Húsasmiðjan ehf.
Sustainability Statement

2024

Húsasmiðjan ehf.
Reg. 5512110290

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Statement by the board of directors and CEO

The company was founded in 1956 and the purpose of the company is the sale of building materials and retail. Húsasmiðjan's sustainability statement for the year 2024 reflects the ESG guidelines issued by Nasdaq Iceland and Nasdaq Nordic in 2019. These guidelines are based on recommendations made in 2015 by the United Nations, the Sustainable Stock Exchange Initiative, and the World Federation of Exchange. Reference is also made to the GRI Standard (Global Reporting Initiative, GRI100-400) and the Ten Reporting Principles of the UN Global Compact. Húsasmiðjan uses the Klappir Sustainability Platform to ensure the traceability, transparency, and efficiency in data collection and processing and dissemination of environmental information. The board and CEO hereby confirm the company‘s sustainability statement for the period from January 1, 2024, to December 31, 2024.

Húsasmiðjan Sustainability Statement is electronically signed by the CEO.

For Húsasmiðjan ehf.

Magnús Guðmann Jónsson

03-06-2025

Magnús G. Jónsson, CEO

Assessment Statement

Klappir Green Solutions hf. (Klappir) has assisted Húsasmiðjan ehf., with its sustainability statement. The sustainability statement contains information on environment, social and governance matters at Húsasmiðjan.

Responsibility of the board of directors and CEO for the sustainability statement
The board of directors and CEO are responsible for reporting non-financial information, including information on environmental, social and governance matters, in accordance with Article 66 d of Act no. 3/2006 (Icelandic companies).

Confirmation by Klappir
We have planned and conducted our work in accordance with the principles of the Greenhouse Gas Protocol standards: Relevance, Accuracy, Completeness, Consistency and Transparency. By signing below, I hereby confirm that the data provided by Húsasmiðjan and its suppliers for the company's sustainability statement has been reviewed and assessed by Klappir's sustainability specialists. Information relating to social and governance matters was not reviewed by Klappir. Klappir is not responsible and bears no liability for any investment decisions made by any party based on the information presented in this statement.

Klappir Green Solutions hf.

Húsasmiðjan's Sustainability Statement is electronically signed by Klappir Green Solutions hf.

for Klappir Green Solutions hf.

Jón Ágúst Þorsteinsson

22-05-2025

Jón Ágúst Þorsteinsson, CEO

ESG Addendum

Operational Parameters

Operational Parameters

	Notes	Unit	2024	2023	2022	2021
Net revenue (from financial statement)		ISK m	25.84	26.61	27.33	23.96
Total assets (balance sheet)		ISK m	9.0	10.8	10.4	8.7
Total Equity (unlisted organizations)		ISK m	5.42	6.08	5.56	4.93
Number of employees (from financial statement)		FTEs	394.0	400.0	397.0	402.0
Total space for own operation		m^2	67,852.0	68,556.0	67,957.0	92,551.0
Total space for own operation		m^3				

GhG emission intensity	Notes	Unit	2024	2023	2022	2021
GHG emissions per megawatt-hour consumed		$kgCO_2e$/MWh	2,884.2	38.3	51.5	39.8
GHG emissions per full-time equivalent (FTEe) employee		$kgCO_2e$/FTEs	146,693	1,813.8	3,060.1	2,180.4
GHG emissions per assets		$kgCO_2e$/ISK	6,435,711	67,263.7	116,579	100,748
GhG emissions per unit of revenue		$kgCO_2e$/ISK	2,236,734	27,267.2	44,455.3	36,587.8
GhG emissions per unit of equity		$kgCO_2e$/ISK	10,663,692	119,331	218,519	177,665
GhG emissions per unit of space (m^2)		$kgCO_2e/m^2$	851.8	10.6	17.9	9.5
GhG emissions per unit of space (m^3)		$kgCO_2e/m^3$				

Nasdaq: E2|UNGC: P7, P8|GRI: 305-4 |SDG: 13|SASB: General Issue / GHG Emissions, Energy Management

