



***Responsible Business Conduct
Sustainability Report 2023
(Åpenhetsloven)***

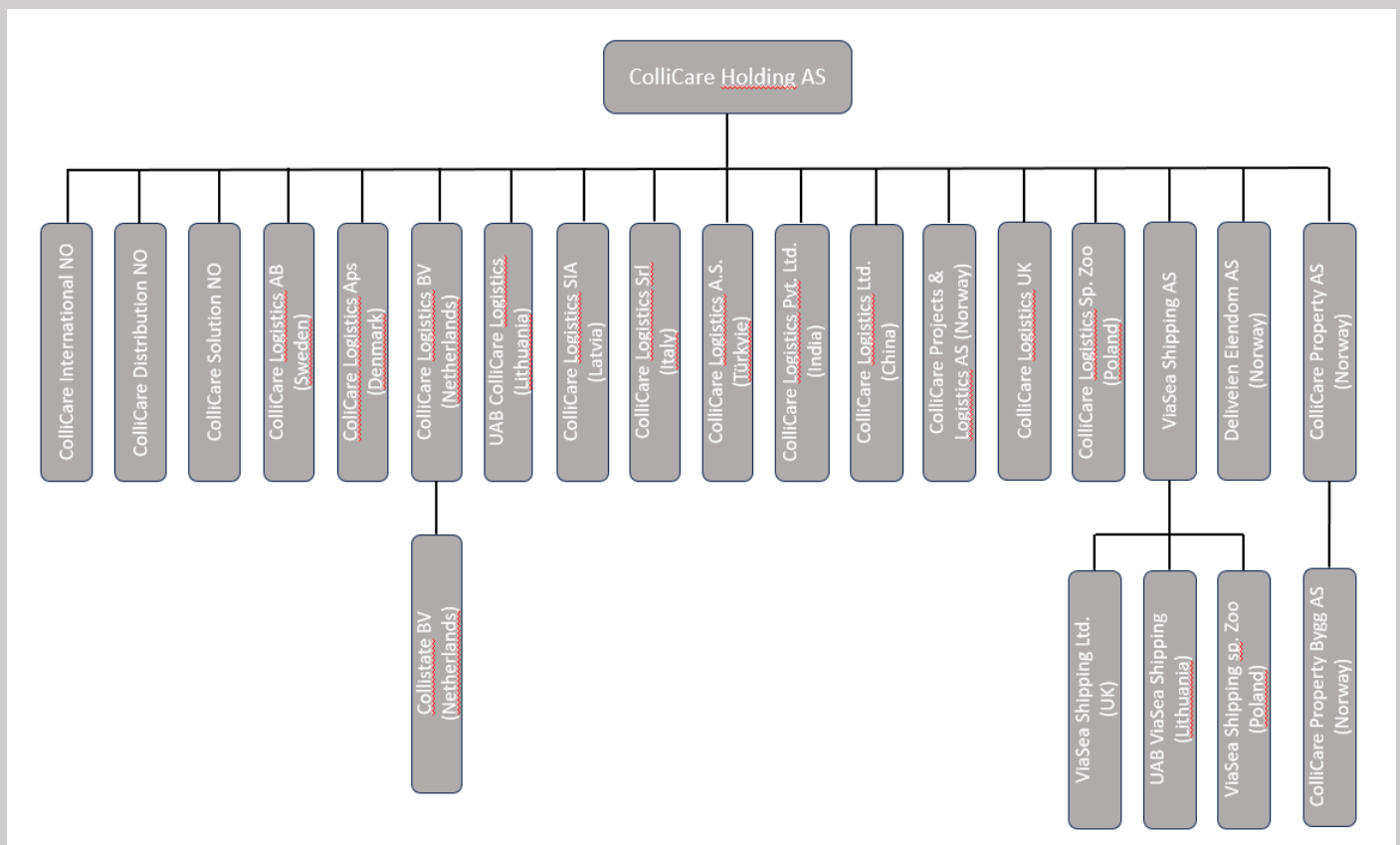
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ColliCare Logistics - Key Information

- Name of the company: ColliCare Holding AS - 926320432
- Headquarters Address: Deliveien 10, 1540 Vestby
- Provider of all logistics services within transport by -sea, -road, -air, -rail, third- party logistics, distribution, home delivery and warehousing.
- Turnover for 2023: 3 189 000 EUR
- Number of employees: 600

Company Structure:



To the Readers of this Report

ColliCare has for some years now focused strongly on developing an responsible business conduct through our whole supply chain and in the recent years, also internally. Through our extensive procedures with controls, supervisory responsibility, audits, documentations and action plans we see the work paying off. When we did our first audits in 2018, we experienced the audited part as reluctant, not very cooperative and our sub-contractors thought they had done something wrong. Today, it is quite the opposite. We are welcomed with transparency and willingness to provide and show all documentation that is needed. The transformation has been remarkable.

