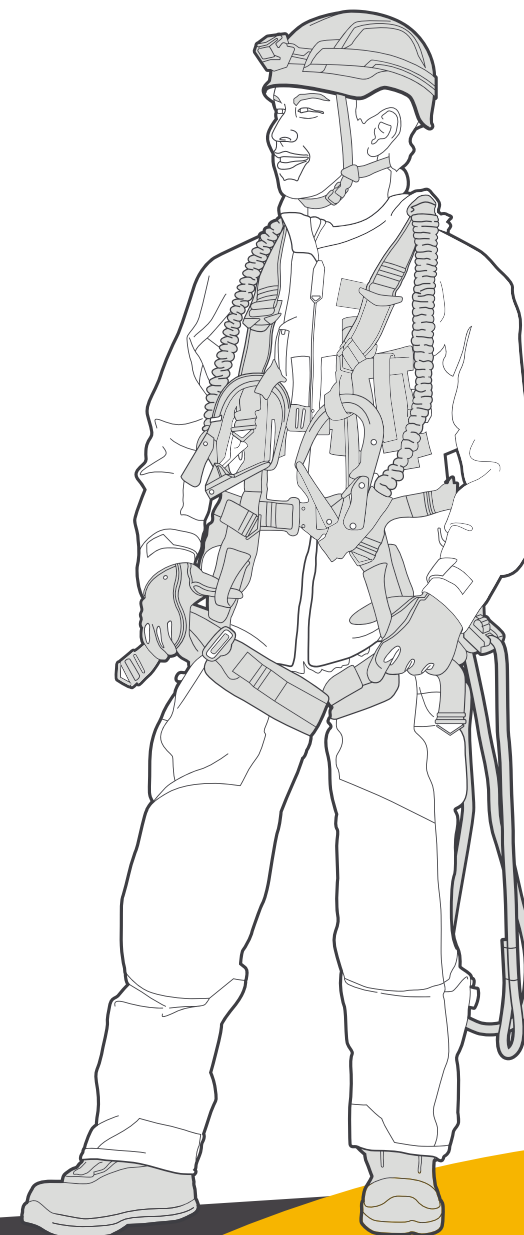


2024

ESG REPORT

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FOREWORD

Today, responsibility, and transparency are key drivers for long-term business success. At ccbsafety, we recognize our responsibility and are therefore presenting our first ESG report. This marks not just a milestone, but the beginning of a journey where we commit to integrating environmental, social, and governance considerations into the core of our strategy and operations.

With more than 50 years of experience in delivering tailored solutions to our customers, we have built our business on strong partnerships, high-quality products, and dedicated services. Our mission is to be the preferred supplier of personal protective equipment and workwear, helping businesses work safely and efficiently wherever they are.

Service and quality are embedded in our DNA and shared across our entire

organization. At the same time, we recognize that environmental stewardship, employee well-being, and responsible business practices are essential to achieving this vision and ensuring long-term resilience.

Our approach to ESG reflects this ambition. We see this not as an obligation, but as an opportunity to improve our practices, act responsible, and contribute positively to the communities and markets in which we operate. By publishing this ESG report, we commit to being transparent about both our progress and our challenges, and to continuously improving in the years ahead.





GENERAL INFORMATION

BASIS FOR PREPARATION

This ESG report is ccbsafety's (legal name Comtec International A/S) first report prepared in accordance with EFRAG's Voluntary Sustainability Reporting Standard for non-listed SMEs (VSME, December 2024). The reporting has been carried out under Option B, which means that we report in line with both the Basic Module and the Comprehensive Module.

The report covers the period 1 January 2024 to 31 December 2024 and has been prepared on an individual basis, covering only ccbsafety as the parent company. We are part of a group structure with subsidiaries in the United Kingdom and the United States, as well as a branch office in Taiwan. This report, however, only includes our Danish headquarters in Esbjerg and does not cover data from subsidiaries or the Taiwan branch office. The branch in Taiwan is a small sales unit with six employees, and its environmental footprint is considered limited. In addition, reliable data from this location is not currently available, which is why it has been excluded from this reporting.



Legal form:

Public limited company (A/S)



Industry (NACE code):

468900

Other specialized wholesale n.e.c.



Balance sheet (2024):

91,471,221 DKK

(approx. €12,257,144)



Number of employees:

45 (headcount as of 31 December 2024)



Primary country of operations:

Denmark



Address (headquarters):

[Jan-Feb 2024]

Vesterhavsgade 153, 6700

Esbjerg, Denmark

(Lat 55.472198, Long 8.432678)

[as of March 2024]

Fiskebrogade 19, 6700 Esbjerg,

Denmark

(Lat 55.474789, Long 8.431127)



Certificate Sustainability-related certifications/labels:

ISO 14001

KEY FIGURES (2024)

ENVIRONMENT

Energy use - Electricity	60,054	kWh
Energy use - Diesel	3,074	l
Energy use - Petrol	13,777	l
Scope 1 emissions	41.67	t CO ₂ e
Scope 2 emissions (location-based)	10.35	t CO ₂ e
Scope 2 emissions (market-based)	18.92	t CO ₂ e
CO ₂ e-intensity	0.45	t CO ₂ e/EUR
Water withdrawal	173	m ³

SOCIAL

Employees (headcount as of December 1, 2024)	45	number
Percentage of workforce with permanent contracts	100	%
Gender diversity (women) in workforce	40	%
Work-related accidents	1	number

GOVERNANCE

Incidents of corruption and bribery	0	number
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STRATEGY: BUSINESS MODEL AND SUSTAINABILITY – RELATED INITIATIVES

OUR SERVICES

We provide comprehensive safety solutions tailored for the infrastructure, construction, and industrial sectors. Our offerings emphasize occupational health and safety, regulatory compliance, and risk mitigation across diverse environments.



Personal Protective Equipment (PPE): Distribution of PPE including harnesses, lanyards, helmets, and respiratory protection – all tailored to industry-specific hazards.



Clothing and footwear: A wide selection of high-quality workwear and safety footwear (including branded apparel), ensuring comfort and protection in a variety of work environments and conditions.



Offshore survival equipment: Specialized equipment for offshore environments, including life jackets, survival suits, PLB/AIS devices, and stretchers – all essential for safety in remote and demanding conditions.



Inspection services: Inspection and servicing of a wide range of equipment to ensure continuous functionality and durability. Certificates are issued and registered in our inspection program, which also notifies us when equipment is due for service, enabling proactive coordination with the customer.



Fall protection courses: Comprehensive training in the use of fall protection and rescue equipment at height – conducted either at our own facilities or on-site. These courses are vital for professionals such as wind turbine technicians and other workers who operate at heights.



