

Dustin Responsible Procurement Report 2024/25

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Introduction

Engaging with customers and stakeholders has always been important to Dustin. Our aim is to communicate openly and transparently about our work within sustainability, including our risks as well as our strategies to address potential and actual negative impact.

The purpose of this report is to share our approach and progress towards responsible procurement. This report also constitutes our annual statement pursuant to the Norwegian Transparency Act (Åpenhetsloven) for 2026. We are committed to ensuring that we have a robust due diligence process in place and the products we offer come from manufacturers with a commitment to, expertise in, and ongoing activities for improving the conditions in the procurement.

The performance reported cover the fiscal year 2024/25 that run from August 2024 to September 2025.



This is Dustin

What we do

We help our customers to be at the fore-front by developing the right IT solution, at the right time and at an attractive price. Our sales mainly take place online and are supplemented by relationship selling and a team focused on public procurement. Our model enables us to be an IT partner for small and medium-sized businesses and to consumers (the SMB business segment) as well as the large corporate and public sector (the LCP business segment).

Who we are

We are a leading, online based IT partner in the Nordics and Benelux, founded in 1984 and online since 1995, and we believe in the opportunities offered by digitalisation. We are a dedicated team of about 2,000 colleagues with extensive experience and curiosity, enabling us to constantly evolve. Combined with a pragmatic approach, we make everyday situations easier for our customers.

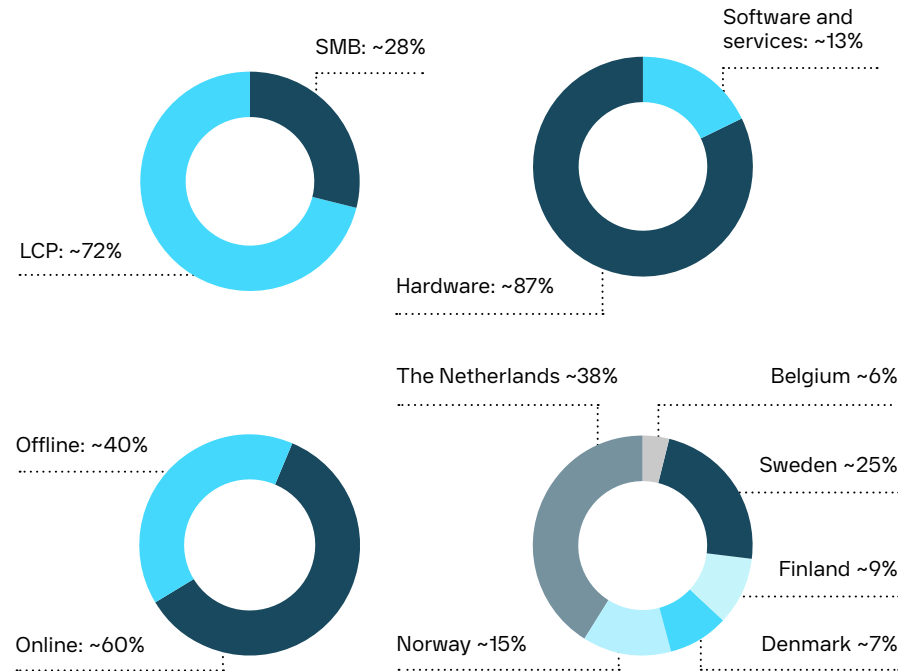
What we offer

Different customers have different needs according to their unique circumstances. We help customers find the right IT solution from our roughly 280,000 products, various types of services from around 3,500 brands and make it possible for them to make more sustainable choices.