Last year we added our suppliers code of conduct and the responsible business conduct questionnaire to all our new supplier contracts. Due diligence assessment has been added as a natural part of all our audits and controls, and the experience so far is satisfactorily. The strong focus on full transparency with all the Directives and regulations coming in, has eased the understanding of the importance of this job, even if it can be experienced as demanding and maybe also straight up confusing sometimes. However, we should all welcome the changes as this has the possibility to create a better everyday situation for so many. The world is changing in this area, and right now it seems to be for the better.

Another major part of our sustainability work is battling climate change by cutting our emissions. As for now, this is not part of the Transparency Act (åpenhetsloven). However, due to the importance of minimizing the carbon footprint, we have chosen to publish our GHG report as well. You can find it as an attachment to this report. Climate change is after all, one of the biggest challenges we are facing today.

I do not know if we ever can be absolutely sure that everything is as it should be in our whole supply chain. To create an environment to celebrate progress and to ensure continuously improvement, is perhaps the most important action we can take. We promise to keep these actions first on our agenda and aim for improvement every year. You as our reader will be one of them who can make us accountable. We welcome you to read our report.

Sonnie Førrisdahl
Sustainability & Quality Assurance Manager



Sub-Contractors and Suppliers

Number of Sub-Contractors used in 2023: 527 (used for logistics services)

Number of Suppliers used in 2023: 47 (used for other purchases)

The company has a sanction policy that limits our operations in countries that are regulated through Norwegian, EU, USA and UN sanction laws and regulations.

Sub-Contractors:

This list shows the countries we have sub-contractor relations in and the number of sub-contractors in each country. We divide our sub-contractors in three depending on how much we use them. We also have a fourth category, which is sub-contractors we do not want to use for some reason. Most of our business is transportation flow to Scandinavia from the countries we have own offices in. Our belief is that local presence makes it easier to have control on our business. Suppliers code of conduct and a due diligence self-assessment questionnaire has been sent out to these sub-contractors. By the use of Verify we

managed to increase the number of signed Code of Conducts. In addition we have both code of conduct and the questionnaire as part of the obligatory signing papers when a contract is written.

Road: Road transportation is characterized by use of several sub-contractors and spot markets. This causes high risks that ColliCare Logistics has addressed by focus on sub-contractors we have knowledge and experience with, even if we do not necessary have a signed contract with that carrier. However, with increased focus through legislation and controls, this market has decreased its risks. In Norway, distribution has contract with all sub-contractors and do not rely on spot market.

Short Sea: Is shipping transportation within Europe and are done mostly with CCL Groups own company, ViaSea. All ViaSea ships have workers that are organized through IT Sea Farers. Occasionally we can use other shipping companies, but are then using larger well reputable companies that have third party checked control systems, like ISO certifications, sustainability scores or similar. ViaSea Shipping is included in this report.

Deep Sea: Is all shipping coming in from outside of Europe and are characterized by big players. These companies are of such a size that it is difficult for smaller ones to ask for transparency regard to their processes and routines. However, all shipping companies we used in 2023 are third party evaluated through certifications and/ or sustainability ratings. Our transportation are based on what we call FOB – Free On Board. Meaning that we will have no responsibility before the customers goods enters the ships.

Air: CCL holds a IATA licence which means that we need to follow strict guidelines for all our air transportations.

Suppliers:

The number of Suppliers are the suppliers used in Norway only. We are working on extending our controls to suppliers for our offices outside of Norway. In all 47 suppliers in Norway. 19 for leverage items, 14 for strategic items and 14 for non-critical items.

Purchasing merchandize and services: We use third party checked vendors that are committed to Etisk Handel, are audited by a third party or similar. We also use local “neighbourhood” suppliers which is defined as low risk. Our largest suppliers has been through an audit including a due diligence assessment.