Rental and logistics solutions: Rental of PPE including handling of all logistics and required certifications. This ensures standardization of workwear and equipment across business units, while reducing costs and ensuring smooth daily operations.

OUR MARKETS

Since our establishment in 2001 and the acquisition of Carl Backs A/S in 2016, ccbsafety has expanded internationally. Today, we operate from:

Europe (HQ, Denmark):

Fiskebrogade 19, 6700 Esbjerg

United Kingdom: Unit B2, Chamberlain Road, Business Park, HU8 8HL Hull

United States: 380 Jefferson Blvd, Suite E-2, Warwick 02886 RI

Asia (Taiwan): No. 1, Aly. 22, Ln. 1441 Heping Rd., Bade Dist. Taoyuan City 334004, Taiwan (R.O.C.)

Through logistics from our central warehouse in Esbjerg, we supply markets worldwide.

Our business model is primarily B2B, delivering solutions to customers in the offshore-, renewable energy-, infrastructure-, and industrial sectors.





OUR BUSINESS RELATIONSHIPS

Our operations are built on strong, long-term relationships with both suppliers and customers.

SUPPLIERS

We collaborate with global, high-quality suppliers within sectors such as workwear, personal protective equipment (PPE), fall protection, and offshore survival equipment.

CUSTOMERS

Our customer base consists primarily of B2B companies in offshore wind, energy, transport, and industrial sectors. We deliver worldwide.

DISTRIBUTION CHANNELS

We primarily serve customers with whom we have framework agreements. Most orders are placed via customized webshops or through daily purchase orders sent by email for global delivery. Some customers also visit our physical store for advice and fitting within their agreed assortment.

WE TAKE RESPONSIBILITY

We recognize that our business activities have an impact beyond our operations, affecting local communities, the environment, and society as a whole. Taking responsibility is a core part of our identity, and we are committed to being a positive force both locally and nationally.

We actively support local organizations, projects, and events that strengthen communities and foster inclusion. At the same time, we contribute to initiatives addressing broader societal challenges such as health, education, social inclusion, and environmental protection.

Our support has reached organizations that carry out important research and work in areas of cancer (such as the Danish Cancer Society, Children's Cancer Foundation, Families with Children Affected by Cancer), healthcare (Danish hospital Clowns, Human Rise), and community (KORN180). Sport also plays a key part in building a strong community and strengthening physical- and mental health. That is why we also support sport clubs, such as Esbjerg Energy, EfB, Team Esbjerg HK, and Parasport Esbjerg.

We aim to create lasting positive impact and inspire others to join in building a more just, resilient, and responsible society.



OUR ESG STRATEGY

As part of preparing this first ESG report, we have developed our initial ESG strategy. While the strategy was not implemented during the 2024 reporting period, it sets the direction for our future work. The strategy reflects our ambition to reduce our environmental footprint, strengthen employee well-being, and ensure responsible and transparent governance practices. Our baseline year is 2024.





ENVIRONMENTAL TARGETS

SCOPE 1

We will reduce our Scope 1 emissions by 50% by 2030, primarily by lowering fuel consumption in our vehicle fleet.

SCOPE 2

We will reduce our Scope 2 location-based emissions by 20% by 2030 through increased efficiency and energy-saving measures. Today, we already cover around 66% of our electricity consumption with on-site solar production.

We will reduce our Scope 2 market-based emissions by 100% by 2030 through purchasing renewable energy certificate covering our annual electricity consumption.

SCOPE 3

We will conduct a screening of all Scope 3 GHG emissions categories in 2025 to identify those that are most significant to our operations. For the selected significant categories, we will gather the necessary data and report on them in our 2025 ESG Report.

Following this reporting, we will develop and disclose reduction targets for these categories to guide future climate action.



SOCIAL TARGETS

WORK-RELATED ACCIDENTS

We aim to achieve a Total Recordable Incident Rate (TRIR) of 0.0 annually from 2025, corresponding to zero work-related accidents (baseline TRIR in 2024: 2.33).

SICK-LEAVE RATE

From 2025 onwards, we aim to maintain a sick-leave rate consistently below 3%.

EMPLOYEE SATISFACTION

We aim to sustain an employee satisfaction score above 4.0 (on a 1–5 scale) every year from 2025.

COMMUNITY ENGAGEMENT

We continue our engagement and involvement in the local and national community through e.g., charitable donations and collaborations with various organizations. Each year, we will allocate resources to sustain our support for initiatives that address important societal challenges and foster community spirit.



GOVERNANCE TARGETS

PUBLISH AN ANNUAL ESG REPORT

We will publish an ESG report every year aligned with the VSME Standard, to ensure transparency and accountability in our progress.

SUPPLIER DUE DILIGENCE

We will strengthen supplier due diligence by ensuring that at least 70% of spend is covered by a signed Supplier Code of Conduct by 2026, with systematic ESG evaluations of key suppliers.

B2

C2

PRACTICES, POLICIES AND FUTURE INITIATIVES FOR TRANSITIONING TOWARDS A MORE SUSTAINABLE ECONOMY

We have already implemented practices to reduce emissions and resource use, ensure safe and fair working conditions, and uphold high standards of governance and compliance. We have also adopted a number of internal policies to guide our daily operations and interactions with stakeholders.

Overall accountability for ESG lies with our CEO, with operational responsibility delegated to our HSEQ Manager (Environment & Social) and HR Manager (Social). Our Board of Directors oversees governance matters and monitors ESG progress through annual reporting.

The table below provides an overview of our current practices, policies, and future initiatives across the three ESG dimensions.



