superior

ESG report

2024

Valsemøllen

Introduction 3

General information 4
B1 – Reporting context 5
C1 – Strategy and business model 8
B2 + C2 – Practices, policies and forward-looking initiatives for the transition to a more sustainable economy 11

Environment 12
B3 – Energy consumption and GHG emissions 13
C3 – GHG reduction and climate transition 17
C4 – Climate-related risks 19
B4 – Pollution 21
B5 – Biodiversity 22
B6 – Water 23
B7 – Resource use, circular economy and waste management 24

Social 26
B8 + C5 - Own workforce – general characteristics 28
C6 + C7 – Human rights policies, processes and confirmed incidents 30
B9 – Health and safety 31
B10 – Workforce – Remuneration, collective bargaining and training 32

Governance 33
C9 – Gender diversity ratio in the governance body 34
B11 – Corruption and bribery 36

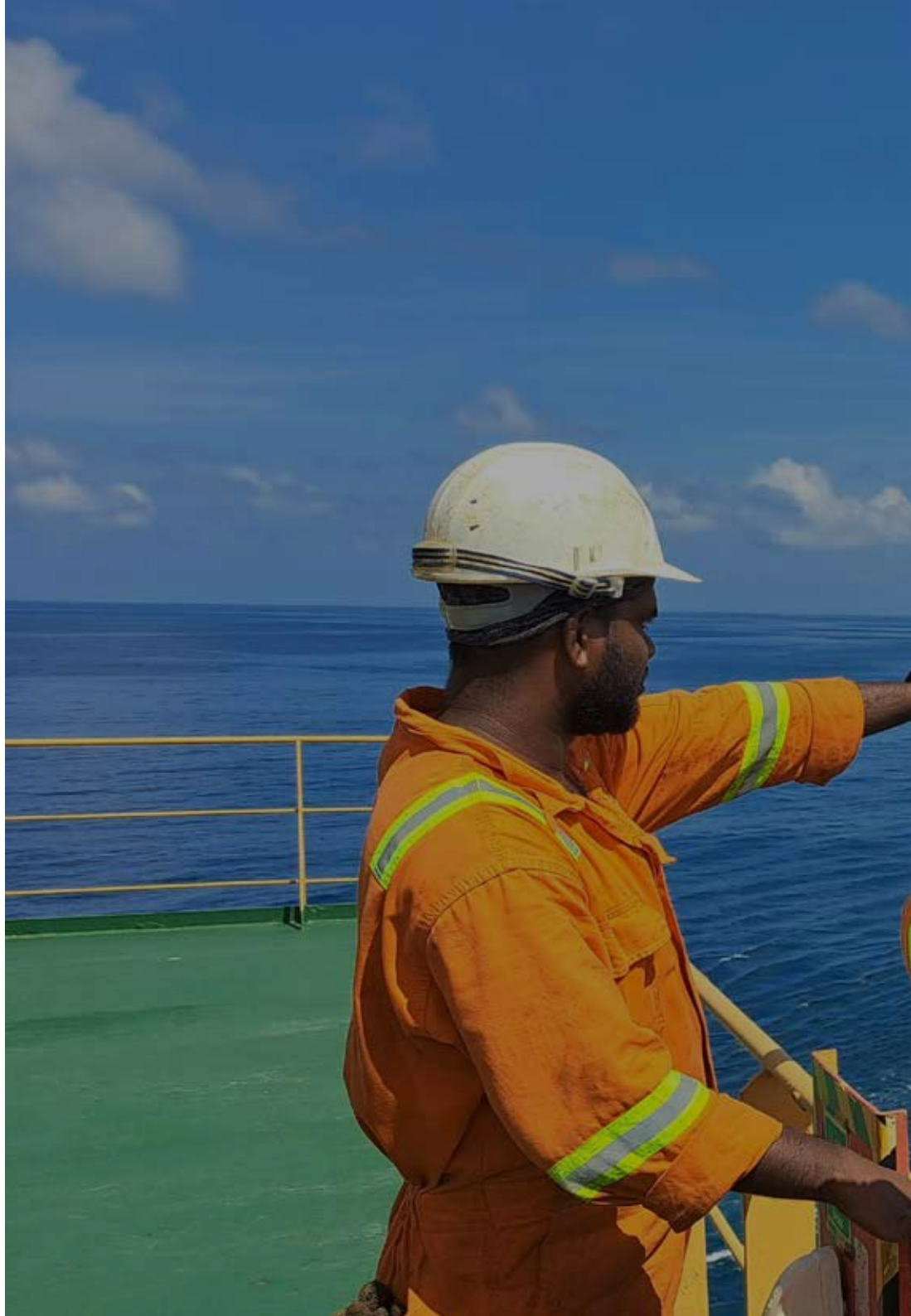
Introduction

In a world with growing expectations for responsible business conduct and transparency, we acknowledge our role in understanding and managing our impact. As a company operating across international industries through project-based staffing and consultancy services, we at Superior Renewables A/S (hereafter Superior) are taking our first formal steps to identify and act on environmental, social, and governance (ESG) matters relevant to our business. This ESG report marks the beginning of our journey toward a more structured and accountable approach to responsibility.

We are a Danish company providing staffing, recruitment, project management, and consultancy services across a wide range of industries, especially within the Oil & Gas and Renewable Energy sectors. We match qualified specialists and skilled workers with companies in need of flexible and professional expertise, ensuring that all candidates have the necessary training and certifications.

Our approach is built on core values such as flexibility, professionalism, and creative sparring. We aim to deliver forward-looking solutions that optimize our customers' outcomes both technically and financially. The same values guide our commitment to acting responsibly – toward our employees, partners, and the wider environment in which we operate.

This is our first ESG report. Its purpose is twofold: to increase transparency around how we manage ESG topics, and to deepen our understanding of where and how we can improve. It forms part of a long-term commitment to learning, development, and responsible business practices.



General information

B1 Reporting context

This ESG report has been prepared in accordance with the Voluntary Sustainability Reporting Standard for SMEs (VSME), issued by EFRAG in December 2024. We have chosen to apply Option B, which includes both the Basic Module and the Comprehensive Module, to provide a comprehensive overview of our approach to and performance within ESG matters.

The reporting period covers January 1 to December 31, 2024, and the report has been prepared on an individual basis covering Superior Renewables A/S. The quantitative environmental related data presented in this report solely covers our headquarters located at Vesterhavsgade 153, 6700 Esbjerg.

We also lease temporary office facilities on a short-term basis; however, due to the lack of reliable data from these locations, they have been excluded from the current reporting scope.

