SUSTAINABILITY REPORT 2025

VSME Basic + Comprehensive Module + Normedi Reporting

Abstract

First Year Sustainability VSME Report for Normedi

Aida Mokhtari & Rebecka Lindberg

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NORMEDI a Hologic Company

Normedi Norge AS | Normedi AB | Normedi ApS | Normedi Finland OyAb

support@normedi.com | normedi.com | normedieducation.com

Drottning Kristinas Esplanad 10, 169 28 Solna, Sweden

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INTRODUCTION

Creating and publishing a sustainability report is a way to demonstrate what a company has achieved in its work towards long-term sustainable development. At Normedi we are committed to increasing our sustainability focus, and we have therefore decided to do a voluntary sustainability report. We have chosen to do a yearly VSME (Voluntary Sustainability Reporting Standard for SMEs) report for the entire Normedi group (i.e. consolidated basis) using the VSME Basic Module reporting tool developed by EFRAG. Our report will also cover aspects that are not part of the VSME tool, and this information is found in the section called "Additional Normedi Reporting".

The Sustainability Report will consist of this presentation as well as the report generated using the VSME tool. All formal details regarding the entities covered, addresses, etc. are found in the VSME Basic Module attachment in Appendix A. We have chosen the option of Basic Module with relevant elements of the Comprehensive Module, therefore combining both.

Reporting framework:	**VSME Standard - Basic Module + Comprehensive Module**
Reporting period:	1 January–31 December 2025
Reporting Basis:	Consolidated
Entities included:	Normedi AB, Normedi ApS, Normedi Norge AS, Normedi Finland OyAb
Reporting option:	Option B
First year of VSME reporting:	Yes

VSME REPORTING

WHAT IS VSME?

VSME provides a simplified, voluntary sustainability reporting framework designed to reduce the reporting burden for smaller companies compared with the requirements of the CSRD.

This report is prepared in accordance with the VSME Standard and combines the Basic Module with the Comprehensive Module. It covers environmental, social and governance-related information relevant to Normedi's operations.

We have gathered data from partners and suppliers, developed new tools and reports in our business systems, and worked closely within the Sustainability Team to collect and report as much relevant data as possible. As this

is Normedi's first year of VSME reporting, certain figures are based on estimates or available supplier data. We aim to progressively improve the quality and completeness of our data in future reporting years.

The VSME Basic Module covers disclosures B1 to B11 across environmental, social and business conduct topics. Normedi has also incorporated selected information from the Comprehensive Module and additional company-specific reporting relevant to our business.

- Environmental
- Social
- Governance

We have gathered data from partners and suppliers, created new tools and reports in our business system, and worked closely within the Sustainability Team to bring as much relevant data as possible. We will also address leadership within the company, our ambition to integrate sustainability at leadership level, and our continuous work to bring in new perspectives.

PRACTICES, POLICIES AND FUTURE INITIATIVES

The table below summarizes Normedi's Sustainability related practices and policies.

Sustainability topic	Practice / Policy	Public?	Targets?
Climate change	Sustainability reporting, freight optimisation	Yes	Yes
Circular economy	Packaging tracking, waste management	No	Yes
Own workforce	Human Rights Policy	Yes	No
Workers in value chain	Supplier due diligence	No	Yes
Business conduct	Code of Conduct	No	No

Future initiatives include the goals in our ISO 14001 EMS, which deal with carbon footprint reduction for our customers and our own operations. Our climate change targets include continued sustainability reporting, freight optimisation and reducing air freight where operationally possible. Our circular economy targets include improving packaging data quality and obtaining accurate packaging information from suppliers by the end of 2026.