ENVIRONMENT

ISO 14001:2015 management system in place, with climate & environment policies and procedure

100% of electricity matched with renewables in 2024 (≈66% from on-site solar from 1 Mar 2024; remainder covered by Norlys Guarantees of Origin Apr–Dec 2024)

Recycled content in packaging (plastic bags ~80% recycled; boxes ~90% recycled)

Climate partnership with Esbjerg Municipality

Climate risk management: flood-mitigating plinth (+75 cm)

Climate & Environment Policies and procedure framed within ISO 14001 Management system

Waste management procedure

Scope 1: reduce by 50% by 2030

Scope 2 (location-based): reduce by 20% by 2030

Scope 2 (market-based): reduce by 100% by 2030

Scope 3: screening relevant categories, completing GHG inventory, and setting Scope 3 targets by 2025

Explore take-back/recycling for workwear/ PPE; pilot low-carbon freight lanes

SOCIAL

ISO 45001 H&S approach

Sherlock incident/near-miss logging

AMO established (Chair, HR, HSEQ, management & employee reps)

Induction & training: HSEQ intro for all new hires; first-aid & defibrillator training; on-site CardiAid

Sick leave reduced from 5.2% in 2023 to 2.9% in 2024

1 recordable work-related accident in 2024; workforce satisfaction 4.09/5

Workforce: 45 employees (100% permanent), 40% women / 60% men

Remuneration: all paid above statutory and CBA minimums; no employees covered by CBA (0%)

Training disclosure: not yet tracked by gender; development via 1:1s, courses, cert renewals, peer learning

Equal treatment: no discrimination/harassment tolerated; respectful workplace culture

HSEQ Policy (internal, not public)

Smoking, Alcohol & Drug Policy (internal)

Meeting Culture Policy (internal)

Non-discrimination statement (in Code of Conduct, internal)

TRIR = 0.0 annually from 2025 (zero recordables); maintain zero fatalities

Keep sick leave below 3% from 2025 onwards

Keep employee satisfaction ≥4.0 from 2025 onwards

Systematically measure & disclose training hours by gender from 2026

GOVERNANCE

ISO 9001 QMS; Code of Conduct; Supplier Code signed by top suppliers on a 5-year cycle; whistleblower scheme (Dec 2023, Whistle Tools); zero-tolerance for corruption/ bribery; 2024 0 convictions / 0 fines

Human rights policies: code covers core labour & non-discrimination; partial coverage of forced labour; human trafficking not yet explicit; grievance mechanism under consideration

Board diversity (2024): BoD 0F:3M.

Employee Code of Conduct (internal, not public)

Group Code of Conduct (internal)

Whistleblower Policy (public, compliant with Danish law)

Anti-corruption & Bribery Statement (internal)

Annual ESG report aligned with VSME Option B (this report is the first).

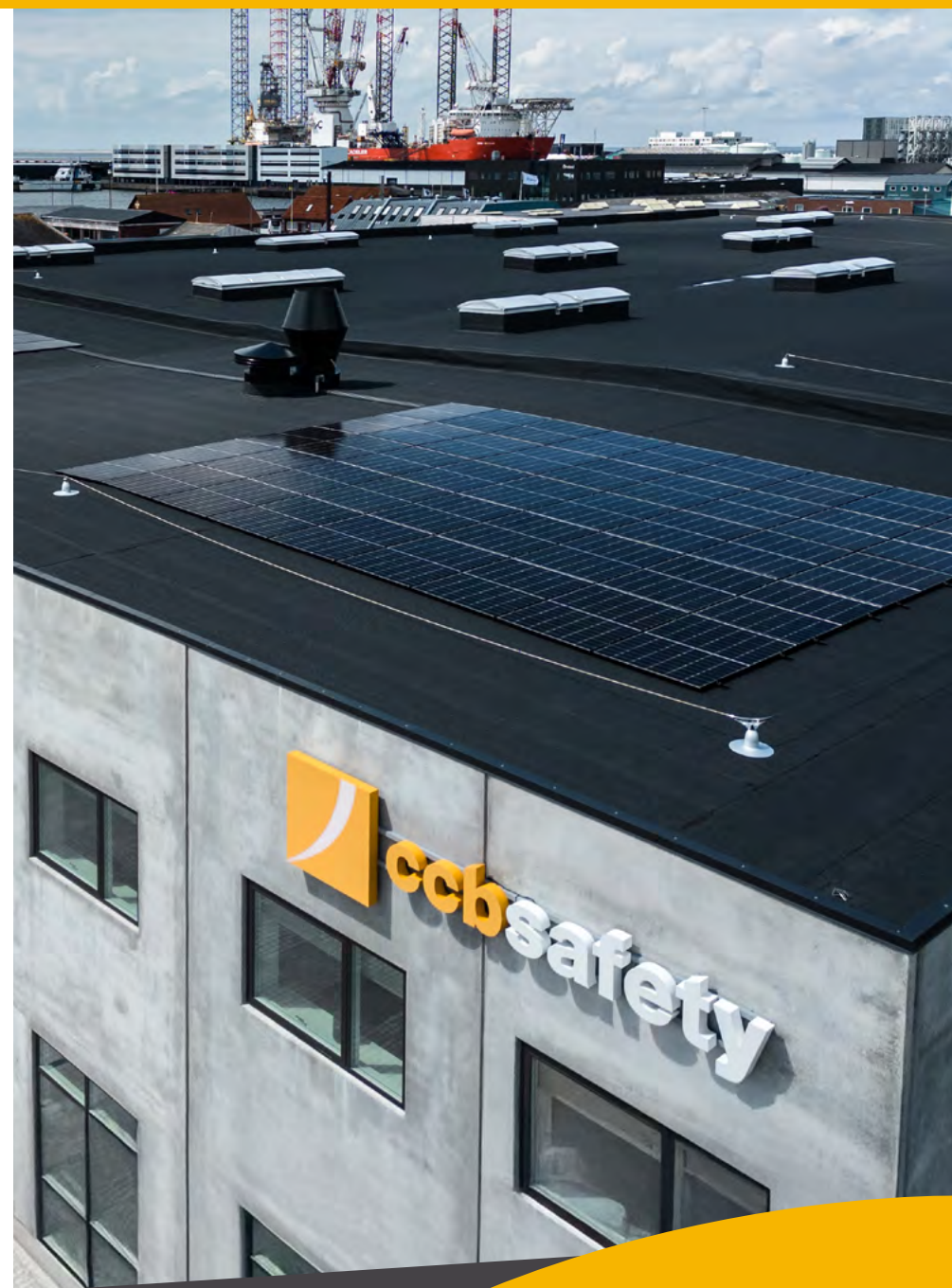
Supplier due diligence: ≥70% of spend covered by signed Supplier Code by 2026



ENVIRONMENT

We recognize that our business activities have an environmental footprint, and we are committed to minimizing negative impacts through responsible use of resources and compliance with relevant legislation. Our environmental management approach is structured around the requirements of DS/EN ISO 14001:2015, ensuring that we follow established procedures for monitoring, measurement, and continuous improvement.

We view environmental responsibility as an integrated part of our overall business conduct. This includes not only our direct environmental impacts but also our contribution to the wider green transition, both locally and internationally. In line with this, we have entered a climate partnership with Esbjerg Municipality, supporting the city's ambition to become CO₂ neutral by 2030. We acknowledge that our actions affect not just our own operations, but also the local community, the environment, and society at large.