Country	No
Norway	225
Sweden	76
Netherlands	47
Lithuania	46
Denmark	22
Italy	18
Poland	18
Turkey	13
Finland	9
Austria	8
Germany	8
Latvia	7
Estonia	6
China	4
Romania	3
Spain	3
United Kingdom	3
Belgium	2
Hungary	2
Switzerland	2
Bulgaria	1
Croatia	1
France	1
Portugal	1
USA	1

Due Diligence Assessments



1. Embed Responsible Business Conduct Into Policies and Management Systems



Our policy and our Code of Conducts can be found on our web pages.

All employees and sub-contractors must approve our Code of Conduct and do all their business in line with these standards. These policies and guidelines, as well as the Groups strategies and goals are approved in the yearly management review meetings together with the senior management for the ColliCare Group. A yearly report are written, presented and signed by the CEO.

Strategies and action plans:

At CCL we prioritize environmental, social and ethical considerations in our decision- making processes, and to continually assess and improve our practices in these areas. Throughout this journey, we are committed to uphold high standards of ethics, environmental responsibility and social welfare. We believe that sustainable business practices not only benefit our company and customers, but also have a positive impact on society and the planet as a whole. We use acknowledged standards, such as ISO 14001, 45001 and EcoVadis to form strategies, integrated management systems and action plans.

Human Rights: We pledge to protect international human rights in line with the Universal Declaration of Human Rights and are working for no violations at our own workplace, departments and offices as well as throughout our whole value chain.

Labour Rights: All employees and workers representing CCL in any way shall have a safe and healthy workplace. We have a zero-accident philosophy, and our procedures and routines are in line with this policy. We highly value and respect employee rights, including the right to organize and for collective bargaining. We promote diversity and equal opportunities and works for a livable wage in our whole value chain. With a livable wage we mean the amount of income needed to provide an employee with a basic but socially acceptable standard of living. The ILO Conventions (International Labor Organization) are the guidelines for our labor rights standard.

Environment: Our goal is to reduce our emissions with 55% within 2030 with reference year 2022 and to be emission free in 2050 in line with the Paris Agreements goal for limiting the global warming to 1,5°. You can

read more about our achievements in the GHG report attached at the end of this report.

To be able to reach this goal we actively participate and support the development of new technology and make investments when possible. In addition, we have a strong focus on creating rail routes and move goods away from traditional road transportation to shipping. We also have a commitment to reduce our waste and to ensure sorting for easier recycling.

Who is responsible for the due diligence assessments and how is it organized:

The overall responsibility for our responsible business conduct and sustainability strategy is the Sustainability Manager. She shares the responsibility with three Advisors covering environment, health, safety, security, work environment and quality assurance. The team supports all units in questions regarding our strategy, and are helping out with the implementation of a responsible business conduct in all countries we are located in. The due diligence assessments are this teams responsibility. Two of the members of the team has gone through OECD Norway's training in due diligence assessments and the manager has also participated in a sustainability course. Further training are evaluated on an ongoing basis.

The due diligence assessments is incorporated as part of the sub-contractors audit program, as well as the internal audit programs. This is performed with basis in our due diligence questionnaire and interviews with employees, randomly chosen. The audit program is created with a risk based approach and are updated at least yearly.

How do we communicate the importance in our organization:

All employees receives training in environmental issues, health and safety issues and our code of conduct. Everyone has the responsibility to ensure that our code of conduct are being followed. Being part of CCL means that you have to commit to these guidelines. In CCL we are treating each other with respect and dignity.

We also have in place a whistleblower procedure that all employees, workers in our value chain and other stakeholders can use to report concerns, suspicions of misconducts or witnessed misconducts.

We perform internal audits with due diligence assessments and employee interviews to ensure that we are following our policies, procedures and all necessary routines. The employee interviews are in addition to employee satisfaction surveys and personal development meetings and are all a part of ensuring that all employees are treated well, and have a proper work environment.

Work environment committee meetings can be used to raise concerns for discussions. The committee includes a representative from occupational health services and AKAN.

How do we communicate the importance to our sub-contractors and business partners:

Suppliers Code of Conduct: all our sub-contractors, business partners and suppliers (partners) are obligated to sign the suppliers code of conduct. Code of Conduct is a part of the contract for new partners, for those we already have on board, we are still missing a few. However, about 80% have signed it and we are still working to reach the 100% mark. For sub-contractors coming in through spot market will automatically be sent our code of conduct and by accepting the order, they have also accepted to work in line with this policy.