ENVIRONMENTAL DISCLOSURES

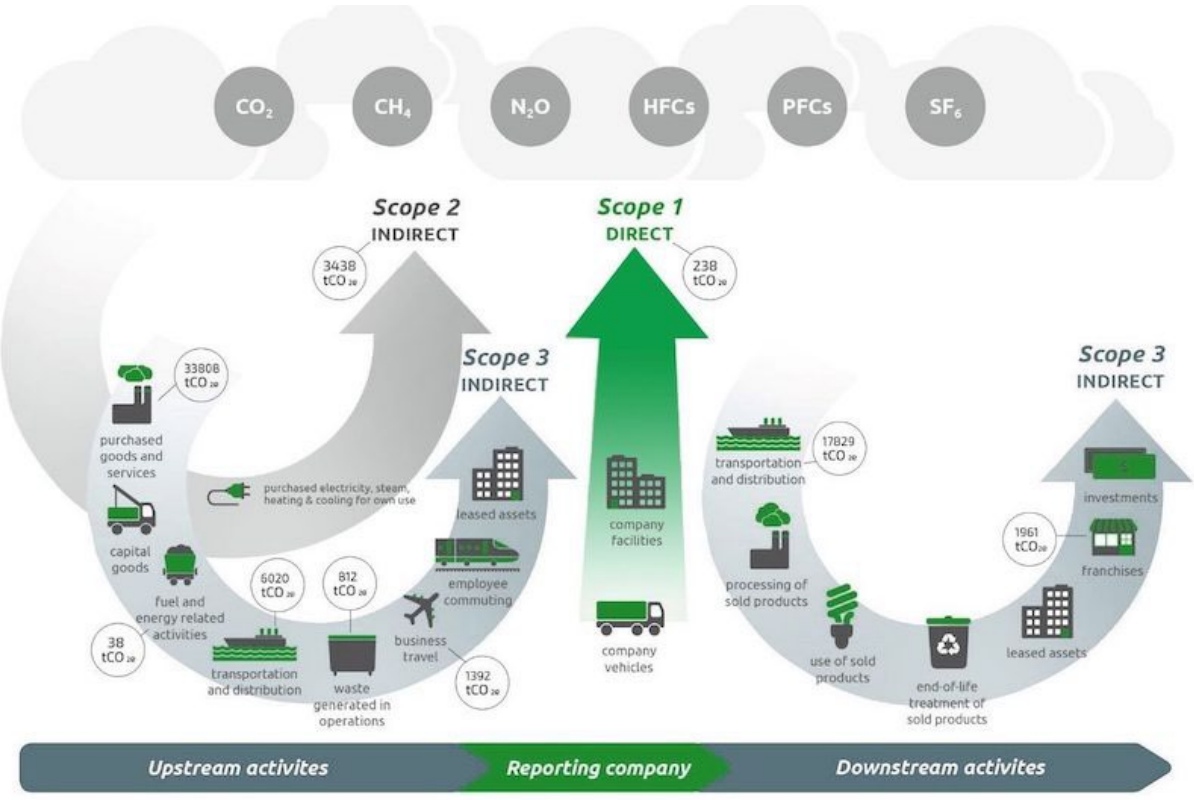


Figure 1 Visual demonstration of the scopes, image from https://sustainlab.co/blog/what-are-scope-1-2-3-emissions

Greenhouse gas emissions are commonly categorised into three scopes:

- **Scope 1 (Direct Emissions):** Emissions from sources owned or controlled by the company, such as fuel combustion in company vehicles or on-site heating.
- **Scope 2 (Indirect Energy Emissions):** Emissions from the generation of purchased electricity, steam, heating, or cooling.
- **Scope 3 (Other Indirect Emissions):** Emissions in the value chain, including upstream (suppliers) and downstream (customers) activities. This is optional in the basic module.

We have chosen to report on scope 1 and scope 2 from the basic module, as well as parts of scope 3 that are relevant to our business.

SCOPE 1 RESULTS

In Scope 1, we report greenhouse gas emissions from petrol and diesel used in Normedi's leased company vehicles. We have calculated the emissions by reviewing each leased car and its specifications. The calculations are documented for internal purposes.[1]

Source	tCO2e
Gas & Diesel	22.61
In total	**22.61 tCO2e**

The renewable energy generated and consumed at the section of the warehouse AB GP-Last occupied by Normedi is reported as renewable electricity consumption. It is not included in Scope 1 emissions, as the generation of renewable electricity does not itself result in direct greenhouse gas emissions.

SCOPE 2 RESULTS

Scope 2 covers indirect greenhouse gas emissions associated with purchased energy.