Energy Intensity	Notes	Unit	2024	2023	2022	2021
Energy per full-time equivalent (FTEe) employee		kWh/FTEs	50,861.9	47,362.9	59,464.6	54,769.3
Energy per unit of revenue		kWh/ISK m	775,525	712,002	863,858	919,060
Energy per square meter		kWh/m^2	295.3	276.3	347.4	237.9
Energy per cubic meter		kWh/m^3				

E4|UNGC: P7, P8|GRI 302-3|SDG: 12|SASB: General Issue / Energy Management

Waste intensity	Notes	Unit	2024	2023	2022	2021
Total waste per full-time equivalent (FTEe) employee		kg/FTEs	2,104.2	2,596.0	2,799.8	2,407.3
Total waste per unit of revenue		kg/ISK m	32,084.7	39,025.3	40,673.8	40,395.1

Statement CSRD

Environmental

Energy consumption and mix	Notes	Unit	2024	2023	2022
Fossil energy consumption					
Fuel consumption from crude oil and petroleum products		MWh	1,022	1,139	1,127
Total fossil energy consumption		MWh	1,022	1,139	1,127
Renewable energy consumption					
Consumption of electricity, heat, and steam, and cooling from renewable sources		MWh	19,018	17,806	22,480
Total renewable energy consumption		MWh	19,018	17,806	22,480
Total energy consumption					
Total energy consumption		MWh	20,040	18,945	23,607
Fossil fuel		%	5.1%	6.0%	4.8%
Renewables		%	94.9%	94.0%	95.2%
Nuclear		%	0.0%	0.0%	0.0%
Unknown		%	0.0%	0.0%	0.0%

ESRS E1-5 paragraph 37 (a, b, c1 (i-iii)), 38 (a - e), AR 32 - AR 35

Greenhouse Gas Emissions	Notes	Unit	2024	2023	2022
Scope 1		tCO_2e	260.3	287.0	283.9
Precentage of Scope 1 GHG emissions from regulated trading schemes		%			
Scope 2 (location-based)		tCO_2e	147.1	164.4	206.0
Scope 2 (market-based)		tCO_2e	2,922.8	164.4	206.0
Total Scope 1 and 2 (location based)		tCO_2e	407.4	451.4	489.9
Total Scope 1 and 2 (market-based)		tCO_2e	3,183.1	451.4	489.9
Scope 3		tCO_2e	57,389.8	274.2	725.0
Total Scope 1, 2 & 3 emissions (location-based)		tCO_2e	57,797.2	725.5	1,214.9
Total Scope 1, 2 & 3 emissions (market-based)		tCO_2e	60,106.6	725.5	1,214.9

ESRS E1-6, paragraph 44, 48 (a, b), 49 (a, b), 52 (a, b), 51, AR 39, AR 43 - AR 45, AR 47

Scope 1 - Details	Notes	Unit	2024	2023	2022
Stationary fuel combustion		tCO_2e	98.0	0.0	1.5
Mobile fuel combustion		tCO_2e	99.3	287.0	282.4
Fugitive emissions		tCO_2e	0.0	0.0	0.0
Industrial processes		tCO_2e			
Total Scope 1 emissions		tCO_2e	260.3	287.0	283.9

ESRS E1-6, AR 52

Scope 2 - Details	Notes	Unit	2024	2023	2022
Electricity		tCO_2e	40.9	48.3	50.0
Heating		tCO_2e	106.2	116.1	156.1
Cooling		tCO_2e			
Steam		tCO_2e			
Total Scope 2 emissions		tCO_2e	147.1	164.4	206.0

