



Nemko Group Sustainability Statement 2025

Double Materiality Assessment - Preliminary Outcomes

Nemko Group AS

Reporting year 2025

Our Sustainability Context

Nemko's vision is to make the world a safer place. Through testing, inspection, certification, and digital trust services, we contribute to the safety, security, and sustainability of products and systems globally. Sustainability for Nemko therefore covers both how we operate internally and how we enable safer and more sustainable outcomes through our services.

During 2025, Nemko progressed its sustainability reporting maturity by initiating preparatory work aligned with the Corporate Sustainability Reporting Directive (CSRD). This included conducting a preliminary Double Materiality Assessment (DMA) to identify the sustainability topics most relevant to Nemko from both impact and financial perspectives.

Nemko is not currently within the mandatory scope of the EU Corporate Sustainability Reporting Directive (CSRD). We have undertaken this preliminary work voluntarily and proportionately, to understand the sustainability topics most relevant to our business and to respond transparently to stakeholders and customers. The outcomes presented here are preliminary and are not intended to constitute a CSRD/ESRS disclosure.

Summary of Double Materiality Assessment (DMA)

The preliminary DMA was designed to establish a structured foundation for determining which sustainability matters are material to Nemko. The work included:

- Scoping sustainability topics relevant to a global TIC (Testing, Inspection and Certification) organization.
- Mapping Nemko's value chain to identify key impact areas across our operations (own labs and field activities; partners and subcontractors; suppliers supporting operations).
- Identifying impacts, risks, and opportunities (IROs) and clustering them under ESRS themes (E1, S1, S2, G1).
- Benchmarking peer disclosure themes to validate that our topic set reflects the TIC sector's common priorities.

The DMA output is preliminary and serves as a directional basis for strengthening measurement, governance, and future reporting, rather than to conclude final disclosure scope at this stage.

Key Material Topics Identified

Climate and Energy (ESRS E1)

Nemko's main environmental footprint is driven by electricity-intensive laboratory operations, including test chambers and HVAC systems. Additional contributors include refrigerant emissions and business travel. Energy efficiency, operational resilience, and customer expectations related to decarbonization are key financial and strategic considerations.

Own Workforce (ESRS S1)

Material topics include lab and field safety, workforce continuity, competence renewal, turnover risks, fatigue, and structured learning. These factors directly influence service quality, delivery capacity, and long-term competitiveness.

Workers in the Value Chain (ESRS S2)

Key topics relate to due diligence under the Norwegian Transparency Act, partner and subcontractor health and safety standards, labour rights exposure in multi-tier supply chains, and third-party worker protection at Nemko sites. A risk-based approach is required where Nemko's influence varies across relationships. Our human rights due diligence is described further in our Transparency Act statement published under [Corporate governance](#).

Business Conduct and Trust (ESRS G1)

Integrity of testing and certification, client confidentiality, and cybersecurity are core license-to-operate topics. Consistency of ethical culture and governance across geographies remains central to maintaining stakeholder trust and accreditation.

DMA Key Outcomes (High-Level)

- Identified preliminary material topics across E1 Climate & energy, S1 Own workforce, S2 Value chain, and G1 Business conduct and governance themes.
- Clarified that Nemko's operational footprint is driven mainly by electricity-intensive lab operations and travel, with limited direct emissions from legacy fuels.
- Highlighted people-related priorities: lab safety, competence continuity, structured learning, and risks linked to turnover and absenteeism.
- Reinforced the importance of structured value chain due diligence.
- Confirmed integrity of testing/certification and confidentiality/cybersecurity as core sustainability topics for a TIC organization.
- Recognised sustainability-related opportunities for Nemko, including growth in cyber-assurance and in environmental and sustainability testing services.

Way Forward and Reporting Roadmap*

2026

Assess the need for, and begin scoping, a baseline climate-accounting approach (potential scope, key data points, calculation methodologies, and internal controls), prioritised in line with business needs and customer expectations.

Assess key stakeholder expectations and business needs based on feedback and evaluate whether VSME reporting is relevant.

2027

If considered relevant, refresh the Double Materiality Assessment (DMA) and prepare structured sustainability reporting aligned with VSME, including defined KPIs and governance structures.

Beyond 2027

Move toward full CSRD-aligned reporting only if there is clear regulatory, customer, or strategic justification, ensuring proportionality and business value.

**These plans are indicative. They will be prioritised in line with business needs, customer expectations, and regulatory developments, and may be deferred while Nemko remains outside the scope of mandatory sustainability reporting.*