

# ESG COMMITMENT REPORT

A future where  
renewable energy production  
is the norm



UNISON  
ENERGY  
PARTNERS



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# Abbreviations



| Abbreviations | Explanation                                                |
|---------------|------------------------------------------------------------|
| UNISON        | UNISON Energy Partners ApS                                 |
| ESG           | Environment, Social, and Governance                        |
| SME           | Small and Medium-sized Enterprises                         |
| CSRD          | Corporate Sustainability Reporting Directive               |
| ESRS          | European Sustainability Reporting Standards                |
| VSME          | Voluntary Reporting Standards for SMEs                     |
| EU            | European Union                                             |
| OECD          | The Organization for Economic Co-operation and Development |
| SDGs          | Sustainable Development Goals                              |
| PV            | Solar Photovoltaic System                                  |





#### VISION STATEMENT

We aim to be the trusted renewable energy partner, helping companies and society in the transition towards renewable energy.



# 01 About the report

## Laying the foundation

UNISON Energy Partners' (UNISON) ESG Commitment Report marks our first publication, setting the foundation for our future ESG efforts. UNISON falls under the Small and Medium-sized Enterprises (SME) category. Since we are a non-listed organization, we are not directly covered by the Corporate Sustainability Reporting Directive (CSRD). However, as an SME, we recognize our responsibility and impact on the planet.

This report provides a comprehensive overview of our ESG initiatives and priorities and describes how we are committed to anchoring them in every activity and aspect of our organization. Since our foundation, we have focused on establishing ourselves as a trusted renewable energy partner, contributing to the green transition by accelerating the availability of renewable energy. Our commitment to this goal is unwavering.

## In the transition towards a more sustainable economy

We invite you to follow our journey as we formalize our business practices, ensure transparency, and comply with current and future regulations and stakeholder expectations. As we advance and implement our ESG initiatives, we will organize and strengthen our data structure based on the Voluntary Reporting Standards for SMEs (VSME). VSME provides SMEs with simplified, tailored guidelines for sustainable reporting to enhance transparency, support compliance with EU sustainability goals, and help SMEs transition towards a more sustainable economy. Our goal is to align our data structure in accordance with the CSRD.





### Transparency in reporting

This report is based on strategic decisions and internal assessments and is intended for all interested stakeholders who engage with us, directly or indirectly. We aim to provide transparent and insightful information about our priorities, initiatives, and impact across environmental, social, and governance matters.

Increased climate changes and environmental degradation pose significant threats to our world. Therefore, the EU is making substantial efforts to prioritize sustainable practices. Through the European Green Deal, the EU is determined to transform the union into a modern, resource-efficient, and competitive economy, with the ambitious goal of becoming the first climate-neutral continent by 2050.

The direction is clear, and this direction has guided our efforts in preparing this report. We remain committed to continuous learning and improvement, as we recognize that this field is ever-evolving.

In preparing this ESG Commitment Report, we have strengthened our existing due diligence processes by aligning them with the Six-Step Due Diligence Framework developed by Ethical Trade Denmark (1), based on OECD guidelines. This approach ensures that our practices are fully integrated and compliant with international standards.

1) Ethical Trade Denmark (2024). The6steps. Road to responsible business conduct.

### Scope of the report

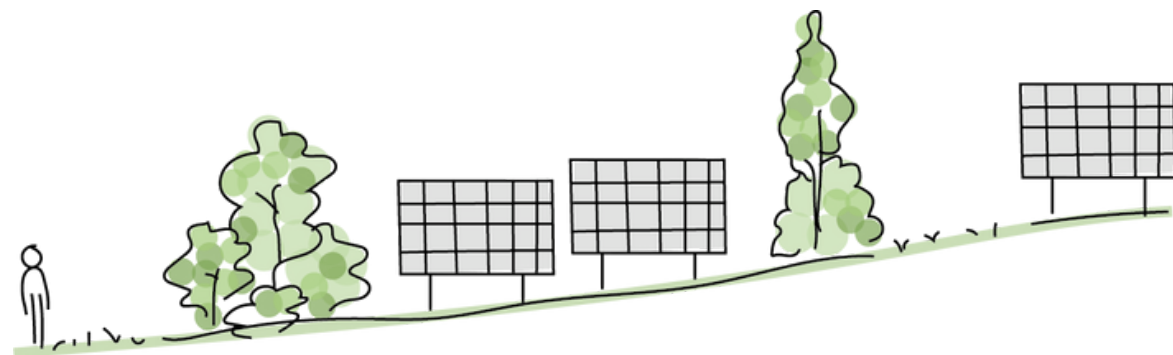
This report unfolds our ESG strategies, explains how we work, and discusses some of the challenges we face. Currently, we focus on developing and advancing renewable energy projects in Denmark and Northern Europe. Nevertheless, our value chain encompasses a global perspective and will therefore also be considered in this report.

### More information and contact

For further information about UNISON, please visit our webpage [unisonenergy.dk](https://unisonenergy.dk), and for more in-depth information about our financial performance, please read UNISON's Annual Report.

If you have any comments or questions after reading this report, please do not hesitate to contact us at [info@unisonep.com](mailto:info@unisonep.com).

We hope you will enjoy reading our report.





# 02 Statement from the CEO



## Dear reader

As we stand in the midst of a transformative change in our global energy landscape, the urgency of embracing sustainable solutions has never been more critical.

The global shift towards greener energy is not just a necessity, it is an imperative for our planet and future generations. It is a journey that requires bold actions, unwavering commitment, and collaboration across sectors.

At UNISON, it is our ambition to contribute to shaping a future where renewable energy is the norm. Together, we can ensure that renewable energy is no longer an alternative but accessible to all.

## A testament to our commitment

This report will be a testament to our commitment and determination to contribute to creating a foundation for a greener tomorrow. A journey we cannot take alone. The global shift towards more renewable energy demands collective effort and collaboration.

The progress of the initiatives highlighted in this report is powered by the dedication of our skilled employees, the cooperation with our stakeholders, and the valued partnerships we have cultivated.

## Involvement and dialogue are fundamentals

Our team's persistent efforts go beyond only developing high-performing renewable energy projects. During the development phase, we dedicate significant time and resources to ensure each project is thoughtfully and carefully adapted to its surrounding landscape and closely integrated into the communities we engage with.

We aim to set new standards for how renewable energy projects are conceived and implemented. Since our foundation, we have always focused on being as transparent as possible and engaging with neighbors and other stakeholders early on.

Dialogue is essential for us. By opening up our processes, listening carefully to feedback, involving local voices, and incorporating local perspectives, we do our best to contribute to positive impacts on the local communities that become neighbors to one of our projects.

## We believe in a greener future

As an organization, we recognize the immense responsibility we carry when driving this transition forward. For us, this means being considerate about landscaping our common areas and respecting the people living nearby.

We take our social responsibility seriously and strive to create a better tomorrow.

Thank you for taking the time to read this report and joining us on this journey – a journey that is only just beginning.

Sincerely,  
Kristian Skipper-Pedersen  
CEO







We strive for a  
transparent process  
with a high degree of  
local involvement.



# 03 UNISON in brief and governance structure

## Collaboration is the way to success

UNISON is a Danish SME that develops, builds, and operates renewable energy projects. From our headquarters in Aarhus, we strive to be the trusted partner in renewable energy, contributing to the transition towards a future where renewable energy production is the norm.

UNISON was founded by a group of experienced renewable energy professionals. Since its foundation, the organization has grown steadily. Now, our team consists of dedicated and devoted individuals with a deep passion for the green transition, working every day to realize our goal of creating a greener future.

Our UNISON team has more than 80 years of experience working in the renewable energy sector. We leverage our expertise and resources to assist society and organizations in achieving their sustainability goals.

## Dialouge is key

One of our strongest core values is our dialogue-based approach. We attach great importance to keeping our stakeholders and business partners informed during the different project phases. Our top priorities include citizen involvement, nature promotion, and local anchoring in the various stages of the project development.

WE INVITE  
INVOLVE  
IMPLEMENT



03 UNISON in brief and governance structure

Our core values create the framework for how we work

At UNISON, we are passionate about the green transition, and our dedication is summed up in our set of values. It forms the framework and foundation for how we work to ensure that renewable energy becomes the preferred energy source.

| UNISONs Core Values                                                                                                                                                                                    |                                                                                                                                                                          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| COMMITMENT                                                                                                                                                                                             | DIVERSITY                                                                                                                                                                |
| We remain committed to our cause and are curious about new perspectives, which form the basis for fostering a dynamic culture that drives us forward in seeking to learn and adapt to our environment. | We shape a diverse work environment where people feel safe, valued, and empowered. We value individual contributions as they cultivate a stronger professional community |
| PARTNERSHIPS                                                                                                                                                                                           | INTEGRITY                                                                                                                                                                |
| We believe in the added value of partnerships. By joining forces, the synergy expands, and collaboration becomes mutually beneficial for all parties involved.                                         | We speak openly and honestly, always acting with integrity to contribute to a workplace culture built on accountability, trust, respect, and shared commitment.          |
| SUSTAINABILITY                                                                                                                                                                                         |                                                                                                                                                                          |
| We align our actions with the UN Sustainable Development Goals and use them to guide everything we do. We know that doing so benefits people, nature, and business's long-term resilience.             |                                                                                                                                                                          |



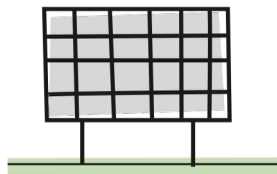




#### Pushing for the green transition

At UNISON, we understand that the shift towards a renewable energy future is essential, not only for addressing climate change but also to power the rising demand and ensure long-term energy security. To make that happen, much more renewable energy must not only be available but also affordable. We want to push that agenda, well knowing it will require close cooperation between private and public organizations.

