



KiiltoClean AS

Transparency Act

Report 2025/2026

Background

The Transparency Act entered into force on 1st of July 2022. It states that all companies covered by the Act must carry out Due Diligence and provide insights and information about these assessments.

The Act promotes businesses' respect for fundamental Human Rights and decent working conditions in the Supply Chain of the companies' producing goods and procured services. It ensures transparency to information on how businesses investigate and address potential adverse impacts on fundamental Human Rights and decent working conditions.

Introduction from the Commercial Director Norway:

This report outlines how Kiilto manages the processes and actions in the Supply Chain from the Human Rights perspective.

Complying with the Norwegian Transparency Act is essential to us as a company because it reflects our commitment to responsible business conduct, ethical operations, and respect for human rights. By complying with the Act, we build awareness and foster a culture of continuous improvement and transparency in our value chain, promote fair working conditions, and where possible, identify and address risks related to human rights and decent working conditions. This strengthens trust with our customers, partners, and society, and supports our long-term goal of conducting business in a sustainable and responsible way.



General Company Information

Kiilto is a growing family-owned company consisting of Kiilto Family Oy (parent company), Kiilto Group, KiiltoClean Group and Intermedius Oy. KiiltoClean AS (Kiilto Norway) is a subsidiary of KiiltoClean Group. Kiilto Family Group employs more than 700 innovative professionals, “Kiiltonians”, in nine countries, and in four different business areas.

The Kiilto Family group develops, manufactures, and sells chemicals and industry solutions in four business areas;

1. Construction
2. Industrial Adhesives
3. Professional Hygiene
4. Consumer goods

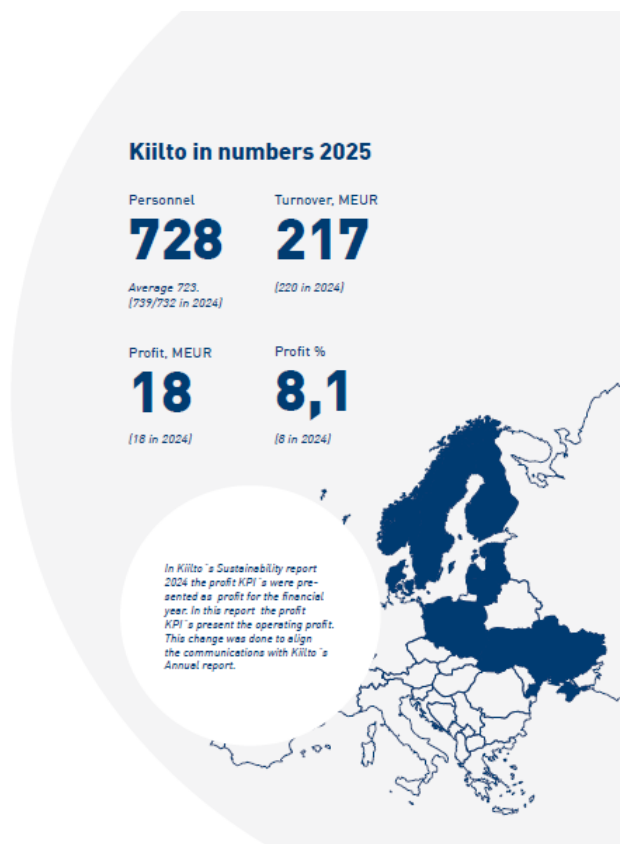
Kiilto Norway operates within the Professional Hygiene (PH), which is divided into the following sectors:

- Health Care
- Food Service
- Professional Cleaning
- Food Industry

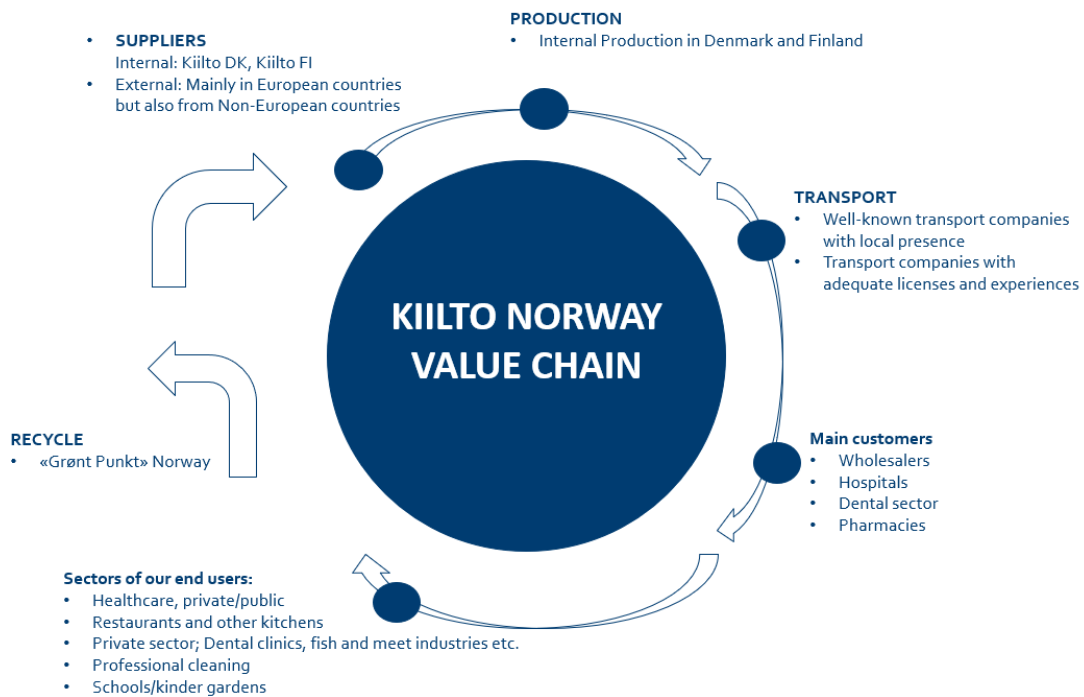
Kiilto Norway operates in all four sectors where we provide hygiene solutions for various markets. We offer a wide range of cleaning- and disinfectant products such as sanitizers and detergents, as well as dispenser systems. Our dominating brands in our portfolio are Antibac® and Kiilto Pro. Our primary markets are within the Food Service sector and the Health Care sector, where we are the market leader among disinfectant products. We are a trusted supplier to amongst others; hospitals, nursing homes, private institutions, and to the largest wholesalers throughout Norway. The dominating products in our portfolio are hand- and surface disinfectants, both liquids and wipes, followed by chemical products used in facilities such as restaurant kitchens.

Kiilto Norway has a customer-focused approach and works closely with our clients to develop customized hygiene solutions that meet customer-specific needs. The company has a skilled and experienced staff that can provide training and support services to ensure that customers can use the products and equipment safely and effectively.

Important business partners to Kiilto Norway are our internal business partners; KiiltoClean in Denmark and Finland, as they are producers of an extensive part of the product portfolio for Kiilto Norway. Kiilto Norway is not a manufacturing company as it purchases all goods either internally or from external suppliers of which the vast majority is located within EU.



One important cornerstone to Kiilto Norway and Kiilto as a whole, is the environment; to have a strong commitment to reduce the environmental impact, and to focus on providing sustainable and eco-friendly solutions to our customers. We are committed to delivering high-quality products and services that meet the evolving needs of our customers while also being environmentally and socially sustainable. Kiilto strives for long-term business relationships with its suppliers and evaluates them before selection and during business with respect to parameters such as quality, cost, flexibility, reliability, risks, and preferred location (geographically close to our operations) rather than non-EU suppliers.



Human Rights in Internal Guidelines

In order to ensure that Human Rights are implemented at all stages of business activities, we seek to promote equality in the work environment.

We conduct our business according to the following guidelines:

- Our customers are the basis of the company's existence;
- Customers should feel safe with KiiltoClean as a supplier; therefore, we have a high level of service and knowledge;
- We shall deliver the right quality, at the right time and at the right price, and be perceived by our customers as an interesting and competent partner;
- Through commitment, competence, and collaboration at all levels, we work long-term to develop the business and to be competitive;
- We strive to be a sustainable company in terms of economy, environment, and work-environment. We comply with the legal and regulatory requirements to which we are subjected in accordance with the international Bill of Human Rights;
- The overall purpose of our extensive environmental work is to contribute to long-term sustainable development in our field of activity;
- We continuously strive to optimize our processes and minimize the environmental impact of products - from the selection of raw materials- to the reduction/change of the product portfolio;
- We are constantly improving our environmental performance, and work preventively to reduce the impact of our operations on the environment;
- Our products, processes and services must, as far as technically and economically reasonable, be designed so that they affect people and the environment as little as possible;
- Every employee at Kiilto is educated in the company's internal Code of Conduct on an annual basis. The training is confirmed via the internal education system;
- We follow and are up to date on local laws and regulations.