ESRS E1-6, AR 52

Scope 3 - Upstream emissions	Notes	Unit	2024	2023	2022
Category 1: Purchased goods and services					
Construction Materials	1	tCO_2e	54,005	0	0
Total emissions		tCO_2e	54,004.8	0.0	0.0
Category 3: Fuel- and energy-related activities					
Purchased fuels		tCO_2e	63.7	70.0	68.9
Purchased electricity		tCO_2e	0.2	0.2	0.2
Transmission and distribution (T&D) losses		tCO_2e	50.9	50.9	57.0
Generation of purchased electricity that is sold to end users		tCO_2e	0.0	0.0	0.0
Total emissions		tCO_2e	114.8	121.0	126.2
Category 4: Upstream transportation and distribution					
Total emissions		tCO_2e	2,894.6	0.0	0.0
Air transportation		tCO_2e	0.0	0.0	0.0
Marine transportation	2	tCO_2e	2,538.5	0.0	0.0
Road transportation		tCO_2e	356.1	0.0	0.0
Rail transportation		tCO_2e	0.0	0.0	0.0
Storage of purchased goods		tCO_2e	0.0	0.0	0.0
Category 5: Waste generated in operations					
Total emissions	3	tCO_2e	104.4	145.6	391.8
Transport, disposal and treatment of waste		tCO_2e	104.4	145.6	391.8
Wastewater treatment		tCO_2e	0.0	0.0	0.0
Category 6: Business travel					
Air travel		tCO_2e	26.8	7.6	207.0
Road travel		tCO_2e	5.03	0.00	0.00
Hotel nights		tCO_2e	3.0	0.0	0.0
Total emissions		tCO_2e	34.9	7.6	207.0
Category 7: Employee commute					
Bus commute		tCO_2e	1.9	0.0	0.0
Car commute		tCO_2e	234.4	0.0	0.0
Total commuting emissions		tCO_2e	236.3	0.0	0.0

ESRS E1-6, AR 52

Scope 3 calculations methodology	Notes	Unit	2024	2023	2022
Percentage of GHG Scope 3 calculated using primary data		%			

ESRS E1-6, AR 46 (g)

Carbon intensity	Notes	Unit	2024	2023	2022
Total GHG emissions (location-based) per net revenue		tCO_2e/thousa			
Total GHG emissions (market-based) per net revenue		tCO_2e/thousa			

ESRS E1-6, paragraph 53, AR 53

Net revenue used to calculate carbon intensity	Notes	Unit	2024	2023	2022
Net revenue used to calculate GHG intensity		thousand ISK			
Net revenue (other)		thousand ISK			
Total net revenue (in financial statements)		thousand ISK			

ESRS E1-6, AR 55

GHG removal and storage	Notes	Unit	2024	2023	2022
Total GHG removals from own operations		tCO_2e			
GHG emissions associated with removal activities		tCO_2e			
Total GHG removals in the upstream and downstream value chain		tCO_2e			
GHG emissions associated with removal activities		tCO_2e			
Reversals		tCO_2e			

ESRS E1-7, paragraph 58 (a), AR 58 (f), AR 60

GHG mitigation	Notes	Unit	2024	2023	2022
Carbon credits cancelled in the reporting year					
Total amount of carbon credits outside value chain that are verified against recognised quality standards and cancelled		tCO_2e			
Gold standard		%			
Verra		%			
Other		%			
Share of removal projects		%			
Share of reduction projects		%			
Share from projects within the EU		%			
Share of carbon credits that qualify as corresponding adjustments		%			
Carbon credits planned to be cancelled in the future					
Total amount of carbon credits outside value chain planned to be cancelled in the future		tCO_2e			

ESRS E1-7, paragraph 59 (a, b), AR 62 (a, c - e)

Internal carbon pricing	Notes	Unit	2024	2023	2022
Percentage of gross Scope 1 greenhouse gas emissions covered by internal carbon pricing scheme		%			
Percentage of gross Scope 2 greenhouse gas emissions covered by internal carbon pricing scheme		%			
Percentage of gross Scope 3 greenhouse gas emissions covered by internal carbon pricing scheme		%			

ESRS E1-8, paragraph 63 (d)

Water consumption	Notes	Unit	2024	2023	2022
Total water withdrawal		m^3	260,724	249,559	334,355
of which consumption in areas at water risk		m^3			
of which recycled and reused water		m^3			

ESRS E3-4, paragraph 28 (a - c), AR 28

Water intensity	Notes	Unit	2024	2023	2022
Total water consumption per new revenue		m^3/thousand			