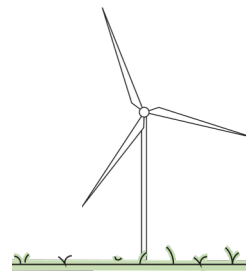
#### OUR CORE BUSINESS



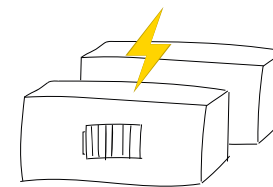
SOLAR PANELS



POWER GRID



WINDMILLS



BATTERY STORAGE



ENERGY TRADE

We develop, construct, and operate renewable energy plants.

#### Integrating ESG initiatives

With the EU goal in mind, we have been developing comprehensive, firm-wide ESG initiatives, including actions focused on key ESG priorities. These efforts are explained in detail in section [08 Sustainability initiatives](#).



#### Addressing the issues that matter

As a developer of renewable energy projects, we are rooted in a commitment to sustainability and have embraced our social responsibility from the beginning of our journey. Our approach to sustainability is anchored in our management practices, ensuring it is integrated across all activities.

In preparation for this report, we have formalized our efforts by implementing new policies, strategies, and processes that are substantiated by clear and measurable targets. This structured approach ensures our contribution to positive progress and aligns our operations to a future with increasingly sustainable regulatory requirements.

#### Sustainable embeddedness at every level

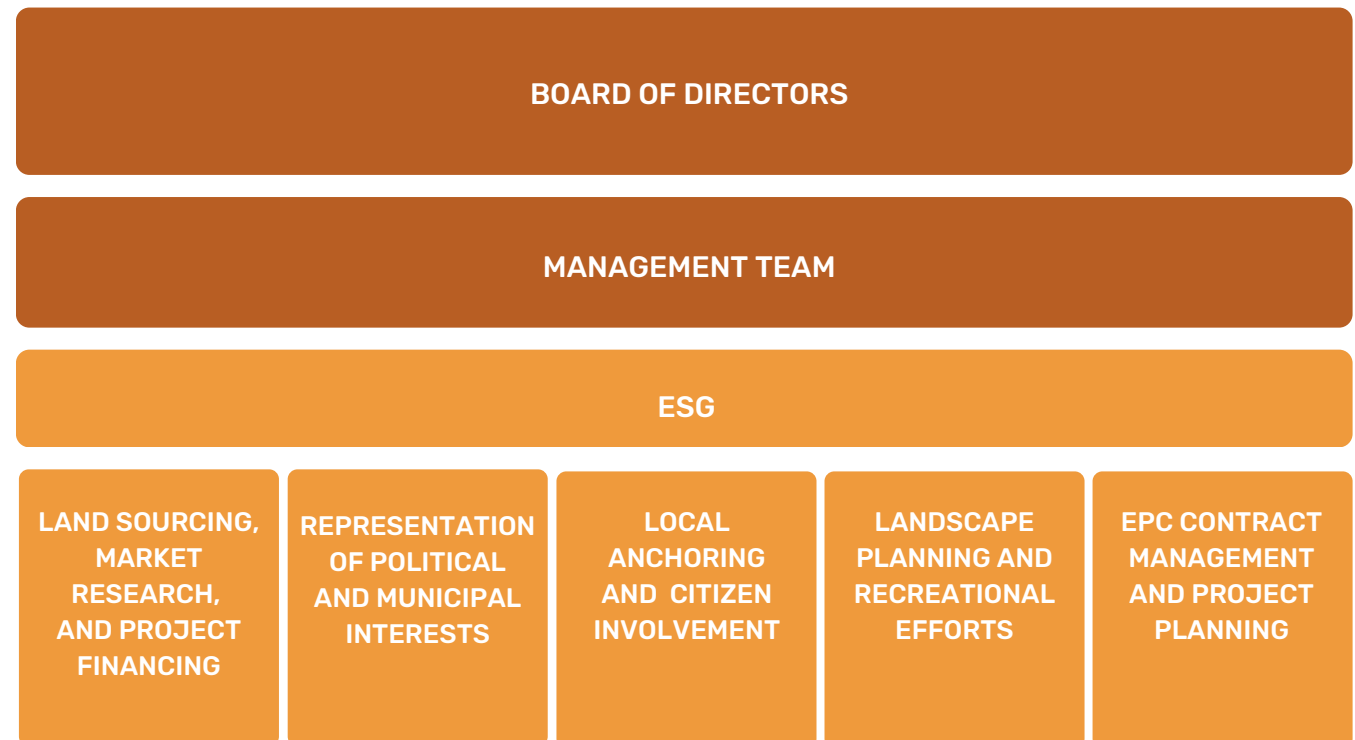
Our governance structure is designed to ensure that sustainability is embedded at every level of our organization. We understand that achieving our sustainability goals requires shared responsibility, integration, and a strong sense of accountability across all our activities. It is not a one-person job.

We have an internal ESG consultant who operates as an independent entity within the organization to achieve the defined targets. The role of the ESG consultant is to consolidate and steer our sustainability efforts and ensure they are well-integrated into every aspect of our operations.

By guiding our approach to ESG, the consultant helps to create alignment between our ESG strategy, sustainability objectives, and operational activities, ensuring that we continuously work towards meaningful progress and long-term, sustainable growth.

We believe that sustainability should not be confined to a specific department but must be anchored in each operational activity, creating shared responsibility and ownership across the entire organization.

This approach fosters a culture of accountability, where each department and employee contributes to our sustainability efforts while maintaining transparency in our decision-making processes. By embedding sustainability into the core of our governance structure, we ensure that it becomes a fundamental aspect of our corporate identity, driving positive impacts for both our business and the wider community.







We contribute to a future  
where renewable energy  
production is the norm.



# 04 Presenting our business model

## How we create value

We are committed to creating a future where renewable energy production is the norm. Our commitment is reflected in our efforts to accelerate the availability of renewable energy by expanding the pipeline of onshore renewable energy projects, particularly in Denmark and Northern Europe. By continuously developing new projects, we contribute to the transition towards a greener energy landscape, helping to fulfill the growing demand for renewable energy.

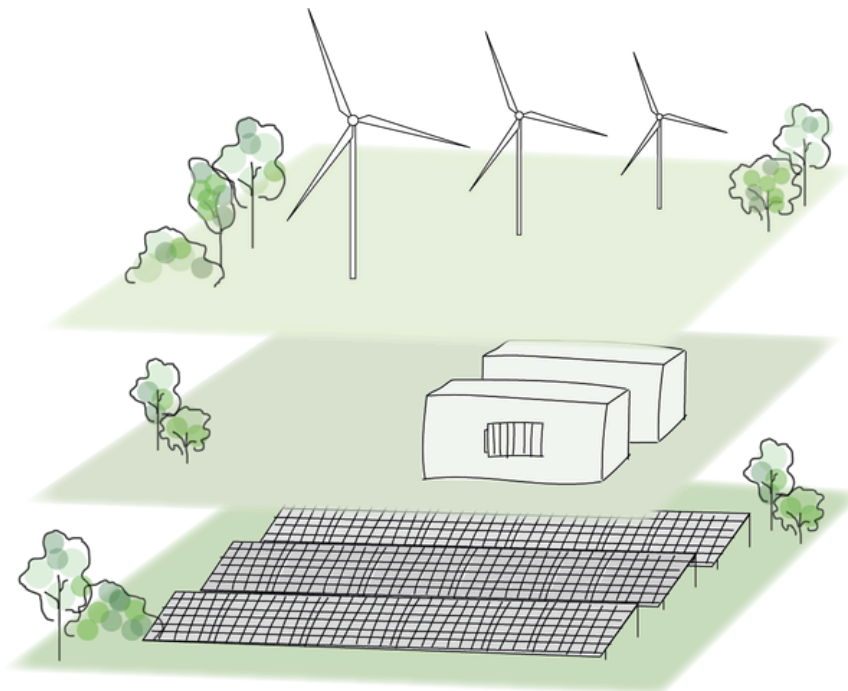
We collaborate closely with our stakeholders daily to advance sustainable business practices that align with our values. Our approach seeks to minimize negative impacts and enhance the positive outcomes of our activities. As an SME, we recognize our responsibility for our entire value chain and do our best to improve together. For more details, please go to section [06 Operating in a global perspective](#).