ENERGY AND GREENHOUSE GAS EMISSIONS

ENERGY CONSUMPTION

In 2024, we consumed a total of 343.42 MWh of energy across electricity, fuels, and district heating. Of this, 163.25 MWh (48%) originated from renewable sources, while 180.18 MWh (52%) was non-renewable. Our largest energy consumption category was fuels, representing almost half of the total, followed by district heating and purchased electricity.

From March 1, 2024, our on-site solar panels supplied renewable power that covered 66% of our annual electricity consumption. To ensure that the remaining share was also covered by renewable energy, we entered into an agreement with Norlys Energi A/S, which committed to purchase and cancel Guarantees of Origin from Nordic hydropower plants on our behalf for the period April 1 – December 31, 2024, corresponding to approximately 50,000 kWh. Through this arrangement, we ensured that all our electricity use in 2024 was matched by renewable energy certificates.

Energy consumption (in MWh)	Renewable	Non-renewable	Total
Electricity (utility billings)	57.97	2.09	60.05
Fuels	11.03	154.29	165.32
District heating	94.25	23.80	118.06
Total	163.25	180.18	343.42



PETROL USED
13,777 L



DIESEL USED
3,074 L

GREENHOUSE GAS (GHG) EMISSIONS

As part of our ESG reporting, we calculate our greenhouse gas (GHG) emissions in line with the Greenhouse Gas Protocol. Our inventory covers Scope 1 and Scope 2.



SCOPE 1 – COMPANY VEHICLES AND EQUIPMENT

Our Scope 1 emissions originate from our diesel and hybrid vehicles, as these run (partly) on fossil fuels. In 2024, this covered 5 diesel cars and 1 hybrid car. No kilometers were registered as driven, as these cars were newly acquired at the end of the reporting period. Scope 1 emissions from these vehicles amounted to 41.67 t CO₂e.

SCOPE 2 – PURCHASED ENERGY (INCLUDING ELECTRIC VEHICLES)

Our Scope 2 emissions stem from electricity and district heating consumed in our operations, as well as the charging of our two fully-electric cars and three electric trucks. In 2024, Scope 2 emissions amounted to 10.35 t CO₂e (location-based). Market-based emissions, reflecting contractual energy purchases, were 18.92 t CO₂e.

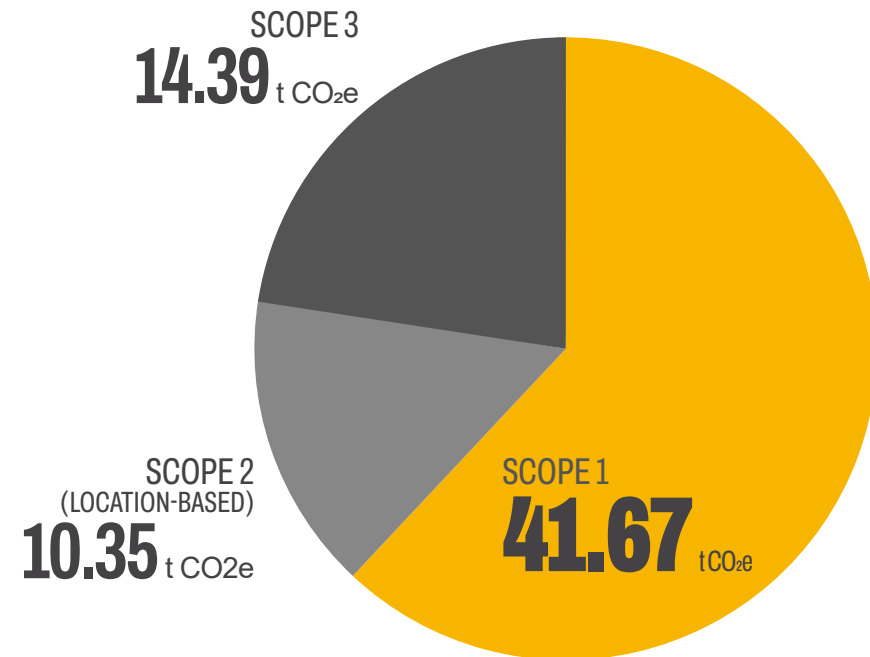
SCOPE 3

The Scope 3 emissions associated with the transmission and distribution of Scope 1 and 2 energy activities total 14.39 t CO₂e. We report these separately and include them in our overall emissions. Beyond this, we do not yet maintain a full Scope 3 inventory. However, in 2025 we plan to conduct a screening across all Scope 3 categories, identify the most significant ones, and begin collecting data. The relevant Scope 3 emissions will then be reported in our 2025 ESG report.

Scope	Source	Emissions (t CO ₂ e)
Scope 1	Fuel use in owned and leased vehicles	41.67
Scope 2	Purchased electricity and district heating (location-based)	10.35
	Purchased electricity and district heating (market-based)	18.92
Scope 3	Category 3 – Fuel- and energy-related activities (related to Scope 1 and 2 activities)	14.39
Total	Scope 1 + Scope 2 (location-based) + Scope 3	66.41

GHG INTENSITY (PER \$31)

Total CO₂e-emission in relation to net revenue correspond to **0.45 t CO₂e** per million DKK (equivalent to **3.37 t CO₂e** per million EUR).



ACCOUNTING PRINCIPLES AND ASSUMPTIONS

We have followed the GHG Protocol in collecting activity data for calculating our Scope 1 and Scope 2 emissions. Our GHG inventory covers emissions and activities under our operational control related to our headquarters. Utility data for January and February 2024 was collected for our former headquarters, while from March 2024 onward, all data pertains to our current headquarters at Fiskebrogade 19, Esbjerg.

We consider the data reliable and complete, as we have full access to information on supply and operations.

Scope 1 emissions from our owned and leased vehicles are based on actual fuel consumption.

Scope 2 emissions are calculated using utility data for electricity and district heating, reported both location-based and market-based in accordance with the protocol.

We prepared our carbon inventory using the Climate Compass tool provided by the Danish Business Authority (Erhvervsstyrelsen). The electricity emission factor for Esbjerg Municipality was obtained from Energinet, applying the location-based 125% method. The district heating emission factor was sourced from the environmental declaration (Fjernvarmedeklaration) of the utility company Din Forsyning. All other emission factors were taken directly from the Climate Compass tool. Calculations were carried out on September 17, 2025, using the emission factors available in the tool on that date (all relating to 2023).

We calculate our GHG intensity by dividing our total emissions (Scope 1 + Scope 2 + Scope 3) in t CO₂e by our net turnover (in million DKK) in the reporting year.





FORWARD-LOOKING ACTIONS

By calculating our Scope 1 and 2 emissions, we can identify the most significant emission sources and prioritize reduction initiatives across our operations.