All sub-contractors can be audited, and how they perform due diligence assessments are a part of the audits. Who to audit each year are chosen by using a risk based approach and we are operating with audit plans that are evaluated on an ongoing basis. Our audits follows the laws and regulation for notice times and follow ups.

Our sub-contractors and business partners are mostly long-term service partners we have had onboard for a long time. That gives us the security of knowing how they work and their qualities. However, from time to time we need new suppliers on board and for choosing new suppliers we have a procurement

procedure that needs to be followed. For road transportation, we always do our supervisory responsibility before deciding to take on board that sub-contractor. We check salary slips and work contract to make sure they are paid a living wage and have a work contract that is in compliance with the applicable laws and regulations. Due diligence assessments also have a natural part of that procedure.

Our Experiences:

When we started the work with being in compliance to The Transparency Act in our value chain, it was somehow like working with a foreign concept. A lot of people was not familiar with it, and there was a lot of confusion around the obligations that each company faced. Today, the feeling is that the initial stress and confusions are gone and that we all in a way has made it work and managed to incorporate it into our work in a satisfactorily way. That being said, there is a lot of ways to improve and our goal is to manage a little bit better every year.



2. Identify & Assess Adverse Impacts In Operations, Supply Chains & Business Relationships

To identify and assess adverse impacts are about risk evaluations of our value chain. Logistics is a business area a lot of people has opinions about, due to the many headlines in the news. Safety issues due to trucks that are not in good shape, bad winter tyres, breach on cabotage laws and drivers that does not have money enough for decent food while being on the road. The headlines have been to many. These are risks that all in our business is facing and we are focusing every day to fight transportation companies that are not treating their drivers fairly. However, these headlines does not show the whole picture because logistics is not at all only about road and drivers. There are many aspects of logistics; shipping, rail, storage, terminals and office and all of these aspects are taken into account in our identification process.

Risk Evaluation Process:

CCL are using a 5x5 matrix for the risk evaluation process, meaning we rate the risk on a 5 point scale from insignificant to critical and the probability from unlikely to almost certain. These risks are defined through an assessment of the business areas we operate in with input from the different parts of the business that has the best knowledge and experience. In addition to reports from our deviation system, we have also used interviews in all levels of the organization. Local presence helps us to identify risks in areas and countries we operate in outside of Europe. Our risk evaluations also include country risks for the country we are present in and a general industry risk. All these areas are taken into consideration in our 5X5 risk matrix. In 2023 we also introduced Security Threat Scenarios in line with our ISO 28000 certification.

Risk evaluations is an ongoing process and are part of the management review meetings performed twice a year with senior management in place.

With the Risk Evaluation process as a backdrop we are able to choose the prioritized risks that will have our extra focus for the period 2024/2025.

Prioritized Risks:

All risks are for the whole value chain, defined as everyone that is representing CCL Group in any way.

Risks related to decent work environment:

- No harassments and/ or discrimination of any kind
- Proper work contracts and living wage to all

Risks related to our zero accident philosophy:

- Traffic Accidents while transporting goods
- Ergonomic issues



Risks related to our Environmental Strategy:

- Reduce emissions

The priorities are done with a risk based approach and are the same risks that we identified last year. These risks are defined through our risk evaluation process as described under “Risk Evaluation Process”. However, the risks are evaluated on an ongoing basis and can be altered if significant changes are done. Even if Responsible Business Conduct are done in a separate risk evaluation, the biggest risks are also visible in the overall evaluation for CCL Group. These risks are divided into Operational, Commercial, Compliance, Strategical, Reputational, HR/HS, Sustainability and In Country. In 2023 we also added security and resilience into our evaluations.

Other Risks and why they are not prioritized:

Work and Rest periods: this has historically been a big issue, but with the introduction of tachographs in the trucks that measures the driving hours, this is now considered a low risk.

Accidents on site (storages and terminals): Regular safety rounds has helped to decrease the risks substantially.

Uncontrolled emissions of dangerous waste: Several actions has decreased the risks. ADR training of all personnel handling dangerous goods, strict routines, contract with external supplier if situations occurs, implementation of the IT system EcoOnline and an emergency plans for unwanted incidents.