Although the data presented in this report reflects the 2024 calendar year, the process of preparing the report has also led to new insights and the development of our first formal ESG strategy and associated targets. These strategic initiatives were defined after the reporting period but prior to publication and are therefore referenced throughout the report with clear identification as forward-looking elements. We include this information as it illustrates our ambitions and outlines the direction of our continued ESG work. One of the key purposes of this report is to generate the insight needed to inform and guide concrete action moving forward.

We are a public limited company (Aktieselskab – A/S) based in Esbjerg, Denmark. Our core expertise lies in staffing, recruitment, project

Legal form:

Privately owned limited liability company
(Aktieselskab – A/S)

NACE code:

332000

Installation of industrial machinery and equipment

Employees:

137 (as of 31 December 2024)

Balance sheet:

2,019,132 EUR

Address HQ:

Morsøgade 4 6700 Esbjerg, Denmark (Jan-May)
Vesterhavsgade 153, 6700 Esbjerg, Denmark (as of June 2024)

Geolocation:

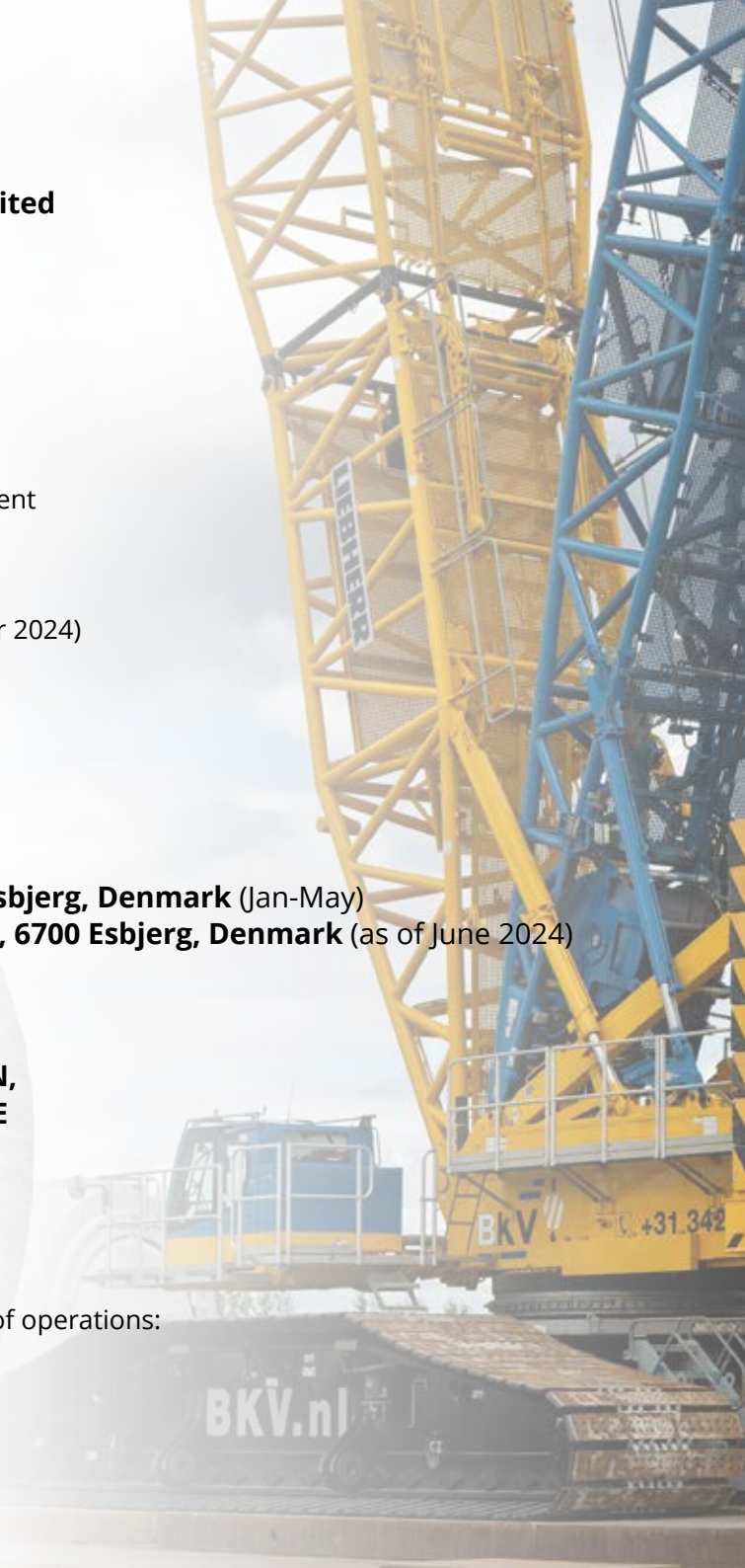
Latitude 55.47833° N,
Longitude 8.42633° E

Site status:

Leased premises

Geographical scope of operations:

International



management, and consultancy services, primarily for the Oil & Gas and Renewable Energy sectors. We specialize in matching qualified specialists and skilled workers with international companies seeking flexible, certified, and professional personnel for project-based work.

We operate both in Denmark and internationally, and in 2024 we have completed projects in countries such as the United States, Canada, the United Kingdom, Norway, and several others.

Throughout 2024, we worked actively toward achieving ISO certifications within quality (ISO 9001), environmental (ISO 14001), and occupational health and safety management (ISO 45001). While a significant portion of the implementation and system development took place during 2024, the formal certification process was finalized and completed in 2025. These certifications reflect our commitment to structured, compliant, and responsible business operations across key areas of sustainability.

Key figures - 2024

Environment			
Energy use - Heat		154.05	GJ
Energy use - Electricity		18.975	kWh
Energy use - Diesel		38,024.91	l
Energy use - Petrol		9,475.52	l
Scope 1 emissions		117.16	t CO_2e
Scope 2 emissions (location-based)		4.69	t CO_2e
Scope 3 emissions		959.30	t CO_2e
CO_2e-intensity		7.89	t CO_2e/employees
Water withdrawal		68.20	m^3
Total amount of waste		21,156.00	t
Social			
Employees (as of December 31, 2024)		137	headcount
Number of training hours (incl. formal and informal training)	Salaried employees	~75	hours per employee per year
	Hourly employees	~10	
Gender diversity (women) in workforce		7.3	%
Gender diversity (women) in management		33.3	%
Incidents		1	number
Governance			
Incidents of corruption and bribery		0	number

C1 Strategy and business model

Our services

We are a global manpower and recruitment specialist, focused on the deployment of both professional and skilled workers across a wide range of sectors. We deliver flexible workforce solutions tailored to meet the demands of complex industries. Our core service offering includes recruitment, deployment and workforce management across a broad spectrum of technical roles.

Our markets

We operate exclusively within B2B markets and provide personnel to safety-critical and operationally complex industries.

