting Initiative (GRI) is an independent international standards organisation which has developed the world's most widely used framework for sustainability reporting. These guidelines consist of reporting principles, aspects and indicators which organisations can use to disclose information related to their financial, environmental and social performance.

Statement of use	Europris ASA has reported in accordance with the GRI standards for the period 01.01.2022-31.12.2022.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI sector standard(s)	N/A

GRI standard/ other source	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation

General disclosures

GRI 2: General disclosures 2021	2-1 Organisational details	Directors' report p.11	A gray cell indicates that reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available.		
	2-2 Entities included in the organisation's sustainability reporting	Consolidated financial statement p. 90			
	2-3 Reporting period, frequency and contact point	a. Annually b. 01.01.2022-31.12.2022 c. 23.03.2023 d. Trude Mork Alnæs trude@europris.no			
	2-4 Restatements of information	No known errors from last reporting period p. 39			
	2-5 External assurance	a. Signed by the board. b. Sustainability report p.70-71			
	2-6 Activities, value chain and other business relationships	Sustainability report p. 41-48			
	2-7 Employees	GRI Input - Our people p. 69			
	2-8 Workers who are not employees	GRI Input - Our people p. 69			
	2-9 Governance structure and composition	Corporate governance p. 25-27			
	2-10 Nomination and selection of the highest governance body	Corporate governance p. 24-25			
	2-11 Chair of the highest governance body	No. The highest governance body is not a senior executive in the organisation	b: Yes	Not applicable	The chair is not a senior executive
	2-12 Role of the highest governance body in over-seeing the management of impacts	Sustainability report p. 37			
	2-13 Delegation of responsibility for managing impacts	Sustainability report p. 37			
	2-14 Role of the highest governance body in sustainability reporting	Sustainability report p. 37			
	2-15 Conflicts of interest	Corporate governance p. 26			
	2-16 Communication of critical concerns	Sustainability report p. 38			

GRI standard/ other source	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
General disclosures					
GRI 2: General disclosures 2021	2-17 Collective knowledge of the highest governance body	Sustainability report p. 37			
	2-18 Evaluation of the performance of the highest governance body	Corporate governance p. 26-27			
	2-19 Remuneration policies	Remuneration report			
	2-20 Process to determine remuneration	Remuneration report			
	2-21 Annual total compensation ratio	Ratio 13:1. Store employees represents the largest group of employees in Europris, which reflects the median compensation	b.	Information unavailable/incomplete	First time reporting. We aim to report these indicators in the 2023 report
	2-22 Statement on sustainable development strategy	Sustainability report p. 37			
	2-23 Policy commitments	https://investor.europris.no/about-us/corporate-governance/policies/default.aspx			
	2-24 Embedding policy commitments	Sustainability report p. 38, p. 48			
	2-25 Processes to remediate negative impacts	We have the following sentence in our code of conduct: In the event of a breach of the code of conduct, Europris and the supplier will jointly prepare a plan for remedying the breach. Remediation must take place within a reasonable period of time. The contract will only be terminated if the supplier remains unwilling to remedy the breach following repeated enquiries.			
	2-26 Mechanisms for seeking advice and raising concerns	i. Our employees can seek advice on implementing policies and practices for responsible business conduct through its leaders, through documents on the internal employee handbook or through resources in the sustainability department. ii. The whistleblower channel can be used anonymously and is aimed for any relevant stakeholders of the organisation. The cases are handled confidentially by a third-party and through legal/HR department. Depending on the case, the management group is involved.			
	2-27 Compliance with laws and regulations	Sustainability report p. 38			
	2-28 Membership associations	Ethical Trade Norway, Amfori BSCI, CDP, Green Dot Norway, Norwegian Retailers Environmental Fund			
	2-29 Approach to stakeholder engagement	Sustainability report p. 36			
	2-30 Collective bargaining agreements	a. Sustainability report p.69 b. Yes			