We are actively exploring initiatives to reduce our energy consumption and emissions, including:

Increasing the share of renewable electricity in our supply (through self-generated electricity using solar panels and purchasing guarantees of origin).

Optimizing logistics and transportation to lower fuel consumption.

Continuing to leverage digital inspection and rental solutions that extend equipment lifetimes and reduce material waste.

These measures are expected not only to reduce our Scope 1 and 2 footprints but also to contribute to lowering Scope 3 emissions across our value chain.

GHG REDUCTION TARGETS AND CLIMATE TRANSITION

We have set GHG emission reduction targets for our emissions related to Scope 1 and Scope 2. These targets are anchored in our ESG strategy, with 2024 as the base year.

GHG REDUCTION TARGETS AND BASE YEAR

Scope 1 (related to fuel consumption in vehicles): reduce emissions by 50% by 2030, compared to a baseline of 41.67 t CO₂e in 2024.

Scope 2 (related to purchased electricity and district heating):

★ Location-based target: reduce emissions by 20% by 2030, compared to a baseline of 10.35 t CO₂e in 2024.

★ Market-based target: reduce emissions by 100% by 2030, compared to a baseline of 24.11 t CO₂e in 2024.



Scope	Base year	Baseline value	Target	Target year	Expected emissions when target reached
Scope 1	2024	41.67 t CO ₂ e	50% reduction	2030	20.8 t CO ₂ e
Scope 2 (location-based)	2024	10.35 t CO ₂ e	20% reduction	2030	8.28 t CO ₂ e
Scope 2 (market-based)	2024	24.11 t CO ₂ e	100% reduction	2030	0 t CO ₂ e

MAIN ACTIONS TO ACHIEVE THE TARGETS

SCOPE 1:

Optimize logistics, reduce fuel consumption, and gradually shift to low-emission and electric vehicles.

SCOPE 2 (LOCATION- AND MARKET-BASED):

Maintain 100% renewable electricity coverage (from on-site solar panels and purchased guarantees of origins) and implement further energy efficiency improvements.

CLIMATE TRANSITION PLAN

As a trading and distribution company, ccbsafety is not categorized as operating in a high climate-impact sector under the EU Taxonomy. Nevertheless, we have adopted a transition plan to align with our long-term targets. Through energy efficiency, renewable energy sourcing, and supplier collaboration, we aim to contribute actively to reducing GHG emissions across our operations and value chain.



CLIMATE RISKS

We have assessed both physical and transition risks that may affect our business as a result of climate change. For this assessment, we have used DinGeo, which provides address-specific climate risk data for our site at Fiskebrogade 19, Esbjerg.

PHYSICAL RISKS

- **Extreme precipitation and pluvial flooding (short to medium term):** Our site at Fiskebrogade 19, Esbjerg is characterized by a high degree of surface sealing, which can limit natural infiltration of rainwater. Although the location is not in a depression and is therefore less prone to water pooling, intense rain events or cloudbursts could cause local flooding if drainage systems are overburdened.
- **Sea level rise and storm surge (long term):** The site is situated approximately 4.0 meters above sea level. While the current risk of flooding from storm surge is moderate, national flood maps classify the area as a high-risk zone under both Plantrín 1 and Plantrín 2 of the EU Floods Directive. Over the long-term, sea-level rise could increase this risk.
- **River flooding (short to medium term):** The nearest watercourses do not pose an immediate risk, and current flood maps indicate no significant exposure under 1-metre water level rise scenarios.
- **Groundwater rise (long term):** Groundwater depth at the site averages 2.92 meters, with projections of a gradual rise. The short- and medium-term risk is therefore considered low.

To mitigate flood risks, the building foundation is constructed 75 cm above ground level as part of a permanent coastal flood protection measure. We continuously monitor available climate data and will consider further actions in future expansions or upgrades.



TRANSITION RISKS

- **Policy and legal risks (short to medium term):** Potential tightening of EU and Danish regulation on CO₂ emissions and energy efficiency could increase reporting requirements and operational costs.
- **Market risks (short to medium term):** Customer expectations for climate transparency and low-carbon supply chains may affect competitiveness if we do not keep pace with industry standards.
- **Technology risks (medium to long term):** Transitioning to lower-emission vehicles and logistics solutions could require additional investment as technologies mature.
- **Reputation risks (short term):** Stakeholders increasingly expect companies to demonstrate concrete climate action. Limited progress on adaptation or emission reductions could affect reputation and business relationships.



RISK ASSESSMENT AND MATERIALITY

We classify the identified risks as follows:

- **Low to medium in the short term (0–5 years)**, primarily linked to extreme rainfall and customer expectations.
- **Medium in the medium term (5–15 years)**, particularly linked to regulatory developments and potential increases in energy or logistics costs.
- **Medium to high in the long term (15+ years)**, due to sea level rise and storm surge risks at our Esbjerg site.

We will continue to monitor climate-related risks and update our assessment if relevant changes occur in our operations, regulation, or local climate conditions.

POLLUTION OF AIR, WATER AND SOIL

We are not subject to mandatory pollutant reporting under national regulations requiring disclosure of emissions to air, water, or soil. Consequently, no quantitative emission data is available for this section at present. Should future legal requirements or internal management systems necessitate such disclosure, we will report the relevant data in subsequent ESG reports.

To ensure proactive environmental management, we have established an environmental team composed of a Chair, HR Manager, HSEQ Manager, a management representative, and an employee representative. This group oversees our environmental initiatives and works systematically to prevent negative impacts on air, water, and soil.

Our environmental management practices are guided by the requirements of **DS/ EN ISO 14001:2015**. Our efforts include monitoring and control measures to:

- Identify environmental aspects and their potential impacts
- Reduce waste, energy consumption, and emissions to air, soil, and water
- Handle chemicals in a safe and environmentally responsible manner
- Manage, store, and dispose of hazardous waste appropriately
- Promote reuse and recycling of materials and products and implement environmentally friendly technologies.

We remain committed to continuous improvement of our practices, maintaining a high level of ethical conduct, and ensuring sound governance across the organization.

