

Statement pursuant to the Norwegian Transparency Act 2025

This report covers disclosure of information required under Section 5 of the Norwegian Transparency Act with respect to Orkla Health Holding AS ("Orkla Health") and its subsidiaries during the financial year 2025. Orkla Health's efforts to comply with fundamental human rights and decent working conditions are made in collaboration with Orkla and other companies within the Orkla Group. For a comprehensive view, please see [Orkla ASA's Annual Report 2025](#), and the Sustainability Report included therein, as well as [Orkla ASA's Transparency Act Statement 2025](#).

Orkla Health's subsidiaries that are independently subject to the Norwegian Transparency Act publish their own statements. These are made available on Orkla Health's website (www.orkla.com/transparency-act/) as well as on the companies' own websites. Although these subsidiaries may rely on parts of Orkla Health's reporting to fulfil their own reporting obligation under Section 5 of the Norwegian Transparency Act, they also provide supplementary information to reflect their individual circumstances.

1. Description of the business

Orkla Health is one of Europe's leading branded consumer health companies and has a diverse portfolio of products focused on food supplements, wound care, oral health and functional personal care. Our portfolio includes strong brands, such as Möller's, Jordan, Cederroth First Aid, Salvequick, Livol, Maxim, and Sana-Sol.

We sell products to pharmacies, GFT, direct to consumers, and do contract manufacturing. We have a strong commercial presence in the Nordics, Baltics and Poland, but we are also represented in other countries around the world. We distribute products to over 60 markets. Our production facilities and warehouses are located in Europe and Asia.

Orkla Health is committed to responsible operations that respect people, the environment and society. Through Orkla's and Orkla Health's governing principles for sustainability and responsible business conduct, Orkla Health seeks to ensure that the companies it owns manage environmental, social and business-ethics (ESG) matters in a way that secures responsible operations, sound risk management and long-term value creation.

Orkla Health Holding AS is a limited liability company with its registered office at Drammensveien 149, Oslo (Norway), with org. no. NO 930 097 683. Orkla Health is a subsidiary of the public limited company Orkla ASA and is one of its ten portfolio companies. The head office is located in Oslo, Norway.

Orkla Health Holding AS – group structure per January 2026



Orkla Health is the direct owner of five subsidiaries:

Orkla Health AS

Offers well-known local brands to consumers in the consumer-health sector. The company's principal functions are product development, production, purchasing, brand building, sales and



distribution for the Norwegian and international markets. The company is also a parent company whose key functions support activities in subsidiaries.

Orkla Wound Care AB

A Swedish company engaged in product development, brand building, sales and distribution of products within first aid and wound care. The company has subsidiaries in Spain and Norway engaged in the same activities, as well as in production.

NutraQ AS

Engaged in product development, brand building, sales and distribution of dietary supplements, mainly in the Nordic countries, the Netherlands, Italy, the Czech Republic, Poland, Slovakia and certain other countries.

Healthspan Ltd

Engaged in product development, brand building, sales and distribution of dietary supplements, mainly for the UK market.

Orkla Care Sweden AB

Conducts brand development, sales and distribution activities in the Swedish market mainly for other companies in the Orkla Health Group.

At year-end 2025, the Orkla Health Group's workforce consisted of approximately 1,800 individuals spread across Europe and Asia, the majority being employees¹ and a smaller portion non-employees². A significant share of the employees works in production, maintenance and logistics. Other important functions include marketing, product development, sales, sustainability, finance, Legal, IT, HR and communications. Most companies produce consumer goods and are significant purchasers of products and raw materials. In total, Orkla Health's companies have several thousand direct suppliers, which means that a large number of people are affected by the Orkla Health Group's operations throughout the value chain.

2. Guidelines and governance principles on human rights and decent working conditions

2.1. Governing documents and governance

Orkla Health applies Orkla ASA's policy documents including *Orkla Code of Conduct*, *Orkla Sustainability Policy*, *Orkla Supplier Code of Conduct*, and *Orkla Business Partner Code of Conduct*.³ Orkla Health has implemented operational policies, systems and procedures to ensure responsible business practices in line with company values, Orkla's policies and regulatory requirements. Among others, these include *Orkla Health People Policy*, *Orkla Health Management System* and a *Whistleblowing Policy*.

¹ Includes permanent employees, temporary employees and employees with non-guaranteed working hours.

² Includes self-employed persons (independent contractors) and people employed through staffing agencies.