GRI standard/ other source	Disclosure	Location		Omission	
		Requirement(s) omitted		Reason	Explanation
Material topics					
GRI 3: Material topics 2021	3-1 Process to determine material topics	Sustainability report p. 34-35		A gray cell indicates that reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available.	
	3-2 List of material topics	Sustainability report p. 35			
Economic performance					
GRI 3: Material topics 2021	3-3 Management of material topics	Sustainability report p. 34-35			
GRI 201: Economic performance 2016	201-1 Direct economic value generated and distributed	Directors´ report p.13			
	201-2 Financial implications and other risks and opportunities due to climate change	Directors´ report p.16-18 Sustainability report p.57			
Anti-corruption					
GRI 3: Material topics 2021	3-3 Management of material topics	Sustainability report p. 38			
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Ethical trade report			
	205-2 Communication and training about anti-corruption policies and procedures	a. 100% c. Code of conduct, embedded in all supplier contracts https://investor.europris.no/about-us/corporate-governance/policies/default.aspx	b. d. e.	Information unavailable/ incomplete	Lack of tracking procedure. We aim to report these indicators in the 2023 report
	205-3 Confirmed incidents of corruption and actions taken	Sustainability report p. 38			
Anti-competitive behavior					
GRI 3: Material topics 2021	3-3 Management of material topics	Sustainability report p. 38			
GRI 206: Anti-competitive behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Sustainability report p. 38			
Energy					
GRI 3: Material topics 2021	3-3 Management of material topics	Sustainability report p. 50			
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	a. 11,335.5 MWh. Fossil fuels including petrol and diesel, electricity and district heating b. 32,898.2 MWh. Fossil fuels including petrol and diesel, electricity and district heating c. i. 43,119.8 MWh grid. 47.7 MWh self-generated. ii 454.5 MWh grid. e. 44,233.7 MWh. f. GHG Protocol g. DEFRA, IEA	c. iii and iv d.	Not applicable	Not relevant
	302-2 Energy consumption outside of the organisation		Yes	Not applicable	Not relevant

GRI standard/ other source	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
Emissions					
GRI 3: Material topics 2021	3-3 Management of material topics	Sustainability report p. 51			
	305-1 Direct (Scope 1) GHG emissions	a, b, f, g. Sustainability report p. 51	c. d. e.	Not applicable Information unavailable/ incomplete	Not relevant Will be developed in 2024 as a part of the process of submitting an application to SBTi
	305-2 Energy indirect (Scope 2) GHG emissions	a, b, c, f, g. Sustainability report p. 51 e. IEA for location-based and AIB for market-based emission factors	d.	Information unavailable/ incomplete	Will be developed in 2024 as a part of the process of submitting an application to SBTi
	305-3 Other indirect (Scope 3) GHG emissions	a, b, c, d, g. Sustainability report p. 51 f. Emission factors are from a range of different databases, depending on the scope 3 category in question. Europris have not created its own emission factors.	e.	Information unavailable/ incomplete	Will be developed in 2024 as a part of the process of submitting an application to SBTi
Waste					
GRI 3: Material topics 2021	3-3 Management of material topics	Sustainability report p. 50			
GRI 306: Waste 2020	306-2 Management of significant waste-related impacts	a. Sustainability report p. 55 Waste management. Europris has environmental screening and audit by Miljöfyrtårn. b. Strategic cooperation with Ragn-Sells, who specialise in waste management. c. Digital reports and dialogue with strategic partner, Ragn- Sells.			
	306-3 Waste generated	a. Residual waste: 1638t Mixed waste: 5228t Cardboard waste: 303t EE waste: 3t Hazardous waste: 6t Metal waste: 12t Mineral oil waste: 0.07t Organic waste: 38t Plastic waste: 94t Wood waste: 120t Glass waste: 0.77t b. Sustainability report p. 55			
Supplier environmental assessment					
GRI 3: Material topics 2021	3-3 Management of material topics	Sustainability report p. 47			
GRI 308: Supplier environmental assessment 2016	308-1 New suppliers that were screened using environmental criteria		Yes	Information unavailable/ incomplete	Will be started with Amfori BEPI in 2024
	308-2 Negative environmental impacts in the supply chain and actions taken		Yes	Information unavailable/ incomplete	Will be started with Amfori BEPI in 2024

GRI standard/ other source	Disclosure	Location		Omission	
			Requirement(s) omitted	Reason	Explanation
Employment					
GRI 3: Material topics 2021	3-3 Management of material topics	Sustainability report p. 60			
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	GRI Input - Our people p. 69 b. Turnover rate 23.4% - Men 24.6% Women 22.4%	b.	Information unavailable/ incomplete	Turnover not reported by age group. We aim to report on these indicators in the 2023 report
	401-3 Parental leave	GRI Input - Our people p. 69	c,d,e	Information unavailable/ incomplete	We aim to report these indicators in the 2024 report
Occupational health and safety					
GRI 3: Material topics 2021	3-3 Management of material topics	Sustainability report p. 63			
GRI 403: Occupational health and safety 2018	403-1 Occupational health and safety management system	Sustainability report p. 63-64			
	403-2 Hazardidentification, risk assessment, and incident investigation	Sustainability report p. 63-64	c.	Not applicable	Not relevant
	403-3 Occupational health services	Sustainability report p. 63-64			
	403-4 Worker participation, consultation, and communi- cation on occupational health and safety	Sustainability report p. 63-64			
	403-5 Worker training on occupational health and safety	Sustainability report p. 63-64			
	403-6 Promotion of worker health	Sustainability report p. 64 All employees are covered by mental health service in the event of an emergency			
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Sustainability report p. 63-64			
	403-10 Work-related ill health	a. i: 0, ii, iii Directors´ report p. 15 b. 0 d. No workers excluded	c, e	Information unavailable/ incomplete	We aim to report these indicators in the 2023 report
Training and education					
GRI 3: Material topics 2021	3-3 Management of material topics	Sustainability report p. 60			
GRI 404: Training and education 2016	404-1 Average hours of training per year per employee	A total of 7,166 hours of completed training were tracked across the group. In addition, courses are conducted per department that is not tracked			