## The road to our energy project follows five steps

Our business model is designed to be flexible and circular, enabling us to incorporate stakeholder perspectives from the local community, customers, and suppliers at every stage of the project lifecycle. We believe that stakeholder engagement and an inclusive approach are crucial. By actively engaging in dialogue with key stakeholders, such as the local community and neighboring citizens, we ensure that their needs and concerns are taken into consideration in our decision-making processes. All with the intention of creating projects that reflect the communities in which they are developed.

We understand that renewable energy projects can have both positive and negative impacts on local communities. Therefore, we involve stakeholders early on to work collaboratively and address concerns related to environmental impact and local development. By fostering these connections, we strive to deliver reliable renewable energy and contribute positively to society and local environments.

Our integrated approach allows us to create long-term value that supports both the transition to renewable energy and sustainable development in the regions where we operate throughout the project's lifecycle.







## SCREENING AND EVALUATION

The first step in developing an energy project is an initial land screening. Each project is carefully evaluated to determine if the area is suitable as a project area for a renewable energy plant with regard to protected nature, municipal or national designations, potential neighbors, and grid connection possibilities.



## DEVELOPMENT AND LOCAL INVOLVEMENT

If the screening is positive, we initiate a collaboration with the landowner and engage in dialogue with the local community and municipal stakeholders. We handle all project matters, including local plan approvals, authorizations, grid permissions, and financing, to ensure the project meets requirements, standards, guidelines, and local preferences.



## ESTABLISHMENT AND PROCUREMENT

Establishing renewable energy parks is capital intensive, making financing and detailed planning crucial for the project's success. Our experience and network ensure an attractive project structure and financial package. We consider the product footprint for every purchase and choose suppliers who share our commitment to sustainability and ethical practices. We want to contribute positively to sustainable development by influencing our suppliers to act accordingly.



## CONSTRUCTION

The construction phase typically lasts 4-6 months, depending on the size of the project. During the first 2 months, neighboring citizens will experience transport of larger elements to the project area, followed by smaller vehicles. We use prepared access roads to protect the soil and to minimize disturbance for the surrounding neighbors. When the park is fully built, it requires minimal maintenance, with only a few visits per year.



## OPERATION AND MAINTENANCE

We are responsible for operations and maintenance during the energy project's operational lifetime, ensuring the utmost production of green power. Stability is maintained through long-term agreements with specialized service companies. After approximately 30 years, when the energy park has served its purpose, we will dismantle the plant and restore the area to its original state.



# 05 Our approach and sustainability focus

## For a sustainable transition

Our commitment extends beyond providing renewable energy solutions. We are dedicated to cultivating our organization and energy projects with a sustainable focus. Our approach prioritizes social responsibility, nature promotion initiatives, and minimization of environmental impacts as core principles while fulfilling our mission to provide renewable energy.

We recognize the importance of aligning with global sustainability efforts, and the European Green Deal is a key driver in advancing the sustainable transition within the EU. This initiative is expected to influence global practices, setting higher environmental and social responsibility standards across industries. In particular, we acknowledge the critical role of the CSRD, which mandates companies to disclose their environmental and social impact initiatives. We view this directive as a necessary step toward achieving streamlined, transparent, and standardized sustainability reporting, which will ultimately advance the sustainability agenda.

Although we are a non-listed SME and currently not directly obliged by the CSRD, we understand the importance of aligning with the standards it sets. Our involvement in a value chain that increasingly demands sustainability information drives us to engage in transparent reporting. As part of our strategic sustainability focus, we aim to become CSRD-aligned by starting with implementing the baseline from the VSME. The VSME offers practical guidance and standards explicitly tailored for SMEs, making it easier to incorporate essential ESG metrics into our reporting processes in a comparable and consistent way that aligns with the CSRD.





## 05 Our approach and sustainability focus

### Towards a sustainable future

As an SME, we are devoted to scaling up our environmentally and socially responsible business practices in collaboration with our suppliers and business partners. This collaborative approach is fundamental to ensure progress within our sustainability agenda. This report will build the foundation for how UNISON will act as a socially responsible organization and an active partner in creating a sustainable future. By fully integrating environmental, social, and governance principles into our organizational procedures and activities, we ensure that sustainability becomes a central pillar of our organizational strategy.

In our effort towards sustainable development, we align our actions with the UN Global Compact's ten principles, which guide our actions. These principles help shape our approach to responsible business conduct, ensuring we uphold high standards in areas such as human rights, labor practices, environmental protection, and anti-corruption.

Additionally, we focus on supporting all 17 UN Sustainable Development Goals (SDGs), as they provide a comprehensive framework and inspire global sustainable development. We have strategically selected and prioritized SDG goals. By focusing on the SDGs most relevant to our industry and region, we are better positioned to create a positive, purposeful, and meaningful impact.

### The relevant SDGs for UNISON



We elaborate on our sustainability initiatives from section 08 **Sustainability initiatives**.



We want to create  
energy projects with  
local added value.





# 06 Operating in a global perspective



## A local organization operating in a global value chain

As a local energy developer operating in a global value chain, we recognize the importance of integrating environmental, social, and governance principles into all stages of our organizational activities. Our value chain extends from local suppliers to international partners regarding the supply of services, components, systems, and recreational measures. We strive to ensure sustainability and responsibility at every step we are engaged in. However, this process is comprehensive and complex. Due to the complexity, our general goal and intention is to engage in long-lasting, collaborative relationships.

At UNISON, we choose suppliers and business partners who share our values and ethical business practices. This involves a comprehensive screening of their ESG performance, using indicators and criteria carefully selected to align with our standards. Then, we assess each supplier based on their environmental impact, working conditions, and compliance with ethical standards and prioritize them accordingly based on their performance. To ensure complete alignment with our values, all possible collaborations are required to sign our Code of Conduct as a prerequisite for entering a business relationship with us.

Our goal is to collaborate with partners who not only provide quality products and services but also contribute positively to society and the environment both locally and globally. Throughout our value chain, we actively engage with a diverse group of stakeholders, among others, including suppliers, customers, and community organizations, to constantly improve our practices and achieve higher sustainable goals. This approach helps us create long-term value for our organization, business partners, and society at large.



## 06 Operating in a global perspective

### Challenges in the renewable energy industry

The renewable energy industry is essential for a greener and more sustainable future. However, despite the sector's critical role in reducing carbon emissions and dependence on fossil fuels, it faces significant challenges that must be addressed to ensure social responsibility and truly sustainable energy production.

Some of the industry's most pressing challenges involve sourcing and manufacturing raw materials essential for building components and systems producing renewable energy, such as solar panels, wind turbines, and battery storage systems.

The extraction and processing of these raw materials, such as rare earth elements and metals, often come with environmental and ethical concerns, including pollution, energy-intensive processes, and human rights violations in mining operations. Addressing these challenges is a necessity. Recognizing the need to reduce reliance on such practices, the renewable energy industry must rethink and reshape its supply chains to be more sustainable and responsible.

In response to this, the EU is currently working on establishing a supply chain within the EU for critical raw materials, aiming to make the value chain more transparent and reduce dependency on third-party suppliers outside the region.

We are actively following this journey and the possibility of exploring new local partnerships.

The industry also faces relatively new challenges related to decommissioning and recycling energy infrastructure. Wind turbines, solar panels, and batteries have a finite lifespan, and as the industry scales, the volume of decommissioned materials is growing. Without proper systems for recycling or repurposing, the potential environmental harm from discarded materials could offset many of the positive impacts that renewable energy brings.

At UNISON, we strive to contribute to a more circular economy where waste is minimized, and resources are continuously cycled back into production. We are committed to addressing these challenges by collaborating with experts and industrial partners in this area.

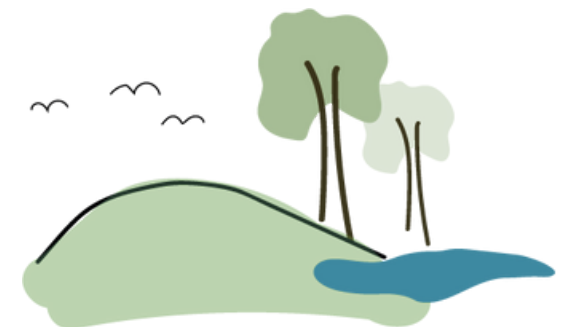
#### Working with a circular mindset

An energy park consists of many components and materials with a long lifetime. Overall, a solar photovoltaic (PV) system has a life expectancy of more than 30 years, and with ongoing maintenance and repowering, the system will last even longer. At the end of its lifetime, the area can be cleared of installations and components and re-established for other purposes.

Today, the majority of the components and materials in a PV system can be recycled, and the recycling rate is expected to increase further as more PV systems globally approach the end of their operational life.

Because most of the components are recyclable, we work with a circular mindset and are committed to integrating circular principles in every activity we engage in. To minimize environmental impact and reduce waste, we approach every phase of our energy park's life cycle with a circular mindset.