³ All documents are available at <https://www.orkla.com/sustainability/>

Orkla's Code of Conduct applies to Orkla Health, its subsidiaries and all persons working for the Orkla Health Group. This includes employees at all levels, board members, contracted personnel, consultants, contractors and others who act on behalf of, or represent, Orkla Health. This entails a commitment to safeguard human rights and decent working conditions, to conduct due diligence and to address issues.

Orkla Health adheres to *Orkla's Sustainability Policy*, which covers the environmental, social and governance (ESG) impacts, risks and opportunities associated with our operations and business decisions, as well as our role as an owner of companies. The policy is based on the UN Global Compact, the UN Guiding Principles on Business and Human Rights, the OECD Guidelines for Multinational Enterprises and the Norwegian Transparency Act. Accordingly, the Orkla Health Group is expected to respect and protect human rights and decent working conditions by:

- recognizing and respecting the rights to freedom of expression and association, trade-union rights, collective bargaining and privacy;
- promoting decent working conditions by offering reasonable and lawful working hours, fair compensation and adequate pay, ensuring a good work-life balance, and providing holiday and leave arrangements that safeguard workers' rights, including the right to family-related leave;
- working for equal opportunities, equal pay, a balanced gender distribution at all levels, and increased diversity and inclusion throughout the value chain, while working against all forms of discrimination and harassment;
- working systematically to safeguard health, safety and mental well-being, striving for zero harm to employees, and pursuing continuous improvement in these areas; conducting due diligence related to human rights and decent working conditions; and
- establishing effective mechanisms for addressing stakeholders' concerns and needs, maintaining internal procedures for handling them prudently and effectively, and providing remediation where we have caused or contributed to material adverse impacts.

The governing documents are reviewed annually by the Board of Directors of Orkla Health to ensure alignment with statutory requirements and stakeholder expectations, as well as with Orkla Health's strategy and assessment of material sustainability-related impacts, risks and opportunities.

The Board of Directors of Orkla Health has overall responsibility for monitoring the implementation of the governing documents. The Chief Executive Officer is responsible for ensuring that relevant employees are made aware of and comply with the governing documents, and that training is carried out regularly. Orkla Health performs annually an assessment of the Orkla Health Group's dependencies, impacts, risks and opportunities related to climate, water, nature and human rights. Such assessments are reviewed by the Board of Directors.

The boards of directors of the subsidiaries are responsible for ensuring that their operations are conducted in accordance with relevant regulations and with Orkla Health's ethical and

sustainability governing documents. The Managing Director of each company is responsible for establishing management routines, goals and action plans in line with those documents.

The governing documents are implemented into Orkla Health Group's operations via a network of various functions across the Group. These functions collaborate with Orkla ASA on sustainability and responsible business conduct to ensure competence is up-to-date and relevant. The status and progress are followed up via annual internal reporting.

2.2. Guidelines and procedures for own employees

Orkla Health's People Policy and other governing documents cover matters of greatest significance to its own employees, including diversity, equity, and inclusion, working conditions, fair and adequate pay, as well as the working environment, health and safety. A human-rights risk assessment is carried out annually on these topics.

2.2.1. Diversity, equity and inclusion

Orkla Health's *Diversity, Equity and Inclusion Policy* describes our commitment to fostering, cultivating, and preserving a culture of diversity, equity, and inclusion. Orkla Health seeks to embrace and encourage differences in age, color, professional background, disability, ethnicity, national origin, physical and mental ability, and other characteristics that make people unique. Orkla Health does not tolerate harassment, discrimination, or social bullying.

In 2025, Orkla Health implemented a company-wide framework to enhance transparency, improve consistency in role evaluation, and strengthen reporting practices. The initiative supports compliance with the EU Pay Transparency Directive and helps mitigate risks related to unintended pay gaps, bias in hiring and promotion processes and other forms of discrimination. All positions across the companies were evaluated, calibrated and benchmarked as part of this project in 2025.

2.2.2. Working conditions

Orkla Health's procedures address various matters related to working conditions, including freedom of expression and association, regulated working hours and procedures for employee participation. Orkla Health values open, fact-based, honest and respectful communication and expects its subsidiaries to make it easy for employees and external stakeholders to raise concerns, and to ensure that dialogue with stakeholders takes place in a respectful, fair and professional manner.

2.2.3. Working environment, health and safety

Orkla Health is committed to protect the health and safety of employees and others associated with the business. We have implemented Orkla's EHS Standard, including systematic procedures for training, risk assessments and improvements. Group companies are followed up against the ambition that no personal injuries should occur, and they work purposefully to create safe, healthy and attractive workplaces. In addition to the annual human-rights risk assessment, subsidiaries out systematic and more detailed risk assessments related to the working environment, health and safety in their operational activities.

