Midsona`s Transparency Act Element	Description	Åpenhetsloven Pillar	Link to any relevant documents which detail Midsona's transition plan and work with Human rights
Introduction to Midsona's Human rights compliance planning:	We believe that a healthy and sustainable work environment is a prerequisite for a healthy life. Midsona shall be a company that cares for people and the planet, where human rights and decent working conditions are a matter of course. This applies to our own organization, our business partners and all of the other business relationships in our value chain. Therefore, we strive to create a healthy, sustainable, safe and equal workplace that offers a balance between work life and private life. At the same time, we must ensure that the value chain upholds the requirements for human rights and social conditions. Comment: Since 2011, Midsona has been affiliated to the UN Global Compact, thereby supporting the UN's Universal Declaration of Human Rights, the UN Convention against Corruption, the ILO's core conventions and the Rio Declaration. It is of the highest priority for Midsona to respect human rights and labor law, as well as to protect health, safety and the environment and we expect our suppliers and other partners to have the same priorities. In 2022, we have also improved our work with Human rights further by securing requirements for HRDD in accordance with the OECD and corresponding laws. With Midsona's efforts to improve human health and promote human rights, we support the following global goals for sustainable development: 1,2,3,4,5,8,12. BY promoting good ethics, integrity and combating corruption, we seek to operate Midsona in a healthy and sustainable way. That is why we are careful to always act in accordance with our values and to always counteract all forms of corruption and irregularities. With Midsona's efforts to combat corruption and other irregularities, we support one of the global goals for sustainable development: 16.	Regulations and Best practice	Annual report: https://www.midsona.com/globalassets/midsona /investors/rapporter/ar2022/midsona ar2022 en .pdf CDP: https://www.midsona.com/globalassets/midsona /sustainability/midsona-ab-cdp-report-2022.pdf Midsona.com: https://www.midsona.com/en/sustainability/hum an-rights/
Reporting & Disclosure	Midsona's description for compliance for Transparency act and human rights is integrated into our mainstream filings, i.e., annual and sustainability report. Introduction from annual report 2022: To implement universal social sustainability principles and ensure best practice, Midsona is committed to UN Global Compact. We are following the OECD's guideline to due diligence assessments for responsible business, which provides a thorough introduction on how due diligence assessments are conducted in line with the OECD's guidelines for multinational companies. Midsona's Code of Conduct (CoC) is based on the UN Global Compact initiative and OECD and includes the areas of business ethics and anti-corruption, labor law in accordance with ILO and human rights. From 2022, we have initiated the implementation of due diligence processes and transparency with more comprehensive assessment of actual and potential negative social impacts. This also includes negative impacts on local communities, better control of biodiversity, incidents of forced, compulsory and child labor, as well as suppliers where the right to freedom of association and collective bargaining may be at risk. Since our own companies and operations, as well as other business partners than suppliers, are based in the EU and are governed by EU regulations, the likelihood of human rights violations in this area is relatively low. Combined with our existing internal procedures based on the CoC, human rights violations for own employees should not be our focus area for prevention and mitigation strategies and activities. Yet, given our complex value chain the risk of negative impact arising from human rights violations is greater. You can read more about how we work with human rights due diligence (HRDD) in the "Governance" section on page 40 in Midsona's annual report 2022, and how we address this in the supply chain in the "Responsible sourcing" section on page 54, as well as on Midsona's homepage http://www.midsona.com/en/ sustainability/human-rights. Gende	4. Track & review results & Communicate findings publicly (Overvåk, gjennomföring og kommuniser resultater)	Annual report: https://www.midsona.com/globalassets/midsona /investors/rapporter/ar2022/midsona_ar2022_enpdf CDP: https://www.midsona.com/globalassets/midsona /sustainability/midsona-ab-cdp-report-2022.pdf Midsona.com: https://www.midsona.com/en/sustainability/hum_an-rights/

