

The background of the entire page is a photograph of ocean waves. The water is a deep blue, and the sky above is a pale, hazy blue, suggesting a sunset or sunrise. The waves are in the foreground, with their crests and troughs clearly visible. The overall mood is serene and natural.

CEMASYS

NORDIC

ESG  
REPORT

2022

**CONTENT**

## CONTENT

LETTER FROM OUR CEO	.....3
ABOUT US	.....4
OUR ESG APPROACH	.....6
OUR PARTNERSHIPS	.....8
HIGHLIGHTS 2022	.....9
LONG-TERM GOALS	.....10
MATERIALITY ASSESSMENT	.....11
ENVIRONMENT	.....12
SOCIAL	.....20
GOVERNANCE	.....27
APPENDIX	.....32

# LETTER FROM OUR CEO

## DEAR READERS

I am pleased to share with you our 2022 ESG report. This report offers an overview of our ESG performance, strategy, and vision from January to December 2022, including our progress towards a more sustainable future. Since we published our first ESG report in 2020, the ESG landscape has rapidly evolved. In the past years we have developed and enhanced our reporting and disclosure capabilities to adapt to the changing ESG landscape. In 2022, CEMAsys celebrated 15 years as a leading ESG consultancy. Our sustainability journey began in 2007, when we recognized that organizations needed help addressing environmental challenges to maximize value for their stakeholders.

Since developing our original ESG system solution, we have gone from being a small team of sustainability

professionals to an international consultancy and software provider with a highly skilled workforce. CEMAsys has continuously evolved and expanded its services to support our clients in achieving their sustainability goals.

Today, we offer a wide range of services, including carbon accounting, supply chain management and various ESG reporting-related services. Our purpose is to help our clients achieve their missions while contributing to a more sustainable and equitable world. In 2022, CEMAsys experienced another year of rapid growth, driven by our investment in our greatest asset: our people. We are proud to have created and fostered a positive work culture with the same care that we have invested in building our system solutions. This has enabled us to create a culture of exceptional talent and a strong work environment where every person feels a sense of purpose and belonging.

The impacts of the climate crisis can be felt across the world, and we all have a critical role to play in addressing some

of the most pressing environmental and social challenges of our time.

CEMAsys is committed to reducing our absolute Scope 1 and Scope 2 greenhouse gas emissions by 50 percent by 2030 and achieving net-zero by no later than 2050. While we know that we still have a long way to go, we are dedicated to mitigating our impact and contributing to a more sustainable future.

As we look ahead, we are excited about the opportunities and challenges that lie before us. CEMAsys will continue to lead the way in the ESG market and develop innovative solutions to help our clients navigate the complex sustainability landscape. Whether it is helping our clients set science-based targets, reduce their carbon emissions, or improve their social impact, we are dedicated to making a better world.

Yours sincerely,



Jan W. Elmenhorst-Larsen  
Group CEO

# CEMASYS

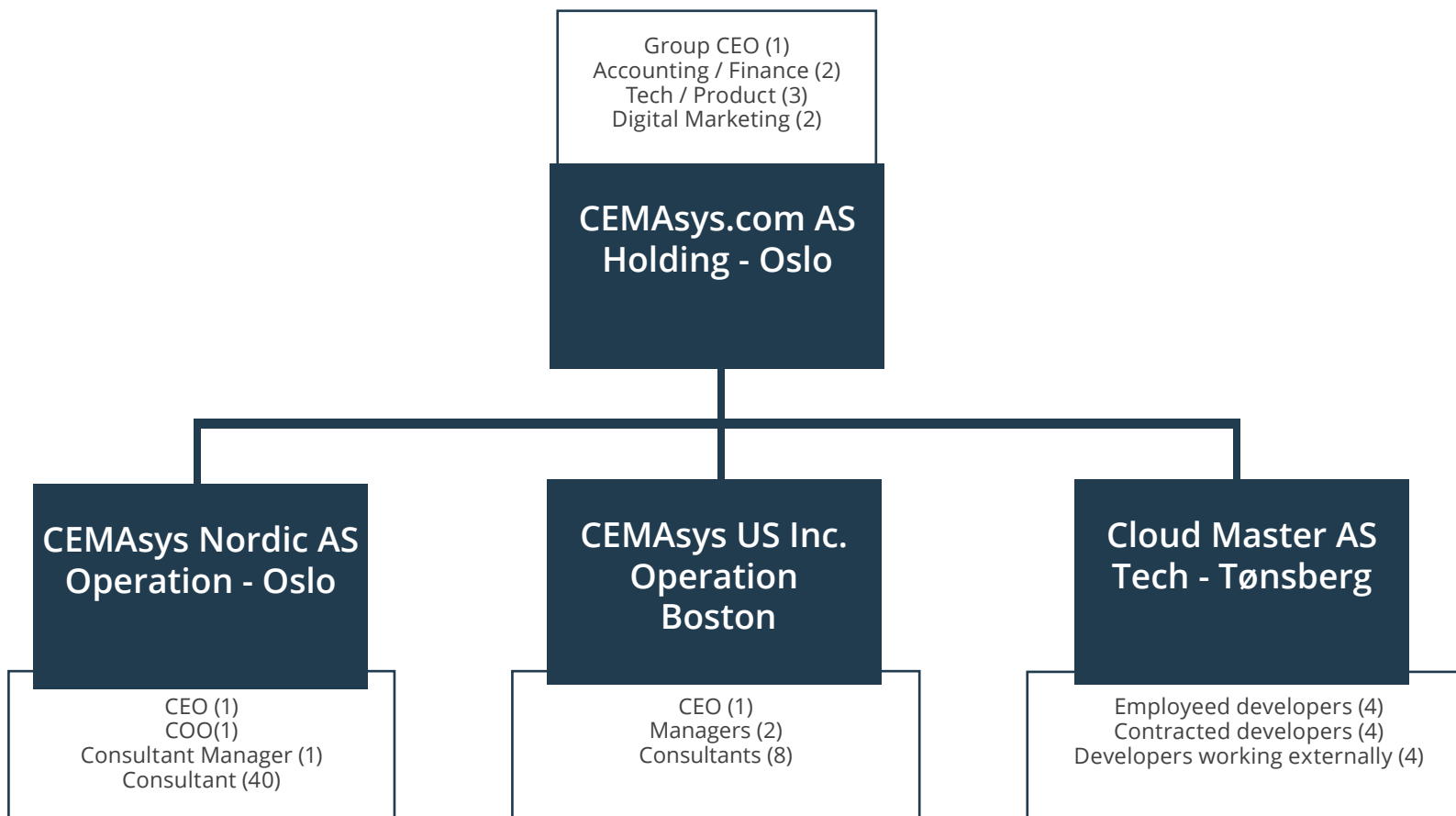
## ABOUT US

CEMAsys Nordic a subsidiary of CEMAsys.com AS was established in 2007 as one of the first specialized climate change and sustainability consultancies in Norway.

Since then, we have emerged as a prominent leader in the Environmental Social Governance (ESG) segment.

Our client portfolio comprises more than 800 companies, including publicly listed companies, private firms, and public sector entities from Scandinavia and beyond.

Across diverse industries, CEMAsys empowers our clients to improve their sustainability strategies by combining innovative system solutions with analytical expertise.



## ORGANIZATION GROUP STRUCTURE

# OUR ESG APPROACH

## OUR BUSINESS STRATEGY

CEMASys exists to support companies in the transition to a fair and equal net-zero world. Our ambition is to become a prominent players in the field of RegTech solutions and ESG consultancy within the global landscape. We will achieve this by combining our innovative software solutions for ESG data analysis together with expert guidance on reporting frameworks and strategy development.

To differentiate ourselves from the competition, we have assembled the best ESG metrics experts in the market. We maintain a close relationship with our customers and have a clear understanding of their business and goals, which allows us to adapt our system to their needs. Our organization is purpose-driven, attracting talent that shares our passion for creating a sustainable future.

At CEMAsys, we are focused on expanding our local and global presence to drive growth. Our recent investments in recruitment have already shown promising results, with a 75% increase in revenues from Q1 2022 compared to the previous year. We anticipate that our SaaS and Consulting services will continue to fuel profitable growth in the coming years. While Norway has served as our home ground, CEMAsys is gradually generating a larger portion of its revenue from outside of the country. In line with this, we w to improve our local presence in the Nordics by opening Danish and Swedish offices in 2023. Additionally, we have established a presence in Boston, USA, to support our customers in the United States and Canada. Looking ahead, we have ambitious plans to expand our presence in the European market.

## WHAT WE OFFER

By combining innovative system solutions and analytical expertise, we provide our clients with methods and tools to improve their sustainability strategies.

We employ a unique two-pronged approach to ensure that we cover every aspect required to enhance the sustainability performance of our clients.