For 2025, Normedi reports the following location-based Scope 2 emissions:

Source	tCO2e
Purchased electricity at AB GP-Last	0.04
Purchased electricity at Solna office	0.28
Purchased electricity at UPS facilities office[2]	0.31
Purchased electricity for leased company cars[3]	0.71
Total	**1.34 tCO2e**

[1] Excel file "Data for the 2025 VSME report"

[2] For other freight partners, corresponding energy data was not available for the 2025 reporting period. This represents a data gap that Normedi aims to address in future reporting.

[3] Electricity consumption for leased company cars was estimated at 14.102 MWh based on vehicle-specific data, annual mileage and technical specifications for the vehicle models in Normedi's fleet. ("Data for the 2025 VSME report")

For electricity consumption associated with leased company cars, Normedi estimated a total electricity consumption of 14.102 MWh based on vehicle-specific data, annual mileage and technical specifications. This figure represents electricity consumption from the company car fleet only. The total electricity consumption reported below is 16.66 MWh, of which 14.102 MWh relates to leased company cars and the remaining 2.558 MWh relates to other purchased electricity used in Normedi's operations. For hybrid vehicles, the calculation is based on an estimated 60% electric and 40% fuel share. Detailed vehicle data, assumptions and calculations are documented in Normedi's Sustainability Data Template.[4]

Fuel consumption was estimated based on vehicle-specific annual mileage and the fuel consumption specifications of the leased vehicle models. The resulting fuel volumes were converted from liters to MWh using fuel-specific density and Net Calorific Value (NCV) conversion factors in accordance with the VSME guidance.[5] Diesel was converted using a density of 0.84 kg/l and an NCV of 43 TJ/Gg, while petrol was converted using a density of 0.74 kg/l and an NCV of 44.3 TJ/Gg. Based on 6,479.41 liters of diesel and 1,183.69 liters of petrol, total non-renewable fuel energy consumption was estimated at 75.79 MWh.

In the absence of vehicle- or supplier-specific electricity mix data, 78% of the estimated electricity consumption has been classified as renewable, based on the share of renewable electricity generation in the Nordic region in 2023, as reported by Nordic Energy Research using IEA data.[6] The remaining 22% has been classified as non-renewable. All diesel and petrol fuels have been classified as non-renewable.

Breakdown of Energy Consumption (in MWh)

TOTAL RENEWABLE AND NON-RENEWABLE ENERGY	Renewable energy	Non-renewable energy	**Total MWh**
ELECTRICITY	12.69	3.97	16.66
FUELS	0.00	75.79	75.79
TOTAL ENERGY CONSUMPTION	**12.69**	**79.76**	**92.45**

[4] Data for the 2025 VSME Report

[5] CDP Technical Note, "Conversion of fuel data to MWh"

[6] Nordic Energy Research, "Tracking Nordic Clean Energy Progress"

SCOPE 3 RESULTS

Scope 3 in the VSME report, containing indirect GHG emissions (other than Scope 2) that derive from an undertaking's value chain, is voluntary, and the reporting entity must decide what categories are relevant to its business, if any. The table below shows all categories and our decision on whether to include or exclude them.

CATEGORY	INCLUDED/EXCLUDED?	REASON
Purchased Goods and Services	Excluded	Data was not available for the 2025 reporting period. The category will be assessed for future reporting.
Capital Goods	Excluded	Data was not available for the 2025 reporting period. The category will be assessed for future reporting.
Fuel- and Energy-Related Activities (Not Included in Scope 1 or Scope 2)	Excluded	Included elsewhere.
Upstream Transportation and Distribution	Included	
Waste Generated in Operations	Included	
Business Travel	Included	
Employee Commuting	Excluded	Our employees are mainly home office based and their traveling is accounted for elsewhere.
Upstream Leased Assets	Excluded	Data not available for 2025 reporting period. The category will be assessed in future reporting.
Downstream Transportation and Distribution	Included	
Processing of Sold Products	Excluded	N/A, our products are not further processed
Use of Sold Products	Excluded	We don't have the tools to follow up on which of our units are still

		in use, and the frequency of the usage.
End-of-Life Treatment of Sold Products	Excluded	Normedi rarely receives information from customers on how items are discarded. Specific instruments are handled by us, such as expired products, refurbished items, etc. This has its own section in the report.
Downstream Leased Assets	Excluded	Currently excluded due to the difficulty of estimating the CO2 emissions generated by these devices.
Franchises	Excluded	N/A, no franchises
Investments	Excluded	N/A, no investments

For the scope 3 categories where we report our emissions, the results and calculation methods are presented below.