During the decommissioning phase, we seek to establish collaboration with specialists to dismantle and recycle the components of our energy parks safely. We want to ensure that every process is carried out with the utmost attention to safety and environmental standards, ensuring that no material is wasted unnecessarily. Integrating this careful, systematic approach enables us to uphold our responsibility to the environment by reducing our environmental footprint.







1. DEVELOPMENT

2. SUPPLY & CONSTRUCTION

3. PRODUCTION &  
OPERATION

4. ADMINISTRATION  
& SALES

5. RECYCLING  
& DECOMMISSION





We believe that the  
production of renewable  
energy and nature can  
coexist.



# 07 Addressing risks to people, environment, and climate

## Strengthening our risk-based approach

We recognize that identifying and managing non-financial risks is critical to delivering reliable renewable energy while upholding our commitment to sustainability and ethical responsibility.

Guided by the Six-Step Due Diligence Framework from Ethical Trade Denmark (1), we have strengthened our risk assessment processes on non-financial risks, ensuring continuous compliance with international standards and guidelines. This risk-based approach allows us to proactively address potential challenges across our operations, safeguarding both the environment and the people impacted by our activities.

A key component of our strategy is the close collaboration with our suppliers and business partners. Together, we share the responsibility of minimizing risks related to environmental and social impacts. By expanding our focus on social due diligence, we ensure that our practices consider a broad range of risks, from human rights issues in the supply chain to the environmental effects of component sourcing.

1) Ethical Trade Denmark (2024). The6steps. Road to responsible business conduct.

Our approach is not static. We have made our due diligence processes more circular, allowing us to continuously monitor and adapt our actions based on emerging risks. This dynamic approach ensures that we can make adjustments to minimize negative impacts while maximizing positive contributions. Thus, we are building a more resilient organization capable of maneuvering in a constantly changing world.

## Operating with risks

Risks come in many forms, and operating in the renewable energy industry brings a set of risks influenced by the interconnected nature of the global economy and the environmental challenges we, as a society, aim to address. At UNISON, we take a proactive approach to managing these risks to ensure that our operations are balanced and responsible.

For this purpose, our risk management framework focuses on five key areas: climate, environment, human rights, labor rights, and fair business practices. These risks are not only inherent in the renewable energy industry but are also a consequence of operating in a highly globalized and interconnected world with a rapidly changing climate.

To manage these risks effectively, we continuously identify, assess, and monitor potential impacts across our value chain. This dynamic process requires continual evaluation to adapt to emerging risks, regulatory changes, and industry advancements.

Our risk assessment process serves as an internal tool for developing our sustainability strategy, guiding our decision-making, and shaping our initiatives. We take our responsibility seriously and strive to keep improving and remain as informed as possible.

Our risk management is designed to identify, assess, manage, and degrade our environmental and social footprint. It helps us to minimize risks and aligns with our broader sustainability goals.

On the following page of this report, we present a visual overview of our current risk assessment, which highlights risk areas within the different stages of our value chain. This overview emphasizes our focus areas for managing risks within sourcing, production, distribution, and post-operation processes.

## VALUE CHAIN

### RISKS

#### DEVELOPMENT

#### SUPPLY, PROCESSING & PRODUCTION

#### TRANSPORT & LOGISTICS

#### CONSTRUCTION & OPERATION

#### ADMINISTRATION & SALE

#### MAINTENANCE & ABOLITION

#### CLIMATE

CO2 emissions  
Business & employee  
commuting

CO2 emissions  
Pollution

CO2 emissions  
Pollution

CO2 emissions  
Pollution

CO2 emissions  
Business commuting

CO2 emissions  
Pollution

#### ENVIRONMENT

Resource overuse  
Waste

Biodiversity &  
deforestation  
Water consumption  
Resource overuse  
Biodiversity  
Chemicals  
Waste

Cargo damage or loss  
Waste

Biodiversity  
Waste

Resource overuse  
Life extension  
Biodiversity

Recycling & reuse  
Disposal of waste  
Biodiversity

#### HUMAN RIGHTS

Data security & leak  
Local community

Restrictions of freedom  
Conflicts & security  
Indigenous people  
Local community  
Migrant workers  
Discrimination

Migrant workers  
Discrimination

Data security & leak  
Local community  
Migrant workers

Data security & leak  
Local community

Local community  
Discrimination

#### LABOUR RIGHTS

Health & well-being  
Working conditions

Pay & working hours  
Working conditions  
Health & safety  
Forced labor  
Child labor

Pay & working hours  
Working conditions  
Health & safety

Pay & working hours  
Working conditions  
Health & safety

Working conditions  
Health & safety

Pay & working hours  
Working conditions  
Health & safety

#### FAIR BUSINESS PRACTICES

Bribery & corruption  
Fair payment  
IT-security

Non-transparency  
Corruption  
Bribery  
Theft

Shipment delays  
Theft

Material damage  
Theft

IT-security  
Data leak  
Theft

Material damage  
Theft



We strive to ensure  
progress through our  
sustainability initiatives.



# 08 Sustainability initiatives

In our context, change is a constant that we try to maneuver in our daily work. The landscape is evolving quickly, especially around sustainability and renewable energy. The European Green Deal aims to make Europe the first climate-neutral continent by 2050. With the CSRD as a new standard, the European Sustainability Reporting Standards (ESRS) are anchoring sustainability and pushing for change.

As the world continuously changes, we can always learn how to improve our sustainability practices. Implementing sustainable processes is a continuous and constant process that never stops. Therefore, we continue the journey to become more aware and transparent in our internal and external sustainability processes.

At UNISON, we aim to learn and collaborate with our stakeholders to improve our practice and incorporate new practices to make a difference in the impact we place on the world. This commitment report only marks the beginning of the journey, and with the strategy set out, we can pursue our initiatives and initiate new ones.






























Our ESG agenda is as follows:

| ENVIRONMENT                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | SOCIAL                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | GOVERNANCE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>A future where renewable energy is the norm</b></p> <p>We are ambitious about mitigating climate change and committed to creating a future where renewable energy is not just an alternative but the norm driving society. We embrace nature-positive and regenerative practices, ensuring each of our renewable energy projects supports and enhances biodiversity and local ecosystems.</p> <p>We are dedicated to driving the transition to a greener, more resilient energy future while ensuring nature and renewable energy can coexist in harmony – and even thrive together.</p> | <p><b>It is all about people</b></p> <p>Our mission goes beyond producing renewable energy. We foster a work culture of inclusion and well-being and value the growth of our employees. We prioritize the local communities where we operate and are committed to fostering meaningful dialogues to ensure our initiatives and efforts reflect local needs and aspirations.</p> <p>Together with our employees, experts, partners, and communities, we want to shape a future that benefits everyone.</p> | <p><b>Guided by integrity and responsibility</b></p> <p>We believe that true empowerment comes from responsible governance. We are committed to upholding the highest ethical standards, ensuring that our efforts embody transparency, accountability, and integrity in every aspect of our activity. This gives us a good starting point for engaging with our suppliers.</p> <p>By providing sustainable energy solutions, we help society thrive while prioritizing environmental goals and social responsibility. Together, we build a future where responsible leadership and renewable energy go hand in hand.</p> |

We have formalized our sustainability initiatives to address our ESG impacts and compressed them into the following one-pager to give a quick overview of our agenda.