The first component is our cloud-based data management system. We have developed a state-of-the-art online tool that gathers, manages, and analyzes our clients' ESG data. The system can be tailored to each client's specific needs and enables independence and continuity in tracking sustainability performance. The system includes five modules that can be used to cover every aspect of the ESG-segment. They are:



CARBON  
FOOTPRINT



ESG  
METRICS



ACTIVITY  
LOGS



SUPPLY CHAIN  
CONTROL



EU  
TAXONOMY

The second component is our expert consultancy. We offer a wide range of services, including ESG consulting, sustainability strategy development, carbon footprint accounting, and science-based targets development (through the SBTi), including scope 3 mapping, and low-carbon transition planning. We also assist our clients with GRI reporting, climate-related risk reporting (TCFD), including scenario analysis, and CSRD. Additionally, we have been a CDP Accredited Silver Partner for over a decade and help companies with all aspects of their CDP reporting. We continuously respond to the changing needs of our clients and adapt our product and service offerings accordingly.

## CARBON OFFSETTING AND TRADING

At CEMAsys, we recognize the complexity of the climate crisis. The urgent need to transition to a low-carbon economy and reduce global emissions is evident. However, the technology to do so is not always readily available. As a result, carbon offsetting plays an important role in the pursuit of carbon neutrality. Carbon offsetting refers to the practice

of investing in projects that lead to a reduction or avoidance of greenhouse gases in the atmosphere. This can be done through planting trees such as our climate park in Myanmar that directly absorbs carbon dioxide from the atmosphere, or through projects that provide low-emission alternatives to current practices, such as supplying people in developing countries with less polluting cooking stoves.

We acknowledge that the carbon markets and offsetting methods require more maturity, particularly when it comes to regulatory, verification and technological standards. In recognition of this, CEMAsys' portfolio of projects must meet the most stringent requirements.

We offer two types of carbon offsetting credits: Certified Emission Reductions (CERs) and Verified Emission Reductions (VERs). These credits guarantee the purchased carbon reduction has already occurred through a specific project. The projects are governed through either UNFCCC (UN's Framework Convention on Climate Change) or the independent Gold Standard Foundation or the Voluntary Carbon Standard.

Both CERs and VERs are registered in public registries and cannot be resold or reused after purchase.

The projects we work with will over time lead to reduction in global greenhouse gas emissions, increase investments in green technologies, and give value to local communities.

## THE ESG MARKET

The regulatory landscape on ESG disclosures is driving the growth of both system and consultancy solutions. The carbon footprint software market is expected to grow annually, and the supply chain software market is expected to boom.

The ESG landscape is evolving rapidly and currently, CEMAsys is only scratching the surface of the vast global ESG-risk-compliance market. Our company aims to capitalize on the growing market by offering innovative and comprehensive solutions that adapt to the changing landscape and meet the growing demand for ESG-related services.

# OUR PARTNERSHIPS

## CDP Accredited Provider

CEMA<sub>sys</sub> is proud to be one of few CDP Accredited Silver Partners in the Nordic, showcasing our expertise. Our long-standing relationship and accreditation for more than a decade, allow our consultants to receive training and exclusive insight into CDP's methodology as well as personalized support from the CDP staff. This means that our clients receive the very best guidance from our team, who have unique clarity into the best practices and guidance for your company's CDP response.



## UN Global Compact

In 2020, we joined the UN Global Compact as a committed participant. The initiative fosters partnerships and collaborations related to the work needed to reach the UN Sustainable Development Goals (SDGs).



## Science Based Target Initiative Partner

Through the CDP we are also recognized as an SBTi Accredited Solutions Provider. In our collaboration with the Science Based Target initiative (SBTi) we help companies develop ambitious and meaningful emission reduction targets. CEMA<sub>sys</sub> ensures that our clients' targets are integrated into their strategy by developing customized low carbon transition plans.



DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

## Sustainability Hub (S-Hub) Member

S-Hub is a non-profit corporate knowledge network that brings together the sustainable business community in Norway by initiating collaboration, coordinating activities, and building community expertise on a range of sustainability topics. CEMA<sub>sys</sub> was one of the first corporate members of S-Hub and has been a member since 2017.





# H I G H L I G H T S 2 0 2 2



## BOSTON OFFICE OPENING

Autumn 2022 CEMAsys.com AS expanded to the US by establishing CEMAsys US and opened a new office in Boston, Massachusetts Our first of many international offices.

# 15

## CEMASYS 15 YEARS IN 2022

In 2022 CEMAsys.com AS celebrated 15 years as one of the first specialized ESG consultancy businesses in Norway.



## MORE EMPLOYEES

In 2022 CEMAsys.com AS doubled the team and hired 22 new employees. An increase of 52%.



## GAZELLE LIST

For the second year in a row CEMAsys.com AS is on the Gazelle list in Norway. The Gazelles are Norway's fastest growing and most successful companies.

# LONG TERM GOALS

As a company, our ambitions for 2022 are centered around our long-term goals, which will guide our actions and decisions in the coming years.

Our first long-term goal is to reduce our greenhouse gas emissions in accordance with our SBTi target. We have set a science-based target aligned with the 1.5°C scenario presented by the IPCC in 2020, which has been approved by the Science Based Targets initiative. In addition to reducing our emissions, we are also committed to double compensating for our greenhouse gas emissions.

Our second long-term goal is to prioritize the well-being and health of our employees. We recognize the importance of maintaining a sustainable work-life balance and preventing work-related illnesses. This is one of our highest priorities, and we will continue to invest in programs and initiatives that promote employee wellness and mental health.

Finally, our third long-term goal is to lead by example and make sustainable choices throughout our value chain. We aim to for all our suppliers to follow our principles for sustainable business practices, and we will continuously make environmentally responsible decisions in our operations.

By focusing on these long-term goals, we believe that we can create a more sustainable and responsible future for our company and the world.

# MATERIALITY ASSESSMENT

A key component of developing our 2022 ESG report included the evaluation of our materiality assessment to confirm the key environmental, social and governance issues that are most important to our stakeholders.

In accordance with the GRI 2021 Standard, CEMAsys carried out our first materiality assessment this year. The purpose of the assessment is to identify those topics related to sustainability that are of the most importance to the company and our key stakeholders. By understanding which areas are significant for us, we can mitigate risks and seize potential opportunities.

The result is based on internal workshops and impact assessments with one workshop including the CEMAsys leadership to determine which material aspects were considered priorities. 75 impacts were defined and grouped into six material topics.

To determine where each material aspect can be influenced, we defined boundary conditions. These boundaries assisted in understanding where our scope of influence falls and how to measure, track, and report on the material aspects identified in the materiality assessment.

As part of this process, the aspects were mapped across our value chain. While many aspects are relevant to multiple, or all, stages of the value chain, aspects were assigned according to the major impacts associated with CEMAsys business and sphere of influence. During our assessment, we recognized that human rights impacts may exist in our supply chain, specifically in our tier 3 suppliers. Due to limited influence to make direct changes, we have identified this as out of our boundaries for now. While we remain committed to responsible practices, addressing these human rights concerns requires collaboration with suppliers and other stakeholders.

## OUR MATERIAL TOPICS

INFLUENCE CLIENTS THROUGH  
ESG GUIDANCE

DATA SECURITY AND PRIVACY

RESPONSIBLE PURCHASING

CARBON CREDITS AND  
COMPENSATION

RESPONSIBLE EMPLOYER

MANAGING OUR OWN EMISSIONS

# ENVIRONMENT

## MANAGING OUR OWN EMISSIONS

At CEMAsys we recognize the impact our business has on the planet and the role we must play when it comes to reducing our environmental footprint. As an ESG consultancy and system provider, we recognize that our greatest impact lies in assisting our clients on their sustainability journey and driving positive change. At the same time, we will continue to reduce our own negative impacts by understanding our emissions, mitigating waste, and improving energy efficiency wherever possible.

To calculate our greenhouse gas (GHG) emissions, we follow the methodology and requirements of the GHG Protocol to establish our company activities global warming potential (GWP). Our consolidation approach for emissions is operational control. In our data calcula-

tions, all greenhouse gas (GHG) emissions are measured and reported as tons of CO<sub>2</sub>-equivalents (tCO<sub>2</sub>e), which includes the conversion of various gases:



## CEMASYS GHG EMISSIONS ACCOUNTING

In 2022, our total GHG emissions were 68.2 tCO<sub>2</sub>e. This is an increase of 43.1 tCO<sub>2</sub>e compared to 2021.

We also achieved a significant reduction of 17.6% in our Scope 2 emissions for 2022 compared to the previous year. However, it is important to acknowledge that our Scope 3 emissions have increased in recent years. We understand the need to improve our measurement of emissions from our value chain and strive

to further reduce our emissions wherever possible to meet our target. As our business expands, we anticipate that our Scope 3 emissions may increase in the future. Nonetheless, we remain steadfast in our commitment to reducing emissions while driving the growth of our business.

### SCOPE 1

CEMASys does not have any direct Scope 1 emissions.