Anchoring of the Accountability in the Company's Guidelines

Implementation of the Transparency Act in the organization has been initiated by establishing accountability on board level; the business will comply with the principles and obligations under the Transparency Act.

To ensure transparency and successful implementation of the Act, the responsibility for executing plans in accordance with the Act has been clearly defined within the organization.

Establishment of a Corporate Social Responsibility Policy

An internal Corporate Social Responsibility (CSR) Policy has been established to describe how the CSR-related work is performed to fulfill the principles and requirements of the Transparency Act. The CSR Policy is based on the universal declaration of Human Rights, ten principles of the United Nations Global Compact initiative, OECD Guidelines for multinational enterprises, UN's Convention on the Rights of the Child and the principles concerning fundamental rights in the eight ILO core conventions. The CSR policy has been anchored in the Norwegian Board; responsibilities have been defined and actions as stated in the CSR Policy are being performed. Additionally, the CSR Policy is mandatory to be read by relevant personnel.



Whistleblowing Channel

Social responsibility issues are brought to the company's attention during the course of everyday staff management. In addition, Kiilto has established a separate Whistleblowing Channel, which is a reporting mechanism that allows employees, customers, and other stakeholders to report any concerns they may have about the company or its employees. The channel works as an early warning system to reduce risks, and it is an important tool for fostering high ethical standards and for maintaining strong customer and public confidence in us.

For employees, the Whistleblowing Channel is integrated into our intranet with clear instructions on how to report a concern. Suppliers have received a direct link to the webpage via our Partner Code of Conduct and can report concerns anonymously.

Description of Sector, Product, Geographic, and Enterprise Level Risks

In the chemical sector, there are several product sector risks that companies should consider. These risks can have a significant impact on working conditions, primarily in environments where chemicals are handled, stored, or used. Chemical product risks can be related to working conditions such as exposure to hazardous substances, lack of training regarding the chemical product risks, and ergonomic conditions. Adequate workwear, equipment, and protection for hazardous conditions (chemicals, EX-classified areas, fire) are crucial to protect workers. The work environment should also be free from violence, threats, discrimination, and harassment.

With respect to chemical hazards of the product, the chemical suppliers used by Kiilto are located within EU, Norway, UK, and Switzerland, hence EU legislation or rather similar standards are followed.

In many cases the 1st tier suppliers purchase raw materials (our 2nd and 3rd tier suppliers) from suppliers within EU. Similar risks as identified for 1st tier suppliers apply. Should 2nd and 3rd tier suppliers of chemicals be located outside EU, the risks may be increased.

Due Diligence Process

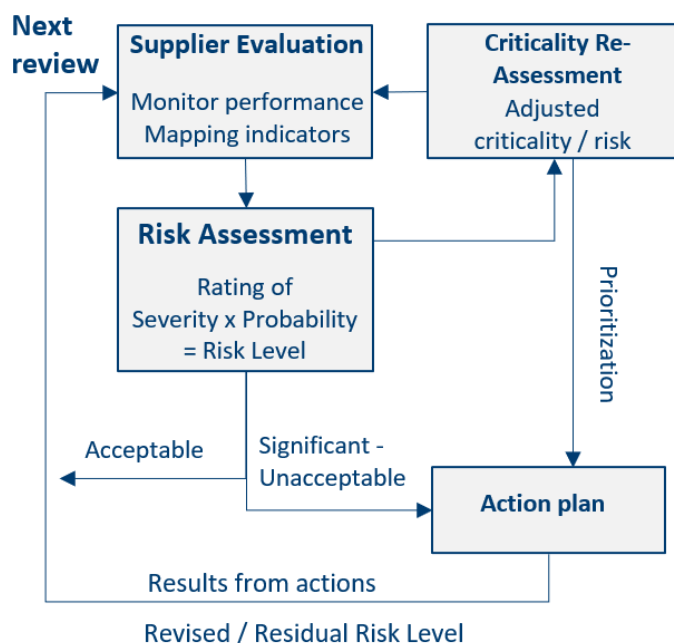
The Due Diligence process is based on our values and ethical guidelines and is described in the internal CSR policy (2025). The work was initiated to recognize and understand the impact on Human Rights in our direct surroundings and Supply Chain, and to make our findings of potential adverse impacts transparent. Our approach is to respect all Human Rights within our extended Supply Chain and within all our business operations. Kiilto is committed to the future by promoting occupational wellbeing, fostering innovation, and making our operations more sustainable. We aim to be a reliable partner to our customers and have a curious and future-focused mindset. To read our Sustainability Report: <https://www.kiilto.no/om-kiilto/baerekraft/baerekraftsrapport/>