## 08 Sustainability initiatives

|                                                             | WHY THIS FOCUS?                                                                                                                                                                                                             | OUR STANDPOINT                                                                                                                                                                                                     | WHAT WE STRIVE FOR                                                                                                                                                                                                                                    | HOW WE PROCEED                                                                                                                                                                                                                                                                   | UN SDG CONTRIBUTION                                                                                                                                                                                                                                                                                                                                                                                                                      |
|-------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>ENVIRONMENTAL</b>                                        |                                                                                                                                                                                                                             |                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| RENEWABLE ENERGY PRODUCTION AND CLIMATE FOOTPRINT           | Climate change and increased global warming pose serious challenges to our planet, pushing companies and society to prioritize efforts to reduce their climate footprint.                                                   | We are committed to developing, building, and operating a sustainable future by providing affordable and renewable energy to companies and society.                                                                | <ul style="list-style-type: none"> <li>Increasing the supply and availability of renewable energy.</li> <li>Close collaboration with our suppliers, as most of our emissions relate to Scope 3.</li> </ul>                                            | <ul style="list-style-type: none"> <li>Implementing plans and systems for transparent reporting of future emissions.</li> <li>Supplier collaboration about sustainable progression and emission reduction.</li> </ul>                                                            |                                                                                                                                                                                 |
| MULTIFUNCTIONAL LAND USE AND BIODIVERSITY                   | The current biodiversity crisis raises the debate on future land use. The optimal solution provides opportunities to rethink the landscape and combine energy production with biodiversity and recreational opportunities.  | We believe renewable energy production and nature can co-exist. With our initiatives promoting biodiversity, we want our energy projects to create the best conditions for nature to unfold.                       | <ul style="list-style-type: none"> <li>Ensuring biological diversity e.g., by planting region-specific plants.</li> <li>Collaborating with experts with specialized knowledge.</li> <li>Adapting each energy project to the local context.</li> </ul> | <ul style="list-style-type: none"> <li>Establish plans for monitoring the progress of biodiversity.</li> <li>Expand awareness of what we do and increase information flow and communication about projects.</li> </ul>                                                           |                                                                                              |
| RESOURCE CONSUMPTION AND WASTE MANAGEMENT                   | Overexploitation of resources results in elevated consumption levels and significant waste generation. Renewable energy assets provide an opportunity to decrease global resource use if managed correctly.                 | We embrace a circular mindset and strive to break with the idea of a linear value chain by doing our utmost to keep materials and components in the economic cycle as long as possible.                            | <ul style="list-style-type: none"> <li>Collaborating with suppliers who comply with our recycling and waste management principles.</li> <li>Working towards reducing our environmental footprint.</li> </ul>                                          | <ul style="list-style-type: none"> <li>Cooperating with certified recycling companies to collect materials and components after the end of use.</li> <li>Establish monitoring protocols on waste management and recycling after dismantling.</li> </ul>                          |                                                                                                                                                                                 |
| <b>SOCIAL</b>                                               |                                                                                                                                                                                                                             |                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| THE WELL-BEING OF OWN WORKFORCE AND AN ATTRACTIVE WORKPLACE | People are an essential asset for a company's success. However, because of intense competition and employees search for a meaningful job, it can be challenging to attract and retain skilled employees.                    | We believe it is important to create a work environment that embraces, attracts, and retains motivated and skilled employees, whom we see as our most valuable asset and greatest resource.                        | <ul style="list-style-type: none"> <li>Creating a supportive work culture with a high degree of well-being, responsibility, and flexibility.</li> <li>Supporting collaborative and close cross-functional teamwork.</li> </ul>                        | <ul style="list-style-type: none"> <li>Encourage and support employee development and ensure opportunities for career development.</li> <li>Strengthen our employer brand and company culture.</li> </ul>                                                                        |                                                                                              |
| PEOPLE IN OUR VALUE CHAIN                                   | Suppliers are typically the backbone of being able to deliver a product or service. Yet, it can be a great challenge to be fully informed and thereby transparent about what happens in a cooperative value chain.          | We recognize most of our workforce relates to the production of components and the construction of energy assets. Therefore, we know a strong collaboration with our suppliers and business partners is essential. | <ul style="list-style-type: none"> <li>Conducting supplier assessments before engaging in professional relationships.</li> <li>Collaborating with our suppliers to provide a safe, healthy, and ethical working environment.</li> </ul>               | <ul style="list-style-type: none"> <li>Periodically reassess suppliers to ensure compliance with requirements and our Supplier Code of Conduct.</li> <li>Collaborate with suppliers on realizing actions that seek to remediate negative impacts for their employees.</li> </ul> |                                                                                              |
| LOCAL COMMUNITY ENGAGEMENT AND IMPACT                       | Energy projects in rural areas, close to local communities, often cause concern and uncertainty and raise many questions. The support from the surrounding society is essential for creating a mutually beneficial project. | We believe in listening to and including the local society in our projects. We intend to play an active and present role in the local communities in which we develop energy projects.                             | <ul style="list-style-type: none"> <li>Establish early dialogue meetings or joint local citizens' meetings to include local wishes as best as possible.</li> <li>Work with local anchoring and engagement approaches.</li> </ul>                      | <ul style="list-style-type: none"> <li>Support local projects that benefit the neighboring community near our energy parks in the long run.</li> <li>Establish involvement plans with the local community to evaluate the impact.</li> </ul>                                     |      |
| <b>GOVERNANCE</b>                                           |                                                                                                                                                                                                                             |                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| ETHICS AND INTEGRITY IN OUR BUSINESS PRACTICES              | There is an increased expectation that companies work in a structured way to comply with international guidelines on ethics and integrity in business practices. This applies throughout the value chain.                   | For us, it is a fundamental premise that we act and operate as a professional, fair, and socially responsible company that conducts our businesses with the highest degree of ethics and integrity.                | <ul style="list-style-type: none"> <li>Conduct our work ethically and transparently in line with our values and Code of Conduct.</li> <li>Working with due diligence as a circular process to plan and manage our activities.</li> </ul>              | <ul style="list-style-type: none"> <li>Support the UN Global Compact.</li> <li>Integrate The6steps guidelines from Ethical Trade Denmark (OED) to conduct responsible business.</li> <li>Ensure an ongoing supplier dialogue to support sustainable development.</li> </ul>      |                                                                                      |
| ACCOUNTABLE AND TRANSPARENT GOVERNANCE STRUCTURE            | Being an open, transparent, and accountable business contributes to building a stronger business culture that fosters trust at all levels.                                                                                  | We take our obligation seriously and believe that what we do is a necessity to push the green transition forward and create a sustainable future where renewable energy is the norm.                               | <ul style="list-style-type: none"> <li>Focusing on social responsibility, promoting nature, and minimizing environmental impacts.</li> <li>Keep stakeholders informed in a transparent manner.</li> </ul>                                             | <ul style="list-style-type: none"> <li>Establishing project-specific webpages to ease access to information.</li> <li>Initiate reporting on ESG matters and initiatives and establish workflows to comply with our ESG policy.</li> </ul>                                        |                                                                                                                                                                           |
| COMPLIANCE WITH AND NAVIGATION THROUGH RISK MANAGEMENT      | The EU Green Deal increases political regulations and laws to enhance focus on ESG. This changes the competitive landscape and sets out new standards for how businesses should operate in the future.                      | We have high standards regarding compliance and take a proactive approach toward risk management to maximize our positive impact and minimize our negative impact on society.                                      | <ul style="list-style-type: none"> <li>Identify and assess potential risks to navigate our business processes accordingly.</li> <li>Engaging with suppliers to ensure compliance with global standards.</li> </ul>                                    | <ul style="list-style-type: none"> <li>Work with 'Lessons Learned' as an embedded risk management tool for the execution of projects.</li> <li>Increase focus on compliance principles and integration of processes.</li> </ul>                                                  |                                                                                                                                                                                                                                                                                                                                                     |



## 08 Sustainability initiatives

In the following three chapters, we unfold our initiatives and describe in detail how we will work with sustainability within each area; environmental, social, and governance.

Each chapter presents our priorities and goals, which will be the focal point of our forthcoming reports.

### E - Environment

- Renewable energy production and climate footprint.
- Multifunctional land use and biodiversity.
- Resource consumption and waste management.

### S - Social

- Well-being of own workforce and an attractive workplace.
- People in our value chain.
- Local community engagement and impact.

### G - Governance

- Ethics and integrity in our business practices.
- Accountable and transparent governance structure.
- Compliance with and navigation through risk management.







# 09 E – Environment

UNISON wants to be an environmentally responsible organization by developing and operating renewable energy plants where the promotion of nature and biodiversity are embedded elements.

We aim to achieve an environmentally responsible organization through the following:

- Renewable energy production and climate footprint.
- Multifunctional land use and biodiversity.
- Resource consumption and waste management.





## Renewable energy production and climate footprint

| WHY THIS FOCUS?                                                                                                                                                                                                                                                                                                                                                    | OUR STANDPOINT                                                                                                                                                                                                                                                                                          | WHAT WE STRIVE FOR                                                                                                                                                                                                                                                                                                                                  | HOW WE PROCEED                                                                                                                                                                                                                                                                                                                                                                  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>Climate change, in general, and increasing global warming represent scientifically proven threats posing today's most serious challenges to our planet.</p> <p>It is central that companies and societies focus on reducing their climate footprint to help slow down climate change and thereby meet regulatory requirements and stakeholder expectations.</p> | <p>We are committed to supporting a sustainable future by providing affordable and renewable energy.</p> <p>We want to promote renewable energy solutions and thereby be the trusted partner regarding renewable energy production, helping companies and society on the way to a green transition.</p> | <ul style="list-style-type: none"><li>• Increasing the supply and availability of renewable energy to society and customers by establishing renewable energy projects.</li><li>• Close collaboration with our suppliers as most of our emissions relates to the manufacturing and transporting of components for renewable energy plants.</li></ul> | <ul style="list-style-type: none"><li>• Implement mapping of Scope 1 and 2.</li><li>• Structure the assessment of our Scope 3 baseline.</li><li>• Implementing plans and systems for transparent reporting of future emissions.</li><li>• Collaborating with suppliers in our value chain about sustainable progression and continuous documented emission reduction.</li></ul> |