Normedi's gross GHG emissions for 2025, consisting of Scope 1 and location-based Scope 2 emissions, amounted to 23.95 tCO_2e. With a reported turnover of USD 9,961,860, this corresponds to a GHG intensity of 2.40 tCO_2e per USD million turnover. Scope 3 emissions are reported separately and are not included in the GHG intensity calculation above.

4. UPSTREAM TRANSPORTATION AND DISTRIBUTION

The upstream transportation and distribution encompass shipments from our suppliers in Europe and the US to our Malmö warehouse. We have collected emissions reports from our freight forwarders to calculate the emissions generated by these shipments. The freight forwarders used for these shipments are Dachser and DHL.

Source	tCO2e
Dachser	19.58
DHL	7.53
In total	**27.11 tCO2e**

5. WASTE GENERATED IN OPERATIONS

We define the waste generated by our business as waste from our Malmö warehouse, including products that cannot be sold or otherwise used due to damaged packaging, expired products or products that have become obsolete.

To handle this waste, we have partnered with Sysav, a waste management company in Sweden. Sysav manages the waste in accordance with applicable waste management requirements, helping to ensure that damaged or expired products are handled appropriately and are not improperly resold or distributed.

Sysav provides us with data on the amount of waste handled, measured in kilograms. We use this information to calculate the associated greenhouse gas emissions, primarily related to waste treatment, including incineration where applicable. In the category of waste, we also include packaging materials that will be thrown away by customers upon receipt of our products. The data used here comes from our warehouse system, where we track all packaging materials being shipped, as well as data from the producer responsibility organizations we are a member of in the Nordics.

PRO (PRODUCER RESPONSIBILITY ORGANISATION) ACROSS THE COUNTRIES

The Normedi group is expanding and following the new regulations and recommendations for packaging and waste management. Producer Responsibility Organisations (PRO) guide us by reporting the packaging for every shipment from warehouse to customer. The materials that are reported are only outer packaging for shipping, and product packaging. Normedi Norge has been a member of Grønt Punkt Norge since the year 2019, and registered for the Swedish equivalent Näringslivets producentansvar (NPA) in 2025. In 2026, we will be members of PRO's in Finland and Denmark as well.

Source	tCO2e
Sysav	0.2
NPA	3.4
Grønt Punkt	5.12
In total	**8.72 tCO2e**

During 2026, we started implementing new tools in our business system to track packaging weight for the products we sell. The products are in three layers to protect the sterile products, and are categorized by primary packaging (plastic wraps, films, encapsulating the instrument), secondary packaging (product packaging), and tertiary packaging (cardboard boxes from the warehouse). The primary and secondary packaging is documented for each article in our system, and the data for the tertiary packaging is received from our warehouse partner quarterly. The estimated weight will be presented below.

The packaging weight is documented in our business system, which can be exported to a report. Due to weight not being documented in the previous year, and with waiting time once requested by our suppliers, we used our most popular products as an estimated weight reference. Our goal is to receive correct packaging information from all suppliers before 2026 ends. This will assist us with having the right data and tools for future reporting.

SWEDEN

Our PRO for the Swedish market is NPA (Näringslivets Producentansvar). Normedi submits a quarterly weight report of how much packaging material we have placed in the Swedish market and to our customers. The packaging is both primary, secondary, and tertiary tier (meaning from product packaging to outer shipping packaging). Due to limitations in our system at the time of report for 2025, we have estimated the following amount in weight:

Paper packaging/cardboard	7428 kg
Plastic packaging	1935 kg
Reusable pallets/wood	707 kg

NORWAY

Our reporting in Norway is semi-automatized through Grønt Punkt Norge, that reports the packages and materials imported to Norway. We will use their statistics to document the materials by weight. However, some weight information could be faulty. The discrepancies can be due to several factors. Wooden pallets, for instance, are often shipped with demo and trial products that would later be returned to our warehouse in Sweden.