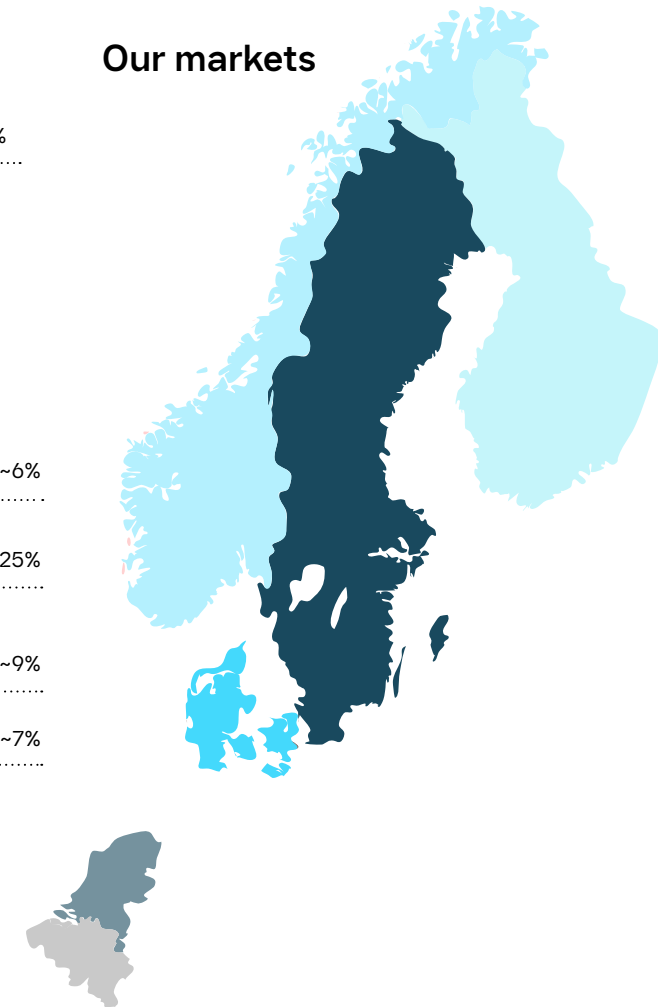
Our promise

We keep things moving

Our business



Our markets

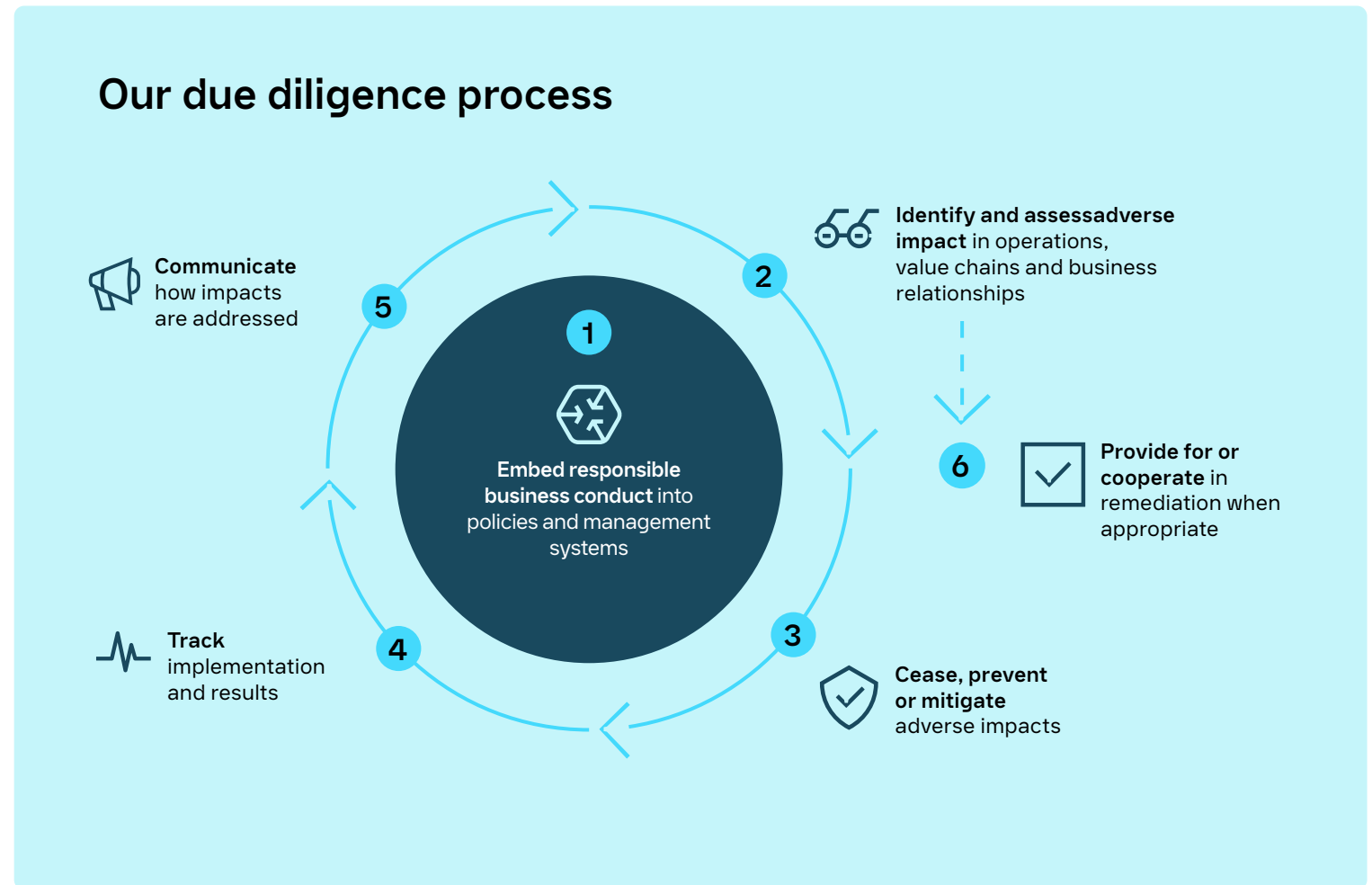


Our approach

Value chain due diligence is an important tool for us to ensure that we work with suppliers and partners who share our values regarding human rights and business ethics. It is also a means to identify and mitigate potential adverse impacts that we may cause or contribute to through our own activities, or which may be directly linked to our operations, products or services.