Our services span several market segments, including:

- **Renewable and conventional energy** (offshore wind, oil and gas)
- **Heavy industry and industrial production**
- **Manufacturing, including food production**

Our clients value fast mobilization, compliance, and global reach - capabilities that allow us to serve projects across multiple geographies under varying regulatory frameworks.

Our business relationships

We maintain active collaborations with approximately 40 customers annually. These partnerships are distributed across key international markets, including Denmark, the United Kingdom, the United States, Canada, China, the Faroe Islands, Finland, Sweden and Singapore. Many of our customers operate within multinational project environments where reliability, technical competence and HSEQ compliance are prerequisites.

Our supplier base includes providers of logistics, IT, training, and personnel-related equipment, reflecting the diverse operational needs of our business. Selected suppliers undergo evaluation, where simple sustainability practices form part of the overall assessment criteria.

Sustainability in our strategy

Sustainability considerations are increasingly being integrated into both our operational and strategic decision-making processes. In 2025, we became part of Esbjerg Municipality's Climate Partnerships, through which we prepared our first carbon footprint and established initial emissions reduction targets. As part of preparing this ESG report, we have developed our first formal ESG strategy. Created in 2025, the strategy is forward-looking and sets the direction for our sustainability work in the coming years. It is structured around three core pillars: Environment, Social, and Governance. Each area includes clearly defined focus points and measurable targets tailored to our business model and operational context.

As we continue to improve the quality of our data and internal systems, we will further refine and expand our ESG efforts to meet evolving stakeholder expectations and support long-term value creation.

We will continue to expand and refine our ESG efforts.

ESG Targets

GHG emissions

We aim to reduce Scope 1 and 2 emissions by 60% by 2030 and Scope 1, 2 and 3 by 80% in 2050 (with baseline 2024).

Health and Safety

Reduce recordable work-related incidents to zero by 2026

Employee satisfaction

Achieve an employee satisfaction score of at least 3.6 in 2026

Corruption and bribery

Maintain a zero-incident record for corruption and bribery

ESG reporting

Update and publish ESG data annually to ensure transparency and enable continuous monitoring of progress

Supplier evaluation

Conduct at least three supplier evaluations on ESG and compliance annually from 2026 onwards

B2 C2

Practices, policies and forward-looking initiatives for the transition to a more sustainable economy

The following shows our current practices, policies, and future ambitions across the ESG pillars. Our initiatives are overseen by senior management and will be reviewed on a regular basis to ensure relevance, alignment, and measurable progress.

	Current practices and actions	Existing policies	Future initiatives and goals
Environmental	Monitoring and managing energy, water and heating consumption Annual GHG inventory covering Scope 1, 2, and 3 emissions Waste sorted into 7 fractions for improved recycling efficiency Circular economy principles integrated in waste handling	Environmental policy	ISO 14001 certification (certified in 2025) Ongoing GHG reduction targets for Scope 1, 2 and 3 Transitioning 60% of company fleet to electric or other low-emission vehicles Reuse of IT equipment and sustainable procurement
Social	Health & safety training with 90% participation Customer complaints and satisfaction monitored via KPIs	Health and Safety Policy Personnel handbook incl. workplace policies Safety handbook	ISO 45001 certification (certified in 2025) Maintain a zero-incident workplace ambition
Governance	Governance practices embedded via training, onboarding and policy access points No incidents of corruption or bribery in 2024 Active whistleblower system with anonymous reporting	Code of conduct Whistleblower policy	ISO 9001 certification (certified in 2025) Participation in Esbjerg Municipality's Climate Partnership (from February 2025) Annual ESG reporting Continuous monitoring of ethical risks and supplier conduct

Environment

B3 Energy consumption and GHG emissions

Energy consumption

We recognize that although our operations do not involve energy-intensive industrial production, our activities still rely on energy consumption and result in a measurable greenhouse gas (GHG) footprint. As part of our commitment to responsible business practices and climate transparency, we monitor and disclose our Scope 1, 2, and 3 emissions to better understand and manage our environmental impact.

We operate from standard office facilities and do not maintain energy-intensive sites. However, we do manage a company fleet consisting of 19 vehicles, including:

petrol hybrid cars
7

diesel-powered vehicles
12

The table below presents our total energy consumption for the year 2024, broken down by source:

Energy Source	Renewable Energy (MWh)	Non-Renewable Energy (MWh)	Total Energy (MWh)
Electricity	17.04	1.94	18.98
Fuel (petrol & diesel)	31.36	433.96	465.32
Heating (154.04 GJ)	34.16	8.63	42.79
Total	82.56	444.52	527.09

GHG-emissions

As part of our environmental reporting, we calculate our greenhouse gas (GHG) emissions covering Scope 1, 2, and selected scope 3 categories, namely Category 1 - Purchased Goods and Services, Category 6 – Business Travel, and Category 7 - Employee Commuting.

Our emissions inventory helps us identify key emission sources and prioritize reduction measures across our operations and value chain.

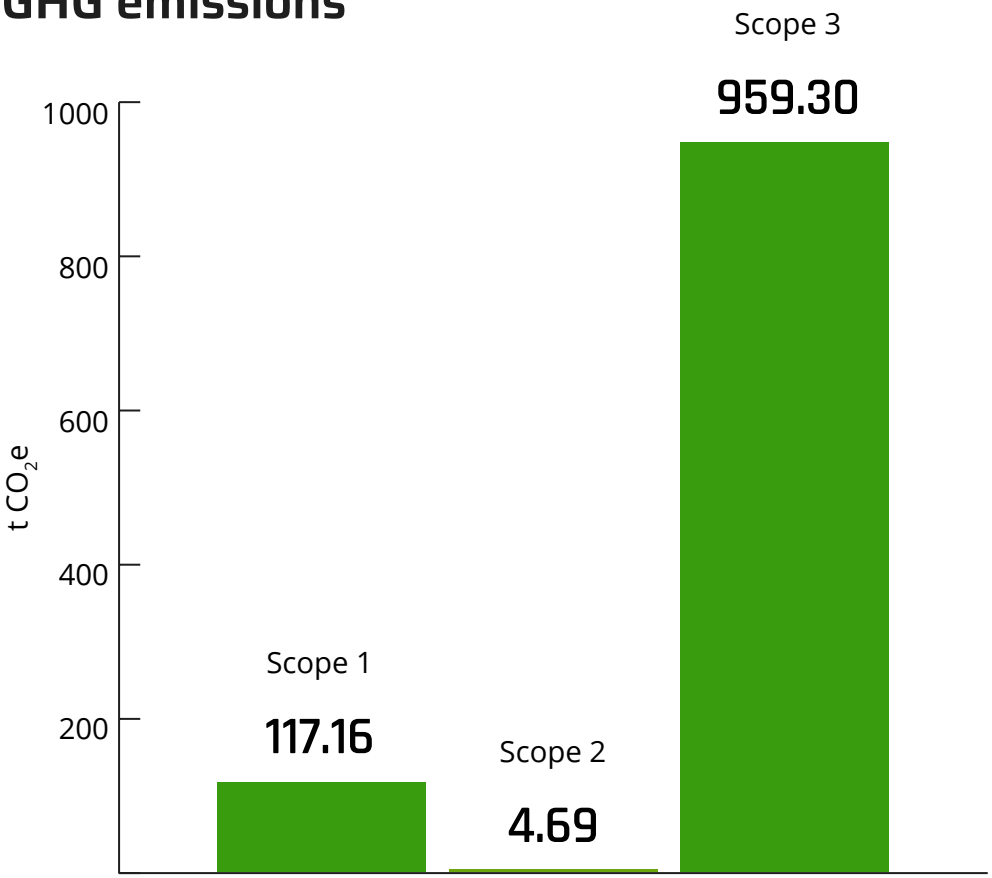
In 2024, our total GHG-emissions amounted to **1,081.14 t CO_2e**, which corresponds to a CO_2e intensity of **7.89 t CO_2e** per employee. As turnover has not been disclosed in this report due to confidentiality considerations (see B1), we have instead provided GHG intensity per employee as an alternative performance indicator. These figures reflect the nature of our operations, where travel and purchased services are more emissions-intensive than on-site activities.