Materialslag rapportert i kilo

PackagingMaterial	Year	Vekt (kg)	Vederlag (kr)
Bølgepapp	2025	2 776	125
Emballasjekartong	2025	532	176
Plast	2025	973	2 390
Tre	2025	2 945	49
Totalt		7 226	2 740

We estimate them to the following weight. The correct weight for tertiary packaging is missing due to incomplete data from the warehouse during 2025. These numbers are solely based on estimates for the primary and secondary tier.

Paper packaging/cardboard	2127 kg
Plastic packaging	643 kg
Reusable pallets/wood	65 kg

6. BUSINESS TRAVEL

Business travel reported under Scope 3 includes internal travel to meetings and congresses by air.

As our business system cannot capture the exact number and duration of air travels, we use an estimate based on approximately 105 flights during 2025. Assuming an average emission of 200 kg CO_2e per flight, this results in estimated emissions of approximately 21 tCO_2e.[7]

Travel undertaken using Normedi's company vehicles is reported under Scope 1 and Scope 2 and is therefore not included again in the Scope 3 business travel calculation.

9. DOWNSTREAM TRANSPORTATION AND DISTRIBUTION

Downstream transportation covers shipments from our warehouse to our customers. We operate mainly by road freight, with Dachser, UPS and Schenker. In 2025 we had a certain amount of air freight to Iceland with UPS, which is the reason behind the higher CO2 emission from UPS. In 2026, we are switching to Dachser and sea freight here.

[7] Based on calculations made with this tool: https://icec.icao.int/calculator

Source	tCO2e
Dachser	4.97
UPS	13.7
Schenker	0.3
In total	**18.97 tCO2e**

SOCIAL DISCLOSURES

Normedi AB is responsible for creating the sustainability report for 2025, and will continuously be the leading company amongst the Normedi group. Although we are several companies within the group (one company per country), we still act like a Normedi family when working between the countries and colleagues. Therefore, the sister companies Normedi Norge AS, Normedi ApS, and Normedi Finland OyAb are included in this report. When we present the number of employees within the company, we refer to the companies across the Normedi Group.

In 2025, Normedi had 14 employees, 7 female colleagues and 7 male colleagues. The distribution of colleagues is as follows:

Country	Female	Male	Type of Contract	Total
Sweden	4	3	Permanent	7
Norway	2	2	Permanent	4
Denmark	0	1	Permanent	1
Finland	1	1	Permanent	2
				14

Some personnel changes occurred during 2025 together with the relocation of the Normedi office from Tønsberg, Norway to Stockholm, Sweden. A new colleague from Sweden started their position in the second quarter (calendar year), and a Norwegian colleague ended their position by the end of the second quarter. By the end of 2025, one colleague from Finland ended their position.

Minimum wage:	All employees receive remuneration above applicable minimum wage requirements.
Collective bargaining:	0% of employees are covered by collective bargaining agreements.
Gender pay gap:	Gender pay gap: Not disclosed. The undertaking has fewer than 150 employees.

We have recently reviewed our work-related accident handling and will create a policy. However, we have a reporting system for any deviances from our daily work tasks. We have 0 reported work-related accidents in 2025, and haven't experienced any work-related accidents in the years Normedi has been operating. On the same note, no incidents have been reported within the value chain. Accident prevention is one of the topics covered during GSS Learning Journey trainings when onboarding new personnel. We are looking into creating a written policy and new processes in cases of work-related accidents.

Recordable work-related accidents:	*0*
Work-related fatalities:	*0*
Accident rate:	*Not available for 2025 due to insufficiently reliable working-hour data.*

Normedi will assess how to improve the collection of health and safety data for future reporting.

Our company has a system to follow up any concerns, deviances from daily workflow, complaints, and other feedback for improvement. A designated Quality Manager reviews the submissions on a quarterly basis and follows up on the process changes.

Normedi values competence and growth, and aside from encouraging our customers to learn and develop their skills, we also frequently review our own personnel competences and make space for educating our team. We estimate that approximately 8 hours per month were allocated to training and professional development for each employee during active training months, whether it be product specific, policies and systems, or sustainability-related workshops, events and lectures. These training sessions can be either virtual or in person, and they vary depending on accessibility. Based on our available records, employees received approximately 72 training hours per employee during 2025. We have disregarded the summer months where most of the company is on vacation. Gender-disaggregated training data was not available for the reporting year and will be introduced in future reporting. However, we will implement easier tools in our CRM system to have concrete hours per gender. Our goal is to implement a trial during 2026 and implement it entirely by 2027.