In our work we commit to adhere to international standards in human rights, labour conditions, environment and anti-corruption. Conventions and frameworks such as the Universal Declaration of Human Rights (UDHR), UN Guiding Principles for Business and Human Rights, ILO International Labour Standards, OECD Guidelines for Multinational Enterprises and UN Global Compact, guide us in how we work to support and uphold human rights, business ethics and environmental protection.

Our approach to due diligence is based on the OECD Due Diligence Guidance for Responsible Business Conduct.



Embedding responsible business practices

Our policies

Dustin Code of Conduct is our corporate policy and general reference document to responsible, efficient, and transparent business behavior. It outlines our core values and commitment to the fundamental principles on human rights and ethical business practices, mitigation of climate change and workplace inclusion and diversity. Dustin Code of Conduct applies to all employees, in-house consultants and board members of Dustin, in all markets and at all times.

We uphold similar expectations for our suppliers with whom we engage. Dustin Supplier Code of Conduct applies to all suppliers that deliver goods and/or services to Dustin. Dustin expects its suppliers to enforce the requirements set in the Supplier Code of Conduct, or equivalent requirements, in their own operations and throughout their respective value chains. We consider these important criteria when establishing or continuing our business relations.

For some areas our Supplier Code of Conduct goes beyond mere compliance with the law by drawing upon internationally recognized standards to advance social and environmental responsibility. When differences arise between the Dustin Supplier Code of Conduct and legal requirements, the stricter position to corporate responsibility matters shall apply, provided it is in accordance with applicable law.

The Dustin Supplier Code of Conduct is divided into 6 sections

- 1) Human and Labour Rights
- 2) Occupational Health and Safety
- 3) Environmental Protection
- 4) Management System
- 5) Compliance, Guidance and Reporting Legal Compliance and
- 6) Ethical Business Practices with several subsections covering specific requirement topics.

The Code is fully aligned with the Code of Conduct of Responsible Business Alliance (RBA).

Adopted policies and other governing documents related to our due diligence work

Area	Purpose
Governance policy documents	To formalize the content and structure of Dustin's policies and instructions
Code of conduct	To formalize the principles by which Dustin conducts its relations with employees, shareholders, business partners and other stakeholders
Supplier code of conduct	To formalize the standards to which Dustin holds suppliers accountable in terms of social and environmental sustainability
Risk management policy	To describe Dustin's risk management framework
Conflict minerals policy	To describe Dustin's commitment related to Conflict Minerals and expectations on our suppliers to adhere to the principles of this policy and conducting due diligence for items supplies to Dustin Group.
Human rights instruction	To outline Dustin's commitment to respect and protect human rights of all people affected by our own operations or those of our subsidiaries and, where related to our value chains, from our established business relationships.
Whistleblowing guideline	To describe Dustin's whistleblower service that provide our employees a possibility to report suspicions of misconduct in confidence as an early warning system to reduce risks and maintain customer and public trust in our business.
Routine for supplier assessment	To ensure structured assessments of suppliers to minimise risks and comply with our requirements.
Routine for supplier monitoring	To ensure structured monitoring and continuous improvement in supplier performance.
Routine for access to remedy	To clarify that individuals adversely affected by our operations have access to effective grievance mechanisms and remedy, in line with our human rights commitments.
Procurement instruction	To guide purchasing decisions and business relationships in line with our values and principles of ethical and lawful conduct.
Environmental responsibility instruction	To describe the most material climate, circularity and environmental aspects in our operations, as well as our internal governance, principles and goals to reduce our environmental impact.
Corporate sustainability due diligence Process	To describe how we conduct due diligence to identify, assess and manage risks related to human rights, working conditions, environment and corruption in our value chain.
Process for action in cases of child labour	To establish procedures for how we act to remedy identified incidents of child labour.

Our governance framework

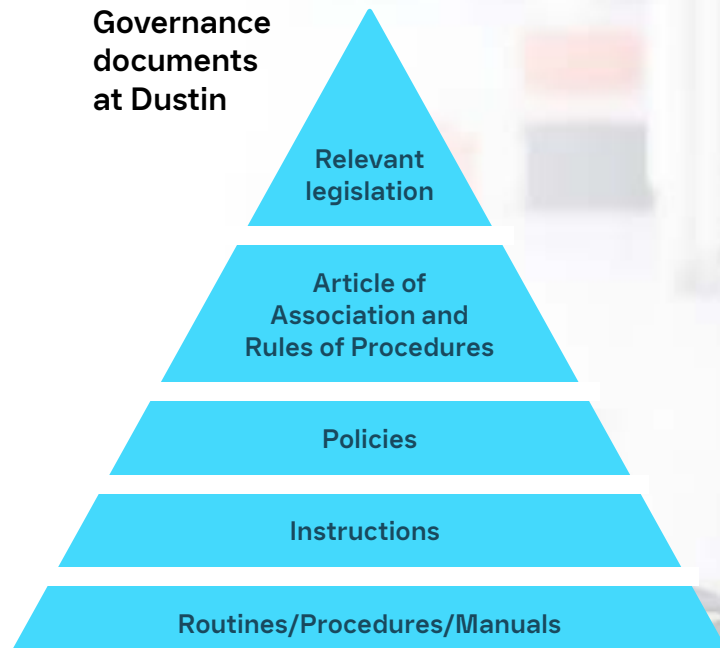
Dustin has a policy review and update process that is preceded bi-annually. Policy documents are mandatory, monitored and enforced. Dustin is governed by the following governance documents. The order of precedence of these documents are illustrated in the pyramid in an ascending order, with the most precedent document on top.

