



Transparency Act

Due Diligence Assessment Report for Accon AS and Accon Group AS

Reporting period: 01.01.2025 – 31.12.2025

This Transparency Act due diligence assessment report applies jointly to Accon AS and Accon Group AS.

Accon's Core Values

At Accon, we believe in responsible business practices that create value for both people and society. Our operations are built on respect for human rights, decent working conditions, and sustainable solutions. We aim to contribute to "good lives" throughout the value chain and believe that everyone supplying to or through us should have wages and working conditions that ensure dignity and security.

Transparency, respect, and responsibility are fundamental values in Accon's operations. We are committed to following international standards for ethics and sustainability - in practice, not just in principle.





Introduction

The Norwegian Transparency Act (Åpenhetsloven), effective July 1, 2022, requires companies to conduct due diligence on human rights and decent working conditions and provide transparency about these efforts.

Accon Group AS and Accon AS are subject to the Act and fully support its purpose. This report is prepared jointly for Accon AS and Accon Group AS and covers the due diligence activities for both the Norwegian operating company and the group. We have systematically worked with supplier responsibility and ethical guidelines for years.

This report documents our 2025 due diligence in accordance with Sections 4-6 of the Norwegian Transparency Act, which require companies to carry out due diligence in line with the six-step framework described in the OECD Guidelines for Multinational Enterprises.





Organization, Operations, and Responsibility

Operational Scope

Accon develops and supplies industrial bulk packaging solutions (FIBCs, fibre drums etc) to key Nordic sectors:

Industry	Key Requirements
Food & Feed	ISO 22000 hygiene compliance
Chemicals/Pharma	UN-certified, antistatic
Agriculture/Minerals	Heavy-duty, UV-stabilized
Aquaculture	Moisture protection
Recycling	Post-consumer resin content





Accon's due diligence responsibilities are clearly defined across all management levels, ensuring board-level oversight and operational implementation.

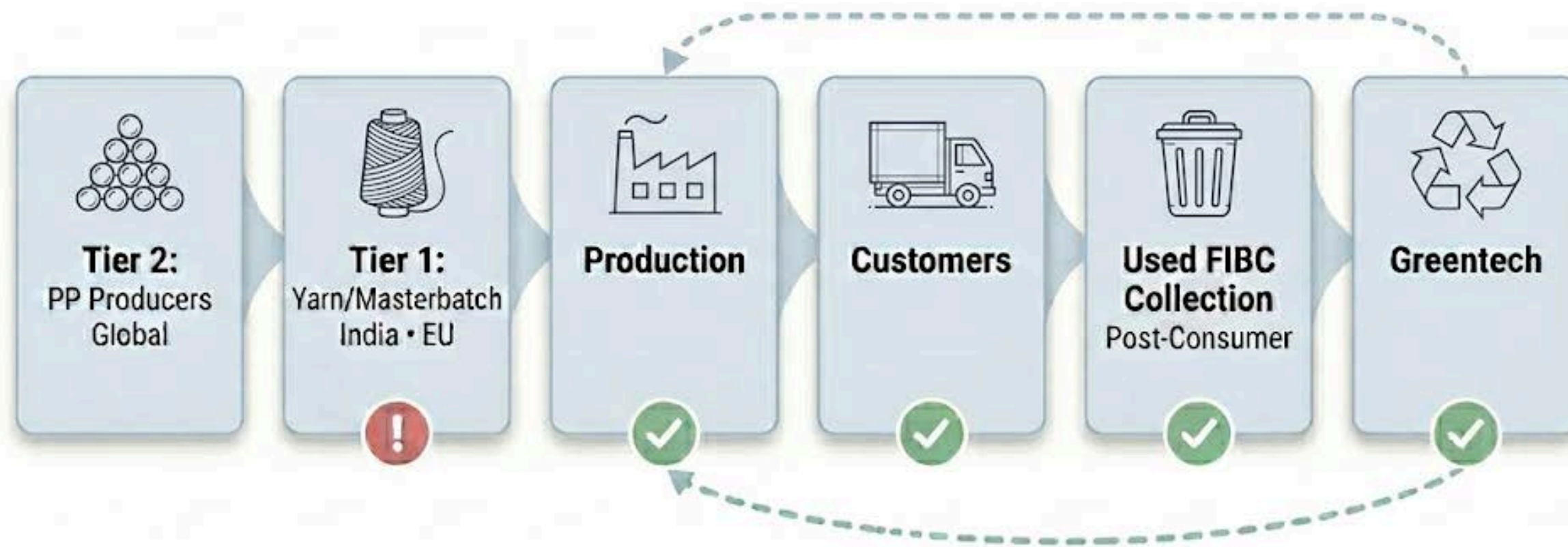
The Transparency Act process is anchored at the highest level and systematically implemented through dedicated roles.