### SCOPE 2

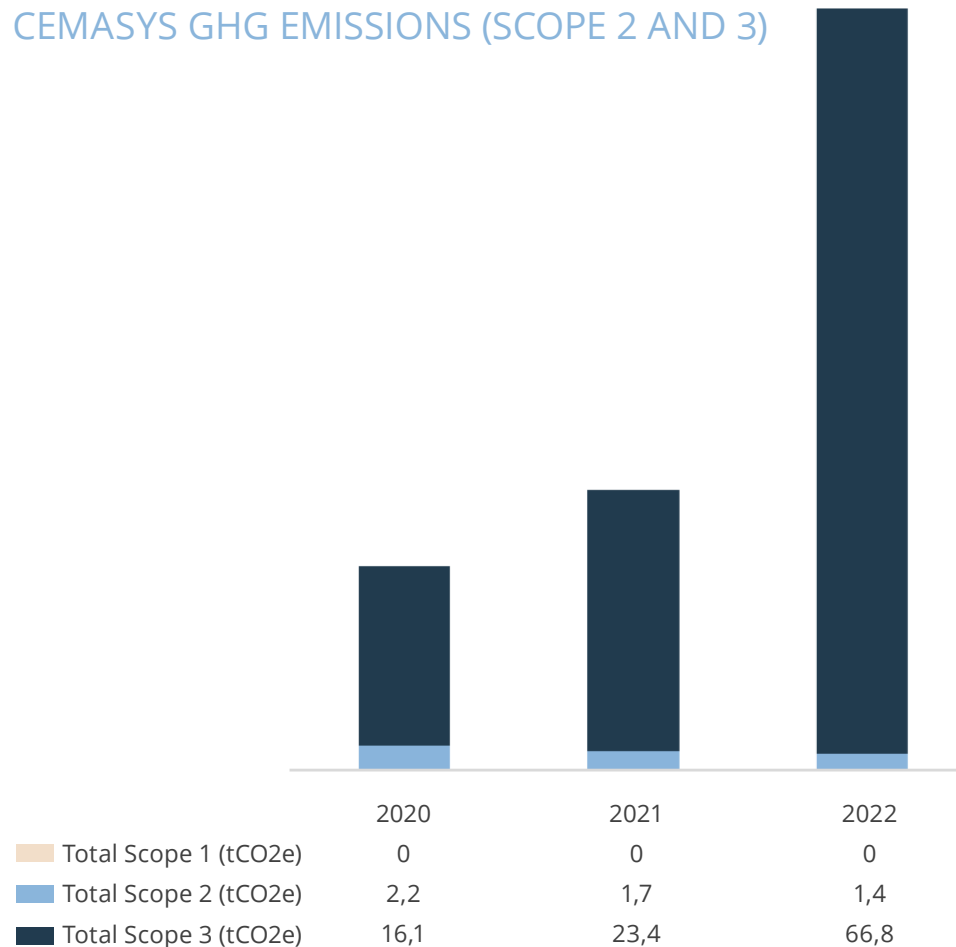
Our Scope 2 emissions are indirect emissions from purchased electricity and heat for our offices and are calculated using the location-based emissions methodology. In 2022, our Scope 2 emissions were 1.4 tCO<sub>2</sub>e and accounted for 2% of our total GHG emissions. The majority of our Scope 2 emissions came from electricity consumption which decreased by 18% compared to 2021.

### SCOPE 3

Most of our emissions during 2022 and previous years have occurred in Scope 3 and include the following categories: Purchased goods and services, Fuel- and energy-related activities, Waste generated in operations, Business travel, Employee commuting, and home office emissions. Our indirect Scope 3 emissions from our value chain accounted for 98% of our total GHG emissions. Our Scope 3 emissions increased from 23.4 tCO<sub>2</sub>e in 2021 to 66.8 tCO<sub>2</sub>e in 2022, corresponding to an increase of 185.0%.

The increase in emissions can be attributed to several factors. Firstly, there has been an increase in reported data within this category, driven by improved data quality and reporting practices. Additionally, our company has experienced substantial growth, including the doubling of our workforce during the reporting period. While challenges in addressing these emissions remain, CEMAsys will continue to collect data and evaluate relevant Scope 3 emissions throughout our value chain to facilitate future reporting and minimize GHG emissions.

### CEMASYS GHG EMISSIONS (SCOPE 2 AND 3)



TOTAL EMISSIONS IN tCO <sub>2</sub> e	2020	2021	2022	%changes from 2020	%changes from 2021
<b>Scope 1</b>					
<b>Scope 1 Total</b>	-	-	-	0,0 %	0,0 %
<b>Scope 2</b>					
District heating location	0,4	0,4	0,5	25,0 %	25,0 %
Electricity location-based	1,8	1,3	0,9	-50,0 %	-30,8 %
Electricity market-based	0,4	9,9	9,2	2200,0 %	-7,1 %
<b>Scope 2 Total (location-based)</b>	<b>2.20</b>	<b>1.70</b>	<b>1.40</b>	<b>-36,4 %</b>	<b>-17,6 %</b>
<b>Scope 3</b>					
1. Purchased goods and services	7,7	19,3	59	659,7 %	203,1 %
3. Fuel-and-energy-related activities	1,3	0,5	0,5	-61,5 %	0,0 %
5. Waste	0,7	0,9	2,0	185,7 %	122,2 %
6. Business travel	3,3	0,1	1,8	-45,5 %	1700,0 %
7. Employee commuting	0,1	0,1	0,2	100,0 %	100,0 %
1.1. Home office emissions	3	2,5	3,9	30,0 %	56,0 %
<b>Scope 3 Total</b>	<b>16,1</b>	<b>23,4</b>	<b>66,8</b>	<b>314,9 %</b>	<b>185,5 %</b>
Total (Scope 1+2) (location-based)	2,2	1,7	1,4	-36,4 %	-17,6 %
<b>Total (Scope 1+2+3) (location-based)</b>	<b>18,3</b>	<b>25,1</b>	<b>68,2</b>	<b>272,7 %</b>	<b>171,7 %</b>
Total (Scope 1+2+3) (market-based)	16,5	33,3	76,5	363,6 %	129,7 %

\*In 2022, CEMAsys renovated a new office space in our HQ office in Oslo. The emissions associated with the renovation is not included in this year's carbon accounting. This will be recalculated and included in our next ESG report.

## INTENSITY FIGURES

The purpose of calculating an intensity figure is to evaluate the relationship between our emissions and the expansion of our company, measuring both emissions and energy consumption. Over the past two years we have started to measure our emissions and energy intensity per full-time employee (FTE) using the CEMAsys Carbon Footprint Module.

In 2022, the GHG emissions intensity ratio was 1.516 tCO<sub>2</sub>e per FTE, encompassing the total GHG emissions from Scope 2 and Scope 3, as we have no emissions in Scope 1. Our Scope 3 data collection and reporting have improved since 2021.

Currently, the comparison of intensity figures from the past two years may not accurately reflect our progress, as our Scope 3 data for earlier years has not been fully compiled. Moving forward to 2023, we will maintain this improved level of reporting and continue using GHG intensity as a key performance indicator (KPI).

The energy intensity ratio for MWh/FTE was 1.907 in 2022 and includes electricity and district heating from our office. This was a 19 % decrease compared to 2021, which indicates that we have utilized less energy per employee than in the previous year which is a result of expanding our workforce.

### EMISSIONS INTENSITY FTE

	2020	2021	2022	TOTAL
Total tCO <sub>2</sub> e/FTE	0,761	0,679	1,516	1,053
MWh (Scope 2)/FTE	3,026	2,347	1,907	2,314
Employees	24	37	45	

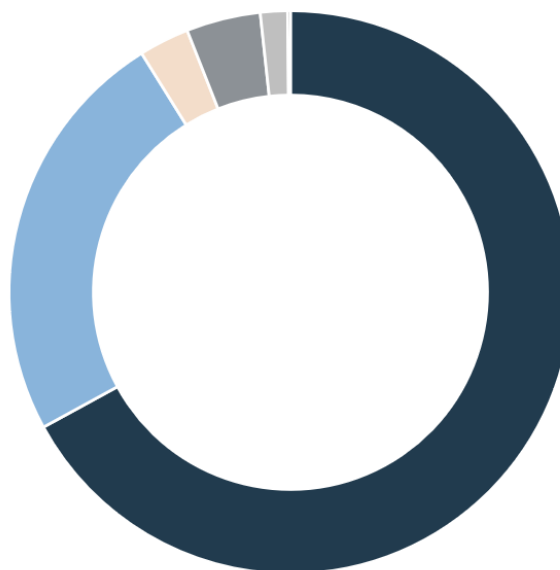
## WASTE

At our headquarters in Oslo, we actively pursue opportunities to reduce waste and recycle all waste possible (food, paper, glass, metal and residual waste). These waste categories were the primary focus of our waste management efforts in 2022. Sustainable waste management is crucial, CEMAsys have been Eco-Lighthouse certified since 2010 and we continue to raise awareness about waste sorting practices and reducing food waste in our office. We have installed multi-compartment recycling bins that promote proper cleaning and sorting of waste before disposal. This practice involves active participation from all our employees.

As a consulting firm, we do not generate a large amount of waste. However, we are committed to measuring and reducing our total operational waste. Our total waste, measured in tCO<sub>2</sub>e, increased from 0.9 tCO<sub>2</sub>e in 2021 to 2.0 tCO<sub>2</sub>e in 2022. The increase in emissions is mainly due to the increase in workforce from 2021 to 2022 resulting in an increase in residual waste, which

accounted for 2.8% of our total waste. To enhance our waste management practices and minimize our environmental impact, we are actively focused on reducing residual waste. This waste category is not only detrimental to the environment but also very costly, making it a priority for our company.