Policies are approved by the Dustin Group Board of Directors, which performs regular content and

compliance reviews. The Chairman of Dustin Group's Audit Committee holds the whistleblowing-function. Reviews of effectiveness and implementation are conducted on a quarterly basis.

The accountability for human rights lies with the CEO and complete Leadership Team of Dustin. The day-to-day responsibility is carried out in several parts of the organisation including operations, the business units, HR, legal and the sustainability team.

Governance documents at Dustin



Performance 2024/25



Policy adoption
& training

94.8%

of our employees
adopted Dustin Code of
Conduct and completed
corresponding training.

93%

of our purchasers have undergone training in
responsible sourcing during the year



New policies
& instructions
launched

- **Environmental responsibility instruction**
– formalises our approach to the
environmental topics that are material to
us, setting targets, actions and governance
across climate change, resource use and
circular economy, and customer health and
safety.relationships.

Risk identification

Our first step to value chain risk management is to have a good understanding of the various types of risks and to introduce methods to minimise or completely eliminate them. Some sustainability risks are related to our industry, while others can be attributed to the countries where production or mining takes place. Some risks are manufacturer- or product-specific, while others are related to Dustin's internal processes and systems. We use external and internal resources to gain the best possible understanding of sustainability risks related to our industry and the countries where our manufacturers operate.

We continuously map actual and potential negative impacts connected to our value chains and conduct risk assessments on regular basis in order to identify and prioritize the most significant risks based on severity and probability in our due diligence efforts. Specific policies targeting the most significant risks identified will be developed, in order to provide guidance on Dustin's specific approach when addressing such risks.

In general, the IT industry's value chain is complex. The route from mining raw materials to the end user is long and difficult to follow. For example, a computer contains several hundred different components, where each component in turn may have several manufacturers and subcontractors.

Industry specific risks

When assessing industry specific risks, we look at risks that are known and more frequent in the value chain of electronics.

We are conscious that the electronics industry is still labour-intensive and dependent on skilled labour. A high rate of employee turnover and excessively long working hours are some of the potential risks in a factory that may employ thousands of workers. Furthermore, numerous processing chemicals are used during the production of IT products. In below table we will provide a high-level overview of the human rights risks that are present within the IT industry and in the different parts of the electronics value chain.



Industry specific risks

Manufacturing	
Recruitment practices	Migrant workers are at risk of being exposed to exploitative recruitment and labour practices. They are at risk of paying recruitment fees and being exposed to language barriers discrimination, and restriction of movement.
Hazardous chemicals	The electronics industry relies on process chemicals during manufacturing that pose risks to human health. Workers exposed to these substances face a range of potential health issues.
Working hours	Frequent use of excessive overtime is common in the manufacturing sector in countries such as China, Malaysia, the Philippines, and Taiwan. Workers risks being exposed to 12-hour days, seven days a week, without adequate rest.
Living condition	Employers often provide accommodation for their migrant workforce. The dormitories often fails to meet adequate living standards and risks being overcrowded, unhygienic, and expensive to the workers.
Forced labour	Forced labour in different forms of modern slavery such as involuntary excessive overtime, employment bound by manipulated debt; retention of identity papers, state-imposed forced labour and so on.

Raw material sourcing	
Child labour	Child labour especially present in the Democratic Republic of the Congo, in copper and cobalt mining, and within artisanal mining. Here, children often assist their parent/s in the mines due to significant poverty among the population. They undertake tasks such as navigating narrow shafts and tunnels, which adults often cannot access.
Forced labour	Bonded labour is a form of modern slavery common in the sector. It involves workers borrowing money from the employers that they cannot repay. Employers often impose high interest rates and withhold wages, trapping workers in a cycle where they effectively work without pay.
Poverty wages	In developing countries, many workers in the mines earn less than the legal minimum wage, especially in artisanal mining.
Violence	Violence within the mining sector has been observed against communities and human rights defenders who protest the mining projects. Undocumented and female workers are also at increased risk of being exposed to violence in mining.
Sexual harassment and violence	Women and girls working in or around a mine are vulnerable to being exposed to sexual violence and harassment.
Health and safety	Mining by nature presents many health and safety risks and poor management of such risks consistently results in accidents in mining sites. Insufficient worker training and lack of personal protective equipment provision are leading causes of workplace incidents, while mining also can have negative impacts on workers' health.
Lack of obtaining free, prior, and informed consent of Indigenous peoples	Mining is in many cases located in remote areas and overlap with Indigenous peoples' territories. Indigenous peoples often oppose mining operations due to social and environmental reasons. However, the voices of Indigenous peoples have often been ignored.
Environmental damages	Tailing problems are common in mining, including water pollution from illegally discharging tailings into waterways, inadequate treatment of tailings, and accidental spills from tailing containers. Other reported issues involve chemical leaks, such as sulfuric acid, at processing plants.