## Multifunctional land use and biodiversity

| WHY THIS FOCUS?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | OUR STANDPOINT                                                                                                                                                                                                                                                                                                                                                | WHAT WE STRIVE FOR                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | HOW WE PROCEED                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
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| <p>We are currently in a biodiversity crisis as a society, which is raising the debate on future land use. Rural areas are facing a decisive transformation, as the need for more sustainable energy solutions will require space.</p> <p>The optimal solution combines technical and nature-based approaches. It provides opportunities to rethink the landscape and combine energy, nature, biodiversity, and recreational opportunities. Fortunately, many initiatives exist to develop biodiversity in interaction with renewable energy plants.</p> | <p>We believe renewable energy production and nature can coexist. We ensure that each energy project adapts to the surrounding environment and landscape.</p> <p>With our initiatives promoting biodiversity, we want our energy projects to create the best conditions in and around the project area, where flora and fauna can unfold in a new manner.</p> | <ul style="list-style-type: none"> <li>• Ensuring biological diversity, e.g., by planting forest and hedgerows consisting of region-specific and native shrubs, trees, flowers, and berries.</li> <li>• Letting designated areas become untouched.</li> <li>• Engaging in collaboration with experts, such as biologists, to actively work together with professionals who possess specialized knowledge and skills in this field.</li> <li>• Adapting each energy project to the local context to create a wholesome project that benefits local communities and society.</li> </ul> | <ul style="list-style-type: none"> <li>• Establish plans for monitoring biodiversity's progress in converting agricultural areas to energy parks.</li> <li>• Expand awareness of our work by increasing communication of our strategies, policies, and processes on multifunctional land use and biodiversity.</li> <li>• Establish project-specific webpages to ease access to information about local energy projects.</li> <li>• Develop a nature and biodiversity framework.</li> </ul> |



## Resource consumption and waste management

| WHY THIS FOCUS?                                                                                                                                                                                                                                                                                                                                                                                                                                       | OUR STANDPOINT                                                                                                                                                                                                                                                                                                                                   | WHAT WE STRIVE FOR                                                                                                                                                                                                                                                                                          | HOW WE PROCEED                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
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| <p>Many of the current global environmental challenges can largely be attributed to human overexploitation of resources, which results in elevated consumption levels and significant waste generation.</p> <p>The escalating global demand for more energy increases the need to produce more renewable energy. This again provides an opportunity to decrease global resource use and must be thoroughly, accurately, and decisively addressed.</p> | <p>As a developer of renewable energy parks, we recognize our obligation and responsibility to recycle the materials and components we install.</p> <p>We embrace a circular mindset and strive to break with the idea of a linear value chain. We do our utmost to keep materials and components in the economic cycle as long as possible.</p> | <ul style="list-style-type: none"> <li>• Collaborating with suppliers and business partners who comply with our recycling and waste management principles.</li> <li>• Working towards incorporating a zero-waste approach with a Cradle-to-Cradle mindset to reduce our environmental footprint.</li> </ul> | <ul style="list-style-type: none"> <li>• Continuously adapt our resource use and waste policy, strategy, and procedures to meet requirements.</li> <li>• Establishing cooperation with acknowledged and certified recycling companies to collect materials and components after the end of use.</li> <li>• Encourage our suppliers and subcontractors to reduce the amount of waste and undertake training in waste management.</li> <li>• Establish monitoring protocols on waste and recycling management after dismantling.</li> </ul> |





# 10 S – Social

UNISON wants to be a socially responsible organization that cares for the people we collaborate with, both directly and indirectly.

We aim to achieve a socially responsible organization through the following:

- Well-being of own workforce and an attractive workplace.
- People in our value chain.
- Local community engagement and impact.





## Well-being of own workforce and an attractive workplace.

| WHY THIS FOCUS?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | OUR STANDPOINT                                                                                                                                                                                                                                                                                                                                                    | WHAT WE STRIVE FOR                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | HOW WE PROCEED                                                                                                                                                                                                                                                                                                                                                                                                                                                |
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| <p>People are an essential asset for an organization's operations and success. However, in modern workplaces, attracting and retaining skilled employees can be challenging, as competition for qualified professionals is intense and employees become more purpose-driven in their job searches.</p> <p>Creating an attractive workplace that prioritizes physical and mental health increases employees' experience of well-being, support, and recognition, making them feel more satisfied, motivated, engaged, and productive.</p> | <p>We have a social responsibility to all the people with whom we have direct or indirect working relationships.</p> <p>As a professionally run business, we believe it is essential to create a work environment that embraces, attracts, and retains motivated and skilled employees, whom we see as our most valuable asset and most significant resource.</p> | <ul style="list-style-type: none"> <li>• Creating a strong work culture with a high degree of responsibility, flexibility, and flat organizational structure.</li> <li>• Continue the development of an inclusive and attractive workplace as we grow.</li> <li>• Supporting close cross-functional teamwork where everyone contributes to achieving our common goals to nurture a collaborative and high-performing culture.</li> <li>• Focusing on well-being among our employees to sustain a positive and supportive workplace culture.</li> </ul> | <ul style="list-style-type: none"> <li>• Encourage and support employee development and ensure career opportunities.</li> <li>• Structure our workplace values to strengthen our employer brand and company culture.</li> <li>• Integrating our values and principles in everything we do to be recognized locally as an attractive workplace.</li> <li>• Increase our online presence by communicating our activities, actions, and achievements.</li> </ul> |





## People in our value chain

| WHY THIS FOCUS?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | OUR STANDPOINT                                                                                                                                                                                                                                                                                                                                                                                                                                                       | WHAT WE STRIVE FOR                                                                                                                                                                                                                                                                                                                                                                                                         | HOW WE PROCEED                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
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| <p>For many companies, suppliers are the backbone of delivering their products or services. Being fully informed and transparent about what happens in the value chain can be a significant challenge. However, requirements arise for companies to take increased responsibility for their value chain.</p> <p>Working closely and continuously with a supplier base to make small improvements can create more long-lasting and stable changes than the ultimate requirements here and now.</p> | <p>We recognize that most of our workforce is involved in developing components and constructing energy parks, which is why we are aware that collaboration with our suppliers and business partners is essential.</p> <p>As we engage with suppliers across borders, both upstream and downstream, we want to do our utmost to create joint action plans, set goals, delegate responsibility, and be available in situations where the supplier needs guidance.</p> | <ul style="list-style-type: none"><li>• Conducting supplier assessments and screenings based on comprehensive ESG criteria before engaging in professional relationships.</li><li>• Initiate initiatives that create a safe and healthy work environment in our value chains.</li><li>• Collaborating with our suppliers to provide a safe, healthy, and ethical working environment for the people they employ.</li></ul> | <ul style="list-style-type: none"><li>• Reassess suppliers periodically and systematically to ensure continuous compliance with requirements and ESG criteria.</li><li>• Revise the Supplier Code of Conduct yearly to keep it up to date.</li><li>• Collaborate with suppliers on implementing processes and actions that seek to remediate negative impacts for their employees.</li><li>• Establish a recording system with suppliers in social and governance areas.</li></ul> |



## Local community engagement and impact

| WHY THIS FOCUS?                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | OUR STANDPOINT                                                                                                                                                                                                                                                                                                                                                                                                                   | WHAT WE STRIVE FOR                                                                                                                                                                                                                                                                                                                                                                                   | HOW WE PROCEED                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>The world is on a journey to minimize dependence on fossil fuels and increase the availability of green energy. This means energy infrastructure is getting closer to local communities. Energy projects in rural areas close to local societies and communities often cause concern and uncertainty and raise many questions.</p> <p>Support from the surrounding society is vital for an energy project's success and is essential for creating mutual benefits for both parties.</p> | <p>We intend to play an active and present role in the local communities where we develop operative energy parks.</p> <p>We believe in listening to and including the local society in all our projects. Therefore, we establish dialogue as early as possible. This way, we hope to deflate myths and misunderstandings and give the local community a voice in the progression of an energy project in the area near them.</p> | <ul style="list-style-type: none"><li>• Establish early dialogue meetings about projects under development or joint local citizens meetings.</li><li>• Include the local citizen's proposals and wishes as best as possible in the further development work.</li><li>• Establish local committees with interested citizens.</li><li>• Work with local anchoring and engagement approaches.</li></ul> | <ul style="list-style-type: none"><li>• Develop and communicate our local community engagement policy.</li><li>• Establish long-term involvement plans with the local community to evaluate the continued impact when the energy plant is in operation.</li><li>• Support local projects that benefit the neighboring community near our energy parks in the long run.</li><li>• Establish project-specific webpages to ease access to information about local energy projects.</li></ul> |