Scope	Source	Emissions (t CO_2e)
Scope 1	Company-owned and leased vehicles	117.16
Scope 2	Electricity and district heating (location-based)	4.69
Scope 3	Purchased goods and services	340.33
	Fuel- and energy-related activities (related to Scope 1 and 2 activities)	30.79
	Business travel	579.85
	Employee commuting	8.33
Total		**1,081.14**

Our Scope 3 emissions account for the majority of our carbon footprint, particularly emissions from business travel. Scope 1 emissions are driven primarily by the use of diesel-powered vehicles in our company fleet. Scope 2 emissions are low due to limited electricity and heating consumption and the absence of energy-intensive sites.

We will continue to monitor and update our GHG inventory annually as part of our ESG reporting and work actively toward our stated emission reduction targets.

GHG emissions



Accounting policies

We have followed the GHG Protocol to gather activity data to calculate our Scope 1, Scope 2, and selected Scope 3 emissions. Our GHG inventory covers data related to emissions and activities under our operational control (mainly related to headquarters), while excluding short-term, temporary leases that are used for project-related personnel accommodation.

We calculate our GHG intensity based on total emitted tonnes of CO_2e divided by number of employees under the respective year.

Emissions related to our own- and leased vehicles under Scope 1 were calculated based on actual fuel consumption.

Emissions related to Scope 3 – Category 1 - Purchased goods and services were based on monetary data covering around 55% of our total purchased goods and services within the reported period. It covers expenses related to leasing of vehicles (that were not included in Scope 1), work clothes, IT services and software, insurances, travel expenses, and other services as part of our daily operations.

Scope 3 – Category 6 - Business travel was also calculated using monetary data, which covered expenses such as flight tickets, car rentals, and accommodation. The travel of our hourly-paid employees to work sites is included in this category instead of Category 7, as only monetary data was available for these flight activities.

Scope 3 – Category 7 – Employee commuting covers the commute of our salaried employees in Denmark. Data was gathered based on usual commuting patterns, distances from home to office, and transportation methods. We assumed that collective transport was carried out by train and that each employee commuted 250 days to work during the reported period. The calculation was made for each transport method resulting in person.km activity data. No extrapolation was used during the calculation.

The carbon accounting was made using the Carbon Compass tool (Klimakompasset) provided by the Danish Business Authority. The calculations were carried out on September 2, 2025, with the available emission factors in the tool at the time.

C3 GHG reduction and climate transition

As part of our long-term commitment to environmental responsibility, we have established GHG emission reduction targets. These targets were developed after the reporting period (2024) but prior to the publication of this report, as part of our newly formulated ESG strategy and in connection with our participation in the Climate Partnership program with Esbjerg Municipality.

The data and calculations presented in this report for the year 2024 therefore constitute our baseline year for tracking future progress toward these reduction targets.

Emission reduction targets

We have set the following long-term GHG reduction target:

Scope	Target year	Target value	Base year	Base value
Scope 1+2	2030	48.74 t CO_2e (60% reduction)	2024	121.85 t CO_2e
Scope 1+2+3	2050	192.62 t CO_2e (80% reduction)	2024	963.08 t CO_2e

Key actions to achieve our targets

To meet our targets, we are implementing a range of short- and long-term actions focused on decarbonization and resource efficiency:

- **Fleet electrification:** We aim to replace at least 60% of our company vehicles with electric or other renewable energy-powered alternatives by 2030.
- **Electricity from renewable sources:** With more electric company vehicles, we aim to invest in solar cells by 2030 to power our vehicles and energy consumption in general.
- **Low-carbon mobility:** We plan to mobilize crews and specialists closer to project sites to reduce air travel, and we will prioritize green fuel options for necessary flights.
- **Commuting incentives:** We will actively encourage employees with long-distance commutes to switch to electric vehicles through targeted incentives and awareness efforts.
- **Supplier engagement:** We will gradually integrate sustainability criteria into supplier selection, especially within high-impact categories.

Monitoring and follow-up

Progress against these targets will be reviewed annually as part of our ESG reporting, ensuring transparency and accountability.

Climate transition planning

Our direct operations are less carbon-intensive compared to heavy industry. Nevertheless, we recognize our responsibility to contribute to decarbonization. As part of our ongoing ESG development, we will assess the relevance and feasibility of adopting a formal climate transition plan in the coming years.

C4 Climate-related risks

Climate risks

We have evaluated potential climate-related risks that could impact our business operations, considering both physical hazards and transition-related factors. This assessment was conducted qualitatively through continuous client engagement, market monitoring, and ESG risk screening.

We assessed our current headquaters' exposure and sensitivity through geographic analyses using tools such as DinGEo and Aqueduct. Based on these findings, most of the climate-related risks we face are anticipated to emerge primarily over the medium to long term (2030–2050).

Physical and transition risks

Our main office is located in Esbjerg (Vesterhavsgade 153), approximately 500m from the North Sea and 4.3m above sea level. A climate risk screening at our address (using DinGeo's website) shows a low risk of groundwater flooding, a moderate risk from pluvial (rainwater) flooding, and a moderate risk from coastal flooding due to sea level rise. Although these risks are not considered acute today, we recognize that the geographic location of our operations exposes us to possible climate-related impacts over time. We monitor local adaptation planning and will evaluate the need for formal adaptation measures as projections evolve.

At present, other acute physical hazards such as extreme heat or storm surges do not pose a significant threat to our administrative site. However, we recognize that the locations where we have short-term leases or where we deploy personnel may be more exposed to physical climate risks than our headquarters.