ESRS E3-4, paragraph 29

Resource inflow	Notes	Unit	2024	2023	2022
Total weight of products and materials used	4	kg			
Percentage of biological materials (and biofuels used for non-energy purposes)		%			
Total weight of secondary reused or recycled components, secondary intermediary products and secondary materials used to manufacture the undertaking's products and services (including packaging)		kg			
Percentage of secondary reused or recycled components, secondary intermediary products and secondary materials		%			

ESRS E5-4, paragraph 31 (a - c), AR 23

Resource outflow - waste	Notes	Unit	2024	2023	2022
Recovered waste					
Waste prepared for reuse		kg	0	0	0
Non-hazardous waste prepared for reuse		kg	0	0	0
Hazardous waste prepared for reuse		kg	0	0	0
Waste recycled		kg	264,363	265,812	398,477
Non-hazardous waste recycled		kg	260,154	263,445	395,248
Hazardous waste recycled		kg	4,209	2,367	3,229
Waste diverted to other recovery operations		kg	354,271	442,495	113,130
Non-hazardous waste diverted to other recovery operations		kg	354,271	442,495	113,130
Hazardous waste diverted to other recovery operations		kg	0	0	0
Recovered waste		kg	618,642	710,155	511,623
Disposed waste					
Waste incinerated		kg	5,492	9,493	4,228
Non-hazardous waste incinerated		kg	500	27	1,131
Hazardous waste incinerated		kg	4,992	9,466	3,097
Waste landfilled		kg	203,054	316,677	595,035
Non-hazardous waste landfilled		kg	203,054	311,780	591,984
Hazardous waste landfilled		kg	0	4,897	3,051
Waste directed to other disposal operations		kg	1,310	2,070	646
Non-hazardous waste directed to other disposal operations		kg	0	0	60
Hazardous waste directed to other disposal operations		kg	1,310	2,070	586
Disposed waste		kg	210,426	328,240	599,909
Waste recycling					
Total amount of non-recycled waste		kg	564,705	772,583	713,055
Percentage of non-recycled waste		%	68%	74%	64%
Hazardous waste					
Total amount of hazardous waste		kg	10,519	18,868	9,975
Total amount of radioactive waste		kg			

ESRS E5-5, paragraph 37 (a - c), 39, AR 31 - AR 32

Social

Characteristics of employees	Notes	Unit	2024	2023	2022
Total number of employees, by gender					
Male		Headcount	406	387	
Female		Headcount	186	157	
Other		Headcount	4	2	
Non reported		Headcount	0	0	
Total		Headcount	596	546	
Number of permanent employees, by gender					
Male		Headcount	285	268	
Female		Headcount	108	91	
Other		Headcount	2	0	
Non reported		Headcount	0	0	
Total		Headcount	395	359	
Number of non-guaranteed hours employees, by gender					
Male		Headcount	2	116	
Female		Headcount	5	61	
Other		Headcount	0	2	
Non reported		Headcount	0	0	
Total		Headcount	7	179	
Employee turnover					
Total number of employees who left the organization		Headcount	194	63	
Total employee turnover rate		%	32.0%	17.5%	

ESRS S1-6, paragraph 50 (b)

Collective bargaining coverage and social dialogue	Notes	Unit	2024	2023	2022
The percentage of total employess covered by collective bargaining aggreements		%	100.0%	100.0%	
The global percentage of employees covered by workers' representatives		%	0.0%	0.0%	

ESRS S1-8, paragraph 60 (a), AR 66

Diversity metrics	Notes	Unit	2024	2023	2022
Top management gender diversity					
Male		Headcount	19	19	
Female		Headcount	7	7	
Other		Headcount	0	0	
Non reported		Headcount	0	0	
Male		%	73.0%	73.0%	
Female		%	27.0%	27.0%	
Other		%		0.0%	
Non reported		%		0.0%	
Employee age distribution					
<30 years old		%	45.6%	43.4%	
30-50 years old		%	28.0%	26.7%	
>50 years old		%	26.3%	29.8%	

ESRS S1-9, paragraph 66 (a, b)