Waste Management: Monthly reports ensures that we can track our waste management.

That they are not prioritized does not mean they are forgotten. All risks, also those considered to be low risks, are evaluated on an ongoing basis.



3. Cease, Prevent or Mitigate

Adverse Impacts

Cease, prevent or mitigate is all about dealing with the findings our assessments has uncovered. As described earlier we are focusing on our biggest risks without losing sight on what we have defined as low risks. In the following pages we will describe the measures we have done to meet the risks we are facing.

As well as auditing our own value chain, CCL is also being audited by third parties. CCL is ISO certified (9001, 14001, 45001 and 28000) and are going through periodic audits every year. We are also seeking to certify our offices in other countries. Denmark received theirs in 2022 (9001). Sweden recently received their certifications in the beginning of this year (9001 and 14001). Projects and Logistics added ISO 39001 and AEO to their list of certifications, and Group recently received their ISO 28000 certificate. These certifications helps us with continual improvement and to deal with our findings in a holistic and systematic way.



Targets, Prevent or Reduce our Risks

<i>Prioritized Risk</i>	No harassments and/ or discrimination of any kind. Impact related to decent work environment
<i>Target</i>	Zero cases
<i>Status</i>	Our employees and CCL “representatives” are in contact with a lot of people every day and meets people with different views and level of patience. Harassments and discrimination can therefore be an issue. In 2023 we had three cases. One internally and two involving sub-contractors and CCL employees. All cases solved.
<i>Target for the Reporting Year</i>	Zero cases

Measures taken and the reason behind our actions:

We have had our Code of Conduct for several years, but to be able to put an extra light on it we launched a e-learning course to ensure full understanding for all our CCL people. We have also implemented the understanding and managers engagement as a permanent part of our audits. In 2024 we seek to have no harassment and/ or discrimination as a topic in our yearly HSE week.



<i>Prioritized Risk</i>	Proper work contract and livable wage to all. Impact related to decent work environment for drivers.
<i>Target</i>	All drivers shall have a proper work contract and a livable wage.
<i>Status</i>	CCL performs regular checks in line with the supervisory responsibility and audits at carriers headquarter. No findings in 2023.
<i>Target for the Reporting Year</i>	No findings in 2024

Measures taken and the reason behind our actions:

In CCL we have a HSEQ (Health, Safety, Environment and Quality) team who's responsibility are to ensure that controls and audits are done in line with our procedures and plans. We perform three different controls. 1) supervisory responsibility in line with the Norwegian regulation "allmenngjøringsforskriften" 2) driver controls where we interview the driver and have vehicle control. 3) audits at carriers headquarter for full walkthrough of procedures, routines and on site observations. The combination of these checks are created to ensure a decent work environment for drivers that represent CCL. This effort will continue in 2024 in line with an extensive audit plan.

<i>Prioritized Risk</i>	No Traffic Accidents causing injury's to the involved parties. Impact related to zero accident philosophy
<i>Target</i>	No accidents
<i>Status</i>	One traffic accident in 2023 with fatal outcome
<i>Target for the Reporting Year</i>	No traffic accidents causing injury's

Measures taken and the reason behind our actions:

With so many vehicles on the road at the same time, traffic accidents will always be a fairly high risk and not always something you can do much about. There is no doubt that traffic accidents can be fatal. In 2023 we had one accident with fatal outcome. We are waiting for the final police report but conclusion is, by now, that it is little we could have done to avoid the accident.

In the drivers handbook we give advice on good food choices and that everyone needs to take necessary breaks to function in a good way. At the driver controls we check that vehicles are in good condition and that the driver has all necessary licenses. These actions are done to ensure that our drivers have safety on the top of their mind. If accidents happens we have an emergency plan to ensure efficient handling of the situation. Even if we would rather have been without the accident, it did show us that the emergency plan was working as intended. We will continue with this effort in 2024. Part of the emergency plan is the importance of physical and psychological follow up for those who are involved.