In terms of transition risks, we operate within sectors undergoing significant transformation due to decarbonization and regulatory change. This includes the Oil & Gas and Renewable Energy industries, where clients increasingly demand transparency, carbon data, and sustainable practices from suppliers.

Time horizon and materiality

- Physical risks: Low at present; possible exposure in the medium to long term due to coastal location.
- Transition risks: Medium in the medium to long term due to evolving market and regulatory expectations.
- Financial materiality: No significant financial impacts are currently anticipated, given the nature of our operations and the flexibility of our business model.

Adaptation measures

We currently monitor regional climate projections and local planning developments. No formal climate adaptation measures have been implemented to date, but our operational planning accounts for potential disruptions related to weather or client requirements. We will evaluate the need for further adaptation in future years as climate-related risks evolve.

Key climate-related risks for us include:

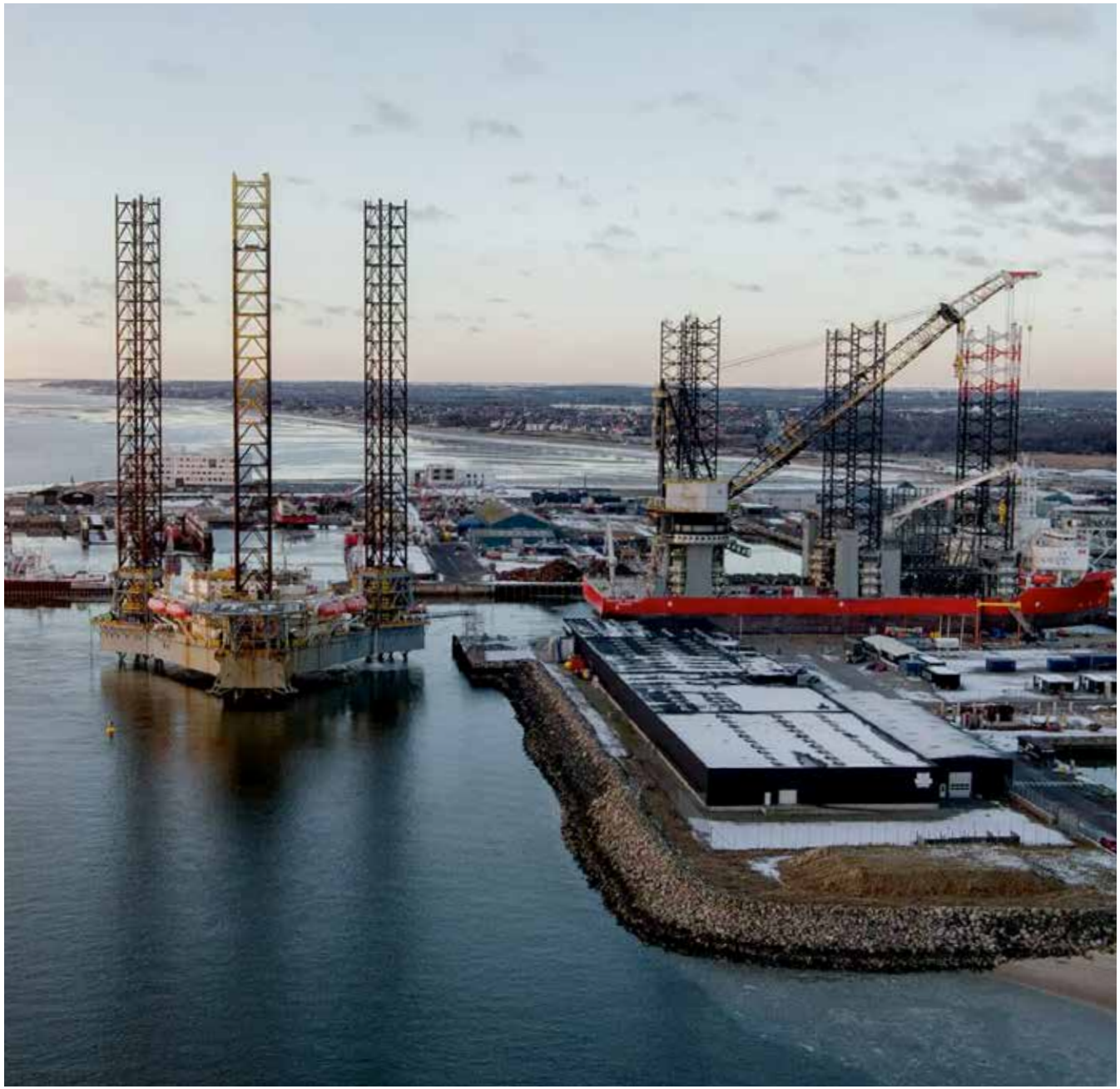
- **Sea level rise and/or storm flooding due to coastal proximity of our main office**
- **Deployed personnel's exposure to physical risks at on-site locations**
- **Stricter environmental reporting obligations**
- **Market shifts towards low-emission service providers**

B4 Pollution

We are currently not covered by any legal obligations under the Industrial Emissions Directive (IED) or national regulations that require us to disclose emissions to air, water, or soil. As a service-based company operating mainly from office facilities, we do not generate significant emissions to water or soil, and we have no industrial processes that would fall within the scope of IED.

Our main sources of air emissions are linked to company-owned vehicles and employee business travel, including air travel when serving clients internationally. These impacts are already included and disclosed as part of our GHG reporting under B3. We therefore do not have additional quantitative pollutant data to report at this time.

Should future regulation require disclosure of specific pollutant emissions, or should our operations materially change, we will provide such data. Nevertheless, we remain committed to minimizing our environmental footprint and preventing pollution wherever possible and feasible.



B5 Biodiversity

Our main office and operational site are located at Esbjerg Harbor on a developed plot of approximately 2,805 m². The site is shared with other companies and is fully sealed with buildings and paved industrial surfaces.

Based on publicly available Danish environmental data, we can confirm our headquarters is not located in or directly adjacent to any protected natural areas, Natura 2000 sites, or areas registered under §3 of the Danish Nature Protection Act. However, the site is located within a designated coastal zone, as defined by Danish spatial planning regulations.

We have not analyzed biodiversity sensvitive areas around temporary leases.

We do not carry out any land-use activities that affect natural habitats. Nevertheless, we remain attentive to potential biodiversity impacts, particularly in connection with any future site expansion or construction. Should such developments occur, we will ensure that environmental assessments and screenings are carried out in compliance with applicable Danish regulations.

B6 Water

In 2024, our total water withdrawal at our headquarters amounted to 19.3 m³). This water usage was exclusively related to standard office operations, including sanitation, cleaning, and employee consumption. We do not operate any water-intensive production processes or facilities.