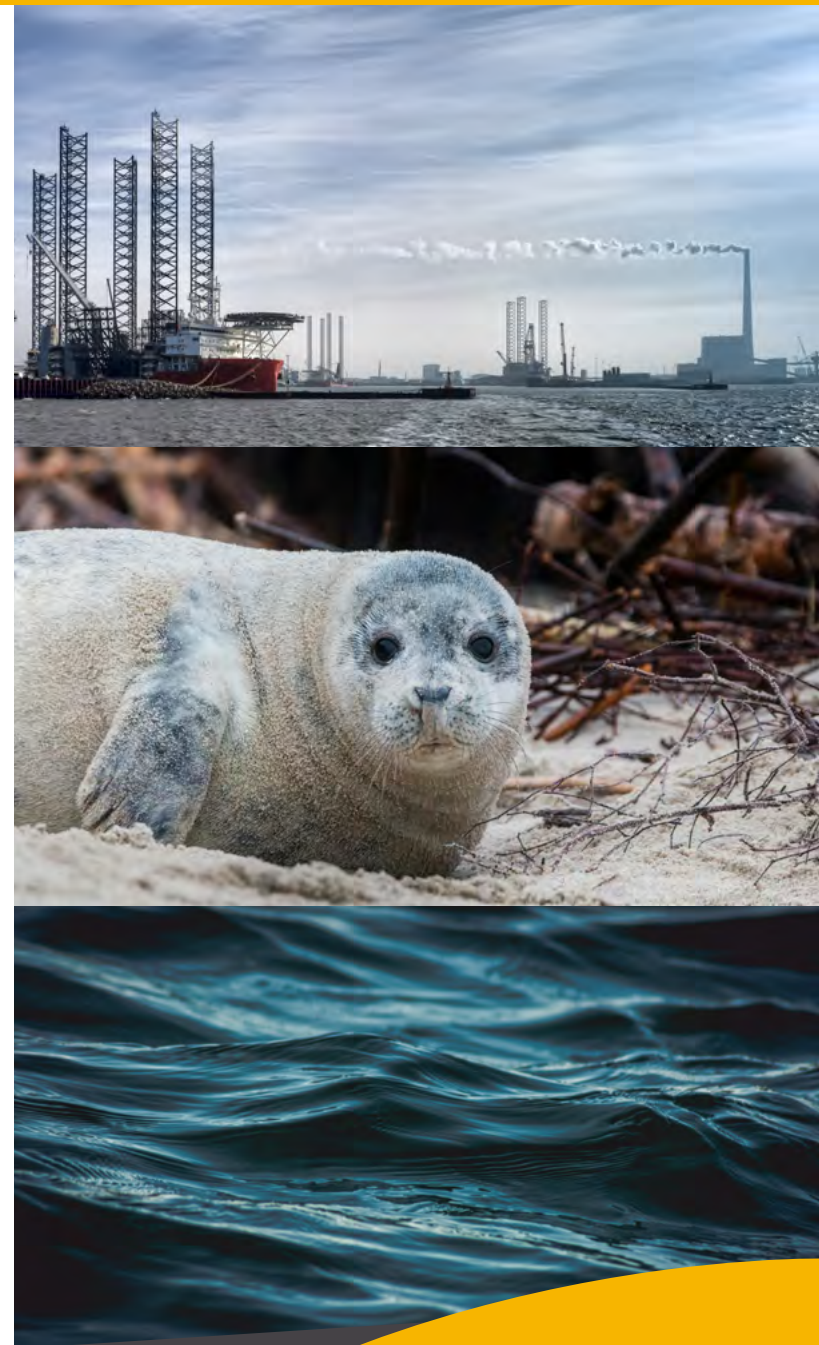


BIODIVERSITY

Following a review of publicly available Danish environmental databases, we can confirm that our site at Fiskebrogade 19, 6700 Esbjerg, is not located in or adjacent to any biodiversity-sensitive areas such as Natura 2000 sites or Ramsar areas. While the site is situated within the Danish coastal zone, no protected habitats are directly affected by our operations.

We lease and operate a single site in Denmark with a total land area of 5,014 m². Of this, 3,896 m² is built-up, corresponding to an overall floor area of 4,606 m² including the first floor. The property is almost fully sealed and is exclusively used for industrial and office purposes, which means there are no nature-oriented areas on-site or immediately adjacent to the site.

We will continue to monitor potential biodiversity impacts, particularly in connection with any future expansions or construction projects. Should such projects be undertaken, we will carry out the required environmental screenings in accordance with Danish regulation.



WATER

Our water use is limited to normal office-related activities at our headquarters in Esbjerg, Denmark. We do not operate production processes with significant water consumption, such as thermal energy, industrial cooling, or agricultural irrigation. Accordingly, our water withdrawal and water consumption are identical, and all water is supplied through the municipal grid.

**173 m³**

Total water withdrawal

Our site is not located in an area of water stress, and no other company locations are included in this report. As a result, we do not consider water use to be a material environmental impact of our operations. Nevertheless, we remain committed to monitoring our water consumption and will continue to disclose annual withdrawal data.

TOTAL WATER WITHDRAWAL IN DENMARK (M³):

Category	Volume (m ³)
Total water withdrawal	173
From sites in areas of high water stress	0.0

RESOURCE USE, CIRCULAR ECONOMY AND WASTE MANAGEMENT

We integrate circular economy principles into our daily operations, particularly within packaging and waste management. Our approach is guided by the EU waste hierarchy, prioritizing waste prevention, reuse, and recycling before disposal.



Waste reduction: We apply standardized packing procedures and right-sizing of parcels to minimize unnecessary volume during transport. In collaboration with our packaging supplier, we conduct annual reviews to assess whether lower-impact alternatives can be introduced.

Circular use of packaging and materials: Our packaging includes a significant share of recycled content (plastic bags contain ~80% recycled plastic; cardboard boxes contain ~90% recycled cardboard). We also extend material lifetimes by producing cardboard fill from used boxes. Operational waste is sorted into dedicated fractions to enable collection and recycling in accordance with local regulations.

Community-based reuse initiative: In partnership with Lokalsjakket (KORN180), we collect and donate deposit containers in on-site pant boxes made from repurposed materials. The proceeds support the project's social and environmental activities at the local level.

Governance and compliance: We report annual packaging consumption to VANA and operate under a documented waste procedure covering handling, sorting, storage, and collection of all fractions.

These measures contribute to reducing waste generation, increasing recycling, and ensuring responsible resource use. While our initiatives represent steps towards a more circular approach, we acknowledge that packaging still has an environmental footprint. We will continue to monitor our performance and explore opportunities for improvement in line with circular economy principles.

In 2024, ~73.9% of our total waste was diverted to recycling or reuse.