Persons with disabilities	Notes	Unit	2024	2023	2022
The percentage of persons with disabilities amongst its employees					
Male		%	0.6%	2.0%	
Female		%	0.1%	0.6%	
Other		%	0.0%		
Non reported		%	0.0%		
Total		%	0.8%	1.6%	

ESRS S1-12, paragraph 80

Training and skills development metrics	Notes	Unit	2024	2023	2022
The percentage of employees that participated in regular performance and career development reviews					
Male		%		64.8%	
Female		%		52.2%	
Other		%		0.0%	
Non reported		%		0.0%	
Total		%		61.0%	

ESRS S1-13, paragraph 83 (a, b), AR 77 - AR 78

Health and safety metrics	Notes	Unit	2024	2023	2022
The percentage of workforce covered by health and safety management system		%	100.0%	100.0%	
Health and safety incidents					
Fatalities as a result of work-related -injuries and -ill health		Count	0	0	
Fatalities as result of work-related injuries and work-related ill health of other workers working on undertaking's sites		Count	0		
Number of recordable work related accidents		Count	14	7	
Rate of recordable work related accidents		x/1.000.000	18.5	0.0	
The number of cases of recordable work-related ill health		Count	0	0	
The number of days lost to work-related injuries and fatalities from work-related accidents		Count	103	346	

ESRS S1-14, paragraph 88 (a - e), AR 80, AR 82, AR 89 - AR 91, AR 95

Work-life balance metrics	Notes	Unit	2024	2023	2022
The percentage of employees entitled to take family-related leave		%	100.0%	100.0%	
The percentage of entitled employees that took family-related leave					
Total		%	3.5%	2.4%	
Male		%	2.1%	1.5%	
Female		%	1.3%	0.9%	
Other		%	0.0%	0.0%	
Non reported		%	0.0%	0.0%	

ESRS S1-15, paragraph 93 (a, b), AR 96 - AR 97

Remuneration metrics (pay gap and total renumeration)	Notes	Unit	2024	2023	2022
The gender pay gap, defined as the difference of average pay levels between female and male employees, expressed as percentage of the average pay level of male employees		%	0.2%	0.2%	
The annual total remuneration ratio of the highest paid individual to the median annual total remuneration for all employees (excluding the highest-paid individual)		%			

ESRS S1-16, paragraph 97 (a, b), AR 98 - AR 101

Incidents, complaints and severe human rights impacts	Notes	Unit	2024	2023	2022
Work-related incidents of discrimination					
Total number of incidents of discrimination, including harassment		Count	0	1	
The number of complaints filed through channels for people in the undertaking's own workforce to raise concerns (including grievance mechanisms) and, where applicable, to the National Contact Points for OECD Multinational Enterprises related to the matters defined in paragraph 2 of the ESRS Own workforce topical Standard, excluding those already reported as incidents of discrimination, including harassment		Count	0	0	
Total amount of fines, penalties and compensation for damages as a result of incidents and complaints related to discrimination, including harassment		thousand ISK	0.0	0.0	
Number of complaints filed to the National Contact Points for OECD Multinational Enterprises		Count			
Cases of severe human rights incidents					
The number of severe human rights incidents connected to the undertaking's workforce		Count	0	0	
The total amount of fines, penalties and compensation for damages related to severe human rights incidents		thousand ISK	0.0	0.0	
Number of severe human rights issues and incidents connected to own workforce that are cases of non respect of UN Guiding Principles and OECD Guidelines for Multinational Enterprises		Count	0		

ESRS S1-17, paragraph 193 (a - c), AR 103 - AR 106

Governance

Prevention and detection of corruption and bribery	Notes	Unit	2024	2023	2022
Percentage of functions-at-risk covered by training programmes		%			

ESRS G1-3, paragraph 21 (b), AR 4

Incidents of corruption or bribery	Notes	Unit	2024	2023	2022
Number of convictions for violation of anti-corruption and anti-bribery laws		Count	0		
Amount of fines for violation of anti-corruption and anti- bribery laws		thousand ISK	0		
Number of confirmed incidents of corruption or bribery		Count	0		
Number of confirmed incidents in which own workers were dismissed or disciplined for corruption or bribery-related incidents		Count	0		
Number of confirmed incidents relating to contracts with business partners that were terminated or not renewed due to violations related to corruption or bribery		Count	0		

