

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 industry-leading business optimisation.

This document (the "ESG Policy") describes Opus' strategy for pursuing sustainable development in a responsible manner and for addressing environmental, social and governance ("ESG") issues in our business operations and future investments. We aim to set out the principles that the company strives for and the procedures that Opus has put in place to meet our ESG goals and standards.

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

- *Environmental factors:* pollution and contamination of soil, air and water, as well as compliance with laws and other regulations, ecological efficiency, waste management, management of scarce natural resources, impact on climate change, including energy efficiency, greenhouse gas emissions, zero emissions, biodiversity and the development of new technologies, new 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, equity 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 oversight of economic, environmental and social factors.

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

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

Opus' approach to ESG

Opus is convinced that large companies can grow anywhere and that entrepreneurs are essential for a better world. Our goal is to be a leading player in vehicle inspection and vehicle-related services, thereby contributing to preserving the environment and ultimately saving lives.

ESG is at the core 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 significant impact that some of our products can have, we are in a unique position 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 contribute to superior long-term results.

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

Opus ESG strategy

Opus' strategy shall be in line with the UN's Sustainable Development Goals and the principles of the Global Compact.

Opus supports the 17 global development goals and Agenda 2030 adopted by the UN in September 2015. The work to realise the intentions of Agenda 2030 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 goals, 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 global goals 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's operations and throughout the organisation. Opus's commitment to protecting and improving ESG includes:

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

- Working for better emissions and environmental testing and regulations for vehicles.

Opus shall also continuously reduce its own environmental impact in order to meet and, preferably, exceed applicable environmental legislation by:

- Minimise 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 with respect for the local community and biodiversity, and limit disruptive pollution such as noise and light wherever possible. In addition to regulatory compliance, we support voluntary initiatives that promote and take biodiversity into account.
 - Work towards a non-toxic environment and minimise emissions to air, soil and water.
 - Reduce energy consumption 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 targets for net zero emissions and reduction plans.
- *Social commitment by:*
 - Always putting our customers at the centre of our business and being committed to delivering the highest quality services.
 - Opus will not discriminate on the basis of gender, including gender identity or expression, age, race, religion, disability, or ethnic background, and we have zero tolerance for all forms of bullying and discrimination, including verbal, physical, and sexual harassment.
 - Be an equal opportunity employer where people are valued based on their skills and experience. We want to give all employees the opportunity to develop their skills. This also means that we are working towards a salary structure where you are paid according to your performance.
 - Provide a working environment that promotes good health, beyond the minimum legal requirements.
 - We shall give employees the fundamental right to be represented by a trade union and respect the right of employees and their trade unions to negotiate collective agreements.
 - We shall have procedures and channels in place to report violations of these obligations under the Health and Safety at Work Act.
 - We will promote the health and well-being of all employees and encourage them to adopt a healthy lifestyle.
 - We are committed to contributing positively to society by utilising our knowledge, personal commitment and business expertise through investments in social impact projects and social initiatives, as well as actively supporting local stations' involvement in similar initiatives.

- *Commitment to governance by:*
 - Opus' Board of Directors oversees the formulation of our long-term strategic, financial and organisational goals, reviews and approves our ESG report, Corporate Governance Policy and the publication of related data and progress.
 - Opus' management team approves ESG initiatives and strategies and prepares communications to the Board of Directors.
 - Actively and proactively working on measures for high cyber security and fraud resistance to protect our stakeholders, our business and our environment, and contribute to a more sustainable and secure future.
 - Maintain a robust internal anti-corruption system based on transparency and verifiability.
 - Train staff in matters relating to anti-corruption, money laundering and bribery.
 - Protect the privacy of our customers, end users and employees. Opus shall always comply with data protection laws in the countries where Opus operates.
 - Not to 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 law, environmental regulations or anti-corruption.
 - Not purchase goods and services from suppliers that violate international and national laws, or Opus' internal guidelines 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 issues are central elements in both surveys, and the resulting feedback is included in our quality management process.

Opus ESG reporting, accounting and communication

Risks and opportunities in the areas of environment, social responsibility and corporate governance are regularly discussed at Opus board meetings. Opus shall monitor and report on key ESG metrics according to the matrix described in Opus' management system and any other metric requests from the company's board of directors.

Training

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

Management and oversight of the environmental, social and governance policy is the responsibility of Opus's board of directors, which has delegated day-to-day management responsibility to Opus's CEO.