2.3. Supply chain due diligence policies and procedures

Orkla Health's commitments to and principles for managing potential impacts on workers in the value chain are set out in Orkla's Code of Conduct, Orkla's Supplier Code of Conduct, and Orkla's Business Partner Code of Conduct. These apply to all workers in the value chain, including people at risk and vulnerable groups such as children and migrant workers. They describe the obligations relevant to workers and include processes and mechanisms to ensure compliance with key international frameworks, including the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work and the OECD Guidelines for Multinational Enterprises.

The guidelines set out a clear commitment to respect human and labor rights, to cooperate on and maintain measures to remedy adverse impacts, and to cease, prevent or mitigate potential adverse impacts. They explicitly address critical issues such as forced labor, human trafficking and child labor, and are rooted in the UN Guiding Principles on Business and Human Rights.

Orkla's Supplier Code of Conduct sets out expectations on suppliers based on the UN Declaration of Human Rights, the ETI Base Code and the UN Global Compact. It contains clear requirements not to accept child labor or forced labor and addresses the right to freedom of association and collective bargaining, acceptable working conditions, adequate pay, work-life balance, health and safety, and equal treatment. Together with Orkla Procurement AS, we implement measures to ensure compliance with these principles through supplier dialogue, supplier self-assessments and ethical audits. All suppliers are required to sign and comply with Orkla's Supplier Code of Conduct.

Orkla Procurement AS provides guidance, tools and systems for responsible procurement, and support with supplier due diligence, follow-up and certification of high-risk raw materials. In order to work effectively with Orkla Health's many suppliers and to ensure responsible business practices, we apply a risk-based approach. Accordingly, we prioritize suppliers and supply chains where the risk of adverse consequences for fundamental human rights and decent working conditions is highest, based on the severity and likelihood of harm. In cooperation with Orkla Procurement AS, we carry out an annual risk assessment of our suppliers based on criteria relating to working conditions, HSE, the environment and ethics.

Orkla Health's subsidiaries are members of Sedex, a global platform to improve supply chain visibility and ethical sourcing. Membership provides insight into the large number of supplier relationships that Orkla Health maintains, as well as increased influence over suppliers through multi-stakeholder cooperation. All direct suppliers enrolled to Orkla's digital supplier portal (the Orkla Supplier Portal) undergo a sustainability risk assessment based on Sedex risk data.

High-risk suppliers are asked to become Sedex members and are required to perform a self-assessment using a standardized methodology developed by Sedex. Based on the results of this due diligence process, high-risk suppliers may be subject to a SMETA four-pillar audit⁴ or a similar on-site audit covering several ESG topics, with a particular focus on human rights. Direct dialogue with employees is normally part of these audits. Identified issues are followed

⁴ SMETA (Sedex Members Ethical Trade Audit) focuses on social topics and is carried out on site.

up through the Sedex system; among other things, a corrective-action plan is drawn up, setting out requirements and deadlines for suppliers to remedy non-conformities.

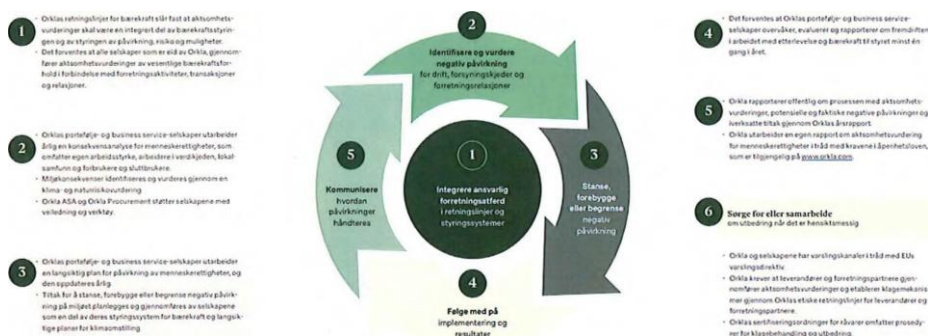
When purchasing high-risk raw materials, we select suppliers that meet high standards and use a risk-based approach to prioritize the most critical materials. Raw material is prioritized where sourcing risk is high or where the material is strategically important. Sourcing risk includes environmental, social and economic factors. Strategic importance means that Orkla has significant purchasing power in the relevant market or that the raw material has a substantial impact on our brands. We aim to ensure that 100% of prioritized high-risk raw materials are covered by relevant certification schemes or sustainability programs.