	and working methods may flourish. Our work to develop a healthy and sustainable work environment supports six of the global goals for sustainable development, 3,4,5,8,10,16. Compliance to the Transparency Act 2022, this is where we are today: In 2022, Midsona assured compliance with this regulation in the relevant countries. Midsona is also preparing for this at the Group level and for all EU countries in preparation for when this will apply throughout the EU. As of July 2022, Midsona meets the requirements of the Norwegian Transparency Act. The following information is available at: https://www.midsona.com/en/sustainability/human-rights. The above is consistent with the OECD's Company Guidelines and Governance Systems, as described on page 42. Comment: In annual report, we report the six pillars from the Transparancy Act and HRDD (Åpenhetsloven):		
	1. Policy Commitment on page 42-44.		
	2. Process to identify and assess risks on page 42-44 (Sustainability Governance), page 122-132 (Process		
	corporate Risk and risk management), page 52 (process and assessment own employees, business partners), as		
	well as 56-57 (process and assessment supplier and supply chain).		
	3. Act on risks and implement a remediation plan on page on page 122-132 (process corporate Risk		
	management, page 56-57 (Corporate Responsible sourcing, Supplier & Supply chain risks management), page		
	52-55 (Corporate Healthy work environment, employee risk management), page 56-57 (Process supplier and supply chain).		
	4. Track & review results on page 41 (Sustainability reporting platforms), 108-117 (GRI index), page 53-55 with		
	associated appendix 85-87 (healthy work environment), page 56-57 with 88-90 (responsible sourcing, supply chain).		
	5. Communicate findings publicly: A description of how we work with HR and the Transparency Act is described		
	in Midsona's corporate annual report 2022, which is published here:		
	https://www.midsona.com/globalassets/midsona/investors/rapporter/ar2022/midsona_ar2022_en.pdf. In		
	addition, we have communicate finding for human rights here:		
	https://www.midsona.com/en/sustainability/human-rights/		
Communicate	Midsona's compliance with HRDD and Transparency Act is publicly available in line with the regulation in	5. Communicate findings	Annual report:
findings/ Publicly	some countries (ex, Norway) and best practice for the best possible	publicly, dialog (Kommuniser	https://www.midsona.com/globalassets/midsona
available/	transparency.	hvordan påvirkningen er	/investors/rapporter/ar2022/midsona ar2022 en
Published		håndtert)	.pdf
documents	Comment: By make the finding and work with human rights publicly available we provides certainty to data	Transparency	CDP:
	users that Midsona is aligning to the OECDs requirements according to human rights and that its business	, ,	https://www.midsona.com/globalassets/midsona
	model will continue to be relevant in according to existing and emerging regulations for HR.		/sustainability/midsona-ab-cdp-report-2022.pdf
	This document provides a summary of Midsona's compliance with the Transparency Act and OECDs guidelines		Midsona.com:
	with references to more detailed documents. Details on Midsona's compliance is described in annual report		https://www.midsona.com/en/sustainability/hum
	(https://www.midsona.com/globalassets/midsona/investors/rapporter/ar2022/midsona_ar2022_en.pdf), as		an-rights/
	well as Midsona's homepage (https://www.midsona.com/en/sustainability/human-rights/ and. Attached is the		
D 11	links to any relevant documents which detail Midsona's transition plan).	4.0 /-	
Board-level	Midsona has board-level oversight on the sustainability work and Agenda, and we have defined governance	1. Governance. (Forankre	Annual report:
oversight	mechanisms in place, to ensure delivery on our sustainability agenda.	ansvarlighet i styret, retningslinjer og	https://www.midsona.com/globalassets/midsona/investors/rapporter/ar2022/midsona_ar2022_en
	Comment: Our Sustainability Strategy, incorporating human rights, is closely related to our mission, and	styringssystemer)	<u>.pdf</u>
	anchored with the Board Chair and Board of Directors. Midsona's board, and hence the Board Chair, has the		CDD:
	overall responsibility to ensure that Midsona works with a realistic agenda for sustainable development. Midsona's board, and hence the Board Chair, has tasked the group management through the CSO (Chief		CDP:
	Sustainability Officer) and Midsona's Sustainability Steering Group with setting a sustainability agenda with a		https://www.midsona.com/globalassets/midsona/sustainability/midsona-ab-cdp-report-2022.pdf
			/ Sustamasimty/miusona-as-cup-report-2022.pdf
	I SUSTAINANIIITY OPERATION THAT ENSUITES THAT IVINSONA IS "DEST-IN-CIASS" IN OUR SECTOR WITHIN SUSTAINANIITY READ		
	sustainability operation that ensures that Midsona is "best-in-class" in our sector within sustainability. Read about our board-level oversight under governance for climate-related issues which is relevant for all		