Gender diversity is highly important to Normedi, and it is reflected in the management as well. On management level, Normedi had three male managers and two female managers in 2025. All colleagues were directly employed by Normedi, and no staffing consultant or self-employed individuals were needed.

Normedi started with the aim of a sustainable society, which is the reason behind several of our published policies. We have a Code of Conduct that has been signed by all Normedi colleagues, and further documented in our Human Rights Policy regarding our stance against child and forced labour, human trafficking, and discrimination.

Our vision is tightly connected to the purpose behind Normedi – to bring sustainable and innovative solutions in women's health. The vision is presented as follows:

- **People –** To be a great place to work where people are inspired and engaged
- **Partners –** To be the preferred partner for customers and manufacturers within the Nordic gynecological market
- **Products –** To offer high quality, innovative and unique products and services in the Nordic gynecological market
- **Community –** To be a responsible and environmentally friendly company that supports sustainable communities.
- **Profit –** To secure sustainable growth and long-term return to shareholders.

CULTURE AND VALUES

Having a successful company culture for Normedi means that we always create space for the personnel, for ideas to blossom, and for people to grow. Our colleagues are across the Nordics, and it's essential to have good communication and motivate each other, even when we're not in the same room.

Our core values contain a culture that emphasizes customer focus, urgency, accountability, and collaboration as key guiding principles. As a way of recognizing and encouraging growth within the company, we host annual MVP award to celebrate outstanding achievements, foster motivation, and reward excellence within Normedi.

Thanks to the strong company culture, Normedi has shown perseverance in overcoming market challenges, making us resilient in the process, but also sustaining growth and momentum during challenging periods.

Although Normedi is in a global market together with Hologic, Normedi blends the Nordic agility with the global leadership to further stimulate innovation within women's health.

GOVERNANCE DISCLOSURES

CORRUPTION AND BRIBERY

During 2025, Normedi had zero convictions and zero fines related to violations of anti-corruption and anti-bribery laws.

Normedi was founded in 2014 and acquired by Hologic in 2023. Our main focus has always been on gynecology and women's health solutions, and together with Hologic as a parent company, we create impact within the health sectors across borders. Normedi's main focus is in the Nordics.

The mission and innovation on leadership level is the dedication to improve women's health through minimally invasive technologies and strong partnerships in gynecologic surgery. Our work is strongly connected to our purpose of bringing sustainable and accessible solutions to gynecologic procedures. Normedi is known for bringing innovation to the market, for its forward-thinking leadership and personnel, and for its engagement and tight relationships with the customers.

As Normedi has its own governing body, implementing sustainability becomes clearer and smoother to report. The governance consists of three male board members, CEO Jesper Steffensen amongst others. The few steps in company hierarchy contribute to efficient dialogue, easier decision-making, and the appreciation of new perspectives. This company was founded on the principle of sustainable medical solutions for women's health. Over ten years later, the values remain steadfast to continuously provide efficient solutions to hospitals.

ADDITIONAL NORMEDI REPORTING

As part of our work on Supplier Due Diligence and ISO 14001, we also track other data regarding our company and our partners.

HOLOGIC-RELATED INFORMATION

Hologic is the owner and main supplier of Normedi. Hologic publishes a yearly Sustainability Report that can be found here. In 2025, Hologic also started on the path towards providing lifecycle analysis for their products, something that is becoming increasingly important in sustainability reporting. In their 2025 report they have provided a lifecycle analysis for the NovaSure product line. More such analyses are coming in the next couple of years. As Normedi is a Hologic company, certain supplier, product lifecycle and sustainability information is derived from Hologic's reporting and policies. Such information is presented separately from Normedi's own reported performance.

ISO 14001 CERTIFICATION OF OUR SUPPLIERS

One of Normedi's goals is to only work with suppliers that are themselves ISO 14001 certified. ISO 14001 certification is getting more and more widespread, but we have not yet reached our goal. We keep asking our existing suppliers about their plans for the future, hoping to influence them to take this very important step. In 2025, 34% of all of our suppliers were ISO 14001 certified. Out of our product suppliers, 50% were certified.

