

24 June 2025

# ACCOUNT OF DUE DILIGENCE ASSESSMENTS

Cf. the Norwegian Transparency Act

Rapporten er utarbeidet av Culligan Norge AS (Organisasjonsnummer 984522738). Rapporten er fullført som en del av det sertifiserte styringssystemet til den nordiske gruppen og påvirker alle andre nordiske enheter under Culligan-merket. Rapporten er utarbeidet i samsvar med § 5 i Åpenhetsloven, basert på OECDs modell for aktsomhetsvurderinger for samfunnsansvar. Dette arbeidet har blitt utført i fellesskap av den nordiske ledergruppen, styret, ansvarlige avdelinger og har blitt ledet og sammensatt av Nordic Group Business System Manager, Mikael Olsson.

Contact point for information or handling of cases related to the Transparency Act.  
(ref. § 6. Right to information)

Questions regarding the Transparency Act, sustainability and environmental impact can be directed to [kma@culligan.no](mailto:kma@culligan.no) or through our CustomerCare department.

Further information is available on our website [Culligan Norway](https://www.culligan.no)



Verified by  
**Factlines.**

2025

## General information, our policies and procedures.

Culligan Norway AS is part of the Culligan Nordic operations within Culligan International, where units in Norway, Denmark, Finland and Sweden work together under a unified management.

Culligan offers water and coffee solutions with associated consumables for the B2B market, both in the public and private sectors. Our customers trust us to deliver high-quality products, and they expect these to be produced under orderly conditions. For Culligan, sustainable business practices are a prerequisite for meeting customer expectations, building trust, and maintaining that trust.

Our focus is to provide sustainable products and services. For example, we were the first in Norway to offer a Nordic Swan Ecolabelled coffee service. In 2025, we became the first to offer the Nordic Swan Ecolabel in all four Nordic countries: Sweden, Norway, Denmark and Finland. We strive to offer double-certified (both eco- and fair trade-labeled) consumer goods such as coffee, cocoa, etc.



Our water and coffee machines are manufactured by internal and external manufacturers in Europe, as well as a group-owned factory in China that is certified according to the standards ISO 9001, ISO 14001 and ISO 45001.

Our products should always be of high quality, with low energy consumption, a high degree of recycling, environmentally friendly refrigerants, and they should be suitable for a circular economy with refurbishment and reuse of suitable machines.

Within Culligan's Nordic operations, of which Culligan Norway AS is a part, there are companies in Norway, Sweden, Denmark and Finland. In total, there are over 380 employees in the Nordic group, of which 143 employees are permanently employed by Culligan Norway AS. The Nordic operations are currently led by a Nordic management team/board that is responsible for all the Nordic companies. Other joint Nordic functions across the business include finance, marketing, IT, purchasing and warehousing, M&A, HR and the quality and environment department.

The Nordic operations have a common certified management system for quality and environmental management (ISO 9001:2015, ISO 14001:2015). Well integrated with sustainability themes, ethical supply chains, local and group-wide ESG work towards the UN's global goals. The work on sustainability issues is led in accordance with the guidelines of the OECD, ISO 26000, ISO 14064, the Modern Slavery Act, SUSA, CSRD, CSDDD, EU taxonomy, etc., and is also part of the joint work of the Culligan International Group.

The business has a clear and publicly published operating policy that focuses on sustainable business practices. Several years ago, the company, in collaboration with Ethical Trade, developed a policy for sustainable business practices, which has now been further developed in line with the company's continuous work on ethical supply chains. This policy governs and provides guidelines both for our own operations and for the relationship with our suppliers, and applies to all our

operations in the Nordic region. The policy, Culligan Nordic CSR Policy, is available on our website in both local languages and English for all stakeholders.

The company has had a sustainability strategy since 2020, which has focused on anchoring internally in the business and better foundations/documentation when it comes to our suppliers. The company has always strived to work with suppliers who take social responsibility, and has continuously worked to replace and reduce so-called high-risk suppliers. Previously, the focus has only been on replacing suppliers who do not meet the requirements. Instead, we are now focusing on supporting suppliers as much as possible when necessary, so that they can meet the requirements. This is done to increase the positive effect on human rights and working conditions before consideration is given to replacing suppliers.