Country-specific risks

Certain ethical, social or environmental risks occur to a greater extent in some countries than in others. Taking into consideration specific country risk and geographic locations of Dustin's value chain, Dustin has engaged with local experts in certain countries to ensure Dustin's sustainability requirements are understood and complied with.

Below table indicates the risk level across labour rights, health & safety, environmental practices and business ethics for the countries where Dustin's main suppliers are located. To identify country locations and related risks we employ the RBA's EiQ risk mapping tool.

Supplier-specific risks

Supplier-specific risks may relate to the effectiveness of management systems, the quality of training programs for factory workers or auditing of subcontractors. As part of our due diligence process we use different kinds of tools to identify supplier specific risks such as supplier self-assessments and Supplier Code of Conduct audits.

Self-assessment questionnaires (SAQs)

Different questionnaires are used depending on the risk and the type of supplier. These include:

- Dustin Compliance Capability Assessment
- RBA SAQ at company or facility level

For our private label products, the focus is at factory level. The questionnaire cover areas such as labour, health and safety, environment and ethics. High-risk suppliers continue to our due diligence process.

Country specific risks

	Labour	Health & Safety	Environment	Business Ethics
Canada	Low	Low	Medium	Low
China	Medium	Medium	High	High
Czech Republic	Low	Low	Medium	Low
Denmark	Low	Low	Low	Low
Finland	Low	Low	Medium	Low
India	High	High	High	High
Indonesia	High	High	High	High
Ireland	Low	Low	Low	Low
Japan	Low	Low	Medium	Low
Lithuania	Low	Medium	Medium	Low
Malaysia	Medium	Medium	High	Medium
Mexico	Medium	High	High	High
Netherlands	Low	Low	Low	Low
Norway	Low	Low	Medium	Low
Philippines	High	High	High	High
Poland	Low	Medium	Medium	Medium
Singapore	Low	Low	Medium	Low
South Korea	Low	Medium	Medium	Low
Sweden	Low	Low	Low	Low
Taiwan	Low	Medium	Medium	Low
Thailand	Medium	Medium	High	High
Turkey	Medium	Medium	Medium	High
United States	Medium	Low	Medium	Low
Vietnam	High	High	High	High

Supplier Code of Conduct audits

Since 2015 we have used our own audit programme to ensure that manufacturing is in line with our Supplier Code of Conduct. The audits are performed on site by independent parties that follow a checklist based on the RBA's Validated Assessment Programme (VAP). By being present on the ground, we obtain a deeper understanding of working conditions and can offer better support to suppliers in closing non-conformances.

Following the initial audit, follow-up or re-audits are performed if necessary to ensure that corrective and preventive actions have actually been carried out. During the year, we closed 283 non-conformances.

We also accept valid audit results from recognised programmes such as SA8000, BSCI, SMETA and equivalent, as long as there are no particular reasons for requiring our own audit. If the supplier is a member of the RBA, we can also request access to existing VAP audits or initiate an audit through the RBA, which reduces the burden on the supplier of repeated audits.

Conflict minerals

Dustin has adopted a Conflict Minerals Policy to address the specific high-risk areas in our supply chain. Dustin Supplier Code of Conduct requires suppliers to exercise due diligence on the source and chain of custody of the tantalum, tin, tungsten, and gold in the products they manufacture to reasonably assure that they are sourced in a way consistent with the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas or an equivalent and recognized due diligence framework.

Conflict Minerals compliance is assessed on a yearly basis to ensure that only certified smelters are used in the production chain for Dustin's private label brands. Dustin utilizes the standardized Conflict Mineral Reporting Template (CMRT) and Extended Minerals Reporting Template (EMRT) developed by Responsible Minerals Initiative (RMI) of RBA to facilitate the process. Since 2023, cobalt is also included in our conflict minerals process.



Performance 2024/25



Risk mapping

100%

of our direct suppliers* are included in the risk mapping. The number of suppliers that have undergone risk mapping increased by almost 800 per cent compared with last year, from 170 to 1,515.

*Direct suppliers refers to all direct suppliers with whom we have had transactions during the year.

3%

of direct suppliers are defined as high-risk suppliers.



Supplier risk assessment

6

completed Compliance Capability Assessments (CCA), of which 0 were high-risk suppliers, to evaluate suppliers' ability to meet our Supplier Code of Conduct. The CCA covers labour, health and safety, environment and ethics, and helps us determine the right follow up actions for onboarding and ongoing monitoring.