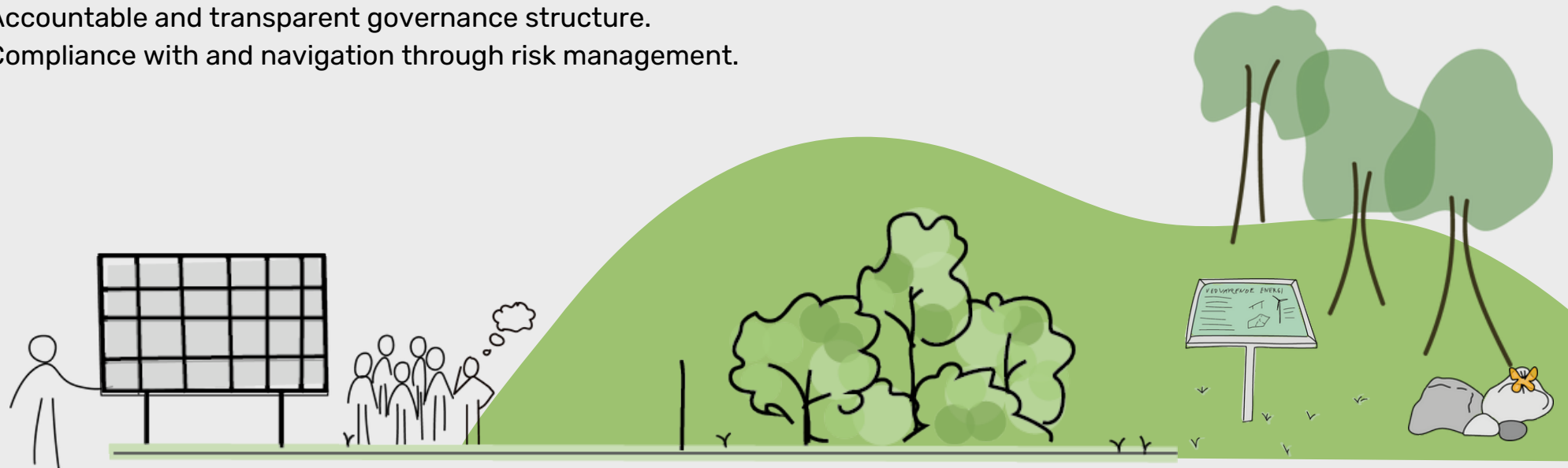


# 11 G – Governance

UNISON wants to be a managerially responsible organization based on ethical, honest, and reliable behavior.

We aim to achieve an ethically responsible organization through the following:

- Ethics and integrity in our business practices.
- Accountable and transparent governance structure.
- Compliance with and navigation through risk management.





## Ethics and integrity in our business practices

| WHY THIS FOCUS?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | OUR STANDPOINT                                                                                                                                                                                                                                                                                                                                      | WHAT WE STRIVE FOR                                                                                                                                                                                                                                                                                                                                        | HOW WE PROCEED                                                                                                                                                                                                                                                                                                                                                                                                                        |
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| <p>Based on the UN Global Compact and the OECD principles, companies are expected to work in a structured manner to comply with the international guidelines on ethics and integrity in business practices. This applies throughout the value chain.</p> <p>Expectations are aligned with companies' sizes, meaning SMEs are not expected to solve all challenges in their value chains. However, they are expected to address all directly connected risks of negative impact in their value chains.</p> | <p>For us, it is a fundamental premise that we act and operate as a professional, fair, and socially responsible organization that conducts our businesses with the highest degree of ethics and integrity.</p> <p>We want to encourage a culture of integrity and see it as a continuous and circular journey that can constantly be improved.</p> | <ul style="list-style-type: none"> <li>• Conduct our work honestly, transparently, and ethically in line with our values and Supplier Code of Conduct.</li> <li>• Working with due diligence as a circular internal process to plan, prioritize, and manage our activities.</li> <li>• Operating with no tolerance for corruption and bribery.</li> </ul> | <ul style="list-style-type: none"> <li>• Support the UN Global Compact.</li> <li>• Integrate The6steps guidelines from Ethical Trade Denmark (OECD) to conduct responsible business.</li> <li>• Ensure an ongoing dialogue with our suppliers to support the sustainable development of the supplier working in compliance with the same principles as we do.</li> <li>• Implementation of IT security policy initiatives.</li> </ul> |





## Accountable and transparent governance structure

| WHY THIS FOCUS?                                                                                                                                                                                                                                                       | OUR STANDPOINT                                                                                                                                                                                                                                                                                                 | WHAT WE STRIVE FOR                                                                                                                                                                                                                                                                                                                                                                             | HOW WE PROCEED                                                                                                                                                                                                                                                                                                                                      |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>Being an open, transparent, and accountable business is a multifaceted commitment that positively influences relationships with stakeholders and the broader society. In the long run, it builds a stronger business culture that fosters trust at all levels.</p> | <p>As a renewable energy developer, we take our obligation seriously. We believe that what we do is a necessity to create a sustainable future where renewable energy is the norm.</p> <p>We want to raise awareness of renewable energy by highlighting its benefits for both people and the environment.</p> | <ul style="list-style-type: none"><li>• Developing our organization and projects responsibly in close cooperation with our partners and suppliers.</li><li>• Focusing on social responsibility, measures to promote nature, and minimization of environmental impacts.</li><li>• Keep stakeholders informed about business goals, expectations, and changes in a transparent manner.</li></ul> | <ul style="list-style-type: none"><li>• Have open and transparent communications channels and access to information by establishing project-specific webpages about local energy projects.</li><li>• Initiate reporting on ESG matters and initiatives.</li><li>• Establish internal procedures to ensure compliance with our ESG policy.</li></ul> |



## Compliance with and navigation through risk management

| WHY THIS FOCUS?                                                                                                                                                                                                                                                                                                                                                                                                                                    | OUR STANDPOINT                                                                                                                                                                                                                                                                                     | WHAT WE STRIVE FOR                                                                                                                                                                                                                                                                                                                                            | HOW WE PROCEED                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>The European Commission's implementation of the European Green Deal increases political regulations and laws to enhance the focus on ESG.</p> <p>This changes the competitive landscape and sets out new standards for how businesses should operate in the future. It intensifies businesses' focus on compliance and risk management within ESG matters to achieve the overall goal of making the European Union climate-neutral by 2050.</p> | <p>We have high standards regarding compliance and take a proactive approach to risk management. It is a natural part of our activities and is used actively in business strategies and decision-making processes to maximize our positive impact on society and minimize our negative impact.</p> | <ul style="list-style-type: none"><li>• Identify and assess potential risks to navigate our business processes accordingly.</li><li>• Engaging with our suppliers to ensure compliance with global labor standards and human rights throughout the supply chain.</li><li>• Be compliant with legislative requirements and stakeholder expectations.</li></ul> | <ul style="list-style-type: none"><li>• Follow The6steps guidelines from Ethical Trade Denmark (OECD) to conduct responsible business.</li><li>• Work with 'Lessons Learned' as an embedded risk management tool for the execution of projects.</li><li>• Implement a yearly risk assessment update on people, the environment, and climate.</li><li>• Continuously updating our compliance procedures based on the Lessons Learned approach.</li><li>• Increase focus on compliance principles and integration of processes in our daily work.</li></ul> |



# 12 Visual overview and priority of initiatives



## Prioritizing is key

We understand that achieving a sustainable future requires both commitment and adaptability. Based on the previously mentioned chapters, we have identified and prioritized areas where we believe we have an impact on the planet. However, we cannot progress at everything at once.

We have created a visual overview inspired by the materiality assessment framework to appropriately prioritize our efforts and resources. This visual overview shall function as a priority framework, allowing us to prioritize the areas that are most important to our organization and our stakeholders. We have evaluated our initiatives through thorough analysis and internal evaluation. Each factor has been classified and prioritized based on its internal impact on our organization and its external impact on our stakeholders.

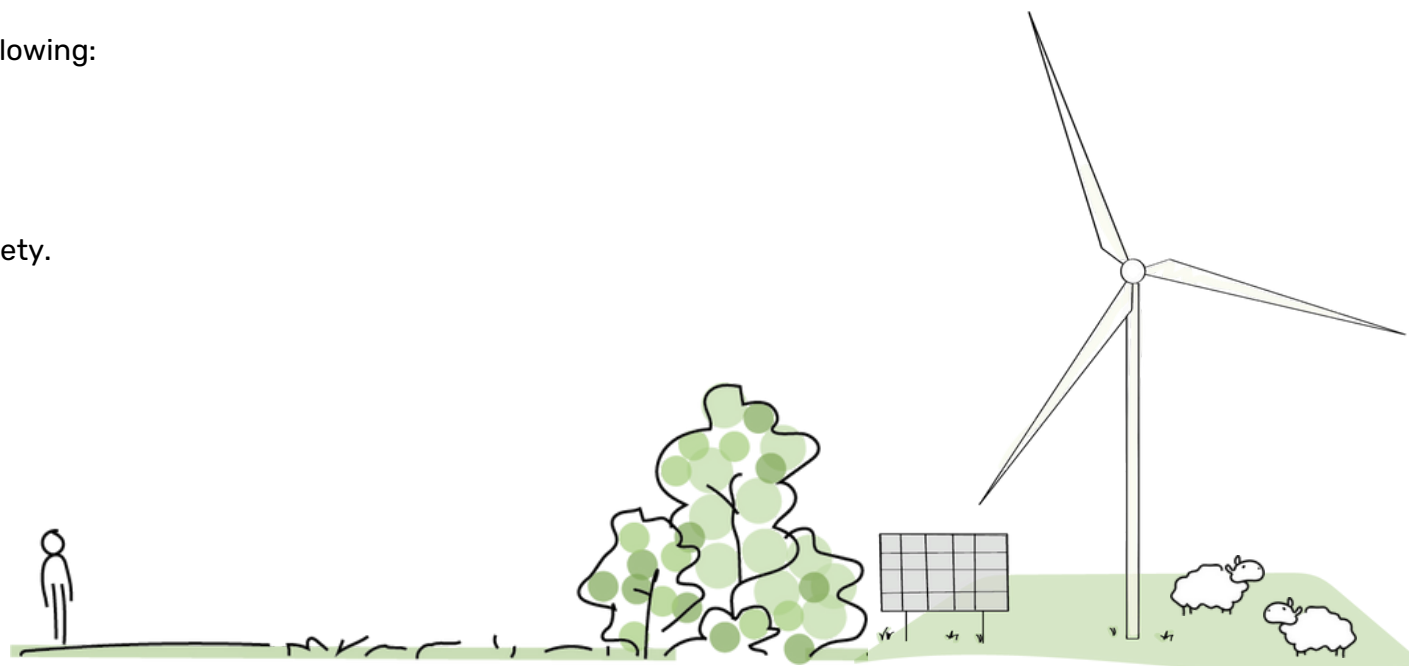
We consider our stakeholders to include the following:

- Owners, management, and employees.
- Investors, customers, and end-consumers.
- Suppliers and business partners.
- NGOs and the environment.
- Local communities, municipalities, and society.
- Authorities and legislators.