CLIMATE CONTRIBUTION THROUGH CARBON CREDITS

Freight is one of the areas where we, as a distributor, can take action to reduce our emissions. After an analysis of all of our freight partners in 2025, we decided to focus – as far as it is possible – solely on road freight. Air

freight provides faster delivery, but at a much higher cost for the environment. We expect our air emissions to decrease in 2026 due to this move.

We also explored opportunities to contribute to climate-related projects in connection with our freight activities. Our freight partner Dachser had a suitable project we could support: *Energy Efficient Cookstoves for Siaya Communities* in Kenya.[8] The goal of this project is to help provide more energy efficient and less polluting cookstoves to women in these communities through micro-mortgages. Every cookstove saves 2.0 tCO2 per year, and in 2025, 5600 such stovetops were installed. The project is now expanding into new territories. 82% of this project is financed through carbon credits, into which Normedi now contributes.

SUMMARY

Sustainability Summary 2025	
Employees:	14 employees (seven female and seven male)
Scope 1:	22.61 tCO_2e
Scope 2:	1.34 tCO_2e
Upstream transportation:	27.11 tCO_2e
Waste generated in operations:	8.72 tCO_2e
Downstream transportation:	18.97 tCO_2e
Business travel:	21 tCO_2e
Quantity of ISO 14001-certified suppliers:	34%
Work-related accidents:	0
Corruption/bribery convictions or fines:	0

To conclude Normedi's very first sustainability report, we have delved into the various ways of reporting, and found that the VSME is most suitable for our company size. Our ambition is to report our carbon footprint as wholeheartedly as possible, while providing transparency where the report may be insufficiently calculated. We are aware that certain numbers are impossible to report entirely correctly until all suppliers and partners have adjusted their systems with the data we need. However, we are keen on learning from and collaborating with our logistics partners and other suppliers to gain more accurate data moving forward.

[8] These contributions are reported separately from Normedi's Scope 1, Scope 2 and Scope 3 emissions and are not deducted from the emissions reported in this sustainability report.

Since this is our first time issuing such a report, we discovered throughout the process that we needed better tools and improvements to our CRM system to calculate shipments, products, packaging, etc. We have experimented with creating reports, working on integrations that calculate distance from our warehouse to the customer, and continuously finding efficient ways to document data; setting up for seamless reporting in the next years.

In 2025, Normedi officially started a Sustainability Team consisting of colleagues across the divisions of Marketing, Quality Management, and Business Support. Each individual team member is passionate about women's health and sustainability and sees clear synergies between accessible healthcare and a sustainable and inclusive future.

During the Sustainability Team's first year in 2025, we learned more about the new regulations and directives in Europe (mainly applicable to EU countries, although Norway has diligently participated in these changes as well). The changes include a more thorough reporting on packaging to products sold in the European market, periodically reporting the weight of materials that go to waste or to recycling, and frequently participating in webinars and educating ourselves on our responsibilities as a producer organisation.

Our company has valued people and culture since its beginnings as a startup company. The founders Øystein Norling and Jesper Steffensen knew that they needed to create and work with purpose to bring awareness and solutions to a society that often disregards and neglects the ailments and symptoms of women. We want to bring these subjects to the broader society and not confine it in medical terms and rooms. The more women understand what their symptoms are conveying, the more there is a need of high standard healthcare, and ultimately, the less taboo there will be to talk about health issues in the female reproductive organs.

During 2026, we have continued to improve our systems for tracking packaging, transportation and other sustainability-related data. Our ambition is to progressively replace estimates with primary data and strengthen the consistency of our reporting in future years.

As we enter 2027, we hope to bring even more of our strengths to the market, supported by accurate data that provides an increasingly detailed picture of Normedi's values and ambitions for a sustainable future.

FURTHER READING

To learn more about VSME, the following sources can be helpful:

- Sustainlab's explanation of scope 1, 2 and 3
- EFRAG

RESOURCES

Normedi. *Data for the 2025 VSME Report*. Internal Excel file, prepared for the 2025 sustainability reporting period

CDP. *Conversion of Fuel Data to MWh*. CDP Technical Note. Available at: https://cdn.cdp.net/cdp-production/cms/guidance_docs/pdfs/000/000/477/original/CDP-Conversion-of-fuel-data-to-MWh.pdf?1479755175

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