55

completed RBA corporate Self Assessment Questionnaires (SAQ), of which 0 were high-risk suppliers, collected through our trading relationships. This increases transparency at company level and helps us prioritise suppliers for deeper due diligence and closer follow up.

84

completed RBA facility Self Assessment Questionnaires (SAQ), of which 2 were high-risk suppliers, as a mandatory step before initiating on site audits for private label suppliers. The results identified 22 high risk suppliers for escalation, and in two cases we verified a higher risk than the initial result and phased out the suppliers.



Supplier Code of Conduct audits

19

factory audits conducted during 2024/25.

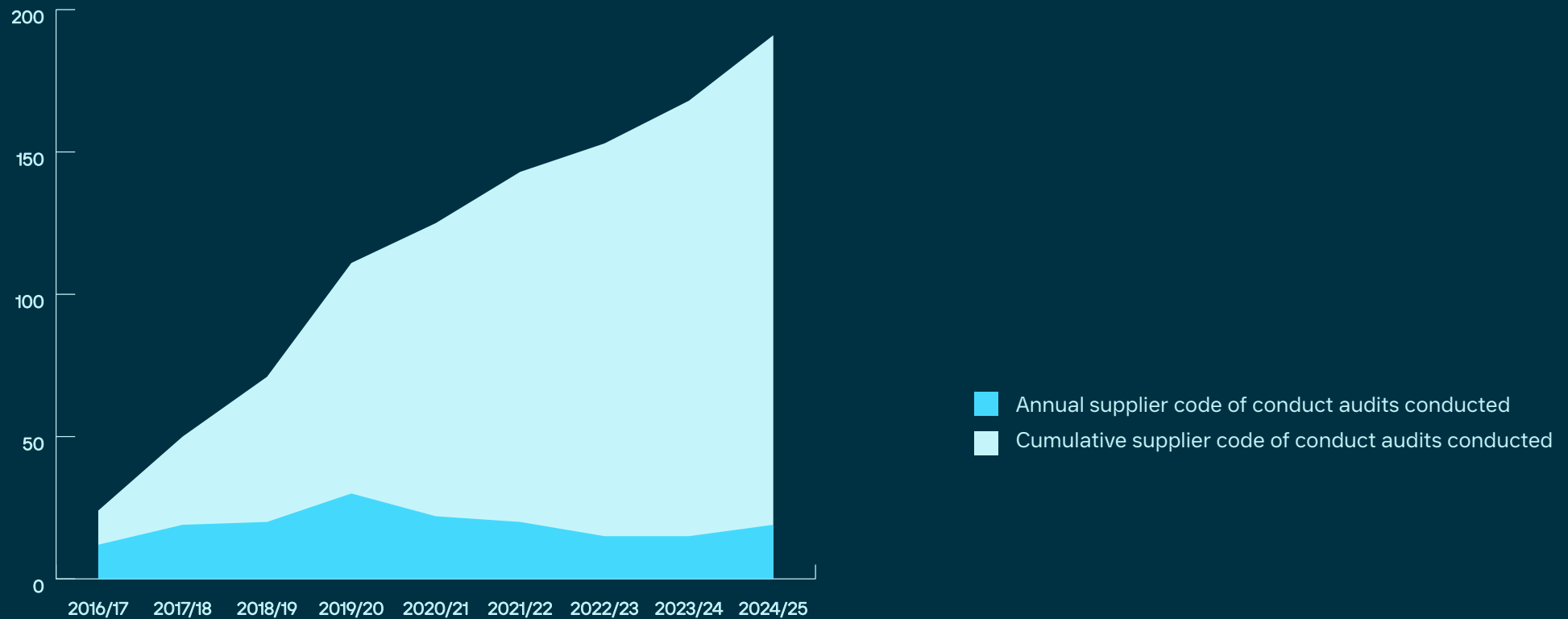


Conflict minerals

100%

of our private label suppliers are included in our due diligence process for conflict minerals and cobalt, aligned with the OECD Due Diligence Guidance. We follow up annually by collecting and analysing CMRT and EMRT data and use the Responsible Minerals Initiative and its audit programme, the Responsible Minerals Assurance Process, to support responsible smelters and refineries.

Supplier Code of Conduct audits



Adverse impact mitigation

Audit non-conformance management

We assess suppliers against criteria based on the Responsible Business Alliance (RBA) Code of Conduct and applicable local legal requirements. The criteria cover five main areas: labour, health and safety, environment, ethics and management systems. The assessment includes site observations, review of records, programmes, procedures and policies, as well as interviews with management and workers.

We have defined three levels of non-conformance severity, which guide how we prioritise follow up and corrective actions:

Priority non-conformance – Any finding that leads to imminent risk to life, limb, facility, the environment or the community, or an egregious ethical breach.

Major non-conformance – A violation of applicable law, a systemic failure (for example, the same incident occurring multiple times or multiple incidents occurring at the same time), or a non-conformance where 20 per cent or more of the total sample population is affected.