<i>Prioritized Risk</i>	Reduce the ergonomically issues due to heavy lifts and sedentary work at the office. Impact related to zero accident philosophy
<i>Target</i>	Zero accidents/ reduce sick leave
<i>Status</i>	One accident in 2023 with two days of sick leave
<i>Target for the Reporting Year</i>	No accidents/ no sick leave due to ergonomically issues

Measures taken and the reason behind our actions:

CCL workers are exposed to heavy lifts while working at storages or terminals, but also at our customers while delivering. Sedentary work at the office can cause health issues, especially related to shoulder and back pain. Our occupational health service partner and CCL is therefore working close together on a set action plan to minimize the issues. Our partner is walking through our working routines and work station set up every year and are part of our work environment committee (AMU). In 2023, these evaluations led to some changes at one of our warehouses. We will continue the cooperation with the occupational health services also in 2024.

In addition, CCL continues to offer reduced prices for massage at our premises, work desks that can be raised up and down, training facilities as well as reduced price to one of Norway's leading fitness chain. Other support equipment are offered to those who needs them.

<i>Prioritized Risk</i>	Reduce Emissions. Impact related to our environmental strategy to reduce our GHG emissions
<i>Target</i>	Reduce GHG emissions with 55% within 2030 (base year 2023)
<i>Status</i>	From our base year 2019 we surpassed the goal in 2023. Therefore a new bold target is set. Additional 55% emission reduction within 2030 with base year 2022.
<i>Target for the Reporting Year</i>	Increase the use of environmental friendly solutions and keep moving goods from road to shipping and rail. Frequently use of multimodal solutions.

Measures taken and the reason behind our actions:

To be able to measure our GHG emissions we invested in a trusted calculation system in the very start of 2022. In addition we have continued our investments in vehicles with new technology. These are limited to the access of infrastructure, but the fleet is growing and we use a mix of biodiesel, biogas and electric vehicles. In our supply chain we have launched a phase out plan where we are helping our sub-contractors to set targets and help them calculate the costs for moving to more environmental means. We are also continuing to be part of programs that works actively for realizing the green shift and are pushing government and developers together with these programs. In 2023 we hit a new landmark when we received Enova support to build zero emission ships, that will be running on mainly hydrogen.

4. Track

Implementation and Results

In CCL the HSEQ team as described earlier in this report are responsible for the evaluations, setting the actions and measure the effect of the decided actions. The team has monthly meetings and any potential issues are addressed to the senior management team. Together they will decide how to act.

Twice a year all actions and results are presented, discussed and evaluated in a management review meeting. Both CEO and representatives from the Board are present.

The team has responsibility for performing supplier, sub-contractor audits and due diligence assessments and are doing so in line with a set audit plan.

Major non-compliances*: 0

Minor non-compliances**: 3

The non-compliances are described on page 14 in this report.



**Major non-compliances are defined as: child labour, trafficking, bonded labour - including slavery. Human rights are not respected, no evidence of proper HSE measures, livable wages are not paid, not compliant to laws and regulations, systematically harassments and/or discrimination*

***Minor non-compliances are defined as: Breaches that can cause tension, irritation or frustration at the moment it happens, but although it's severity it is easily forgotten. This can be unthoughtful comments based on religion, sexual orientation, gender etc*

5. Communicate

How Impacts are addressed

Responsible Business Conduct includes how we communicate the way we work with due diligence assessments and how we will remediate if negative impact has been identified. As part of the OECD's guidelines it is important with transparency and this report is, amongst others, part of our communication plan. This report is available to all stakeholders and can be downloaded on our web pages.

In 2023 we have not identified any cases where CCL contributed to or caused a negative impact on the environment, society or any of the people in CCL's value chain.

How do we Communicate to Stakeholders the Handling of Negative Impact

Internal Communication:

- Internal News: all important information is communicated through our internal news web page. These messages can be adapted to fit each country and in the preferred language.
- Contact list for special incidents: Communicated a list of people to contact, if special incidents that has or can cause negative impact, occurs. All people in this list has their dedicated work tasks if severe deviations occurs.
- Work Committee: If necessary, incidents can be discussed in the work committee, held every quarter. This committee consist of both representatives from top management and employees.
- Whistle-blower procedure: All employees can report incidents anonymously through our whistle-blower procedure. All cases reported here will be handled by HR. In 2023 we had zero cases reported through this channel.

External Communication:

- News Letters: Every 4-6 weeks we send out a newsletter to our customers. In this letter we can address what we do to issues that can or has caused a negative impact.
- Whistle-blower procedure: All stakeholders can report incidents anonymously through our whistle-blower procedure. All cases reported here will be handled by HR. In 2022 we had zero cases reported through this channel.