To enhance our efforts in reducing food waste, we have updated our lunch arrangement to allow each employee to order and cancel their meals based on their office attendance. By implementing this system, we can effectively manage our food waste and ensure that surplus food is minimized and not wasted. All employees are continuously encouraged to reduce food waste by bringing leftover lunch home to eat.



## WASTE FRACTIONS (KG)

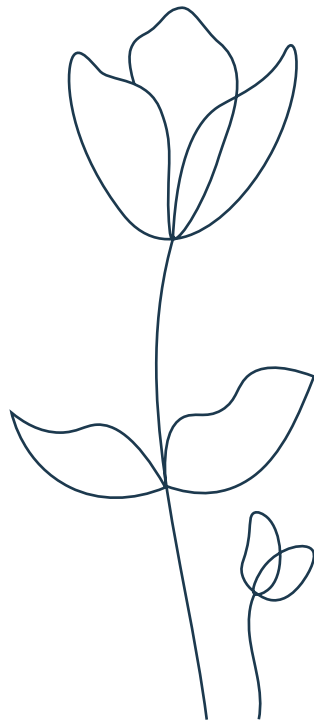
- Residual waste, incinerated
- Paper waste, recycled
- Glass waste, recycled
- Organic waste, treated
- Plastic waste, recycled
- Hazardous waste, incinerated (Europe)



## INITIATIVES FOR A SUSTAINABLE OFFICE

CEMA<sub>sys</sub> constantly considers new initiatives to minimize our negative impact on the environment in our day-to-day work. We focus on continuous improvement in various aspects of our operations, such as optimizing office space and equipment usage, implementing policies for business travel, reducing, and recycling our waste, sourcing environmentally friendly products and minimizing the consumption of disposable items.

Most of our meeting activity is done online, thus holding our travel-related emissions to a minimum.



## SCIENCE BASED TARGET (SBTi)

CEMA<sub>sys</sub>' target was approved by the SBTi in 2020. Our target is in line with the 1.5°C pathway as presented by the IPCC.

We have committed to reduce our absolute Scope 1 and Scope 2 GHG emissions by 50 percent by 2030 from 2018 levels and to further measure and reduce our Scope 3 emissions over the same period. SBTi will revise our target every five years.

In addition to our 2030 target, CEMA<sub>sys</sub> has also signed the "Business Ambition for 1.5°C," through which we have committed to reaching net-zero by 2050.

We are currently developing a low-carbon transition plan to actively address our carbon emissions. This strategy will align with our net-zero emission reduction target. It will guide us in reducing our carbon footprint and contributing to a low-carbon future. While we have not yet initiated this plan, we aim to have it complete in the last quarter of 2023.

## CEMASYS CLIMATE PARK

CEMA<sub>sys</sub> contributes significantly to climate change mitigation efforts through the planting of mangrove trees in Myanmar. We partnered with the Worldview International Foundation (WIF) and the Thor Heyerdahl Climate Park in Myanmar in 2019 and have since planted a total of 1.75 million trees, representing a planting area of 700 hectares of land.

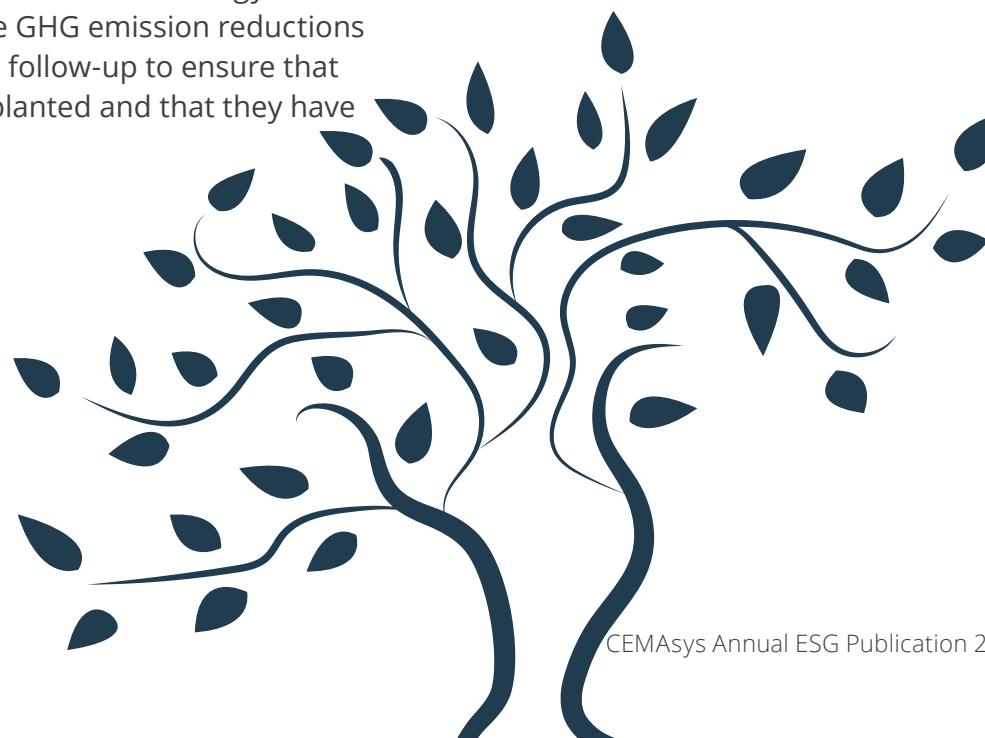
Our climate park is an obvious material topic for us to include, and we are proud of its impact on the local government and communities. By investing in this initiative, we not only create job opportunities but also contribute to the protection of endangered species, improved breeding practices, and the restoration of biodiversity within these habitats.

In 2022, CEMA<sub>sys</sub> planted 300 hectares of land, in total 750,000 mangrove trees. This volume is planted both as our own investments and on behalf of our client's net-zero strategies. So far CEMA<sub>sys</sub> has invested in two out of five VERRA-registered projects in Myanmar, through the non-profit organization Worldview

International Foundation. Fifty percent of every investment is channeled back to finance livelihood projects for the local population in the planting areas.

The CEMA<sub>sys</sub> Climate Park is certified and approved by a third-party validation and verification process as part of the VERRA framework.

The validation and verification process are conducted by a third-party auditor to ensure that the project is in line with the VERRA requirements. This includes regular approval of the methodology used to quantify the GHG emission reductions and an annual follow-up to ensure that the trees are planted and that they have survived.



Studies have shown that a mangrove tree can effectively bind around 1 ton of CO<sub>2</sub> over a span of twenty years. They have a long life span, standing at approximately 100 years with a maturation period of 10-20 years.

Mangrove forests also foster biodiversity by acting as breeding grounds for fish populations and habitats for otherwise threatened and endangered animal and plant species.

Since the beginning of the project in 2019, The CEMAsys Climate Park has not only contributed to capturing carbon dioxide, but also to sustainable development with emphasis on supporting women in the MaGyi community, 100+ new jobs, and increased biodiversity.

We were proud to find that wild elephants and other endangered species have been returning to the forest.

The CEMAsys Climate Park has also contributed to the protection of seagrass meadows, coral reefs, endangered dugongs, and sea turtles<sup>1</sup>. After planting, there has also been an increase of seafood in the water, bee honey production and other types of livelihoods from sustainable forest management.

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<sup>1</sup>The Thor Heyerdahl Climate Park: <https://sea-trees.org/pages/thor-heyerdahl-climate-park>



# SOCIAL

## RESPONSIBLE EMPLOYER

We believe that our people and the culture we create are the drivers to our success. We are proud of our company culture where we support, listen and care for each other. As a responsible employer, we recognize that responsible employment practices are essential to achieving sustainable business performance.

During our materiality assessment, we have identified various social and economic impacts that may result in both positive and negative consequences. Our impacts are mostly linked to taking care of our employees while we expand CEMAsys with both new employees and new offices.

We acknowledge the significance of sustaining our organizational culture and promoting social interactions within our workforce to continue to be an attractive

workplace. We believe that our most valuable asset is our dedicated and talented team of employees. Their well-being is our top priority. We acknowledge the significance of sustaining our in-house expertise and fostering supportive relationships among coworkers.

We believe that engaged and satisfied employees are more motivated, innovative, and committed to our organization's success. We foster a positive work culture that drives long-term growth and profitability, contributing to our overall success and the well-being of society. We adhere to ethical and fair practices, treating our employees with respect and dignity, ensuring fair compensation and benefits, promoting equal opportunities, and fostering a non-discriminatory and diverse workplace. By meeting stakeholder expectations for responsible employment practices, we enhance our

reputation, build trust, and strengthen relationships with our employees, customers, investors, and communities.

In 2022, our employees appointed two Union representatives which all consultants in CEMAsys Nordic can reach out to. We have welcomed them into our collaborative decision-making process. The management works together and alongside these representatives to foster a culture of transparency, inclusivity, and open communication within our organization. Their input and perspectives are valued, and we actively seek their feedback to shape our policies, initiatives, and work environment. By working hand in hand, we aim to create a supportive and empowering workplace where everyone's voices are heard, and collective efforts lead us towards shared success.