ESRS 2 G1-4, paragraph 24 (a), 25 (a - c)

Political influence and lobbying activities	Notes	Unit	2024	2023	2022
Financial political contributions made		thousand ISK			
Amount of internal and external lobbying expenses		thousand ISK			
Amount paid for membership to lobbying associations		thousand ISK			
In-kind political contributions made		thousand ISK			

ESRS 2 G1-5, paragraph 29 (b (i)), AR 9, AR 12 (a, b)

Payment practices	Notes	Unit	2024	2023	2022
Average number of days to pay invoice from date when contractual or statutory term of payment starts to be calculated		Count			
Percentage of payments aligned with standard payment terms		%			
Number of outstanding legal proceedings for late payments		Count			

ESRS 2 G1-6, paragraph 33 (a - c)

Organizational and Operational Boundaries

Organizational boundaries The “Operational Control” methodology has been chosen in order to define the organizational scope of Húsasmiðjan’s emission accounting. According to the "Operational Control" methodology, companies should account for 100 percent of greenhouse gas emissions from operations under their control. They should not account for greenhouse gas emissions from operations that it has no control over, even though it has a vested interest in their operations. The following companies are covered in the statement:

- Húsasmiðjan (including Ískraft and Blómaval).

Operational boundaries
Scope 1 Mobile fuel consumption
Scope 2 Electricity and Heating
Scope 3 Category 1: Purchased goods and services (partially included).
Category 3: Fuel and energy related activities (fully included).
Category 5: Waste from operations (partially included).
Category 6: Business travel (fully included).
Category 7: Employee commute (fully included).

Definitions

Carbon credits
A carbon credit is a convertible and transferable instrument representing GHG emissions that have been reduced, avoided or removed through projects that are verified according to recognised quality standards. Carbon credits can be issued from projects within (sometimes referred to as insets) or outside the undertaking's value chain (sometimes referred to as offsets).

Non-verified offsetting projects
Non-verified offsetting projects are defined as offsetting projects that do not generate carbon credits in accordance with the definition above.

Emission intensity
Emission intensity figures are based on combined Scope 1, Scope 2 and Scope 3. Emission intensity is calculated by dividing GHG emissions by a selected operational parameter unit, and is reported as tCO2e per unit (such as tCO2e per revenue unit). Emission intensity indicators are used to measure and compare the company's emissions relative to its operational scale.

Direct and indirect energy consumption
Total energy consumption includes all energy consumed by the company including combustion of fuels by the company (direct energy) and energy consumed through electricity and heating (indirect energy). The energy consumption is reported in kilowatt hours (kWh).

Energy intensity
Energy intensity is calculated by dividing the total energy consumption by a selected operational parameter unit, and is reported as kWh per unit (such as kWh per full-time equivalent employee (FTEe)). Energy intensity indicators are used to measure the efficiency of energy usage and compare the company's energy consumption relative to its operational scale.

Waste intensity
Waste intensity is calculated by dividing the total amount of waste generated by a selected operational parameter unit, and is reported as kg per unit (such as kg per full-time equivalent employee (FTEe)).

Scope 2 (location-based)
Emissions in scope 2 (location-based) are indirect emissions from generation of consumed energy, where emissions from energy consumption is estimated based on the average emissions from generation onto the energy network.

Scope 2 (market-based)
Market-based scope 2 emissions reflect the emissions from the electricity that a company is purchasing (often spelled out in contracts or instruments) which may be different from the electricity that is generated locally.

Fugitive emissions
Emissions resulting from intentional or unintentional releases, e.g., equipment leaks from joints, seals, packing, and gaskets; methane emissions from coal mines and venting; hydrofluorocarbon (HFC) emissions during the use of refrigeration and air conditioning equipment; and methane leakages from gas transport.