Our headquarters is not located in an area classified as high water-stress, and none of our operational activities involve industrial processes that significantly consume water. Although our overall water usage is minimal, we remain mindful of resource efficiency and will continue to monitor our consumption as part of our environmental management practices.

19.3 m³
Total water withdrawal
from our headquarters

Category	Amount (m³)
Total water withdrawal	19.3
From locations in areas with severe water scarcity	0.0

B7 Resource use, circular economy and waste management

We support circular economy principles through our waste sorting practices and environmental policy. In our daily operations, we sort waste into seven fractions, ensuring that materials are separated and handled appropriately. Most of our waste is diverted to recycling or reuse through external waste operators. While we do not currently reuse materials internally, we aim to increase material recovery wherever feasible.

Waste management 2024

In 2024, we generated a total of 21,156 kg of waste. This consisted primarily of non-hazardous office-related waste, sorted into the following categories:

- Mixed residual waste
- Shredded paper
- Organic waste
- Paper, cardboard, and foil
- Metal and plastic
- Textile (not quantified)
- Glass (not recorded in 2024)

Waste type	Total generated (kg)	Recycled/ Reuse (kg)	Disposal (kg)
Non-hazardous waste	21,136	20,166	970
Hazardous waste	20	0	20
Total	**21,156**	**20,166**	**990**

Note: Textile waste is not included in these figures due to unavailable data. Presented figures in the table represent data from our headquarters.

Of the total waste generated:

♻ **20,166 kg** was diverted to recycling or reuse

🗑 **970 kg** was sent to landfill or disposal

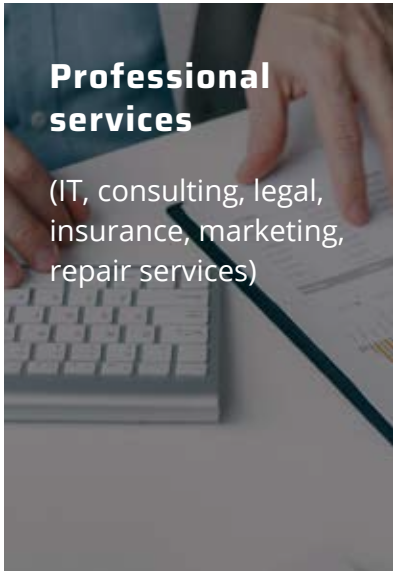
⚡ **20 kg** was classified as hazardous waste, consisting of unspecific small-volume fractions such as batteries or electronics typically found in office environments.

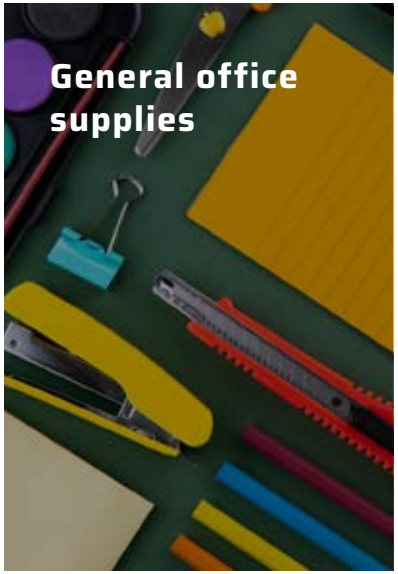
20,166 kg
diverted to recycling

Resource use and material flows

We are not a manufacturing or resource-intensive business, but we do depend on a range of products and services to support our operations. Our material use primarily includes textiles (e.g., workwear), electronics (such as IT equipment), food items for office use, and various professional services. While our resource footprint is modest, we remain mindful of consumption patterns and seek to make responsible choices in procurement and use.

We do not currently quantify the mass flow of these materials, but we remain aware of our consumption patterns and aim to improve monitoring in future reporting cycles.





Social

At Superior, we view social responsibility as an integral part of our business foundation. Our commitment to employee well-being, safety, and rights is embedded in policies and daily practices. Our employee handbook outlines what we expect from our employees, and what they can expect from us. This includes guidance on behavior, rights, responsibilities, and support measures, creating transparency and mutual trust across the organization. Our Health and Safety Policy sets the framework for creating and maintaining a safe and healthy working environment for all employees and management. This policy reflects our ambition to not only meet legal standards but to create a workplace that actively supports physical and mental well-being.

We believe that a strong social foundation is key to long-term success, and we will continue to invest in a safe, inclusive and supportive workplace for everyone at Superior.

B8 C5 Own workforce – general characteristics

As of December 31, 2024, we employed a total of 137 people, including 19 salaried employees and 118 hourly paid employees. All salaried staff are employed on permanent contracts, while hourly employees typically work under temporary arrangements, in line with our core business model in manpower services.

All our salaried employees are based in Denmark, while approximately 80% of our hourly paid staff reside outside of Denmark. This reflects the international nature of our operations, with project activities in 2024 taking place in countries including the US, Canada, the UK, Norway, and Denmark, among others. Most of our hourly employees travel from their home countries to various project locations for temporary assignments. In addition to our employed staff, we also engage approximately 20 external consultants who support our operations on a project or contract basis. These consultants are not included in the headcount figures.

Employment Type	Number of employees (headcount)
Salaried	19
Hourly paid	118
Total	**137**

Employees total

137 people

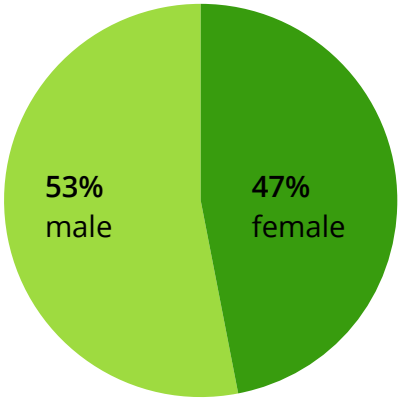
Gender distribution

Among our salaried employees, women represent 47% (9 out of 19), while men represent 53%. Within the hourly workforce, women represent less than 1% (1 out of 118), reflecting the male dominance of technical and field-based roles. Across our total workforce, women represent 7% (10 out of 137) and men 93%.

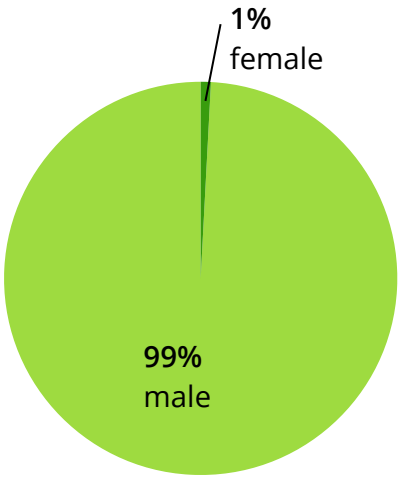
We recognize the gender imbalance in our operational roles and are committed to promoting diversity and inclusion across all functions where possible.