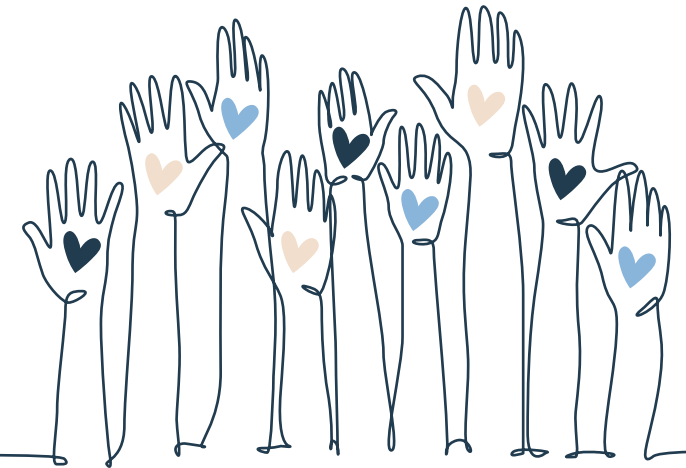
## DIVERSITY, INCLUSION, AND BELONGING

We cherish diversity and value an inclusive work environment where people feel a sense of belonging and have the opportunity to reach their highest potential. Our people are our most valuable resource, and we recognize their significant contribution to the success and development of our company.

As we continue to grow, our team becomes stronger and more diverse. Our unique culture stems from our commitment to fostering a highly skilled and motivated workforce that is dedicated to making a positive impact. We strive to attract, retain, and develop talented individuals who share our passion for creating a better future.

We believe that by promoting a diverse and inclusive environment, we will foster innovation, boost employee engagement, improve decision-making processes, and ultimately create a more inspired and purpose-driven workplace. We prioritize creating an inclusive environment that values diversity in all its forms, including race, gender, ethnicity, age, religion, sexual orientation, disability, gender identity, and academic experience. We firmly reject any form of discrimination within our organization.

We are dedicated to creating a diverse workplace by attracting new talent with a variety of backgrounds and experiences.



# EMPLOYEE CULTURE ANALYSIS

CEMA'sys conducts an annual culture analysis to assess the alignment of our culture with our values and ensure the preservation of our strong work environment. This analysis provides valuable insights into our employees' priorities, enabling us to enhance our work culture and create an environment where individuals can thrive and excel.

In 2022, our culture analysis achieved a response rate of 95%. The survey consisted of 51 claims, categorized into 10 topics:

INTERACTION  
TEAM BUILDING INNOVATION VALUE AWARENESS  
ROUTINES AND STRUCTURE TRUST FREEDOM OF SPEECH  
BELONGING AND WORK PRIDE SUPPORT AND DEVELOPMENT  
INFORMATION, INCLUSION, AND DECISIONS

The results of the 2022 survey highlighted several key strengths within our organization. We pride ourselves on maintaining a polite and respectful dialogue, fostering a sense of teamwork and mutual support. Our employees find their work meaningful and take pride in their contributions. Additionally, our employees appreciate the autonomy provided to them and feel supported when trying something new.

By leveraging the insights gathered from our culture analysis, we use this to further enhance our work environment, reinforce our strengths, and foster a culture of continuous improvement.

## EMPLOYEE TRAINING AND DEVELOPMENT

CEMASys is growing in line with the ESG market. It is essential that we have the expertise to assist our clients.

Our employees continuously work on familiarizing themselves with the latest ESG regulations and frameworks. Therefore, training and development are material topics for us. We recognize that we can have a great impact on our clients and our employees by giving them the opportunity to grow and learn.

At CEMAsys, the development and well-being of our employees is our top priority. Employees regularly attend seminars, trainings, and conferences to stay at the forefront of the ESG field and to be able to offer the best advice and solutions for our clients.

We continue attracting and recruiting talents, and we are proud of the fact that a large part of our expansion comes from having new talents who share our passion for developing within the ESG segment.

At CEMAsys, we have a flat organizational structure and encourage new employees to be independent in their learning and to take on roles of responsibility early on.

In our recruitment process we encourage applicants with different backgrounds to apply, as we have a continuous focus on building diversity in our team.

New employees enroll in our CEMAsys Pre Scholar training program and our mentor program to ensure a smooth integration into our company culture and provide ongoing support throughout their journey.

## HEALTH AND SAFETY

To safeguard the working environment, a review of the health, safety, and environmental (HSE) conditions in the company is carried out annually. This is the starting point for ensuring a positive development of the work environment. The HSE mapping process consists of an annual meeting with the management and HSE-responsible where relevant matters are brought up, as well as the creation of action plans for managing deviations identified in the meeting.

CEMASys is growing, and with an increasing number of employees comes additional requirements and needs regarding health and safety. In 2022 we had one registered work-related injury, categorized as a mild injury. This year we held a first aid course for all employees. We continuously assess and update our routines to secure compliance and employees' health and well-being.

The CEO has overall responsibility for ensuring that the laws and regulations to which the business is subjected are followed up. Employees always have a responsibility to report matters concerning health, environment, and safety to the management, their personal manager, the HSE representative or union representative. The HSE representative is elected by employees and acts as an intermediary between the employees and upper management.

## WE ARE GROWING

In 2022, we made significant investments in our workforce by hiring 23 new employees for our Oslo office, resulting in a remarkable 50% increase in our total workforce. Additionally, CEMAsys Holding established CEMAsys US with a Boston office in September, where we warmly welcomed 11 new team members. As we continue to experience growth and expansion, we remain committed to prioritizing the well-being and satisfaction of our employees.

By prioritizing the care and development of our employees, we have managed to sustain a low employee turnover rate over the years. In 2022, our employee turnover was 8.4 % an increase from 1.7% in 2021. In the upcoming years, we are looking at further increasing our presence on the international market – this is reflected both in the hiring processes as well as in an increased focus on the recruitment of international customers.

As we move forward, we remain dedicated to providing opportunities for professional development, fostering a collaborative culture, and nurturing a sense of belonging among our employees.

Our growth trajectory is underpinned by our unwavering commitment to our people, and we are excited to embark on this journey together as we continue to make a positive impact in the global market.





# NEW HIRES

TOTAL NUMBER OF NEW EMPLOYEES IN 2022

23

## NEW HIRES BY GENDER



## NEW HIRES BY AGE GROUP



## EMPLOYEE TURNOVER

8%

## EMPLOYEE TURNOVER BY GENDER



## DIVERSITY OF GOVERNANCE BODIES

### GENDER



### AGE



OVER 50 YEARS    BETWEEN 30-50 YEARS

## DIVERSITY IN OTHER EMPLOYEE GROUPS

### GENDER



### AGE GROUP



UNDER 30 YEARS    30-39 YEARS    40-49 YEARS

# GOVERNANCE

We actively engage with and closely monitor the rapidly evolving ESG-market on a daily basis. Our dedication to sustainability is reflected in our efforts to address ESG impacts and align with stakeholder expectations.

## ORGANIZATIONAL STRUCTURE

Our organizational structure is characterized by a flat structure. The management teams in the daughter companies (CEMA<sub>sys</sub> Nordic, CEMA<sub>sys</sub> US and Cloudmaster) have local leadership team meetings and operating routines. In dialogue with management, the board sets the vision and growth ambitions and approves budgets.

To foster effective communication and collaboration, we promote a culture of transparency and open dialogue across all levels of the organization. Regular meetings, both within the management team and monthly company meetings, facilitate the exchange of information, alignment of goals, and efficient

decision-making processes.

We prioritize empowerment and accountability throughout our organizational structure. Employees are encouraged to take ownership of their work, contribute their unique perspectives, and make informed decisions within their areas of responsibility. We believe that a decentralized decision-making approach empowers our employees, fosters innovation, and enables us to adapt quickly to market dynamics.

## INFLUENCE CLIENTS THROUGH ESG GUIDANCE

By influencing our clients through ESG guidance, CEMA<sub>sys</sub> empowers organizations to integrate sustainability into their DNA. We recognize the significant indirect economic impacts resulting from changes, evolving regulations, and industry standards within the ESG landscape can have far-reaching effects on organizations, sectors, and the overall economy.

Our foremost commitment is to remain at the forefront of regulatory requirements, frameworks and best practices, enabling us to continue to provide top advisory services and guidance to our customers at all times. Impact related to this material topic has been identified as both potential and actual impacts.

We recognize the immense positive impact we can have on our stakeholders ESG work, by advising customers how to stay ahead of the curve, being informed and adapt to the continuous development within the market. We do this by monitoring and analyzing emerging sustainability standards, protocols, and policy agendas at both national and international levels.

By providing insights into the potential economic implications of these changes, we enable clients to proactively address compliance requirements and seize opportunities for competitive advantage.

## RISKS AND OPPORTUNITIES

### Financial risks (TCFD)

Climate change poses significant risks to businesses in various forms, such as physical impacts, policy changes, market shifts, and reputational damage. By considering climate-related factors in our long-term planning we can proactively address challenges and seize financial opportunities arising from the transition to a low-carbon economy.

In 2022, we conducted a TCFD analysis to identify our climate-related risks and opportunities, and our resilience to such risks. The analysis focused on the 1.5°C and 2°C scenarios from the Paris Agreement. Our findings showed that our risks and opportunities lie in the transitional category rather than the physical impact category, with the reputational category being the most prominent risk/opportunity to consider.