The supplier base in Professional Hygiene within KiiltoClean is maintained with respect to quality, costs, flexibility, reliability, and risk. In that way, competitiveness and supply ability will remain, and a structured approach will enable efficient use of resources accordingly. The supplier base is included in the Supplier Monitoring Program that systematically guides actions and interactions with the suppliers.

The Supplier Relationship Management includes a “SRM” Database that enables a systematic collection of documentation, communication, and notes on suppliers. Additionally, questionnaires and answers can be distributed and collected automatically, and communication with the suppliers is streamlined.

Suppliers of KiiltoClean are risk rated based on Due Diligence Assessment where Self-Assessment Questionnaires and the Partner Code of Conduct are important elements.

The overall process flow for Supplier Evaluation, Risk assessment and Action plan is described in the flow chart below:



KiiltoClean Due Diligence Assessment

The Supplier Evaluation is performed and documented internally within KiiltoClean. One part is the Due Diligence Assessment which is constituted of several criteria/KPI:

1. Pricing;
2. Delivery performance, conformance to delivery date and quantity requirements;
3. Quality performance, conformance to technical specifications
4. Responsiveness;
5. Technical support;
6. Environmental responsibility, practices and standards;
7. Social responsibility, policies and standards;
8. Governance, policies and standards around antibribery;
9. Local Supply / proximity to Kiilto locations;
10. Certification requirements such as ISO 9001, ISO 14001, ISO 13485;
11. Financial Stability;
12. Partner Code of Conduct;
13. Self-Assessment Questionnaire.

Scoring of CSR Risk Factors

Risks related to breaches of Human Rights and decent working conditions are assessed in terms of probability and severity factors in each of three levels, which return a combined risk score:

- The probability factor is estimated per default using Evaluation criteria ratings (A-C, where C is 3-High);
- The severity factor is by default B=2 (Medium) and can be adjusted as the severity rating is based on supplier country of operations via the GRI index;
- The Risk Level is calculated by multiplying Probability factor and Severity factor. The results are used to classify the suppliers (High, Moderate, Low) and to assign actions accordingly.

To assure a broad and representative baseline input to the assessment, suppliers constituting at least 80% of the spend are in scope for the latest Due Diligence assessment.

Supplier Prioritization and Risk Mitigation

To reduce or eliminate risks, supplier prioritization is made via performing a criticality classification. The classification decides frequency and scope for the Supplier Evaluation and Risk Assessment. Additionally, criticality re-classification is performed within regular intervals to identify increases/decreases in spend or risk/complexity level. Risk reduction or improvement actions are performed. The results are monitored and followed up within regular intervals. Records of performed evaluations, risk assessments and mitigating actions including a yearly summary report and an action plan summary are maintained internally. Elimination or reduction of potential risks affiliated with the supplier will demand for improvement plans and risk mitigating actions such as:

- Increase supplier interaction and general follow up;
- Setting up supplier relationship meetings;
- Self-Assessment / Information requests, Due Diligence evaluations;
- Perform audits; onsite or remote;
- Request certification from relevant third part-organizations;
- Pursuing dual or multi-source sourcing strategy;

- Increase safety stock levels;
- Increase quality control checks;

Partner Code of Conduct and Due Diligence Questionnaire

One way of ensuring that the company is performing ethically sound business is to establish a Partner Code of Conduct to which suppliers (and other partners) should comply and sign. The signature of the Code shows that the supplier agrees and follows the high ethical standards that are set by us.