Prioritized high-risk raw materials in key categories are defined by Orkla Procurement AS, while high-risk raw materials in local categories are defined by Orkla Health's subsidiaries. Orkla Procurement AS supports in assessing relevant supply-chain risks and in implementing risk-reducing measures.

As part of efforts to address human rights and environmental challenges, Orkla Procurement AS and Orkla Health actively participate in industry initiatives involving companies, authorities and expert organizations, such as Ethical Trade Norway, AIM-Progress, Sedex, and the Sustainable Agriculture Initiative (SAI) Platform. Orkla Health AS is a member of Ethical Trade Norway, participates in its courses and reports annually to the organization on the progress of its work.

2.4. Due diligence process

The following provides an overview of Orkla's approach to sustainability due diligence, which also covers human rights and decent working conditions.



Orkla's approach to sustainability due diligence (six-step due diligence cycle in line with the OECD Guidelines).

In 2025, Orkla Health performed a human rights impact assessment covering potential risks linked to own workforce, workers in the value chain, consumers and end-users, as well as people in local communities. The assessment was prepared with support from Orkla's Centre of Excellence for Sustainability and from Orkla Procurement AS.

3. Actual adverse consequences for fundamental human rights and decent working conditions

Through its human rights risk assessment in 2025, Orkla Health identified one actual adverse impact on decent working conditions in its own operations, which has since been remediated, as described below. Beyond this, Orkla Health has not documented any actual adverse consequences for fundamental human rights and decent working conditions in its subsidiaries, in other investments or in its supply chains.

In an Asian subsidiary, the risk assessment identified that migrant workers had been working six days a week, up to 72 hours per week. Although this was permitted under local law, it did not meet Orkla Health's standards for decent working conditions and entailed a risk of less favorable treatment of migrant workers compared with local workers. Following amendments to local employment laws effective as of 2023, working hours are now standardized for all employees regardless of nationality to a maximum of five days and 45 hours per week. The company has confirmed that it is now in full compliance with these requirements.

4. Significant risk of potential adverse consequences and measures

4.1. Potential material adverse risks in Orkla Health's own operations

As Orkla Health operates primarily as a holding and governance entity with limited direct operational activities, the risk of violations of fundamental human rights and decent working conditions in the company's own operations is considered low. The risk arises primarily through the operations of Orkla Health's subsidiaries and their value chains.

4.2. Potential material adverse risks in subsidiaries' operations

The risk assessment in 2025 identified a risk of potential adverse consequences in certain areas as described in this section.

4.2.1. Occupational health and safety

Orkla Health has a vision of zero injuries, and all of its subsidiaries work continuously to prevent accidents. In 2025, a total of 14 work-related injuries were registered. The risk assessment identified the highest occupational-safety risks at sites that operate boilers or involve heavy lifting or the handling of chemicals, in particular in Denmark, Norway and Spain, as well as a specific fire hazard linked to the handling of cod liver oil. Orkla Health has not found any of these conditions to constitute actual adverse consequences for human rights or decent working conditions.

All Orkla Health companies work continuously to reduce the risk of injury. Several companies carried out their own HSE weeks in 2025. The purpose is to strengthen internal engagement and to involve all employees in developing the safety culture, in pursuit of Orkla Health's vision of zero injuries. All companies have established HSE guidelines and procedures, and in 2025 close to 100% of all employees were covered by Orkla Health's HSE management systems, including regular HSE-related training, and "HSE dialogues" (structured conversations

between a manager and an employee to promote a good working environment, health and safety).

4.2.2. Adequate wage

Companies with collective agreements use collective bargaining to set wages; in 2025, around 37% of all permanent employees were covered by collective agreements. Salaries for other employees are determined by using benchmarking tools that consider factors such as country, sector, job type and competitive environment. The risk assessment identified a risk that the basic salary for certain positions may be lower than what is sufficient to ensure a decent standard of living.

In 2025, salary analysis was conducted and basic salaries below the requirement of the compensation strategy were raised. Other measures include ensuring employment contracts are in place for all employees; benefits including transport allowance, meal allowance, and medical/dental care; and flexibility for working parents to avoid shifts and take time to care for ill children where possible.

Orkla Health's goal is for all employees to receive adequate pay by 2026, and the plan to achieve this goal will draw on data from the WageIndicator organization in order to obtain reliable information on living-wage levels in different countries. Orkla Health will regularly review compensation to ensure wages meet or exceed basic living needs and market benchmarks.