Minor non-conformance – An isolated incident not likely to repeat, or a non-conformance where less than 20 per cent of the total sample population is affected.

Timeline to close non-conformance
Depending on the severity level, the supplier is expected to close findings within the timelines below, with progress tracked through root cause analysis and corrective and preventive action plans that are subject to our review and follow up:

- Priority non-conformance: closed within 30 days from discovery
- Major non-conformance: closed within 180 days from receipt of the final audit report
- Minor non-conformance: closed within 270 days from receipt of the final audit report

Exceptions may apply for certain findings related to working hours, social insurance and recruitment fees.



Supplier capability building

We value suppliers who invest in continuous improvements and drive sustainable development together with us. As we strive for long term partnerships, suppliers are expected to strengthen their sustainability performance, supporting long term competitiveness and resilience.

We carry out training sessions and other forms of capacity building based on need. Our supplier capability building program mainly targets suppliers with higher risk exposure, such as our private label suppliers, and is shaped by the common issues identified through due diligence process. Trainings are typically conducted annually, gathering supplier representatives and involving external experts to deepen knowledge in selected topics such as sustainability risk assessment

Worker voice

We use the digital tool RBA Voices to train factory workers in various sustainability topics. The tool is an important part of our efforts to strengthen workers' knowledge, self-awareness and understanding of their rights.

Since we started a pilot project with RBA Voices in 2023, 1,817 factory workers from 14 factories which manufacture products for our private labels have participated in training through the tool. The focus during this period has been on labour law and health and safety.

During the year, we established criteria and procedures for how the tool can be used on a larger scale. The response from factories has been positive and reflects great value for both workers in the value chain and suppliers. We will therefore continue to roll out RBA Voices as a main tool for our capacity-building programme.

Surveys

We can send out surveys to measure the effectiveness of our actions, for example after training and audits. Surveys will also be used to obtain instant insights into specific matters, such as working hours or wage, before deciding on further actions.

Best practice

We proactively seek ways to integrate our sustainability requirements with suppliers, as well as other improvement initiatives we see in their operations. Successful examples are highlighted and shared with other suppliers to inspire and promote learning. This helps us to disseminate knowledge and strengthen joint sustainability efforts.

Contract termination

We strive for long term, mutually beneficial business relationships and healthy cooperation with suppliers. However, if a supplier fails to comply with our Supplier Code of Conduct, or does not implement agreed corrective and preventive actions, we have the right to stop purchasing until the matter is resolved. If progress is still not achieved, or in the event of repeated violations, we may eventually terminate the business relationship.

At the same time, contract termination is not always the most efficient or responsible way to mitigate or cease negative impact. When appropriate, we first seek to exercise our leverage, independently or together with other stakeholders, to help ensure remedies are provided to affected individuals.



Performance 2024/25



Follow-up

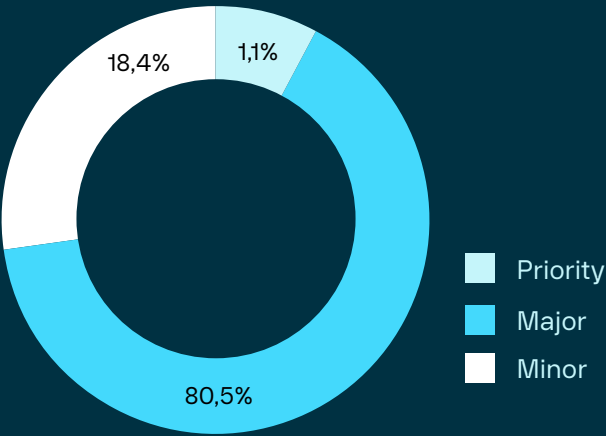
87

identified findings identified findings through RBA VAP audits during the year.

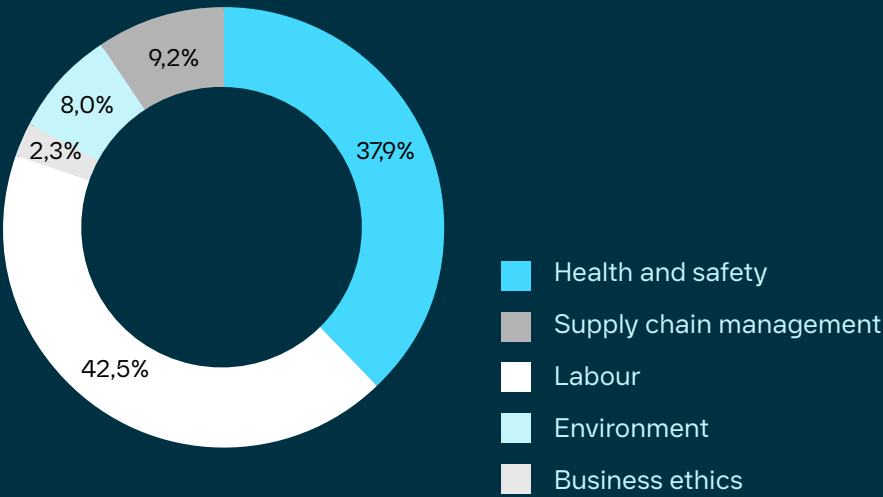
3,574

findings have been identified across 172 factory audits in our supply chain since 2016/17. All findings related to audits carried out in previous years have been closed.