GRI standard/ other source	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
Diversity and equal opportunity					
GRI 3: Material topics 2021	3-3 Management of material topics	Sustainability report p. 60			
GRI 405: Diversity and equal opportunity 2016	405-1 Diversity of governance bodies and employees	GRI Input - Our people p. 69			
	405-2 Ratio of basic salary and remuneration of women to men	GRI Input - Our people p. 69			
Non-discrimination					
GRI 3: Material topics 2021	3-3 Management of material topics	Sustainability report p. 38			
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	In 2022 two cases were reviewed by the HR department in relation to discrimination. Incident is no longer subject to action.	b. ii-iv	Not applicable	Not relevant
Freedom of association and collective bargaining					
GRI 3: Material topics 2021	3-3 Management of material topics	Sustainability report p. 47			
GRI 407: Freedom of association and collective bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Ethical trade report			
Child labor					
GRI 3: Material topics 2021	3-3 Management of material topics	Sustainability report p. 47			
GRI 408: Child labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	a. i: Child labour (UN convention on the rights of the child, ILO conventions nos. 138, 182 and 79, and ILO recommendation no. 146). There shall be no recruitment of child labor defined as any work performed by a child younger than the age(s) specified in the code of conduct. ii: 0 b. i: We do yearly due diligence assessments reported in the Ethical trade report. Child labor is seen as little risk within our operations and suppliers. ii: 0 c. The code of conduct regulates our zero tolerance towards child labor.			
Forced or compulsory labor					
GRI 3: Material topics 2021	3-3 Management of material topics	Sustainability report p. 47			
GRI 409: Forced or compulsory labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Sustainability report p. 47 Etical trade report			

GRI standard/ other source	Disclosure	Location		Omission	
		Requirement(s) omitted		Reason	Explanation
Rights of indigenous peoples					
GRI 3: Material topics 2021	3-3 Management of material topics	Sustainability report p. 47			
GRI 411: Rights of indigenous peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	a. No incidents in relation to indigenous peoples.	b.	Not applicable	Not relevant
Local communities					
GRI 3: Material topics 2021	3-3 Management of material topics	Sustainability report p. 66			
GRI 413: Local communities 2016	413-1 Operations with local community engagement, impact assessments, and development programmes	Environmental and social impact assessment is irrelevant to our store network as we are not building new stores. The material topic focus on local value creation and community engagement with SDG goal on reduced inequality, decent work and equal pay for work of equal value			
Supplier social assessment					
GRI 3: Material topics 2021	3-3 Management of material topics	Sustainability report p. 47			
GRI 414: Supplier social assessment 2016	414-1 New suppliers that were screened using social criteria	Sustainability report p. 41			
	414-2 Negative social impacts in the supply chain and actions taken	b. Ethical trade report c. Sustainability report p. 47 e. The nature of our business is to screen a number of suppliers before choosing the ones who are compliant with demands and requirements	a, d	Information unavailable/incomplete	We aim to report these indicators in the 2024 report
Customer health and safety					
GRI 3: Material topics 2021	3-3 Management of material topics	Sustainability report p. 45			
GRI 416: Customer health and safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Sustainability report p. 45-46			
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Sustainability report p. 45-46	b.	Not applicable	Not relevant

GRI standard/ other source	Disclosure	Location	Omission		
			Requirement(s) omitted	Reason	Explanation
Marketing and labeling					
GRI 3: Material topics 2021	3-3 Management of material topics	Sustainability report p. 38, 45			
GRI 417: Marketing and labeling 2016	417-1 Requirements for product and service information and labeling	a. The organisation is responsible for correct content and labeling that ensures safe use of products as well as information about the recycling of the product after use. This is taken care of by the department of quality and product safety. The department has developed a risk matrix to meet all necessary requirements	b.	Information unavailable/ incomplete	Insufficient data
	417-2 Incidents of non- compliance concerning product and service information and labeling	Sustainability report p. 46	b.	Not applicable	Not relevant
	417-3 Incidents of non- compliance concerning marketing communications	Sustainability report p. 38	b.	Not applicable	Not relevant
Customer privacy					
GRI 3: Material topics 2021	3-3 Management of material topics	Sustainability report p. 38			
GRI 418: Customer privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Sustainability report p. 38			

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