4.2.3. Mapping of pay differences

Group companies annually survey pay gaps, the gender balance in part-time and temporary positions, and the use of parental leave, in order to work systematically to correct imbalances.

In 2025, Orkla Health's companies identified potential pay discrepancies across genders, roles, or regions. Pay is here defined as ordinary basic or minimum pay plus any other remuneration, whether in cash or in kind, connected with the employee's employment. A difference in average pay of 10.3% was identified between female and male employees. This is calculated and expressed as a percentage of the average pay of male employees. These consequences are considered potential, as there is nothing to indicate that the pay gap between women and men is due to discrimination. The Orkla Health companies will continue to work to reduce these gaps.

Most of the Norwegian companies in Orkla Health have carried out a more comprehensive survey based on the requirements of the Norwegian Equality and Anti-Discrimination Act. The survey shows that, on average, women in the Norwegian companies receive total compensation equal to that of men, and that the work done to correct previous imbalances has produced the intended results. For example, in recent wage settlements Orkla Health has allowed itself to exceed the limit for wage growth in favor of women who are paid less than men in equal or comparable positions.

In 2025, Orkla Health implemented a company-wide framework to enhance transparency, improve consistency in role evaluation, and strengthen reporting practices. The initiative supports compliance with the EU Pay Transparency Directive and helps mitigate risks related

to unintended pay gaps, bias in hiring and promotion processes and other forms of discrimination. All positions across the companies were evaluated, calibrated and benchmarked as part of this project in 2025.

4.2.4. Work-life balance and the psychosocial working environment

Periods of organizational change may increase stress levels and make it more challenging for employees to maintain a healthy work-life balance. Previous engagement surveys highlighted stress as an area for improvement. Orkla Health has not found these conditions to constitute actual adverse consequences for human rights or decent working conditions.

Work-life balance is followed up through Orkla Health's engagement survey, with particular attention during periods of change; the most recent score was in line with the industry benchmark. Through specific programs covering delegation, accountability, feedback and change, leaders were supported in managing stress for themselves and their employees.

4.2.5. Freedom of association and collective bargaining

In some subsidiaries, employees' opportunities to organize and engage in collective bargaining may be limited. In an Asian subsidiary there is no trade union, and because managers are closely involved in day-to-day operations there is a risk that employees may find it difficult to raise concerns. Orkla Health has not found these conditions to constitute actual adverse consequences for human rights or decent working conditions.

The Asian subsidiary has established a Workers' Council that represents each production area, with monthly meetings to address issues arising in the various areas and quarterly meetings with the management team to follow up. Employee feedback is also gathered through QR-code surveys and an online survey tool, where anonymity is maintained to encourage employees to speak up.

4.2.6. Protection of employees' personal data

There is a risk of unintended breaches of employees' personal data, including sensitive data such as medical history, in the event of an IT security incident. Contributing factors may include delayed deactivation of user accounts and inconsistent local access practices. Orkla Health has not found these conditions to constitute actual adverse consequences for human rights or decent working conditions.

All companies have procedures for handling personal data in accordance with the GDPR, and Orkla Health maintains and continuously updates its Master Data Policy. Access controls are being strengthened through the roll-out of an identity and access management (IAM) solution integrated with HR master data, ensuring timely user provisioning and deactivation across all companies, with full roll-out due completion in 2026. Biannual audit controls are conducted in the HR master-data system, and a new learning management system will be introduced in 2026 to enable targeted training on data privacy and information security.

4.2.7. Training and skills development

Improvement of development has been identified through engagement surveys. Orkla Health has had certain resources to provide mandatory training but not a broader training & development tool. This could potentially have an adverse effect on equal training opportunities across functions to ensure everyone has the resources and knowledge needed to excel in their roles.

In 2025, Orkla Health developed and launched the Leadership Lab, with 75% of managers at levels 1–4 participating. In 2026, a new learning management system will be introduced, offering a wide range of training opportunities so that more employees can complete courses relevant to their development needs. Super users across the organization will also be able to create content tailored to their areas.

In 2026, competency needs will be mapped and assessed in at least 50% of the companies and relevant development will be provided.

4.3. Potential material adverse risks in Orkla Health's supply chain

Several of Orkla's portfolio companies, including Orkla Health, have extensive and complex supply chains, and the Orkla Group is a major purchaser of many raw materials. This gives rise to a significant indirect impact on both workers at direct suppliers and workers in raw material production, as well as an opportunity to positively influence business practices in the supply chains. Several raw materials originate in countries where poverty, weak governance and a lack of adequate infrastructure create a risk of poor pay and working conditions and of serious human-rights violations, such as child labor and forced labor.