	Sustainability areas on pages 3-5 of Midsona's Climate Disclosure Project, CDP report 2022. A shorter version can also be read in the annual report 2022 on page 40-43.		
Highest management-level positions and committee with responsibility for Human rights issues	Top Management: The highest management-level and committee with responsibility for Sustainability - related issues and to set the strategy and agenda is CSO/CEO and the Sustainability Steering Group: Comment: Midsona's Sustainability Committee also called Sustainability Steering Group, includes Chief Executive Officer (CEO), Chief Sustainability Officer (CSO) as main responsible, Chief Legal Officer (CLO), Chief Operating Officer (COO) and Division Director Nordic. In addition, the CFO is involved in relevant questions and data and is also involved in the assessments of sustainability-related financial risks and opportunities. The CEO reports to Midsona's Board and is the highest manager position with responsibility for sustainability-related issues. The CEO sits on the Company's Sustainability Steering Group and regularly reports the group's decisions to the Board of Directors in addition to the CSO or CLO who report on sustainability 1-2 times a year. All important decisions are approved by the Board. The CSO is overall responsible for Midsona's sustainability work and reports sustainability related issues to CLO and CEO in regular basis. CSO sits, leads and reports to the Sustainability Steering Group quarterly. The CSO is tasked with setting out the Group's sustainability strategy with strategic measures and long-term targets, carry out risk and opportunity analysis and scenario analysis regularly and ensuring that we base our efforts on the best practice global recommendations and secure annual sustainability reporting in form of the CDP report and the sustainability reporting in annual report. The CSO shall also ensure good sustainability management so that the Group's decisions are implemented in a crossfunctional Sustainability management so that the Group's three divisions. Read about our governance for sustainability-related issues on pages 3-8 of Midsona's Climate Disclosure Project, CDP report 2022. A shorter version can also be read in the annual report 2022 on page 40-43. The Governance chapter (1. Governance. (Forankre ansvarlighet i styret, retningslinjer og styringssystemer)	Annual report: https://www.midsona.com/globalassets/midsona /investors/rapporter/ar2022/midsona_ar2022_en .pdf CDP: https://www.midsona.com/globalassets/midsona /sustainability/midsona-ab-cdp-report-2022.pdf
Competence in Human rights due diligence at Midsona	Midsona has sustainability-related expertise within its decision-making bodies to ensure a successful transition of its business to a sustainable future. Comment: A successful transition of Midsona's operations to a sustainable future requires related expertise within our decision-making bodies such as the board and top management. Sustainability-related knowledge at board level as well as senior management signals the company's commitment to understanding and responding to risks, opportunities and impacts to secure Midsona's business for the future. The board is very committed to our responsibility when it comes to sustainability and has a generally good engagement, competence, and understanding of our responsibility when it comes to sustainability challenges. The CSO has a thorough competence in sustainability in general. The CSO has a PhD/ Dr. Scient as formal education, with a background in analysis and research, and a long-term experience in both quality, regulatory, and sustainability work. In addition, we have a sustainability specialist on risk assessments and opportunities of the group's supply chain who risk assesses our supply chain for all relevant sustainability areas including human right based on SEDEX requirements and platform.	1. Governance. (Forankre ansvarlighet i styret, retningslinjer og styringssystemer)	CDP: https://www.midsona.com/globalassets/midsona /sustainability/midsona-ab-cdp-report-2022.pdf Annual report/Årsredovisningen: https://www.midsona.com/hallbarhet/midsonas-hallbarhetsmal/hallbarhetsrapportercdp- rapporter/
Policy Commitment	Our work on human rights and our responsibilities towards mankind and society are regulated in the Code of Conduct, Supplier Code of Conduct, Supplier Self-Assessment, our Personnel Policy and underlying procedures for the organizational and social work environment, employee interviews, expertise and development, as well as health. We have also investigated and are updating policies and guidelines to ensure that all existing company documents and corporate culture are aligned with requirements from OECD's HRDD. This includes guidelines for requirements for own employees, business partners, suppliers and business relationships. Midsona's efforts to maintain an ethical approach and to combat corruption is regulated in the Code of Conduct, the Corporate Governance Policy, the Communication and IR Policy and in our Whistle-blower Policy.	1. Governance. (Forankre ansvarlighet i styret, retningslinjer og styringssystemer)	CDP: https://www.midsona.com/globalassets/midsona /sustainability/midsona-ab-cdp-report-2022.pdf Annual report/Årsredovisningen: https://www.midsona.com/hallbarhet/midsonas-hallbarhetsmal/hallbarhetsrapportercdp- rapporter/