Share of findings severities



Share of findings categories



Area	Minor findings	Major findings	Priority findings	Total
Labour	9	28		37
Risk Assessment		1		1
Control Processes	1	12		13
Communications	1			1
Performance Review And Continuous Improvement	1	1		2
Prohibition Of Forced Labor	1	1		2
Working Hours	5	8		13
Wages And Benefits		4		4
Freedom Of Association And Collective Bargaining		1		1
Health and safety	3	29	1	33
Control Processes	1	2		3
Communications		6		6
Occupational Health And Safety		4		4
Emergency Preparedness		8	1	9
Occupational Injury And Illness		3		3
Industrial Hygiene		1		1
Machine Safeguarding		3		3
Food, Sanitation And Housing	2	2		4
Environment	3	4		7
Risk Assessment	1			1
Communications	2	1		3
Environmental Permits And Reporting		1		1
Energy Consumption And Greenhouse Gas Emissions		2		2
Ethics	1	1		2
Risk Assessment	1			1
Control Processes		1		1
Supply Chain Management		8		8
Supplier Responsibility		8		8
Total	16	70	1	87



Supplier capacity building

4,713

participants, including both workers and management, received training on our Supplier Code of Conduct to strengthen understanding of our requirements and expectations.

1,817

workers participated in training on labour law and occupational health and safety, supporting safer workplaces and stronger compliance practices.

46

factories producing our private label products had management teams trained in sustainability risk assessment, helping improve the identification and management of sustainability risks.



Ending supplier relation

During the year, we terminated partnerships with four suppliers who failed to close identified gaps despite repeated dialogue and opportunities for improvement.

Remediation

Processes to remediate negative impacts

We take clear responsibility to address situations where we have caused and contributed to negative impacts on human rights in our value chain. This also applies when we are indirectly linked to such situations. Our work is governed by our guidelines for remediation, which set out how we must act in such cases.

Actions are drafted together with external experts to ensure compliance with international standards and that they work in practice. Each situation is unique and therefore requires solutions adapted to local context. To ensure that the needs of those

affected are prioritised first, local expert shall be involved.

The responsible operational unit always initiates the process, while our sustainability team appoints an external party as support. We also have a specific procedure for addressing incidents of child labour.

During the year, we were part of remediation process at a tier 3 supplier in Malaysia related to labour law non-compliance. Although our impact in this case was limited, we took responsibility by cooperating with manufacturers, customers and industry initiatives. Our aim was to ensure that affected workers received fair and adequate compensation. Work was ongoing at the time of this report.

Grievance mechanisms

In order to act in time, it is important that we have clear and easily accessible grievance mechanisms. They help us detect and address risks at an early stage.

We therefore offer an anonymous whistle-blower system that is operated by an independent third party. The system can be used by, for example, factory workers and organisations to report suspected violations of human rights. All reports are processed using established procedures and handled with full confidentiality.

To enhance accessibility, the system has been launched in multiple languages, including Chinese,

Vietnamese and Turkish, and can be accessed via QR codes. We introduce the whistle-blower channel during factory training sessions and ensure that QR codes are prominently displayed in common areas such as canteens and dormitories. In the coming year, we plan to follow up factory workers' awareness of and trust in these channels through continuous dialogue.

We also require all our suppliers to have their own whistle-blower systems in place. These must be fair, documented and easy to use. We follow this up in combination with factory audits.



Performance 2024/25



Whistle-blower cases

0

Zero whistle-blower cases were registered in 2024/25.

Communication & transparency

In addition to this report, Dustin Sustainability Progress, including Sustainability Due Diligence, is publicly available through following links.

- [Dustin's Annual & Sustainability Report 2024/25](#)
- [Dustin's Corporate Sustainability Due Diligence](#)
- [Dustin's responsible procurement work](#)
- [Dustin's policies for responsible business](#)
- [The Norwegian Transparency Act](#)

We also communicate through various channels with a wide range of stakeholders continuously about progress and ambitions with the sustainability framework and responsible business agenda.



Performance 2024/25



Communication & transparency

Dustin's Annual & Sustainability report for 2024/25 was published in November 2025.



Rating

EcoVadis rating: Platinum – among top 1% of the most sustainable companies in the world as ranked by EcoVadis.

Guidance & Reporting

The overall progress regarding Dustin's responsible procurement is reported and communicated through Dustin Annual and Sustainability report, Dustin's webpage as well as through this report.

If any questions about this report, please consult with the Sustainability team via email sustainability@dustin.com or by regular mail to the address listed below.

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Updates & Reviews of the report

This report is updated on annual basis.



Thank you