The sections below summarize the potential material risks identified in Orkla Health's 2025 human rights impact assessment. As several of these risks are shared with other Orkla Group companies, a fuller description of the risks and related measures is available in [Orkla ASA's Transparency Act Statement 2025](#).

Orkla Health addresses such risks by implementing Orkla's framework for responsible business conduct, procedures summarized in section 2.3, ensuring that all suppliers accept our requirements set out in relevant environmental and social policies, and benchmarking high-risk suppliers against WageIndicator.

4.3.1. Material risk issues identified

Child labor

The Orkla Health Group is associated with a risk of child labor through suppliers in certain regions/countries, such as West Africa, China, India, Chile, Turkey, and Brazil. No specific breaches have been identified through our surveys, and most of our suppliers are professional players with sound procedures for their own operations.

Orkla's governing documents require that child labor be prohibited and prevented, and that suppliers implement the measures necessary to ensure that child labor does not occur at own production, operating sites, or at subcontractors' facilities. Unfortunately, the purchase of

certain raw materials in certain countries entails a risk of child labor in connection with production. Some of our suppliers use the Child Labor Monitoring and Remediation System (CLMRS) in supply chains where child labor has been identified as an inherent risk. The Orkla Group has developed guidance material on combating child labor, and training is delivered through internal networks and workshops.

Part of the strategy to prevent and eradicate child labor in high-risk supply chains is to purchase certified and traceable raw materials. The Rainforest Alliance, which the companies use for cocoa, is an example of a certification standard that includes specific guidelines to reduce the risk of child labor. Certification is, however, no guarantee that child labor will not occur, and Orkla Health is committed to selecting suppliers carefully and to engaging in relevant cooperation initiatives to prevent child labor.

Adequate wages

The Orkla Health Group is associated with the risk of wages below the living-wage level in several supply chains, particularly in connection with agricultural production in India, Turkey, Tunisia, and Egypt.

Through Orkla's governing documents, suppliers are required to ensure that wages and social benefits meet, as a minimum, national legal or industry standards, whichever is higher. Pay should be sufficient to cover basic needs and to provide some discretionary income beyond this. Social benefits must at least comply with national law or applicable industry standards, whichever is higher. Through the purchase of certified raw materials, we contribute to improving farmers' incomes. We are also committed to choosing suppliers that work systematically and actively on human rights and decent working conditions, and some of their suppliers operate their own sustainability programs that address living-wage challenges.

Freedom of association

Orkla is exposed to a risk of violations of the right to freedom of association and collective bargaining through suppliers in certain countries. No specific breaches have been identified through our surveys, but the risk is generally present in several countries.

Orkla's governing documents stipulate that all employees have the right to lawfully establish and join trade unions, to bargain collectively, to seek representation and to join workers' councils, in accordance with local legislation and international conventions.

Occupational health and safety

Through its supply chains, Orkla Health Group is linked to HSE risks arising out of old technology, exposure to chemicals and risks of injury.

Through Orkla's Supplier Code of Conduct, we require, among other things, that suppliers provide their workers with safe and healthy working conditions, including protective equipment, drinking water, adequate sanitation, lighting, temperature, ventilation and health-and-safety training. The requirements are followed up through supplier dialogue, self-assessments and, in some cases, ethical audits. Where non-conformities are identified, the supplier must draw up a corrective-action plan to close the non-conformity within a clear deadline.

Equal treatment

Through its supply chain, the Orkla Health Group is associated with the risk of discrimination in countries such as India.

Orkla's Supplier Code of Conduct requires that there be no discrimination in hiring, pay, access to training, promotion or dismissal on the basis of ethnic background, religion, caste, age, disability, gender, marital status, pregnancy, sexual orientation, trade-union membership or political affiliation. All workers with the same experience and qualifications must receive equal pay for equal work. This is followed up, among other things, through the purchase of certified raw materials and through the follow-up and auditing of high-risk suppliers.

Dignity, safety, privacy

Orkla Health Group's supply chain in India and Malaysia is associated with the risk of unacceptable living conditions for workers living on premises of manufacturing site or company houses. Orkla's governing documents set clear expectations on suppliers with regard to the living conditions for workers in the supply chain.