Our suppliers become familiar with our guidelines and Culligan Group's Supplier Code of Conduct when procuring, while also having to document their own work with ethical supply chains in accordance with our requirements. We started using Factlines in 2022 to support our supply chain routines and assessments. In the event of changes to our Supplier Code of Conduct, all suppliers will be informed by our purchasing department.

We have established annual routines for follow-up of suppliers to handle both qualitative criteria and external and internal environmental conditions. We also monitor changes in suppliers' sustainability and supply chain ethics. All negative effects or suspicions within supply chains are reported and documented by the purchasing department in the annual follow-up. In the event of special reasons, an urgent assessment is made by the purchasing department and responsible persons in the company, and it is registered as a deviation for clear follow-up. The business is part of the Culligan Group's whistleblowing system in order to be able to report any irregularities if for any reason they cannot be addressed internally in the business through normal channels. For external stakeholders, suppliers and customers, information about our work is available on our website. During 2023, we created a dedicated focus page "about Culligan Nordic Group" where everything related to external stakeholder information, sustainability, ethics, local laws and regulations, policies and certificates are publicly published in both local languages and English.

#### Reference and Quick Links List

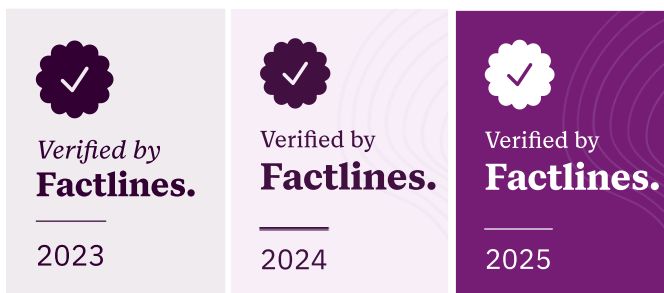
[Culligan Nordic Operational policy](#)

[Culligan Nordic Corporate social responsibility \(CSR\) policy](#)

[Culligan Group Supplier Code of Conduct](#)

[About Culligan Nordic Group](#)

## Description of Factlines as a system and support for due diligence:



In our work with the Transparency Act and the due diligence process, we started using Factlines' digital solution and services in 2022 to improve our documentation and assessment of the supply chain.

Factlines is a Norwegian-owned, independent company that specializes in the follow-up of ethical, social and environmental requirements in supply chains.

Factlines provides advice, develops and produces services with digital support to obtain efficient and verifiable information directly from suppliers and subcontractors.

Our business annually collects information from suppliers in the form of self-declarations. The questions in the self-declaration cover the requirements of the UN Global Compact, the suppliers' insight into the chain and follow-up practices, as well as their assessment of risks related to breaches of ethical guidelines in the relevant production countries. The collection provides a basis for analysis of good practice and has been established to comply with the Transparency Act, Section 5 of the Public Procurement Act and the company's own contractual provisions.

Our suppliers are made aware of our Code of Conduct and are obliged to act in accordance with these, including that they must ensure their own production, purchasing and deliveries. If applicant declarations or other indicators indicate deviations, these are followed up through inquiries to the supplier. Which can lead to thorough audits and site visits. Depending on the scope and risk, deviations can result in the creation of an improvement project to create changes in collaboration with the supplier and other players in the chain.

Read more about our work and methodology within [Factlines here.](#)

### My company's sustainability score from self-assessment

**95**  
/100



## Findings from our due diligence assessments

The risk in our own Nordic operation is considered to be low. Through targeted collaboration with suppliers, we have improved our self-assessment score by +3 points in recent years – a very pleasing result. This is made possible by further developing our supplier assessment and evaluation in our certified management system.

Through conversations, we have evaluated the suppliers' actual transparency and their willingness to improve their impact on society and the environment.

Collaboration with suppliers with a focus on transparency, openness and honesty in sustainability work gives better results. Together, we highlight good work and ethics to the raw material manufacturer to help customers choose the right product.

Honest collaboration is necessary to create an understanding of the customers' impact on the entire chain down to the raw material producer. The quality of the responses and the results of the due diligence assessments have improved, which gives a positive impression that the work in the company is more transparent. Here, technical development providers stand out positively, where the work has really started to gain momentum as a result of increased external and social demands throughout Europe.

