

## ESG - ENVIRONMENTAL - SOCIAL - GOVERNANCE

### GOVERNANCE

			Not Applicable	Impact	Risk	Managed/ Certified*
Corporate governance	Ownership & control	Our equity ownership structure and our potential impact on shareholder rights and the interests of other investors.		High	Low	Yes
	Board	The effectiveness of our board in overseeing management and corporate strategy, protecting investor value and representing the interests of shareholders		High	Low	Yes
	Pay	The alignment between the pay and other incentive practices and corporate strategy.		High	Low	Yes
	Accounting	The transparency, independence and effectiveness of our audit and financial reporting practices.		High	Low	Yes
Corporate behaviour	Business ethics	Our oversight and management of business ethics issues such as fraud, executive misconduct, corrupt practices, money laundering or anti-trust violations.		High	Low	Yes
	Tax transparency	Our estimated corporate tax gap (gap between estimated effective tax rate and estimated corporate income tax rate), revenue reporting transparency and our involvement in tax-related controversies		High	Low	Yes

Key ESG criteria /issues are based on MSCI reporting scheme. MSCI is a leading provider of critical decisions support tools and services for the global investment community

Låssenteret AS is an Eco-Lighthouse certified company. The certification requires enterprises to satisfy both the General Industry Criteria and the criteria specific to their respective industries.

Eco-Lighthouse certification scheme document enterprises environmental efforts and demonstrates their social responsibility. The Eco-Lighthouse is verified by the European Commission as a scheme holding the standard and quality on a par with international eco-labelling schemes (EMAS and ISO 14001)