4.3.2. Non-conformities among direct suppliers

In Sedex audits, Sedex operates with four levels of findings, based on severity and/or scope: "Business critical", "Critical", "Major" and "Minor". In 2025, no suppliers were identified with findings categorized as "Business critical". In 2025, 8 findings were identified that were categorized as "Critical". In accordance with Sedex' procedures, plans and deadlines have been established for the rectification of the conditions identified and are followed up. Most non-conformities relate to working hours and working conditions. The work to close outstanding non-conformities is progressing well.

For 2025, Orkla Health has not found any of the relevant findings to constitute actual adverse consequences for human rights or decent working conditions. Where serious matters are identified through audits, on-site visits or otherwise, we follow up, investigate and seek to influence the rectification of the conditions, in accordance with Orkla's governing documents.

4.4. High-risk raw materials – risks and mitigation

Several Orkla companies source raw materials from regions with elevated risks related to human rights, decent working conditions, environmental standards, and business practices. Through due diligence, Orkla's portfolio companies work to prevent and mitigate adverse impacts and to address challenges in their supply chains.

Of the high-risk raw materials described in [Orkla ASA's Sustainability Report 2025](#), Orkla Health Group purchases cocoa, soya and palm oil derivatives. See pages 83–84 and 87 in Orkla ASA's report for a more detailed description of the potential risks and the measures taken to address them.

In addition, Orkla Health Group companies purchase the following high-risk raw materials.

Cod liver oil: Main challenges include by-catch of coastal cod and marine litter. Orkla Health purchases cod liver oil that is certified by the Friend of the Sea Certification program.

Fish oil: Key risks include poor working conditions, overfishing and ecosystem disruption linked to climate change, extreme weather events and El Niño. Fish oil is sourced primarily from South America. Due to constrained availability from Peru, Orkla Health also sourced fish oil from Thailand, Oman, Morocco and Türkiye in 2025. To mitigate these risks, Orkla Health Group purchases fish oil certified under the Friend of the Sea standard and maintains long-term relationships with suppliers that source from larger, reputable producers.

Psyllium husk: Key risks include limited traceability, potential human rights impacts and climate-related challenges. Psyllium husk is sourced from India. As no certification scheme is currently available for psyllium husk, measures to improve traceability have been initiated. In 2025, Orkla Health received its first fully traceable shipment back to farmer level.

Carnauba wax: Key risks include poor working conditions, child labor and deforestation in Brazil. To mitigate these risks, Orkla Health Group purchases carnauba wax only from suppliers that are members of the Responsible Carnauba Initiative.

Natural rubber, viscose, cotton and sugar cane: Key risks include adverse impacts on fundamental human rights and decent working conditions linked to the cultivation and processing of natural rubber, viscose from cellulose, cotton and sugar cane used in Orkla Wound Care's products. To mitigate these risks, these materials are covered by Orkla's supplier governing documents and are subject to risk-based follow-up beyond tier one where relevant.

4.5. Risk of adverse consequences for local communities

Orkla Health has assessed the risk of adverse consequences for people in the local communities around its own operations and in its supply chains. No known pollution risks have been identified from Orkla Health's own factories. Complaints have been received over a number of years regarding an old toothbrush landfill at Skansen, Norway, associated with Jordan; it has since been established that responsibility for the site lies with the municipality and the landowner, and a project has been initiated, under the municipality's management, to remediate the landfill in due course.

The most significant risks to local communities and indigenous peoples are linked to certain high-risk raw materials in the supply chain, in particular the risk of deforestation and of impacts on indigenous peoples' land rights associated with palm oil, soya, collagen, gelatin and carnauba wax, primarily in Brazil. These risks, and the related measures, are described in section 4.4 above.

Orkla Health follows up complaints relating to its own operations through established procedures and maintains internal procedures for handling complaints from external stakeholders. For the high-risk raw materials, we continue to work with suppliers on certification and responsible-sourcing requirements, as set out in section 4.4.

4.6. Risks and impacts related to ongoing armed conflicts

Orkla Health is aware that ongoing armed conflicts in various parts of the world may give rise to heightened risks of adverse consequences for fundamental human rights and decent working conditions where such conflicts connect to the company's operations, supply chains or business partners. In line with the OECD Guidelines for Multinational Enterprises and the expectation of heightened due diligence in conflict-affected and high-risk areas, Orkla Health

monitors developments on an ongoing basis, carries out due diligence on its business partners, maintains close dialogue with them and takes measures when needed.

5. Whistleblowing channels and complaint mechanisms

Orkla's Whistleblowing Policy sets out the requirements for the submission, receipt and handling of whistleblowing reports and prohibits retaliation against whistleblowers, in accordance with the EU Whistleblower Protection Directive. These requirements apply to all Orkla companies and are based on the EU Whistleblower Protection Directive and the Norwegian Working Environment Act.

