

ESG Policy

Opus Bilprovning AB ("Opus") strives to make the world a cleaner and safer place by providing highly efficient solutions for vehicle inspection and vehicle-related services through innovative technology, customer focus and best-in-class business optimisation.

This document (the "ESG Policy") sets out Opus' approach to conducting sustainable development responsibly and to addressing environmental, social and governance ("ESG") issues in our business operations and future investments. We endeavour to set out the principles to which the company aspires and the procedures that Opus has put in place to meet our ESG objectives and standards.

At the time of this ESG Policy, Opus currently considers the following ESG factors to be material to its business operations:

- *Environmental factors:* pollution and contamination of land, air and water and compliance with laws and regulations, ecological efficiency, waste management, management of scarce natural resources, impact on climate change, including energy efficiency, greenhouse gas emissions, zero emissions, biodiversity and development of new technologies, products and markets, e.g. "green"/sustainable products and services.
- *Social factors:* health and safety including employees, supply chain and customers, labour standards and working conditions, diversity, fairness and inclusion, employee engagement, community development, customer satisfaction, stakeholder relations
- *Governance factors:* anti-bribery and corruption measures, business ethics, fraud, accountability, transparency, conflicts of interest, whistleblower protection, data protection and privacy, cybersecurity, shareholder rights, control mechanisms and board governance on economic, environmental and social factors.

The ESG factors listed above are not exhaustive and Opus will continue to revise, refine and develop the list.

This ESG policy covers all of Opus' own operations. All Opus employees are responsible for following this policy and working to achieve its objectives.

Opus approach to ESG

Opus believes that great companies can grow everywhere and that entrepreneurs are necessary for a better world. Our goal is to be a leading player in vehicle inspection and vehicle-related services, thereby helping to preserve the environment and ultimately save human lives.

ESG is at the heart of Opus' business philosophy, purpose and values. We recognise that ESG issues play a critical role in the success of our business (both positively and negatively) and we also recognise that given the wide-ranging impact that some of our products can have, we are uniquely positioned to bring about lasting change in the world. We want the products we offer to be genuinely focused on doing good for all stakeholders, including their own employees, customers, the environment and the world at large. We are convinced that responsible business practices help create superior long-term results.

Opus takes an active interest in how our partner companies address ESG issues and actively encourages and supports them. Our stations strive to achieve the best possible level of ESG.

Opus ESG strategy

Opus' strategy is aligned with the UN Sustainable Development Goals and the principles of the Global Compact.

Opus supports the 17 Global Development Goals and the 2030 Agenda adopted by the UN in September 2015. Working to realise the intentions of the 2030 Agenda is also a step towards contributing to and fulfilling the Paris Agreement to keep global warming well below 2°C, preferably below the 1.5°C limit, and Net Zero by 2050. Based on materiality analyses, our strategic objectives, internal dialogues and workshops, we will work on the goals that are most relevant to the company and where we can make the most significant contributions. We aim to actively contribute to the SDGs by focusing on the goals that are most relevant to our business and strategy, and where we as a company can make the biggest difference. These goals will be clearly communicated internally and externally.

Opus' commitment to ESG

ESG is firmly embedded in Opus' operations and throughout the organisation. Opus' commitment to protect and improve ESG includes:

- *Environmental commitment:* Opus will play a leading role in minimising the environmental and climate impact of vehicle traffic by:
 - Raising community awareness of greenhouse gas emissions and the environmental impact of vehicle traffic.

- Working for better emission and environmental tests and regulations for vehicles.

Opus shall also continuously reduce its own environmental impact to meet and preferably exceed applicable legal requirements in the environmental field by:

- Minimising the environmental and climate impact of business travel and commuting by promoting low-carbon transport options and the use of digital tools for remote collaboration.
 - Conduct our business in a way that respects local communities and biodiversity, and minimise disruptive pollution such as noise and light where possible for our operations. In addition to regulatory compliance, we support voluntary initiatives that promote and respect biodiversity.
 - Work towards a non-toxic environment and minimise emissions to air, soil and water.
 - Reduce energy use and promote an increased share of renewable energy.
 - Achieve net zero emissions by 2050 in line with the Paris Agreement and local legislative targets. We will work to develop interim net zero emission targets and reduction plans.
- *Social commitment by:*
 - Always putting our customers at the centre of our business and being determined to deliver the highest quality services.
 - Opus will not discriminate on the grounds of gender including transgender identity or expression, age, race, religion, disability and ethnic background and we have zero tolerance for all forms of bullying and discrimination, including verbal, physical and sexual harassment.
 - Be an equal opportunities employer where people are valued for their skills and experience. We want to give all employees the opportunity to develop their skills. This also means working towards a pay structure where you are paid according to your performance.
 - Providing a working environment that promotes good health, beyond the minimum legal requirements.
 - We will provide workers with the fundamental right to be represented by a trade union and respect the right of workers and their trade unions to negotiate collective agreements.
 - We will have procedures and channels in place to report violations of these obligations under the Occupational Health and Safety Act.
 - We will promote the health and well-being of all employees and encourage them to adopt a healthy lifestyle.
 - We commit to contribute positively to society by leveraging our knowledge, personal commitment and business expertise through investments in social impact projects, social initiatives and actively supporting local stations' engagement in similar initiatives.

- *Commitment to governance by;*
 - Opus' Board of Directors oversees the setting of our long-term strategic, financial and organisational objectives, reviewing and approving our ESG Report, Corporate Governance Policy and the disclosure of related data and progress.
 - Opus' management team approves ESG initiatives and strategies and prepares communications to the Board.
 - Actively and committedly pursue high cybersecurity and fraud resistance measures to protect our stakeholders, our business and our environment, and contribute to a more sustainable and secure future.
 - Have a robust internal anti-corruption system, based on transparency and verifiability.
 - Train staff on anti-corruption, money laundering and bribery issues.
 - Protect the privacy of our customers, end users and employees. Opus will always comply with the data protection laws of the countries where Opus operates.
 - Not cooperate with or invest in companies that, through their own activities or through entities they control, violate international and national laws, or Opus' internal policies, on human rights, labour, environmental regulations or anti-corruption.
 - Not purchase goods and services from suppliers who violate international and national laws, or Opus' internal policies, on human rights, labour law, environmental regulations or anti-corruption.
 - Further develop codes of conduct for all employees and suppliers that set out the minimum standards of business behaviour that we expect from all our employees and suppliers.
 - We promote valuable dialogue through our employee survey and stakeholder programme, where Opus Bilprovning's partners are encouraged to provide feedback on our global ESG strategies and their local implementation. Environmental, social and governance are key elements of both surveys, and the resulting feedback is part of our quality management process.

Opus ESG reporting, disclosure and communication

Environmental, social and governance risks and opportunities are regularly discussed at Opus Board meetings. Opus shall monitor and report key ESG metrics according to the matrix described in Opus' management system and any other metric requested by the company's board.

Training programme

Annual ESG training is conducted by those individuals within the organisation who are responsible for and have oversight of ESG as part of their role. Opus will monitor and track the number of full-time employees who have undergone training during the year and the total annual expenditure on training of its employees.

Management and oversight of the ESG policy is the responsibility of the Opus Board of Directors, which has delegated day-to-day management responsibility to the Opus CEO.