Strategy alignme Midsona's Strate for Human rights		Strategy	Annual report: https://www.midsona.com/globalassets/midsona/investors/rapporter/ar2022/midsona_ar2022_enpdf
Cooperate with other parties to enable remedy/ Value chain engagement & H initiatives	Midsona's sustainability plan includes actions in our value chain, which requires dialogue and cooperation with our stakeholders. Due diligence in the value chain will require an increased focus on dialogue with the stakeholders in the value chain in order to be able to collaborate on common goals.	6. Co-operate with other parties to enable remedy (Sörg for eller sabarbeid om gjenoppretting eller erstatning der det er påkrevd)	Annual report: https://www.midsona.com/globalassets/midsona /investors/rapporter/ar2022/midsona_ar2022_en .pdf Midsona.com: https://www.midsona.com/en/sustainability/hum an-rights/

Process to identify and assess risks

Midsona's sustainability agenda outline our process for minimizing identified sustainability -related risks and maximizing substantive sustainability related opportunities.

Comment: Midsona's business operations are affected by human rights issues. The company therefore maps what risks human rights issues can provide based on the recommendations in SEDEX.

A high proportion (in 2022 approx. 70%) of raw materials and ingredients for Midsona's products originates from the agricultural sector. In 2022 we extended the mapping of our agricultural products against human rights violation, labor law breach, environmental harm and unethical business behavior risks. In 2023 we update our analysis based on our sourcing patterns and revised the methodical approach to increase the quality by improving the actuality of our analysis.

To analyze and map our supply chains risks we are working with SEDEX inherent risk methodology and its internationally accredited risk indicators. Based on the country of operations and the industry/commodity a supply chain gets mapped from low to high risk on a scale 0-10. In case the combination of country and industry indicate presence of high risk in one of the following areas: Deforestation, Forced Labor, Child Labor, Conflict Minerals - additional risk points are added.

The methodology maps risks concerning the following aspects and thereby allows a spot analysis for mitigation approaches on aspect level:

Forced Labor; Freedom of Association; Health, Safety & Hygiene; Children & Young Workers; Regular Employment; Wages; Working Hours; Discrimination; Gender; Business Ethics; Biodiversity; Energy & Emissions; Waste & Pollution; Water

If a supplier is a SEDEX member the platforms allow for a follow up analysis based on site specific (actual) risk based on filled out SEDEX FAQ, and in best case a conducted third party SMETA audit. Even though Midsona actively pushes forward third-party audits on social standards, the latter scenario is rare due to the immaturity of the sector in working with social audits. That is why Midsona, at the moment, primarily works with the inherent risk classification and identifies responses accordingly.