At management level, one-third of our leaders are women and two-thirds are men. We are aware of the importance of representation and will continue to monitor and develop leadership diversity across the organisation.

Employment Type	Female	Male	Total
Salaried employees	9	10	19
Hourly employees	1	117	118



Salaried employees



Hourly paid employees

Turnover rate

In 2024, our employee turnover rate for salaried employees was 21.4%. Due to the flexible and project-based nature of our hourly staffing services, we do not report a consolidated turnover rate for this group.

C6 C7 Human rights policies, processes and confirmed incidents

At Superior, we are committed to upholding internationally recognized human rights throughout our organization. Our Code of Conduct contains a dedicated section on human rights, outlining our commitment to:

- ✓ Prohibiting child labor, forced labor, and human trafficking
- ✓ Ensuring fair working conditions and the right to freedom of association
- ✓ Promoting non-discrimination, equal opportunity, and a respectful workplace
- ✓ Preventing accidents and maintaining safe and healthy working conditions

In addition, our Code of Conduct also encourage employees to report any violations of the Code of Conduct or any unethical behavior. Reports can be made anonymously.

We can confirm that in the reporting period, we have had no confirmed incidents related to child labor, forced labor, human trafficking, discrimination, or other severe human rights violations within our own workforce. We are also not aware of any such confirmed incidents in our value chain or among stakeholders such as customers or affected communities.

B9 Health and safety

At Superior, we are committed to maintaining a safe and healthy work environment for all employees, contractors, and visitors. Our health and safety approach are supported by a formal Health and Safety Policy. This policy outlines our commitment to legal compliance, active risk management, employee engagement, and continuous improvement.

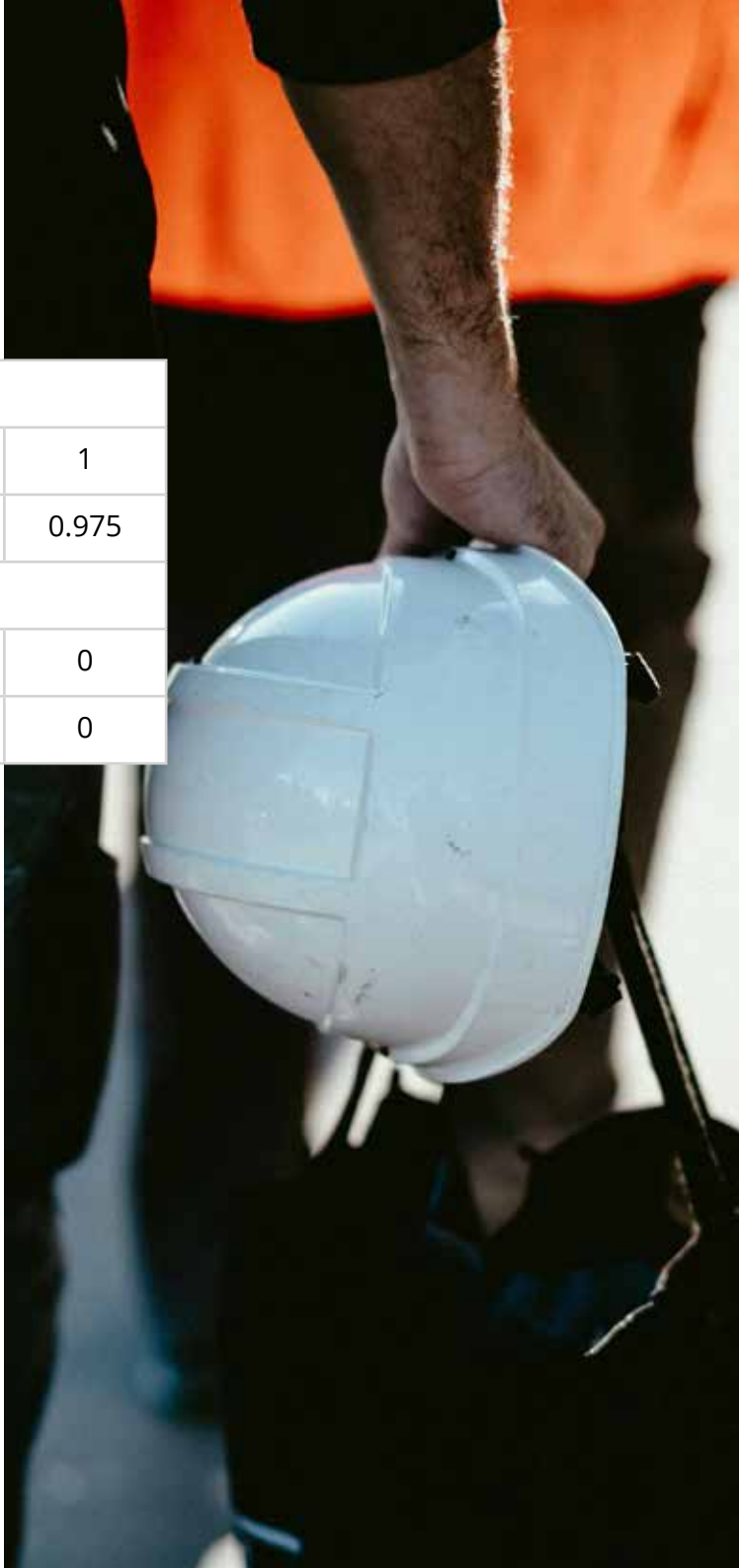
We conduct regular risk assessments, provide relevant training, and promote a proactive safety culture. In 2024, two group training sessions were held: a first aid course and an evacuation and emergency preparedness drill. Participation was high, with 80% attendance in the first aid session and 100% in the emergency drill, resulting in an average training participation rate of 90%.

All employees are encouraged to report incidents, near-misses, and safety concerns, which are investigated and followed up as part of our continuous improvement process.

Health and safety performance

Accidents	
Number of work-related accidents	1
Rate of recordable work-related accidents	0.975
Fatalities	
As a result of a work-related injury or accident	0
As a result of work-related ill health	0

We believe all incidents are preventable and remain committed to reaching our goal of a zero-incident workplace.



B10 Workforce – Remuneration, collective bargaining and training

We are committed to fair and transparent employment practices that promote decent working conditions, equitable pay, and access to skills development.

In 2024, approximately 77% of our workforce were covered by collective bargaining agreements. Nevertheless, 100% of employees received wages at or above the applicable collective agreement minimum rates, ensuring compliance with national labor standards and sector-specific wage floors.