Publicly Communication:

- Responsible Business Conduct Report: The responsible business conduct/sustainability report will be prepared in line with the Norwegian Transparency Act and published on our web sites. Where to find it will be visible in CCL's yearly report.
- On our web site you can easily contact us to ask us about anything related to our Responsible Business Strategy. We are following the answering time that is stated in the Transparency Act (Åpenhetsloven) So far, no questions has been asked through that channel.

6. Provide for or Cooperate In Remediation when Appropriate

If CCL discovers through its due diligence assessments that actual negative impact has found place, we are obligated to remediate as appropriate. Remediation can be economical or other compensations. Public apologies or that the damage is otherwise rectified.

Possible negative impact and actual negative impact can be directed to CCL in three different ways.

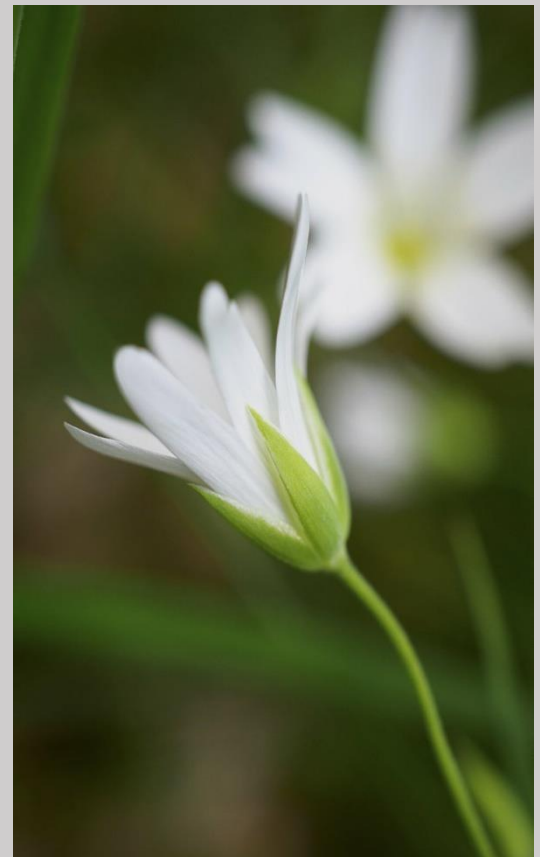
- Deviation system: all employees have access to register deviations and can also make them scrambled so only the case worker will see the information. This system also encourage improvement proposals and positive feedback
- Work Committee: Concerns can be communicated to the work committee that have meetings every quarter. This work committee is chosen by the employees, in addition to a representative from the occupational health service.
- Whistle-blower procedure: Both employees and other stakeholders can report concerns and/ or witnessed negative impacts through our whistle-blower procedure. All concerns can be reported anonymously and will be handled by CCL Groups HR department and/ or the HSEQ team, depending on the type of case.

CCL's Policy for Remediation when Negative Impact has been Discovered

CCL acknowledges that every case discovered must be treated differently, and be customized to the actual case.

A crisis team is defined and consist of the following roles; CEO, HR Manager, HSEQ Advisor, Chief Marketing Officer, Sustainability Manager and the main Safety Representative. This group decides if any other roles should be added and what to do with the case identified. Depending on the case, collaboration with suppliers, sub-contractors and other stakeholders can be applicable, as well as hire in external experts to manoeuvre in difficult cases.

However, CCL strongly believe in that good preparations, focus on continual improvements, root cause analysis and assessments will act as preventive measures, and acts in line with this in mind.





Environmental Aspects



Environmental Policy

Commitment to the Environment

We affirm to all our customers, employees, subcontractors and other stakeholders that we will conduct our business with respect and care for the environment. We will work continuously to reduce our emissions to help prevent the worst impacts of climate change by applying good environmental practices, operate in a sustainable manner in all actions, and in compliance with laws and regulations.

