

Code of Ethics for Suppliers 2024

Evida creates connections in the green transition. As Denmark's gas distribution company, we are part of the critical infrastructure, where we are responsible for the 18,000 km gas system that branches out to most of the country. Evida monitors the gas system around the clock all year round to ensure a safe, stable and efficient system. We are connecting biogas plants and preparing for the future infrastructure for CO₂ and hydrogen, which are all important pieces in the green transition of the energy system.

With the adoption of Evida's sustainability program, Evida is part of the UN Global Compact. Evida is therefore committed to following the basic principles of the Global Compact, including the principles of human rights, labor rights, the environment and anti-corruption, as well as compliance with the conventions of the International Labor Organization ILO.

Evida aims for carbon-neutral business operations and has committed to the Paris Agreement and the UN Global Compact. Specifically, this means that as a gas distributor, Evida is committed to achieving a 70 % reduction by 2030 and carbon neutrality by 2050.

By being committed to the UN Global Compact, Evida focuses on reducing climate impacts and emissions by working according to the Green House Gas Protocol (GHG), with a particular emphasis on achieving carbon neutrality by 2050 in Scope 1 and 2.

The above commitments mean that Evida requires the supplier and its subcontractors to fulfill all obligations under this Code. The obligations covered by the Code apply in addition to the requirements specified in any agreement or contract.

In the event of any inconsistency between the provisions of the agreement and the content of the Code, the requirements in the agreement shall take precedence in terms of interpretation over the provisions of the code.

1. Sustainability reporting

The supplier must, in accordance with Directive 2021/0104 concerning the Corporate Sustainability Reporting Directive (CSRD), report on sustainability with a focus on environmental, labor, and governance issues.

The reporting must be included in the supplier's annual report and must be disclosed no later than the annual report for 2025. The reporting must comply with the requirements of the EU's European Sustainability Reporting Standard (ESRS) enacted on July 31, 2023.

2. Labor Clause and Rights

2.1 Labor Clause

With reference to ILO Convention No. 94 (1955) concerning wages and working conditions, Evida aims to ensure good conditions for the employees of the supplier and any subcontractors in connection with the execution of the work.

The supplier must ensure that employees of the supplier and any subcontractors who, in Denmark, contribute to the delivery of goods or services to Evida, are guaranteed wages (including special benefits), working hours and other working conditions that are no less favorable than those applicable to similar work under a collective agreement made by the most representative labor market parties within the relevant professional area in Denmark and which applies across the entire Danish territory ("Labor Clause").

The supplier must, in connection with entering the contract, provide Evida with an explanation of how the supplier intends to ensure compliance with the Labor Clause.

Evida may at any time request relevant documentation proving that the wages and working conditions of the workers comply with section 2.1. Upon written request, the supplier must obtain relevant documentation from both its own employees and those of any subcontractors. The documentation must be provided to Evida no later than five working days after receiving the request. Relevant documentation may include, for example, payslips, payroll records, employment contracts, or employment certificates.

If the supplier fails to comply with the Labor Clause, Evida may withhold payment to the supplier to address such claims.

2.2 Human rights and labor rights

The supplier commits to upholding fundamental human and labor rights in accordance with the ILO conventions when performing work or delivering goods/services to Evida, including:

- ILO Conventions No. 87, 98, and 135 on freedom of association and the right to collective bargaining
- ILO Conventions No. 29 and 105 on the abolition of forced labor
- ILO Conventions No. 138 and 182 on the prohibition of child labor
- ILO Conventions No. 100 and 111 on non-discrimination in the workplace

Failure to comply with the Labor Clause or worker and human rights, even once, including failure to provide documentation as outlined above, constitutes a material breach.

3. Safety and work environment

The supplier must maintain a safe and healthy work environment in accordance with applicable legislation and internationally recognized standards. The work environment must be free from hazards that could lead to accidents, injuries, or illnesses for the employees. The supplier must implement appropriate safety measures, including continuous risk assessments, safety training, and access to necessary protective equipment.

The supplier is expected to create a work culture where employee well-being and safety are prioritized, and to take proactive steps to prevent work-related injuries and health risks. Any incident that poses a safety or health risk must be promptly reported and addressed with corrective actions.

Suppliers to Evida must be certified under the occupational health and safety standard ISO 45001 or be compliance with it.

Evida is entitled to verify that the supplier meets the above obligations regarding safety and work environment.

4. Use of apprentices for contractual tasks

Evida requires that all contractors who work or provide services to Evida must employ at least one apprentice to carry out tasks related to the execution of the agreed work.

5. Environment

The supplier commits to ensuring responsible operations and management when performing work and/or delivering goods/services by taking initiatives to promote environmental conditions and minimize their own

CO₂ emissions. Through risk assessments of the environmental impact and carbon footprint of products and materials, such as life cycle analyses, the supplier should contribute to encouraging, developing, and using more environmentally friendly technologies and materials. This obligation includes, among other things, making every effort to protect nature and the environment.

The supplier must always comply with local and national environmental legislation.

This obligation includes, for example but not exhaustively:

- Preventing, combating, and minimizing pollution of air, water, soil, and groundwater, as well as addressing vibration and noise issues
- Limiting the use and waste of raw materials, chemicals, hazardous substances and other resources, and promoting the use of cleaner technology
- Promoting recycling and addressing issues related to waste disposal

6. Connection to Russia

In accordance with Regulation No. 576/2022 (which amends Regulation No. 833/2014), the supplier must not be subject to the sanctions outlined in the regulation.

The supplier must comply with the following in accordance with Article 5 k of the regulation:

- The company is not established in Russia
- Russian citizens, individuals or legal entities, entities, or organizations established in Russia must not directly or indirectly own more than 50 % of the company
- The company must not act on behalf of or under the direction of Russian citizens or entities established in Russia, or entities that are directly or indirectly more than 50 % owned by Russian citizens or by an entity established in Russia
- The aforementioned citizens or entities must not act as subcontractors, each accounting for more than 10% of the contract value

The supplier commits to promptly notifying Evida if there are any changes that result in the above conditions no longer being met.

Any breach of the above obligations entitles Evida to terminate the contract with immediate effect and without any form of compensation. Evida also reserves the right to seek damages.