## A visual display of our initiatives

Our priority framework can be seen on the following page, which visually displays the significance of our initiatives. Areas in the top right of the chart represent the highest priorities, while those in the bottom left are of lower priority.

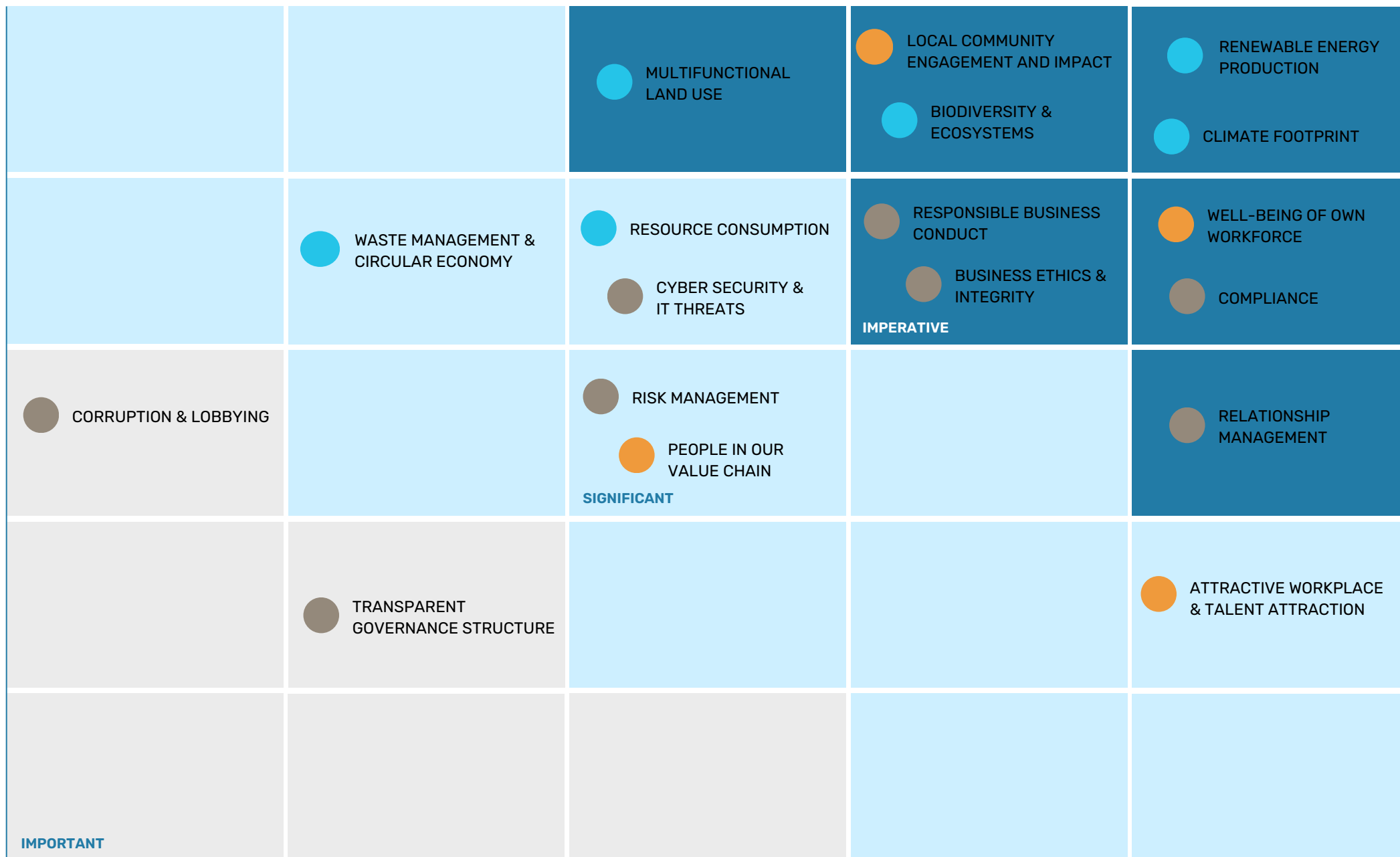
Please note that areas within the same quadrant have equal weight in our considerations. This display of our initiatives is not just a procedural exercise for us, it is a cornerstone of our sustainability approach, helping us focus our efforts on where they can create the most value, foster transparency, and build trust with all our stakeholders.



## 12 Visual overview and priority of initiatives

ENVIRONMENT
 SOCIAL
 GOVERNANCE

EXTERNAL IMPACT







### Widespread globalized industry challenges

Many of the challenges that are contained in the various initiatives, e.g., deforestation, waste, or underpaid workers, are complex and widespread issues affecting many regions and industries. These challenges are often deeply rooted in broader systemic conditions, such as socioeconomic developments, national policies, or specific industry structures. They can rarely be isolated to or solved by a single organization. Addressing these issues requires a long-term commitment. Solutions can only be achieved through collaborative efforts involving suppliers, governments, and other stakeholders across the entire value chain.

We recognize our role in these complex dynamics and are committed to driving positive change wherever we operate. Our initiatives are also connected to these challenges, and we take appropriate measures to mitigate negative impacts. Our efforts to support responsible practices go beyond compliance, as they are guided by a genuine desire to ensure that the renewable energy sector contributes positively to society and the environment.

### Committed to adapting through evolving conditions

We view our priority framework as a dynamic tool that allows us to adapt to evolving conditions, emerging challenges, and new opportunities. Sustainability is not static, and neither are our efforts. By continuously monitoring and integrating the latest trends, regulatory updates, and insights into our agenda, we stay ahead of emerging issues and ensure our strategies remain relevant and impactful.

This adaptability helps us ensure closer alignment with current standards like the VSME while also positioning us to navigate future sustainability requirements and market expectations formed by the CSRD.

As we move forward in our journey to aligning our compliance and data structure according to the VSME, we will continue refining our initiatives and enhancing our understanding of how different areas of impact affect our business and society. This iterative process will enable us to be more effective in our initiatives moving forward, ensuring that our operations contribute positively to the environment and support the well-being of people throughout our value chain.







When we develop a project area, we are considerate of the local landscape and the neighboring situation.



# 13 Statement for progress

## Our commitment

Founded to accelerate the green transition to renewable energy sources, UNISON develops, constructs, and operates renewable energy projects. As part of something greater, we recognize our role in shaping a sustainable energy future that benefits everyone. We are committed to contributing to a future where renewable energy is affordable and serves as the primary power source in the near future and for generations to come.

We are dedicated to continuously evaluating, assessing, and enhancing our activities to stay current and transparently communicate our performance. This commitment is reflected in adaptable procedures designed to respond to changes and proactively address advancements and progress in ESG matters. This means we can and will always be able to improve our efforts as we continue to become CSRD-aligned.

## Practices for transitioning toward a more sustainable economy

The VSME framework is designed to help SMEs gradually transition to more sustainable practices. Furthermore, it makes sustainability attainable even for smaller businesses with limited resources.

As an SME, UNISON is dedicated to advancing a sustainable economy by implementing practices that align with VSME standards and our goal of becoming CSRD-compliant. Our forthcoming reports will focus on implementing our sustainability initiatives presented in chapters 8-12 and include practices describing how we reduce our negative impacts and amplify positive effects on people and the environment.



# 14 Closing and contact information

Thank you for reading our ESG Commitment Report.

We hope this report meets your expectations. While this marks the end of our current update, our commitment to sustainability remains ongoing.

We strive to improve continuously. Therefore, we value the input of our stakeholders and welcome your feedback. As we move forward, we are devoted to advancing our organization and eager to share our progress and achievements in our forthcoming reports.

## Follow our progress



[www.unisonenergy.dk](http://www.unisonenergy.dk)



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