In previous surveys and assessments, country risk has been identified as the greatest systematic risk. This is especially true for the production of raw materials such as coffee, tea and cocoa. While this risk will always be present, working with our suppliers and by promoting and rewarding products certified by known third-party organizations has reduced the actual risk in our supply chain (see origin table below). Where, despite certifications and good results, we still increase the risk a step because the control is so far away from our business and will always be a focus for deeper control and investigation.

The main suppliers to the company's service, assortment and operations are focused within both the Group and the European geography, where the ongoing focus is on issues such as the EU Taxonomy, CSRD, ESRD, CSDDD and others. This is clearly reflected in surveys and analyses, where both knowledge and traceability have increased significantly.

So far in our years of investigation, we have not found any actual crimes, but continue to challenge and try to dive as far down the supply chains as we can.

Top 5 supplier countries






Country	Global Rights	Corruption Perceptions	Slavery Prevalence	Slavery Vulnerability	Global Freedom
 Norway	1	81/100	0.5	1%	98
 Denmark	1	90/100	0.6	6%	97
 Switzerland	3	81/100	0.5	14%	96
 Sweden	1	80/100	0.6	7%	99
 Netherlands	2	78/100	0.6	6%	97

Table of products and overview assessments

Product category	Country of last supplier	Production process / main component input	Country of identified production or raw material	<a href="#">Country riskTUC</a>	Production risk	Total risk	Ref.
Water dispensers	Italy	Production	Italy	1	1	Low	1, 2.
	Sweden	Production	Czech Republic	2	1	Low	1, 2.
	Netherlands	Production	China	5	3	With	1, 2.
Coffee machines	Norway	Production	Switzerland	3	1	Low	1, 3.
	South Africa	Production	Italy	1	1	Low	1, 3
	Netherlands	Production	Netherlands	2	1	Low	1, 3
	Norway	Production	Germany	1	1	Low	1, 3
	Norway	Production	Poland	3	3	With	1, 3
Filters	Netherlands	Production	China	5	3	With	1, 2.
			Mexico	4	3	With	1, 2.
			Italy	1	3	With	1, 2.
Coffee Certified	Norway	Production	Sweden	1	1	Low	3.
	Sweden	Origin / raw materials	Laos	5	3	Med/High	4
	Sweden	Origin / raw materials	Peru	4	3	Med/High	4
	Sweden	Origin / raw materials	Honduras	5	3	Med/High	4
	Sweden	Origin / raw materials	Nicaragua	(not rated)	3	Med/High	4
	Sweden	Origin / raw materials	Colombia	5	3	Med/High	4
	Sweden	Origin / raw materials	Ethiopia	4	3	Med/High	4
	Sweden	Origin / raw materials	Kenya	4	3	Med/High	4
	Sweden	Origin / raw materials	Burundi	5+	3	Med/High	4
	Sweden	Origin / raw materials	Tanzania	4	3	Med/High	4
	Sweden	Origin / raw materials	Uganda	4	3	Med/High	4
	Sweden	Origin / raw materials	Brazil	4	3	Med/High	4
	Sweden	Origin / raw materials	India	5	3	Med/High	4
	Sweden	Origin / raw materials	Viet Nam	4	3	Med/High	4
	Sweden	Origin / raw materials	China	5	3	Med/High	4
	Sweden	Origin / raw materials	Indonesia	4	3	Med/High	4
	Sweden	Origin / raw materials	Papua New Guinea	(not related)	3	Med/High	4
	Sweden	Origin / raw materials	Rwanda	3	3	Med/High	4
	Sweden	Origin / raw materials	Malawi	2	3	Med/High	4
	Sweden	Origin / raw materials	Congo	3	3	Med/High	4
	Sweden	Origin / raw materials	Bolivia	3	3	Med/High	4
Milk Powder	Germany	Production	Germany	1	1	Low	3.
	Germany	Origin / raw materials	TBD			Med/High	5
Cocoa	Germany	Production	Germany	1	1	Low	3.
	Germany	Origin / raw materials	TBD	4	4	Med/High	5