73.9%
diverted to recycling or reuse

Category	Total generated (kg)	Diverted to recycling/ reuse (kg)	Directed to disposal (kg)
Non-hazardous waste	25,020	18,480	6,540
Soft plastics & stretch film	547	547	0
Paper & cardboard	14,425	14,425	0
Metals	410	410	0
Wood	3,068	3,068	0
Glass/metal mix	20	20	0
Plastics/cartons mix	10	10	0
Residual (for incineration)	6,540	0	6,540
Hazardous waste	0	0	0
Total	25,020	18,480	6,540

ANNUAL MASS-FLOW OF RELEVANT MATERIALS USED

As we are primarily a trading and distribution company without manufacturing activities, we do not consume raw materials in our operations. The main relevant material flows relate to packaging materials used in connection with the storage and distribution of goods, primarily cardboard, plastic and wooden pallets. The total mass-flow of these materials is limited compared to manufacturing companies. We track selected material inflows linked to packaging and office use:

PACKAGING CONSUMPTION



Cardboard/paper: 11,101 kg



Stretch film: 417 kg

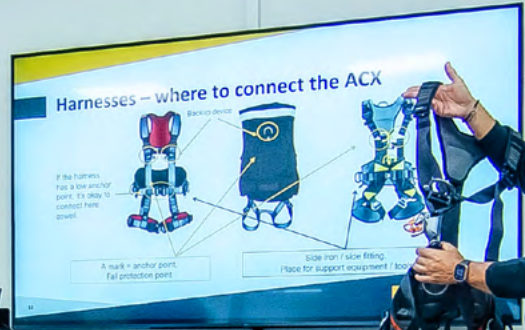
COPY PAPER (OFFICE USE):



8,800 kg
(corresponding to 110,000 sheets)

These data support continuous improvement actions with suppliers (material choices, recycled content, right-sizing) and our diversion performance.





SOCIAL

At ccbsafety, we consider our employees to be our most important resource. Being an attractive workplace is essential for us to attract and retain qualified and committed staff who contribute to the development of the company and the value we deliver to our customers and stakeholders.

We are committed to providing a safe, respectful, and supportive working environment. This means that we actively promote employee well-being, professional development, and strong workplace relations. We continuously monitor physical and psychosocial working environment, and encourage open dialogue whenever challenges arise.

We do not tolerate any form of discrimination or harassment. All employees are treated equally, regardless of gender, origin, race, disability, trade union affiliation, political beliefs, religion, age, pregnancy, or sexual orientation. Our aim is to ensure mutual respect at all levels of the organization and to foster a culture where problems are addressed quickly and constructively.

Through these efforts, we strive to be a professional and well-functioning workplace, where collaboration and trust form the foundation of long-term employee satisfaction and engagement.



B8

OWN WORKFORCE – GENERAL CHARACTERISTICS

C5

Our employees are the foundation of our success, and we place high priority on providing stable and secure employment conditions.

As of 2024, the company employed a total of 45 employees, all of whom are based in Denmark and employed under Danish contracts. All employees are on permanent contracts, with no temporary contracts in place. The workforce is composed of 18 women (40%) and 27 men (60%), with no employees identifying as other genders or opting not to disclose their gender.

Employee satisfaction is monitored on a regular basis and serves as an important indicator of our workplace environment. In 2024, our Danish operations achieved a score of 4.09 on a 1–5 scale, demonstrating a high level of employee engagement and well-being.

EMPLOYMENT CONTRACT TYPES

Type of contract	Number of employees (headcount)
Temporary contract	0
Permanent contract	45
Total	45

**45**

Total of employees

GENDER DISTRIBUTION

Gender	Number of employees	Share
Female	18	40%
Male	27	60%
Other	0	0%
Not reported	0	0%
Total	45	100%



GEOGRAPHIC DISTRIBUTION



100%
employees in Denmark

TURNOVER RATE

As we employ fewer than 50 people, we are not required under the VSME Standard to disclose the turnover rate, the female-to-male ratio at management level, or the number of self-employed workers without personnel and temporary agency workers. For 2024, we have therefore not reported on these indicators.

HUMAN RIGHTS POLICIES, PROCESSES AND INCIDENTS

We are committed to upholding internationally recognized human rights standards and comply with all relevant laws and regulations. Our employees and suppliers are expected to treat all individuals with dignity and respect, and we do not tolerate discrimination, harassment, or degrading treatment of any kind. With a strong focus on safe working conditions, fair pay, and inclusion, we have established clear policies and processes to ensure respect for human rights throughout our operations.

HUMAN RIGHTS POLICIES AND PROCESSES

Area covered by policy	YES/NO	Description
Code of conduct / human rights policy	YES	Covers core labor and human rights principles
Child labor	YES	Compliance with ILO guidelines and UN Convention on the Rights of the Child
Forced labor	PARTIALLY	No explicit statement, but voluntary overtime is ensured; policy will be strengthened
Human trafficking	NO	Not explicitly addressed in current policies, but we have a clear zero-tolerance approach to human trafficking and will formalize this commitment in future policy updates.
Discrimination	YES	Active promotion of diversity and inclusion; no tolerance for discrimination
Accident prevention	YES	Safe and healthy working environment in line with legal standards
Other	YES	Fair pay, data protection, and collective bargaining rights

We encourage employees to raise concerns openly with management, and we promote a culture of open and honest communication. A formal grievance mechanism is not yet in place but is under consideration to strengthen our human rights due diligence.

CONFIRMED INCIDENTS

Type of incident	Confirmed in own workforce	Confirmed in value chain, communities, consumers or end-users
Child labor	✗	✗
Forced labor	✗	✗
Human trafficking	✗	✗
Discrimination	✗	✗
Other	✗	✗

In 2024, no confirmed incidents of severe negative human rights impacts were identified through monitoring processes or employee feedback.



HEALTH AND SAFETY

We are committed to maintaining the highest standards of health and safety for all employees. We work systematically with risk assessment, training, and continuous improvements in line with our HSEQ policy. Responsibility for health and safety lies with the CEO, while all employees are expected to actively contribute to a safe workplace by reporting risks and incidents through our management system, Sherlock. As part of our systematic monitoring of employee well-being, we recorded a decrease in sick leave from 5.2% in 2023 to 2.9% in 2024.

Our work environment organization (AMO) consists of:

- Chairperson
- HR Manager
- HSEQ Manager
- Management representative
- Employee representative (elected for 2 years, unless extended to 4 years by management)

AMO is responsible for preparing and updating the emergency plan, which includes guidance on how to act in case of threats, incidents, or serious accidents. In accordance with Danish legislation, a workplace assessment (APV) is carried out at least every three years.

WORK-RELATED ACCIDENTS AND FATALITIES

Indicator	2023	2024
Recordable work-related accidents	2	1
Fatalities as a result of workrelated injury or accident	0	0
Fatalities as a result of work-related ill health	0	0



2.33

The Total Recordable Incident Rate (2024)

The Total Recordable Incident Rate (TRIR) in 2024 was 2.33. TRIR has been calculated per 200,000 working hours, in line with the VSME Standard.