Our operations are entirely intertwined with the societal transition to a low-carbon pathway, thus political and policy developments play a crucial role in shaping the risks and opportunities we

encounter. Further, the analysis showed that our biggest financial impacts lay in market and reputation risks/opportunities. Market risks and opportunities are described as negative or positive shifts in the supply and demand of our services and products when considering climate considerations. Reputational risks and opportunities are shifts in perceptions of CEMAsys through the climate transition.

## OUR POLICY FOR SUSTAINABLE BUSINESS PRACTICES

At CEMAsys, we work to ensure that our business practices are as sustainable as possible. This means that we consider the entire ESG landscape, including people, society, and the environment. We strive for sustainability throughout our value chain by fostering strong relationships with our customers, suppliers, and partners.

As a consulting firm, our supplier network is relatively small, but we recognize the opportunity to leverage our position as a customer to drive positive impact and encourage sustainable practices among our suppliers.

We are currently redeveloping our supplier evaluation process to understand our impact more deeply and efficiently improve our partnerships and purchasing practices.

CEMASys is a signatory to the UN Global Compact and supports the ten principles of human rights, labor standards, the environment, and corruption.

Our commitment to the UN Global Compact is expressed in our annual Communication on Progress (CoP) report.

## RESPONSIBLE PURCHASING

We follow our purchasing policy which enables us to choose our suppliers and determine the specific criteria for sustainable practices that we aspire to establish.

We recognize the potential impacts we can have in our supply chain. Purchasing hardware from a supplier can and will have a negative impact on non-renewable resources. By not following our purchasing policy and doing research we risk using suppliers that can be linked to human rights violations such as the lack of collective bargaining agreements or risk of child labor. Many of these effects and potential hazards often lie beyond our scope of control, and we have limited influence to make direct changes. Still, it is our responsibility to continuously monitor and identify the areas where we can actually have an impact – and engage towards them.

In our supplier selection process, we prioritize suppliers who offer certified or eco-labeled products, such as those bearing the Nordic Swan Ecolabel and Fairtrade certifications.

If certified products are not available, we actively seek substitutes that prioritize quality and reusability. We hold our suppliers accountable for adhering to our sustainable business principles, and a violation of these principles may lead to a change in provider.

## THE NORWEGIAN TRANSPARENCY ACT

CEMA<sub>sys</sub> is set to publish our first due diligence report in 2023. This report can be reviewed on our website. The risk of fundamental human rights violations within our own operations is considered to be very low.

We have not uncovered any human rights violations, nor identified any risks of potential violations, at our offices.

The result of our supplier risk mapping showed that only one of the 69 direct suppliers we mapped is categorized as high-risk regarding human and labour rights.

As a medium-sized company in Norway, we have little influencing power over large multinational organizations. However, we will keep evaluating their performance on human and labour rights and will consider terminating agreements if severe violations occur.

## ANTI-CORRUPTION

We do not tolerate any form of corruption or bribery. CEMAsys, including all employees, shall never offer or receive illegal or improper monetary gifts or other remuneration to obtain business or private benefits for themselves or benefits for customers, agents, or suppliers.

Our whistleblowing policy outlines how to report concerns or violations of our code of conduct or other policies that are not in line with our ethical guidelines.

All our employees are informed about our whistleblowing routines and can find the information in our internal HMS handbook.

Employees can raise their concerns and seek advice through their manager, safety representative or union representative, or report their concerns anonymously through our whistleblowing platform. All concerns reported through our whistleblowing platform are reviewed consecutively and handled by our HR department. There were no reported concerns in 2022.

We encourage our employees to responsibly report any concerns they may have. By doing so, we can swiftly and appropriately address any unethical behavior within our business. Our aim is to maintain a culture of openness and inclusivity, ensuring that everyone feels safe and respected.

## OUR CODE OF CONDUCT

Our Code of Conduct (CoC) serves as a comprehensive guide, outlining our principles and practices. It is founded upon the conventions established by the United Nations (UN) and the International Labor Organization (ILO) and has been developed and incorporated into our policy for sustainable business practices.

Our CoC provides guidelines relating to human rights, labor legislation, environment, health and safety, animal welfare, and anti-corruption. The conduct applies to all our employees, board members, stakeholders, clients, and suppliers.

## DATA SECURITY AND PRIVACY

Ensuring the protection of customer privacy and personal data is of paramount importance to us.

By adhering to GDPR guidelines and implementing robust measures such as our Privacy Statement, Data Processor Agreement, and User Consent Confirmation, we demonstrate our commitment to safeguarding customer information. Regular employee training on data privacy further enhances our capability to handle personal data responsibly. Our recent implementation of a two-step verification system and transition to Microsoft Azure as our cloud-based system supplier further strengthens and provides our customers's privacy and data security.

Some potential impacts were identified in this material topic. Storage of client data and our own data is crucial and is our top priority to handle according to best practices. Any loss of data can result in big economic losses and loss of market reputation for CEMAsys, and would be a crisis for our customers.

We are continuously educating our employees on our internal data security policies including phishing emails, NDAs, and secure handling of confidential information.

Regarding our data system security, we recently conducted a risk mapping assessment to identify potential and actual risks that could pose a threat to our system. During the assessment, we focused on risks related to system solutions and risks associated with our system developers. Potential risks related to system solutions were identified as an increased amount of competition, potential cyberattacks and performance issues.

Risks related to our system developers are mainly found with those located in Ukraine. Given the political instability and war in Ukraine we have implemented actions to secure their best safety. Further, we recognize the potential that there is always a risk of losing employees to other contractors.

Based on the findings of the risk mapping assessment, we have developed a security plan to mitigate the identified risks. This plan includes a combination of technical solutions, employee training programs, and regular system audits to ensure ongoing protection and resilience of our data system.

We will continue to monitor the evolving threat landscape and adapt our security measures accordingly. Should any new risks arise, we are committed to promptly addressing them to maintain the highest level of data system security.

# APPENDIX



## GRI content index

Statement of use	CEMASys Nordic AS has reported in accordance with the GRI Standards for the period 01.01.2022-31.12.2022.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	N/A

GRI STANDARD / OTHER SOURCE	DISCLOSURE	LOCATION	REQUIREMENT(S) OMITTED	REASON	OMISSION	EXPLANATION
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### General disclosures

GRI 2: General Disclosures 2021						
2-1 Organizational details	ESG report p. 3-4					
2-2 Entities included in the organization's sustainability reporting	a. Cemasys Nordic AS (Norway) b. Same entities included as in financial reporting <a href="https://www.purehelp.no/m/company/details/cemasysnordicas/927718227">https://www.purehelp.no/m/company/details/cemasysnordicas/927718227</a>					
2-3 Reporting period, frequency and contact point	a. Annually b. 01.01.2022-31.12.2022 c. d. Suvi Kaksonen					
2-4 Restatements of information	First time reporting in accordance with GRI					
2-5 External assurance	No external assurance					
2-6 Activities, value chain and other business relationships	ESG report p. 4-7		b iii. d.	Not applicable		b iii. CEMASys does not have any downstream activities. d. There has not been any significant changes compared to previous reporting period.
2-7 Employees	Social p. 14-16					
2-8 Workers who are not employees			a. b. c.	Not applicable		All workers at CEMASys are employees.
2-9 Governance structure and composition	Governance p. 17					

A gray cell indicates that reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available.

GRI STANDARD / OTHER SOURCE	DISCLOSURE	LOCATION	REQUIREMENT(S) OMITTED	REASON	OMISSION	EXPLANATION
	2-10 Nomination and selection of the highest governance body	a. CEMAsys Nordic AS is a fully owned daughter company of CEMAsys.com. The board of CEMAsys.com was in 2022 composed of main shareholders. b. In 2022, the CEMAsys.com board was composed of the main shareholders.				
	2-11 Chair of the highest governance body	a. The chair of the highest governance body is also group CEO. Cemasys Nordic AS has its own CEO. b. By the time of publication of this report, CEMAsys.com has gotten an independent chair.				
	2-12 Role of the highest governance body in overseeing the management of impacts	Governance p. 17				
	2-13 Delegation of responsibility for managing impacts	a. No board members have been assigned for management of impacts. Operational management responsibility. b. Once a year, as part of the publication of the CEMAsys Nordic AS ESG report.				
	2-14 Role of the highest governance body in sustainability reporting	The preparation and publication of the report is within the responsibility of the operational management of CEMAsys Nordic AS. Group CEO, who was also board chair in 2022, reviews the report pre-publication.				
	2-15 Conflicts of interest			a. b.	Not applicable	Not relevant, as CEMAsys has no formal processes related to conflicts of interests. CEMAsys is a small company, owned mainly by its founders.