QESG Team coordinates the subsidiaries operating in Norway, Sweden, Denmark, Finland, Estonia, and Asia sourcing markets.



Value Chain Due Diligence Scope

Accon systematically assesses the entire FIBC packaging lifecycle for human rights risks. Our due diligence spans raw materials through closed-loop recycling, with heightened focus on high-risk tiers.



The primary risk area is Asia-based Tier 1 suppliers in higher-risk manufacturing countries. These risks are mitigated through supplier pre-qualification, documentation review, and regular audits

Policies and Due Diligence Framework

Accon implements the complete OECD 6-step process through integrated policies and procedures:

1. Policy commitment: Supplier Code of Conduct (mandatory) + Sustainability Policy covering human rights
2. Risk identification: Geography/sector-based supplier mapping
3. Prevent/mitigate: Pre-qualification + high-risk audits
4. Track effectiveness: KPIs + supplier performance monitoring
5. Communicate: Annual Transparency Act report + VSME disclosures
6. Grievance mechanism: Independent whistleblower channel

Supporting documentation (www.accon.eu):

- Supplier Code of Conduct (mandatory signature)
- Sustainability Policy (human rights explicit)
- Whistleblower: <https://www.accon.eu/whistleblower>
- ISO 14001:2015 and ISO9001
- EcoVadis Silver and ISO22000



2025 Due Diligence Implementation & Findings

Method and Implementation

We carry out risk-based mapping and assessments of suppliers and business partners. This includes:

- Pre-qualification
- Evaluation of geography, industry, and supplier type
- Review of documentation and compliance confirmations
- Physical audits and assessments

Key finding:

Human Resources and geographical risk was identified in some supplier tiers in Asia. No material or confirmed deviations were identified in 2025. Minor observations were addressed through ongoing supplier follow-up . All suppliers operating in risk zones are followed up with documentation and/or site visits.



Own Operations Assessment

Accon's Nordic facilities demonstrate strong standards for working conditions and health and safety, with no material human rights concerns identified in 2025.

Workforce – Structure and Demographics

- Total workforce: 123 employees (headcount, at end of reporting period)
- Permanent contracts: 119 employees
- Temporary contracts: 4 employees
- Male employees: 56
- Female employees: 67 (approximately 54.5% of total workforce)

Employee counting methodology: headcount at the end of the reporting period



Measures Taken and Effectiveness

Accon has established policies and tools to identify and handle potential negative impacts on human rights and working conditions in its supply chain. The due diligence system includes:

- Supplier pre-qualification and risk screening
- Ongoing follow-up with suppliers through documentation requests and, where relevant, site visits
- A system to manage any negative impacts that may be identified
- A whistleblower channel for reporting concerns

In 2025, no deviations were recorded among existing or pre-qualified suppliers in risk zones. There were no confirmed serious negative human rights incidents involving Accon's own workforce or value chain.





International Commitments & Industry Engagement

Accon adheres to globally recognized frameworks:

- UN Global Compact (member since 2023)
- ILO Core Conventions
- OECD Guidelines for Multinational Enterprises
- UN Guiding Principles on Business & Human Rights





Grievance Mechanism

Independent, anonymous whistleblower channel operational 24/7. .

- Access: <https://www.accon.eu/whistleblower>
- Response target: <48 hours
- Non-retaliation: Contractually protected
- 2025 cases received: 0

Whistleblowerchannel is available to workers, suppliers, and external stakeholders

Stakeholder Communication & Availability

This Transparency Act § 5 compliant report is publicly available at www.accon.eu and www.accon.no

Questions can be directed to our QESG team: gesg@accon.no

More information: www.accon.no

Tønsberg, 28.04.26

Bjørn Brundtland

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