Collective bargaining agreements	
Estimated % of employees at Superior covered by a collective bargaining agreement	77%

Minimum wage	Yes	No
At Superior, all employees receive a salary that is at least in line with the applicable minimum wage.	✓	

As our total headcount remains below 150 employees, we are not currently required to disclose a gender-based pay gap under the VSME standard. Nonetheless, we remain attentive to equitable compensation practices across roles and functions.

We also prioritize continuous learning and development. Based on available data and informed estimates, the average number of training hours in 2024 was as follows:

- **Salaried** employees: **~75 hours** per employee per year
- **Hourly** employees: **~10 hours** per employee per year

The difference reflects the fact that hourly staff are typically hired based on pre-existing technical competencies, while salaried staff participate in broader role-based capacity building. Training includes formal courses as well as informal methods such as on-the-job learning and peer-to-peer knowledge sharing.

We continue to explore ways to expand relevant training opportunities for all categories of employees.

77%
of employees covered by a collective bargaining agreement

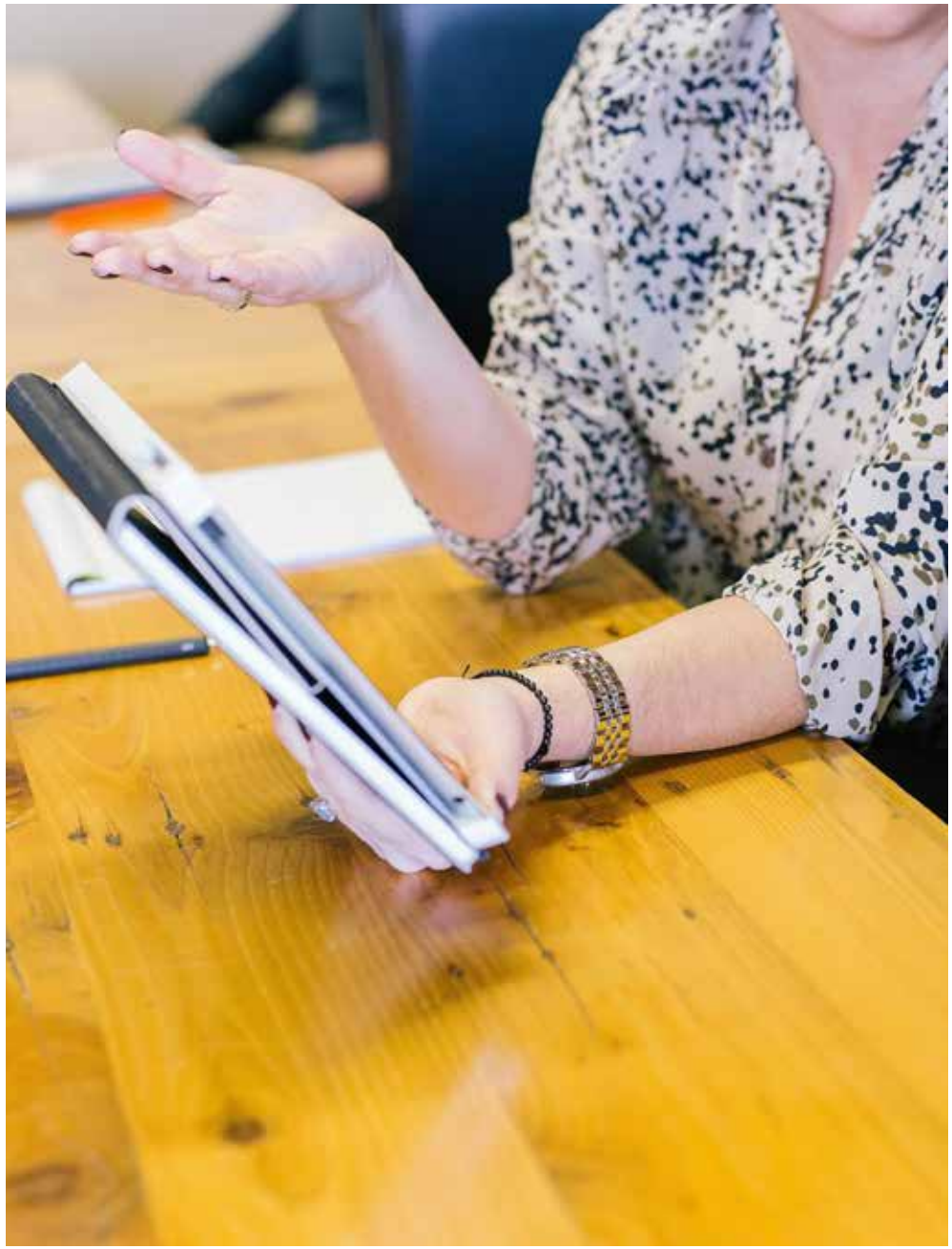
~75 training hours
per salaried employee per year

Governance

C9 Gender diversity ratio in the governance body

Our governance body consists of individuals responsible for the company's highest-level strategic and operational oversight. As of the reporting period, the board comprises five members – one woman and four men. This corresponds to a gender diversity ratio of 0.25, calculated as the number of female members divided by the number of male members.

We recognize the importance of balanced representation in decision-making processes and are committed to supporting inclusive leadership practices across the organization.



Governance approach and ethical conduct

At Superior, we believe that responsible governance is essential to maintaining trust and supporting long-term business integrity. Our governance framework is anchored in our Code of Conduct, which sets expectations for ethical behavior, transparency, and accountability across all roles and operations. The Code of Conduct applies to all employees and business partners.

We require full compliance with national laws and regulations, promote fair competition, and strictly prohibit bribery and corruption. We also place an emphasis on confidentiality and data privacy, conflict-of-interest prevention, and social responsibility through active engagement in community partnerships.

Whistleblower mechanism

To further strengthen ethical accountability, we operate a Whistleblower Policy that enables employees and external stakeholders to report concerns confidentially or anonymously. The policy covers suspected incidents of:

- Fraud, bribery, or corruption
- Harassment or discrimination
- Health, safety or environmental violations
- Breaches of the Code of Conduct
- Other illegal or unethical conduct

Reports can be submitted securely via multiple channels, and we are committed to treating all reports seriously, investigating them promptly, and protecting whistleblowers from retaliation. In the reporting period, no reports were submitted through the whistleblower system.

B11 Corruption and bribery

We prohibit all forms of bribery, kickbacks, and improper influence. Employees must not offer, accept or solicit anything of value intended to gain an unfair advantage. Training and guidance on these rules are provided through onboarding and the employee handbook.

Our zero-incident record reflects both our internal controls and a culture of ethical behavior, supported by clear reporting mechanisms and continuous reinforcement of our standards.

Convictions and fines in 2024

Number of convictions for corruption or bribery	0
Total amount of fines incurred	0 EUR

Vesterhavsgade 153 6700 Esbjerg Denmark

+45 70 40 40 49

office@superior.dk

superior.dk

superior