GRI STANDARD / OTHER SOURCE	DISCLOSURE	LOCATION	REQUIREMENT(S) OMITTED	REASON	OMISSION	EXPLANATION
	2-17 Collective knowledge of the highest governance body	a. The whole company is an ESG-oriented universe. Since its establishment, the board has had a high level of knowledge regarding sustainable development topics.				
	2-18 Evaluation of the performance of the highest governance body	a. No existing processes in place in 2022. b. No existing processes in place in 2022. c. See point a. Changes to processes may take place, as in the autumn of 2023 the group has gotten a new board structure.				
	2-19 Remuneration policies		a. b.	Not applicable		CEMAsys did not have a fixed policy standard in 2022.
	2-20 Process to determine remuneration		a. b.	Not applicable		Information not available due to not having a fixed policy standard in 2022.
	2-21 Annual total compensation ratio		a. b. c.	Information unavailable/incomplete		
	2-22 Statement on sustainable development strategy	Letter from the/our CEO p. 2				
	2-23 Policy commitments	Governance p. 19-20				
	2-24 Embedding policy commitments	Governance p. 19-20				
	2-25 Processes to remediate negative impacts					Information unavailable/incomplete
	2-26 Mechanisms for seeking advice and raising concerns	Social p. 15				
	2-27 Compliance with laws and regulations	We have no reported instances of non-compliance with laws and regulations during 2022.				
	2-28 Membership associations	ESG report p. 7				

GRI STANDARD / OTHER SOURCE	DISCLOSURE	LOCATION	REQUIREMENT(S) OMITTED	REASON	OMISSION	EXPLANATION
	2-29 Approach to stakeholder engagement	a. Through our daily operations, we are in continuous dialogue with our stakeholders, mainly employees, customers, and suppliers. We want to keep up with the developments in the ESG area, in order to both help our customers, but also to "practice what we preach" and manage our own impacts.				
	2-30 Collective bargaining agreements	a. 0% (all agreements are negotiated between Cemsys and its employees.)	b.	Information unavailable/incomplete		b. No available data

## Material topics

GRI 3: Material Topics 2021	3-1 Process to determine material topics	ESG report p. 10	A gray cell indicates that reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available.			
	3-2 List of material topics	ESG report p. 10				

## Managing our own emission

GRI 3: Material Topics 2021	3-3 Management of material topics	Environment p. 11				
	305-1 Direct (Scope 1) GHG emissions	Environment p. 11	a. b. c. d. e. f. g.	Not applicable		CEMASys does not have any Scope 1 emissios.
GRI 305: Emissions 2016	305-2 Energy indirect (Scope 2) GHG emissions	Environment p. 11				
	305-3 Other indirect (Scope 3) GHG emissions	Environment p. 11				
	305-4 GHG emissions intensity	Environment p. 12				

GRI STANDARD / OTHER SOURCE	DISCLOSURE	LOCATION	REQUIREMENT(S) OMITTED	REASON	EXPLANATION
GRI 306: Waste 2020	305-5 Reduction of GHG emissions	Environment p. 11			
	306-1 Waste generation and significant waste-related impacts	Environment p. 12			
	306-3 Waste generated	Environment p. 12			
	GRI 302: Energy 2016	302-2 Energy consumption outside of the organization	Environment p. 11		
	302-3 Energy intensity	Environment p. 12			
<b>Carbon credits and compensation</b>					
GRI 3: Material Topics 2021	3-3 Management of material topics	Environment p. 18-19			
GRI 304: Biodiversity 2016	304-3 Habitats protected or restored	Environment p. 18-19			
<b>Responsible employer</b>					
GRI 3: Material Topics 2021	3-3 Management of material topics	Social p. 14			
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Social p. 16-17			
	401-3 Parental leave	Social a. 45 b. 3 women c. 2 women	d. e.	Information unavailable/incomplete	
	403-2 Hazard identification, risk assessment, and incident investigation		a. b. c. d.	Information unavailable/incomplete	

GRI STANDARD / OTHER SOURCE	DISCLOSURE	LOCATION	REQUIREMENT(S) OMITTED	REASON	OMISSION	EXPLANATION
<b>GRI 403: Occupational Health and Safety 2018</b>	403-4 Worker participation, consultation, and communication on occupational health and safety	Social p. 16-17				
	403-5 Worker training on occupational health and safety	Social p.16-17				
	403-8 Workers covered by an occupational health and safety management system	Social p. 17	100% of all workers are covered by a health and safety system.			
	403-9 Work-related injuries	Social p. 17		b. c. d. e. f. g.		In 2022 we had 1 registered work-related injury.
	403-10 Work-related ill health			a. b. c d.	Information unavailable/incomplete	Work related ill-health has not been identified as a potential impact since there has never been reported any cases.
<b>GRI 404: Training and Education 2016</b>	404-1 Average hours of training per year per employee		A total of 105 hours of completed training per employee were tracked in 2022.			
	404-2 Programs for upgrading employee skills and transition assistance programs	Social p. 16				
	404-3 Percentage of employees receiving regular performance and career development reviews	Social p. 20-27	All employees are followed up through ongoing follow-up meetings and an annual employee review.			
	405-1 Diversity of governance bodies and employees	Social p. 26				

GRI STANDARD / OTHER SOURCE	DISCLOSURE	LOCATION	REQUIREMENT(S) OMITTED	REASON	OMISSION	EXPLANATION
<b>GRI 405: Diversity and Equal Opportunity 2016</b>	405-2 Ratio of basic salary and remuneration of women to men	In operational positions, including consultants, the average salary of women is 120% of men's salary. This is explained by the fact that only women hold positions at levels 3 & 5, which affects the difference. Among employees in leadership positions, women's salaries are equal to 100% of men's salaries. In the context of salary negotiations, the figures are broken down by individual job category and gender.				
<b>Influencing through ESG guidance</b>						
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Governance p.18				
<b>GRI 203: Indirect Economic Impacts 2016</b>	203-2 Significant indirect economic impacts	Governance p. 18				
<b>Responsible purchasing</b>						
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Governance p.19				
<b>GRI 308: Supplier Environmental Assessment 2016</b>	308-1 New suppliers that were screened using environmental criteria	Governance p.19	a.	Information unavailable/incomplete		CEMASys aim to improve our screening process of new suppliers and report on this indicator in the 2023 report.
	308-2 Negative environmental impacts in the supply chain and actions taken		a. b. c. d. e.	Not applicable		Where CEMAsys has operational control there has not been identified any potential negative environmental impacts in the supply chain.
<b>GRI 414: Supplier Social Assessment 2016</b>	414-1 New suppliers that were screened using social criteria	Governance p.19	a.	Information unavailable/incomplete		CEMASys aim to improve our screening process of new suppliers and report on this indicator in the 2023 report.
	414-2 Negative social impacts in the supply chain and actions taken		a. b. c. d. e.	Not applicable		Where CEMAsys has operational control there has not been identified any potential negative social impacts. We do however recognize that there can be some negative social impacts in our suppliers 3 tier.

GRI STANDARD / OTHER SOURCE	DISCLOSURE	LOCATION		OMISSION	
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION
<b>Customer privacy</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Governance p. 20			
<b>GRI 418: Customer Privacy 2016</b>	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Governance p. 20	a. b. c.	Information unavailable/incomplete	a. There was no reported substantiated complaints concerning breaches of customer privacy and loss of data. b. No identified leaks, thefts or losses c. We do not share the data with advertising-supported services, nor do we extract them for purposes such as marketing, research, or advertising. We only process the data with user consent, and once we have consent, we only use the data to provide the chosen services.



# CEMAsys

Rapportering i tråd med aktivitet- og redegjørelsesplikten (ARP)

for

CEMAsys Nordic AS

## Innhold

1. Innledning .....	1
2. Kartlegging 2022 .....	3
Kjønnsbalanse .....	
Lønn .....	
Arbeidsforhold .....	
Foreldrepermisjon .....	
3. Likestillingsredegjørelsen .....	5

## 1. Innledning

Alle arbeidsgivere har plikt til å jobbe aktivt, målrettet og planmessig for å fremme likestilling og hindre diskriminering på arbeidsplassen. CEMAsys har forankret sitt likestillings- og mangfolds arbeid i konsernets personalhåndbok kap. 5.10

Vi arbeider kontinuerlig for at vår bedriftskultur skal være mangfoldig, utviklende og stimulerende for alle medarbeidere, og legge til rette for samhandling, engasjement, profesjonalitet og gode resultater. Det legges til rette for at ansatte kan utøve et aktivt medarbeiderskap.

Alle ansatte i CEMAsys skal bidra til et inkluderende arbeidsmiljø og vi skal respektere og verdsette hverandres meninger og ulike perspektiver. Vi skal ivareta ansatte gjennom hele yrkeskarrieren, og sikre kompetanseutvikling og livsfasetilrettelegging.

Denne rapporten er utarbeidet i henhold til lovkravet i aktivitets- og redegjøringsplikten (ARP). ARP-rapporten er utarbeidet i samsvar med prinsippene og stegene myndighetene har lovbestemt, og med involvering av tillitsvalgte på de aktuelle områdene.

### Definisjon av stillingsnivåer

For å kunne vurdere om konsernets ansatte diskrimineres lønnsmessig er definert stillingsnivåer som grunnlag for sammenligning. Hensikten med inndelingen er å kunne avdekke diskriminering.

Vi har derfor arbeidet grundig for å vurdere hvilke stillinger som har «lik verdi» etter myndighetenes anbefalte metodikk. Inndelingen har tatt utgangspunkt i alle selskapets stillinger som først er kategorisert og deretter delt inn i nivåer i samsvar med den anbefalte metoden fra BUFDIR.

Inndelingen av de åtte nivåene skal gjenspeile stillingenes vektning etter kriteriene:

1. Ansvar
2. Kompetanse
3. Arbeidsforhold og anstrengelse

I tråd med loven er det innholdet i stillingen og krav til arbeidet som er vurdert og ikke den enkelte ansattes prestasjoner eller ansiennitet. Nivåene tilsvarer ikke den organisasjonsmessige tilhørigheten.