Midsona's process works as follows and is updated regularly:

- 1. Based on our purchases, we create unique supply chain ID's always including the supplier, our product ID, the agricultural production category (SEDEX), the country of a) agriculture (for raw material) b) production (finished goods) and our division. This can be analyzed according to our best-in-class methodology and have a structure that allows us to work with risk mitigation measures for individual suppliers, products or supply chains as well as consolidating the factors.
- 2. Analyses are run for the agricultural production and for the significant processing step by using the SEDEX methodology separate from each other.
- 3. For raw materials we emphasize agricultural production, as the major processing takes place at Midsona facilities, and we have a higher degree of control and responsibility for the agricultural part. For finished goods we emphasize the significant last processing as we expect our Tier-1 supplier to have control and act responsible on the agricultural level. In case of high-risk flags for deforestation, child labor or forced labor additional points are added to the dedicated area of the analysis.
- 4. When not sourcing directly from the country of origin of our products, the BSCI Country Risk Score is added (a simplified methodology based on the country, not industry specific) to include the additional risk for our tier 1 supplier based on its operating country acknowledging that the risk for human rights, labor law and environmental harm are not primarily located in trading offices but still needs to be considered as an additional risk.
- 5. The outcome is a balanced risk analysis showcased thru a risk scale per supply chain on the above-mentioned aspects, which are consolidated into two groups: 1.) Average Social Risk Indicator, and 2.) Average Ecological Risk Indicator.
- 6. To prioritize our supply chains in terms of risk mitigation strategies and impact orientation methodologies we add a so-called "balanced risk score".

all supply chains are classified according to their sourcing volumes into impact categories: 1 - low impact = low share of volume, 2 - medium impact = medium share of volume, 3 - high impact = high share of volume

The balanced risk score has been set up based on best in class efforts and beliefs that the higher the sourcing

2. Process to identify and assess risks (Kartlegg og vurder negativ påvirkning eller skade ut I fra egen virksomhet, leverandörkjede og forretningsforbindelser)

Annual report:

https://www.midsona.com/globalassets/midsona /investors/rapporter/ar2022/midsona_ar2022_en .pdf

CDP:

https://www.midsona.com/globalassets/midsona/sustainability/midsona-ab-cdp-report-2022.pdf

volume for a supply chain is, the more impact we can have on people and planet in this supply chain, the more control we should have and the more responsible we need to act. It's well suited to measure impact on human rights violation and labor law breaches in first instances, as the number of people affected by our sourcing patterns is highly related to the sourcing volume. The higher the volume, the more farmers and factory workers are needed for its production, the more lives are affected. The value of a raw material on the other hand is an important measure for supply chain risks that affect Midsona's business operations and also is considered in other risk analysis. 7. With information from the performed analysis mitigation plans are defined and the need for new targets and measures are identified. Limiting factors of the methodology is that country of origin for raw materials and ingredients needs to be know as well as the agricultural sector so the products can be mapped according to the methodology used. The first is primarily either a problem of implementing large amounts of high complex supply chain data in existing ERP systems or untransparent value chains, the second can be a challenge based on that Midsona also sources products containing different ingredients. We work continuously to improve the coverage of this risk analysis with the coverage of our analysis for 2023 being 67% of our agricultural sourcing volumes included in our analysis. Read more about our process for identifying, assessing and responding to sustainability -related risks and opportunities on pages 11-19 of Midsona's CDP report 2022, as well as in the annual report 2022 pages 120-130. Act on risks and Midsonas sustainability transition plan contains goals which are in line with OECD's guidelines for Human 3. Act on risks and Annual report: implement a rights. Based on our risk analyzes in the supply chain, Midsona will assess the need for new target in this area. implement a remediation https://www.midsona.com/globalassets/midsona remediation plan plan (Stans, forebygg eller /investors/rapporter/ar2022/midsona ar2022 en and targets Comment: Midsona has actively targeted a responsible sourcing strategy as an integral part of our sustainability reduser negativ påvirkning .pdf transition plan since the publication of our Sustainable Development Agenda in 2019. We are working with our eller skade). Risk goal to classify all our strategic suppliers in line with sustainable procurement guidelines. An important management, metrics & Midsona.com: requirement, which is actively measured and reported on, is the need for suppliers to sign and follow our **Targets** https://www.midsona.com/en/sustainability/hum Supplier Code of Conduct. The Supplier Code of Conduct is based on the UN Global Compact and includes a set an-rights/ of principles originated in the UN Declaration of Human Rights, ILO Conventions on Human Rights at Work, the Rio Declaration and the United Nations Convention against Corruption. Furthermore, we follow strategic activities and drive initiatives as part of our sustainable transition plan. As part of this we actively promote sustainable certified raw materials. Meanwhile the EU organic certification is our main target, we promote KRAV, Fairtrade, Naturland, demeter and other product related certifications (e.g., Rainforest Alliance) as well. Certifications on one hand include additional external controls on dedicated aspects and on the other hand often offer farming communities and producing organizations additional opportunities to increase their income and living standards. In the area of human rights and labor law Fairtrade and KRAV play an important role from Midsona's perspective. Please find detailed information within our annual report. Additionally we engage with suppliers in long term partnerships and dedicated community projects for some products as well as we visit the country of origin whenever possible. Since additional certification often cover ambitions on farm level and transparency aspects in the whole supply chain, to mitigate human right risks in processing facilities it is important to promote social audit schemes such as SMETA, amfori BSCI and SA8000. For our tier 1 suppliers we furthermore follow additional screening procedures for sustainability risks, risk control and classification on divisional level. Our improved risk analyzing methodology opens new opportunities to strategically work with dedicated risk mitigation and impact strategies, and based on the findings we assess our gaps and needs for adaptation within our sustainability transition plan ongoing.