The Partner Code of Conduct (CoC) does not only cover direct suppliers but also covers other stakeholders and partners. It is readily available on the global website of Kiilto: <https://www.kiilto.com/wp-content/uploads/2024/02/kiilto-partnership-code-of-conduct.pdf>.

The Partner CoC is based on the universal declaration of Human Rights, the ten principles of the United Nations Global Compact initiative, OECD Guidelines for multinational enterprises, UN's Convention on the Rights of the Child and the principles concerning fundamental rights in the eight ILO core conventions.

Risk Aspects

Kiilto is aware that dealing with actual and potential negative consequences is a critical aspect of risk management for any organization. Failure to address these consequences can have serious implications, including financial losses, reputational damage, and even legal liability. From the Amfori Rate Index it can be concluded that suppliers based in the West European area scores higher compared to suppliers based in the East European area. Yet, previous years' assessment of our East European Contract Manufacturing suppliers confirmed a high awareness of adhering to the importance of topics within social sustainability.

The Amfori Rate Index shows that suppliers based in Asian countries are more likely to score low in the index rating. Kiilto always strives to have local suppliers to the greatest extent possible. More targeted efforts on specific raw material value chains/manufacturing processes, or specific geographical risk areas are to be considered. The efforts will depend on the risks considered, and the ability and capability that we have to influence each individual situation. Attention should also be made to the relationship between a risk and Kiilto Norway; the linkage of the risk and the company should be elaborated further; Does Kiilto Norway directly impact the risk, does it contribute to the impact, or is it linked to an impact.

Concluding Remarks

As per our assessed results for 2025/2026, and current evaluation and methodology, no major breaches have been detected. Monitoring of general development, and index classification is continuously ongoing and is assessed no later than the next opportunity for supplier evaluation according to the internal plan within Supply Chain.

The majority of respondents of the performed self-assessments confirm adherence to the Kiilto Partner Code of Conduct while the remaining part refers to their own Code. The common principles of the suppliers' Codes are also largely assured to the suppliers' supplier.

Norwegian service providers are located in Norway and the assessment performed shows that risks are very low. Awareness of the Transparency Act is high, and all assessed suppliers in scope for the Act have an on-site report available on their web sites.

During 2025-2026, Kiilto has remained its focus on the collection and maintenance of supplier information data to further strengthening a solid supplier relationship management system.

The established company method of assessment may render in more focused activities such as interviews or meetings, as a means to a more efficient supplier follow up. During coming years, other future actions of the supplier evaluation process may result in more targeted efforts; such as specific raw material value

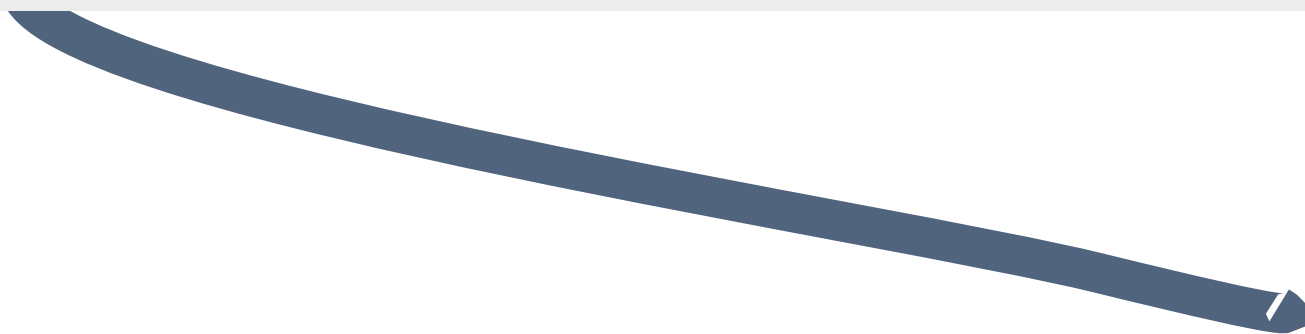
chains, manufacturing processes, or specific geographical risk areas. The efforts will depend on the risk evaluation, and what opportunities there are to influence the situation.

Signatures:

Steering Board and Managing Director of KiiltoClean AS



Contact details for the report: <https://www.kiilto.no/om-kiilto/baerekraft/kiilto-apenhetsloven/>



SIGNATURES

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