<b>Nivå 1</b>	
Daglig ledere	Konsernsjef, administrerende direktør, daglig leder
<b>Nivå 2</b>	
Direktører	Direktør/ledergruppe
<b>Nivå 3</b>	
Fagspesialister og gruppeledere	Manager 2/team lead/personalansvar
<b>Nivå 4</b>	
Funksjonærer	Manager 1
<b>Nivå 5</b>	
Fagansvarlige og arbeidsledere	Associate manager
<b>Nivå 6</b>	
Operative stillinger 1	Seniorkonsulent nivå 1 & 2
<b>Nivå 7</b>	
Operative stillinger 2	Konsulent
<b>Nivå 8</b>	
Lærlinger	Lærlinger/prøvetid

## 2. Kartlegging 2022

### Kjønnsbalanse i virksomheten

Kjønnsfordeling	2022
Andel kvinner	69 %
Andel kvinnelige ledere	100 %
Andel kvinner i styret	0 %
Andel kvinner i konsernledelsen	0 %

I 2022 hadde vi 45 ansatte, hvorav 69% er kvinner og 31% menn.

Andelen kvinner i lederstilling med personalansvar er 100%, og det var ingen turnover. CEMAsys Nordic ble opprettet 1.januar 2022 og vi har derfor ingen sammenligningsgrunnlag med tidligere år.

### Heltid-deltid fordelt på kjønn

Alder	Heltid		
	Kvinner	Menn	Totalt
<30 år	20	11	31
30-39 år	10	2	12
40-49 år	1		1
50-59 år		1	1
Over 60 år			
<b>Totalt</b>			<b>45</b>

Av 45 ansatte jobber 100 % heltid, og ingen har søkt om redusert stilling på grunn av omsorgsoppgaver, alder eller arbeidsevne.

Vi har derfor ingen forekomster av uønsket deltid.

## Lønn fordelt på kjønn og stillingsgrupper

<b>Kvinnens gjennomsnittslønn i % av menns gjennomsnittslønn</b>	<b>2022</b>
Linjefunksjoner	120 %
Ledere og tyngre fagstillinger	81 %

I operative stillinger som omfatter konsulenter er kvinnens gjennomsnittslønn 120% av menns lønn. Dette er forklart i at det kun er kvinner som er på stillingsnivå 3 & 5 og det vil påvirke forskjellen.

Blant ansatte med lederstillinger er kvinnens lønn 100% av menns lønn.

I forbindelse med lønnsforhandlinger brytes tallene ned på den enkeltes stillingskategori og kjønn.

## Foreldrepermisjon

I kalenderåret 2022 ble det tatt ut i gjennomsnitt 14 uker foreldrepermisjon, av disse var alle kvinner.

Tallet reflekterer ikke den totale permisjonen pr ansatt som er tatt ut, da den kan gå over to kalenderår. Alle var fortsatt ansatt etter permisjonen.

## Turnover og rekruttering

I kalenderåret 2022 hadde vi turnover på 5,7% blant kvinner og 2,8% blant menn – totalt 8,4%.

Cemasys har satt seg mål om kjønnsbalanse blant søkere, og vi har forpliktet oss til å unngå diskriminering av noen art i rekrutteringssammenheng.

I 2022 gjennomførte vi 4 rekrutteringsprosesser der vi ansatte totalt 23 konsulenter. Det foreligger ikke tall på antall søkere og kjønnsfordelingen mellom disse grunnet GDPR, men skal ha et større fokus på denne informasjonen for fremtiden.

Vi har flest søkere blant de yngre alderskategoriene da vi de siste rekrutteringsprosessene hovedsakelig har søkt etter kandidater som er relativt nyutdannede og få års fulltids arbeidserfaring.

### **3. Vårt arbeid for likestilling og mot diskriminering**

#### **Prinsipper, prosedyrer og standarder for likestilling og mot diskriminering.**

CEMASys har gjennom sin policy for likestilling og mangfold forpliktet seg til å respektere menneskerettighetene og jobbe aktivt med mangfold – og likestilling, både i egen virksomhet, samt ovenfor kunder og leverandører.

Kjønnsbalanse er viktig for selskapet, både i ledelsen og andre roller. Lik lønn for likt arbeid vurderes og praktiseres så langt som mulig basert på objektive kriterier.

I vår rekrutteringsprosess følger vi øvrig forretningspraksis for å unngå diskriminering av noen art, så som forhold knyttet til kjønn, graviditet, permisjon ved fødsel, adopsjon, omsorgsoppgaver, etnisitet, religion, nedsatt funksjonsevne, seksuell orientering, kjønnsidentitet, kjønnsuttrykk, alder, politisk syn og medlemskap i fagforeninger. Vi skal også tilrettelegge for intern mobilitet.

I våre etiske retningslinjer har vi nedfelt nulltoleranse for diskriminering, mobbing og trakassering, herunder uønsket seksuell oppmerksomhet og kjøp av seksuelle tjenester. Medarbeidere skal vise respekt for alle kollegaer og aldri overskride grensene for akseptabel oppførsel.

Vi har nedfelte utviklende tiltak hvor hensikten er at medarbeidere skal oppleve faglig og personlig utvikling gjennom ulike faser i karrieren, samt kunne ha et balansert forhold mellom arbeidsliv og privatliv. Den enkeltes medarbeiders muligheter for faglig og personlig utvikling skal være uavhengig av kjønn, alder, utdanning, bakgrunn og opprinnelse.

#### **Slik jobber vi for å sikre likestilling og ikke-diskriminerende praksis**

Likestilling, mangfold og diskrimineringsarbeidet er under arbeid og vil bli godt integrert i daglig drift i løpet av 2023 med følgende:

#### **Undersøkelser og kartlegging**

- HR gjennomfører en årlig vurdering av risikoen og hindre for likestilling i samarbeid med tillitsvalgte.
- HR kartlegger årlig kjønnsfordeling og lønnsforskjeller på ulike stillingsnivåer, kjønnsforskjeller, deltid, midlertidighet og foreldrepermisjon. I tillegg ser vi på kjønnsforskjeller i ansettelser, andel kvinnelige søkere og andel søkere fordelt på alder.
- HR undersøker ufrivillig deltid gjennom egen undersøkelse (dersom dette er aktuelt)

### **Analyserer årsaker**

HR analyserer funn i kartlegging, i tillegg til å vurdere årsaker til risiko og beslutter tiltak i samarbeid med tillitsvalgte.

### **Iverksette tiltak**

Med utgangspunkt i kartlegging og risikovurdering iverksetter organisasjonen ulike tiltak, disse diskuteres med tillitsvalgte. Større tiltak og mål for arbeidet forankres i konsernledelsen.

### **Vurdere resultater av arbeidet**

Gjennom årlige analyser og risikovurderinger evalueres arbeidet som er gjort i samarbeid med tillitsvalgte.

Nedenfor presenteres tiltak som er integrert i daglig drift.

### **Lønns og arbeidsvilkår**

- Alle ansatte skal ha lik mulighet til lønnsmessig utvikling, også ved foreldrepermisjon
- Alle har en karrierestigeplan i sin kontrakt, og lønnsforhandlinger skjer fortløpende iht. denne.
- Bonus er en kollektiv ordning basert på totalt salg i en bestemt periode, og utbetales på ulike kriterier
- Overtidsbruk er individuelt, men ikke pålagt. Vi gjør vårt ytterste for å redusere bruk av overtid.

### **Rekruttering**

- Vi oppfordrer alltid til mangfold i stillingsutlysningene våre
- Vi kaller inn til intervju basert på ferdigheter og ikke kjønn, alder, etnisitet etc.

### **Forfremmelse og utviklingsmuligheter**

- Alle medarbeidere følges opp gjennom løpende oppfølgingssamtaler og årlig medarbeidersamtale
- Karriereutviklingssamtaler

### **Inkludering og tilrettelegging**

- Nærmeste leder kan innvilge permisjon med lønn ved spesielle anledninger
- Fleksibel arbeidstid og hjemmekontor
- Utvidet rett til egenmelding
- Ansatte får arbeidsplassvurdering ved behov og tilpasning av utstyr
- Ved funksjonsnedsettelse har vi mulighet for fysisk tilpasning
- Tilrettelegger ved graviditet for å stå i jobb så lenge som mulig
- Tilrettelegging og arbeidsutprøving ved sykefravær

### **Trakassering, seksuell trakassering og kjønnsbasert vold.**

- Det gjennomføres årlig medarbeiderundersøkelser med egne spørsmål om mobbing og trakassering – innføres i 2023
- Vi har egne rutiner som skal sikre lav terskel for å gi bekymringsmelding, dersom man er vitne til eller opplever trakassering.
- Vi har rutiner og et system som sikrer mulighet for anonym varsling internt og eksternt
- Dersom det oppdages/avdekkes trakassering internt gjennomføres ytterligere undersøkelser
- Ansatte som opplever å bli beskyldt for trakassering får tilbud om støttesamtaler
- Ansatte får hjelp hvis det oppdages vold i nære relasjoner



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