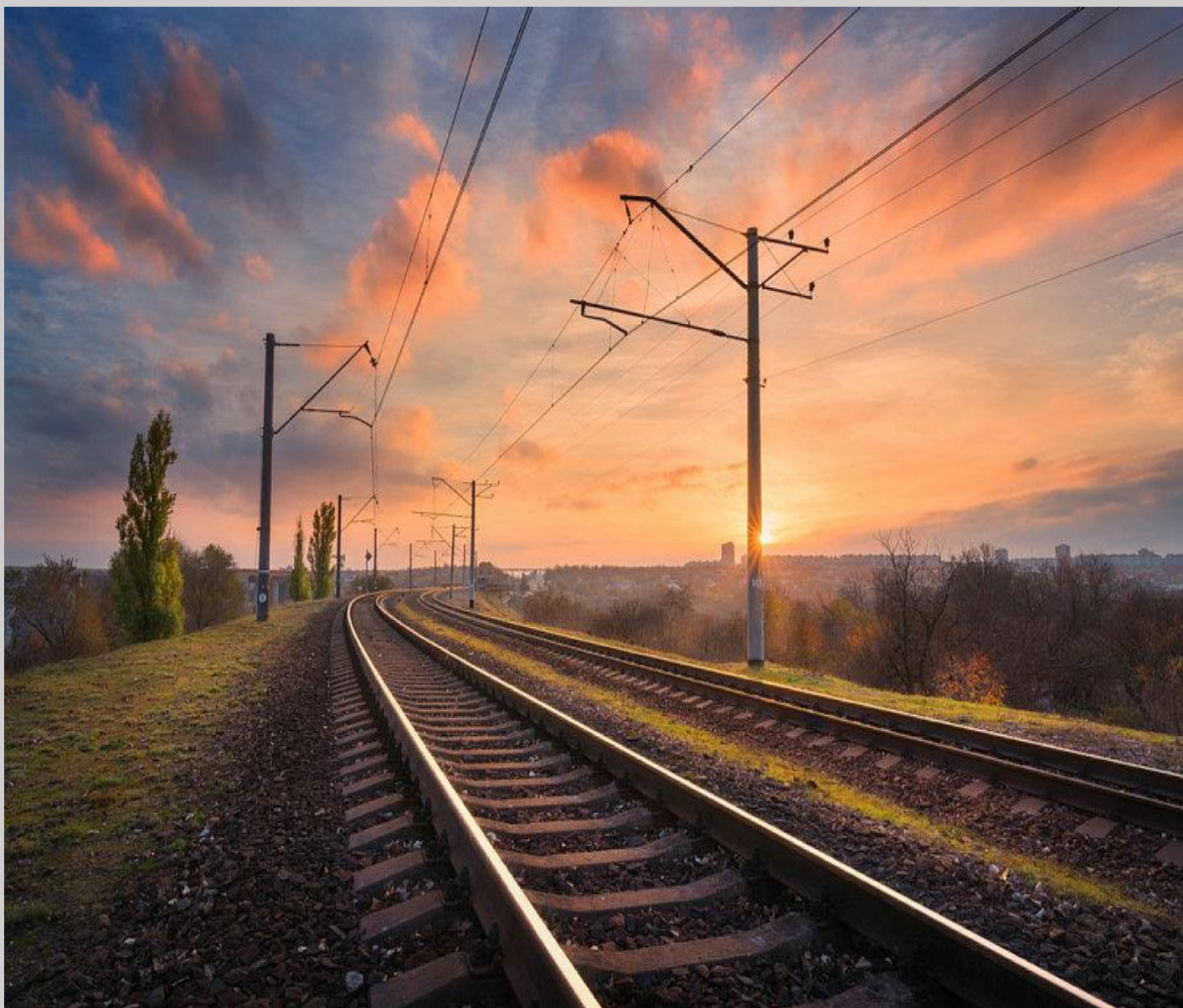
Environmental improvement process

We will seek continual improvement by focusing on our core processes in our day to day business:

- *Smart planning and smart use of equipment and capacity to ensure efficient logistics, maximize capacity and minimize the use of resources*
- *Actively seek to help our customers to choose the greenest alternative that fulfils their needs. Meaning that we will move goods from road to sea, rail, multimodal solutions or use of alternative fuel whenever possible.*
- *Continuously seek, promote and use environmental friendly solutions and technology*
- *Ensure that all necessary actions are taken to prevent unwanted and/or uncontrolled pollution to harm the environment.*

Management and employee commitment

Compliance with this policy is the responsibility to all our employees as well as sub-contractors acting on our behalf. Top management will ensure that guidelines are in place and actions taken to achieve policy commitment. In addition the management will take the responsibility for educating and motivating all employees to understand and comply with our policy.



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