TRAINING AND PREPAREDNESS

All new employees participate in an HSEQ introduction meeting with the HSEQ Manager to ensure awareness of safety standards, procedures, and reporting practices. Regular first aid and defibrillator training is conducted, and we maintain our own *Cardi Aid* defibrillator on site.

CONTINUOUS IMPROVEMENT

Health and safety performance is monitored through internal audits, management evaluations, and feedback from employees. Work-related accidents and near-misses are always registered in Sherlock to ensure learning and preventive measures. Open communication channels, staff meetings, and training programs strengthen awareness and support our culture of safety and well-being.



WORKFORCE – REMUNERATION, COLLECTIVE BARGAINING AND TRAINING

REMUNERATION AND COLLECTIVE BARGAINING

All our employees receive remuneration above the minimum rates set by collective bargaining agreements in Denmark. However, we are not covered by a formal collective bargaining agreement, which means that 0% of employees are covered.

We do not systematically calculate or disclose a gender pay gap, as our headcount remains below the current threshold for mandatory reporting. Pay levels are determined individually based on function, responsibility, and qualifications, and all employees are compensated on fair and competitive terms.

TRAINING

Employee development is an integral part of our people strategy. Each employee participates in an annual one-to-one meeting with their manager, where training and development needs are assessed. Training is provided as required, through both internal and external courses, certification renewals, peer-to-peer learning, project work, supervision, conferences, and professional networks.

We do not currently track the average number of annual training hours per employee broken down by gender. However, all employees receive the training and upskilling necessary to perform their work safely and effectively, regardless of gender. We will improve our data collection practices and begin reporting training hours more systematically going forward.

KEY WORKFORCE INDICATORS (2024)

Indicator	2024
All employees paid at or above minimum wage	
Share of employees covered by collective bargaining agreements	0%
Gender pay gap	Not disclosed (headcount <150)
Average annual training hours per employee (by gender)	Not tracked – data collection to be improved



GOVERNANCE

Responsible governance is the foundation for our long-term success and the trust we build with customers, employees, and business partners. Our governance framework is anchored in a clear mission, vision, and set of values that guide decision-making and daily practices across the company.



Our mission is to help companies work safely and efficiently - wherever they are, while **our vision** is to be the world's most value-creating supplier of workwear and safety equipment.

These principles provide strategic direction and ensure that we act responsibly and transparently in everything we do.



Our core values - credibility, accessibility, service, expertise, and awareness - support this framework.

They reflect how we interact with each other and with stakeholders, emphasizing open and honest communication, professional competence, high-quality service, and responsibility for both people and the environment.

Governance practices are further embedded through internal standards, codes of conduct, and management systems, which ensure compliance with applicable laws and regulations, ethical business conduct, and continuous development of our organization. Together, these elements provide the structure that safeguards accountability, strengthens stakeholder confidence, and drives sustainable value creation.



GENDER DIVERSITY RATIO IN THE GOVERNANCE BODY

The governance body of the company refers to the Board of Directors, which is the highest decision-making authority. As of 2024, the Board of Directors is composed of three members, all of whom are men.

GENDER DIVERSITY RATIO

Governance body	Number of female members	Number of male members	Gender diversity ratio (female : male)
Board of Directors	0	3	0:3

This means that there are currently no female members on the Board of Directors, corresponding to a gender diversity ratio of 0:3. The company acknowledges this imbalance and will consider gender diversity as part of its long-term governance and succession planning.

CONVICTIONS AND FINES FOR CORRUPTION AND BRIBERY

We have a strict zero-tolerance policy towards corruption and bribery. We comply with the Danish Penal Code, the UK Bribery Act, and all relevant anti-corruption and anti-bribery legislation in the countries where we operate. We must never offer, give, solicit, or accept illegal or improper payments, gifts, or favors in order to secure business advantages or personal benefits.

To uphold and monitor these standards, we have established a Code of Conduct with clearly defined ethical guidelines and introduced a whistleblower mechanism that enables the reporting of potential misconduct.

CONVICTIONS AND FINES IN THE REPORTING PERIOD (2024):

	NUMBER	AMOUNT (DKK)
 Convictions for corruption and bribery	0	0
 Fines for corruption and bribery	0	0

In 2024, we had no convictions and incurred no fines related to violations of anti-corruption or anti-bribery laws.

CODE OF CONDUCT AND SUPPLIER EVALUATIONS

Our Code of Conduct sets out the expectations and requirements we place on ourselves and on our suppliers in relation to compliance with laws and regulations, anti-corruption and anti-bribery, social conditions, working conditions, and environmental protection. We expect full compliance with these requirements and guidelines from all parties we collaborate with.

To ensure that our values and ethical standards are also upheld throughout our supply chain, we require our 20 largest suppliers to sign our Supplier Code of Conduct every five years. This code establishes clear expectations regarding compliance with laws and regulations, anti-corruption, working conditions, environmental protection, and business ethics.

We conduct systematic supplier evaluations, covering key ESG related topics. Through this structured evaluation process, we maintain high standards of quality, safety, and sustainability across our supply chain, while promoting transparency, accountability, and continuous improvement among our partners.



WHISTLEBLOWER SCHEME

We operate a whistleblower scheme that provides employees, interns, and permanent external consultants with a secure and fully anonymous channel to report concerns—without fear of negative consequences—about misconduct, legal violations, or other unacceptable behavior.

We do not accept reprisals against whistleblowers, and any such actions will have consequences for those responsible.

All reports are handled by specially authorized personnel, where processing of information from reports is carried out in accordance with the provisions of Section 22 of the Whistleblower Act as well as the General Data Protection Regulation and the Data Protection Act.

The whistleblower scheme serves as a supplement to direct communication about errors and unsatisfactory conditions in the workplace. Additionally, the scheme supports existing options, including contacting the immediate manager, health and safety representative, or the HR department when observing errors or rule violations.

By providing this whistleblower mechanism, we aim to foster openness, strengthen trust across our employees, and ensure that potential irregularities or unethical conduct are addressed responsibly and effectively.

SCOPE OF THE SCHEME:

Who can report: current and former employees, interns, and permanent external consultants.

What can be reported: issues such as corruption, bribery, theft, embezzlement, fraud, sexual harassments, or severe harassments based on e.g., race, gender, language, financial status, national or social origin, political or religious affiliation.

If you have any
questions, please don't
hesitate to reach out to us.
We're here to help!

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