Purchased goods and services
Extraction, production, and transportation of goods and services purchased or acquired by the reporting company in the reporting year, not otherwise included in Categories 2 - 8

Capital goods
Extraction, production, and transportation of capital goods purchased or acquired by the reporting company in the reporting year.

Fuel- and energy related activities
Includes emissions related to the production of fuels and energy purchased and consumed by the reporting company in the reporting year that are not included in scope 1 or scope 2.

Upstream transportation and distribution
Transportation and distribution of products purchased in the reporting year, between a company. Third party transportation and distribution services purchased by the reporting company in the reporting year, including inbound logistics, outbound logistics and third-party transportation and distribution between a company's own facilities.

Waste generated in operations
Emissions from third-party disposal and treatment of waste in the reporting year.

Business travel
Emissions from the transportation of employees for business related activities in the reporting year.

Employee commuting
Emissions from the transportation of employees between their homes and their worksites.

Upstream leased assets
Operation of assets leased by the reporting company (lessee) in the reporting year and not included in scope 1 and scope 2 – reported by lessee.

Downstream transportation and distribution
Transportation and distribution of products sold by the reporting company in the reporting year between the reporting company's operations and the end consumer (if not paid for by the reporting company), including retail and storage (in vehicles and facilities not owned or controlled by the reporting company).

Processing of sold products
Processing of intermediate products sold in the reporting year by downstream companies (e.g., manufacturers)

Use of sold products
End use of goods and services sold by the reporting company in the reporting year.

End-of-life treatment of sold products
Waste disposal and treatment of products sold by the reporting company (in the reporting year) at the end of their life.

Downstream leased assets
Operation of assets owned by the reporting company (lessor) and leased to other entities in the reporting year, not included in scope 1 and scope 2 – reported by lessor.

Franchises
Operation of franchises in the reporting year, not included in scope 1 and scope 2 – reported by franchisor.

Investments
Operation of investments (including equity and debt investments and project finance) in the reporting year, not included in scope 1 or scope 2.

Energy management system
Energy management systems such as ISO 50001.

Notes

[1] Raw wood, engineered wood products, gypsum and rebar steel were calculated using industrial average emission factors.
Adding Ískraft next year.

[2] Marine freight emissions calculated from supplier raw data, including Samskip, Eimskip and Atlantic shipping.
Adding airfreight next year.

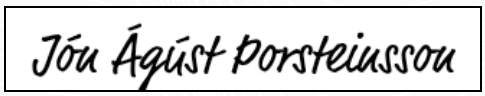
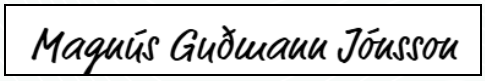
[3] Constraction between the year 2022 and 2023 stems from change in emission factor on painted wood waste.

[4] Raw materials from Goods and service calculations are included.

CERTIFICATE *of* SIGNATURE

REF. NUMBER
AQKTD-BJZD7-TOCNP-65PJI

DOCUMENT COMPLETED BY ALL PARTIES ON
03 JUN 2025 15:19:25 UTC

SIGNER	TIMESTAMP	SIGNATURE
JÓN ÁGÚST ÞORSTEINSSON EMAIL JAT@KLAPPIR.COM	SENT 22 MAY 2025 10:09:05 UTC VIEWED 22 MAY 2025 10:39:06 UTC SIGNED 22 MAY 2025 10:39:24 UTC	 IP ADDRESS 85.220.93.35 LOCATION KOPAVOGUR, ICELAND
RECIPIENT VERIFICATION	EMAIL VERIFIED 22 MAY 2025 10:39:06 UTC	
MAGNÚS GUÐMANN JÓNSSON EMAIL MAGNUS@HUSA.IS	SENT 22 MAY 2025 10:09:05 UTC VIEWED 03 JUN 2025 15:18:22 UTC SIGNED 03 JUN 2025 15:19:25 UTC	 IP ADDRESS 176.57.226.246 LOCATION REYKJAVIK, ICELAND
RECIPIENT VERIFICATION	EMAIL VERIFIED 03 JUN 2025 15:18:22 UTC	