Through our whistleblowing systems, internal and external stakeholders are encouraged to report breaches, or possible breaches, of laws and regulations, of Orkla's Code of Conduct and of ethical norms generally accepted in society.

Orkla Health maintains a central whistleblowing channel that can be used by all Orkla Health companies and by all internal and external stakeholders. In addition, stakeholders may file reports to Orkla ASA's whistle-blowing channel. These channels supplement the local channels established for those companies where required. The whistleblowing channels are provided by an external supplier, are available around the clock in all relevant languages, and ensure the anonymity of the whistleblower. Any form of retaliation against a person who has submitted a whistleblowing report in good faith about possible misconduct is prohibited by law.

Orkla's governing documents require suppliers and other business partners to establish grievance mechanisms that take the UNGP guidelines into account. Some of the certification organizations with which Orkla companies cooperate have established complaint and remediation mechanisms with a presence in high-risk supply chains such as palm oil (Roundtable on Sustainable Palm Oil) and cocoa (Rainforest Alliance). These organizations are a valuable supplement to the Orkla companies' own whistleblowing and complaint-handling channels.

Orkla does not systematically assess whether consumers and end-users are aware of and trust the grievance mechanisms established by Orkla companies or their business partners.

6. About the work in 2025-2026

Orkla Health continues the work of reviewing and improving its procedures for sustainability and responsible business conduct.

Orkla Health has implemented a number of measures relating to well-being and good working conditions, including safety and injury prevention, equal pay, training and skills development, and working hours, as described in section 4.2.

Orkla Health has also implemented a number of measures relating to human rights and decent working conditions in their supply chains, including the following:

- Orkla's partnership with the WageIndicator organization provides information on adequate pay in the various jurisdictions and regions in which Orkla Health companies

operate. This information has been used to measure deviations from adequate pay. Orkla Health will regularly evaluate the effect of the collaboration.

- Orkla and Orkla Health have worked to ensure that high-risk raw materials are, as far as possible, purchased from certified producers and/or from Europe or other low-risk areas. This will continue.
- Inspections and audits of selected suppliers have been carried out, either by Orkla/Orkla Health or through third parties (Sedex/SMETA or Intertek).

In addition to the planned measures and objectives mentioned elsewhere in this statement, Orkla Health plans to implement the following measures:

- Orkla Health will continue to work closely with Orkla on enhancing its due diligence assessments. We expect these measures to further strengthen our due diligence and thereby lead to better management of the risk of adverse consequences for human rights and decent working conditions.
- Orkla Health will continue its efforts to ensure that all suppliers sign Orkla's supplier guidelines. We expect this to clarify our expectations of suppliers, contribute to compliance and form a basis for further supplier follow-up.
- Orkla Health will work closely with Orkla to further develop tools for risk assessment of raw-material supply chains, including the mapping of raw-material origin and guidelines for composite products and non-food materials. The aim is to strengthen due diligence and to ensure that appropriate measures to stop, prevent or limit adverse consequences are implemented when necessary.
- Orkla Health will continue monitoring prioritized high-risk materials in collaboration with Orkla and continue requiring suppliers of such materials to meet SAI Platform FSA Silver level or equivalent third-party standards or programs where possible.
- Orkla Health continues to participate in a number of industry and multi-stakeholder initiatives. Orkla Health AS is a member of Ethical Trade Norway.

Orkla ASA's portfolio companies are required to have governing documents, goals, plans and procedures for due diligence and follow-up relating to human rights and decent working conditions that apply to their own organization, supply chains and business partners. In addition, they shall prepare a Positive Human Rights Impact Plan with a horizon towards 2030, aimed at creating lasting positive effects in areas considered particularly relevant to the company's operations and supply chains. Measures to create positive change for workers in the value chain, within human-rights challenges that are particularly important from both an impact and a risk perspective will be prioritized up to 2030. Orkla Health prepared the first version of its Positive Impact Plan in 2024 and will continue to update it.

Oslo, 15 June 2026

This statement has been signed electronically and therefore does not contain handwritten signatures.



The Board of Directors of Orkla Health Holding AS

Maria Syse-Nybraaten, Chair of the Board

Audun Stensvold, Board member

Markus Kinder, Board member

Line B. Dørum, Board member

Susanne Pedersen, Board member

The CEO of Orkla Health Holding AS

Mats Palmquist