	Further info can be read in the Annual report: Process corporate Risk management page 122-132. Corporate Responsible sourcing/ Supply chain page 65-63. Corporate Healthy work environment on page 52-55		
Action Plan	Midsonas Sustainability Transition Plan and our work with Human rights has an action plan. Comment: Our "action plan" is a part of the Sustainability Transition Plan and includes analyses of the internal processes for our employees, and the external societal developments that will lead Midsona toward mitigation target. Read our description of our action plan under "how to reach targets" in the description of each respective target in the annual report page 44-76 with the appendix from page 79. Read specifically about human right in Annual report page 57.		Annual report: https://www.midsona.com/globalassets/midsona /investors/rapporter/ar2022/midsona_ar2022_en .pdf Midsona.com: https://www.midsona.com/en/sustainability/hum an-rights/
Track & review results	Midsonas work with HR contain verifiable and quantifiable key performance indicators (KPIs) that are tracked regularly. Comment: Midsona's framework for sustainability reporting is presented on page 2. Midsona uses different reporting platforms in its operational activities to both develop and measure activities in relation to set targets, to conduct annual assessments and to compare improvements over time in accordance with global development. This enables us to systematically monitor results and progress and safeguards focus on the most important areas, which is a prerequisite to being able to maintain a superior qualitative and quantitative level in our reporting. Our sustainability metrics are systematically reported to illustrate the annual trend. The metrics are closely related to the GRI (Global Reporting Initiative), and we report in accordance with the GHG (Green House Gas Protocol), Scopes 1, 2 and 3, to further improve our climate and sustainability reporting, which is also achieved through an annual CDP report, which also includes the TCFD recommendations. Over time, we are also working to be able to report fully in accordance with CSRD.		Annual report: https://www.midsona.com/globalassets/midsona /investors/rapporter/ar2022/midsona_ar2022_en .pdf Midsona.com: https://www.midsona.com/en/sustainability/hum an-rights/
Contact information	CONTRACTS & AGREEMENTS For Suppliers and other Business partners: Contact Legal Director: Tora Molander tora.molander@midsona.com	5. Communicate findings publicly, dialog (Kommuniser hvordan påvirkningen er håndtert) Transparancy	Midsona.com: https://www.midsona.com/en/sustainability/hum an-rights/ Midsona Norge: https://www.midsona.no/en/sustainability/huma
	Or contact Country Manager Norway: Christoffer Mørck christoffer.morck@midsona.no		n-rights/

FIGUR 1. AKTSOMHETSVURDERINGSPROSESSEN OG STØTTETILTAK