### Explanation of references

Ref 1	Both Intercompany and external activity are ongoing for review of origin of parts and components.
Ref 2	Intergroup manufactures outside and inside of EU/ESS area, ISO45001 certified or similar certifications in accordance with other legal acts such as Modern Slavery Act.
Ref 3	External manufacture with full production within EU/ESS area, under Modern Slavery Act, Plan of Vigilance. Etc.
Ref 4	Raw Materials combined in products with certifications. Either rainforest alliance, fairtrade or both <a href="#">Risk assessment of human rights and decent working conditions</a>
Ref 5	Raw Materials combined in products with certifications. Either rainforest alliance, fairtrade or both (not Coffee)

### Insights and lessons learned from our work

- To focus on reducing the number of suppliers and focus on those who above all want a collaborative relationship, where we together drive sustainability issues forward. Provides a better result for both customers and retail chains. This is a concept that we succeed in pursuing together with our partner at Kaffeböner, where we changed supplier in 2023 as a result of focus and transparency in our sustainability work.
- The best and most developing result has come from not focusing too much on heavy documentation and conducting ongoing conversations with suppliers, as well as involving due diligence directly when discussing with a new supplier.
- Unfortunately, the trend continues for companies in Norway to avoid answering deeper questions, we have identified this as a consequence of too much focus on systems and document loading.
  - o In principle, enterprises covered by the Transparency Act all have their own system that does not communicate with other systems. This means that the mapping and information that the operations themselves are performed must be transferred manually to other systems that are not used internally. This increases the risk of information being invalidated and used without control.
  - o Enterprises that are not covered by the Transparency Act respond best to forms with free-text responses, where most input on their actual impact also comes from surveys.
- Producers who work with raw material production have clear insight and understanding of these topics. They also work extensively with third-party certifications and accreditations to show and promote their transparency. This is because they are more used to dealing with ethical issues. They operate in high-risk countries and are more experienced and clear when it comes to transparency and human rights.
- Manufacturers of technology/products, etc., are actively working forward to get a better overview of the content and origin of the components, where the focus today is not only on the environment, but also on working conditions, conflict minerals and human rights.
- Manufacturers of services, systems and the like still have a poorer overview, which is largely affected by the fact that they do not have the deeper relationship with the manufacturer as a result of indirect purchases that take place via sellers and wholesalers.

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### Actual negative consequences and risk of negative consequences.

No actual adverse events have occurred or been identified during our due diligence work within our company and supply chains. In 2024, we have carried out evaluations of all significant suppliers as well as of all new suppliers, and in addition several visits to suppliers with their own production. The identified risks are described below.

- Products and raw materials that are grown/manufactured in geographical areas with a high risk of poor working conditions and a low level of labour rights.
  - Our greatest general risk lies with the raw material producers, but the actual risk is small as the producers work closely with third-party controls and ethical values down to the producer.
  - The risk of exploitation in industrial production is present, but is considered to be low as the majority of production takes place in companies operating under EU/EEA rules or with ISO45001 certifications. While these types of providers have improved their transparency, there are further improvements to be made. Especially with regard to components within products.
  - There is a possible risk of negative consequences where suppliers may overlook or fail to detect breaches and incidents that affect people in their supply chains. In particular, we have identified a certain lack of transparency within the companies themselves.  
Here, producing suppliers have continuously improved in recent years.
- Business partners continue to be more difficult to gain good insight from, as their businesses are often not committed to ethical assumptions.
  - The risk of serious violations on their part is lower, as they operate in accordance with the same national laws and regulations as us, usually Norwegian national rules. They also tend to overestimate their own work and supply chains.



## Our measures

### Implemented measures:

- Further and continuous research/assessments with suppliers using the right system support to gain deeper insight into the supply chains.  
Result: Continuous assessments have shown great development and understanding within the supply chain And our support with open discussions has paid off for both us and our suppliers
- Anchor our local and national CSR and ESG work in relation to Culligan Group's international initiatives. (Culligan International is a member of the UN Global Compact, CEO Water Mandate and Water Resilience Coalition)  
Result: The work has given us a greater overview and relationship to the internal production. Where we continuously impact the international business with demands from stakeholders that lead to international improvements.
- Launch of a new information channel for better dissemination and sharing of the company's ESG work.  
Result: All Culligan Nordic pages have a page "About Culligan Nordic Group", where this statement, policies, certifications, etc. are published for all external stakeholders. This empowers all customers and external stakeholders to take part in the work, while providing a consistent place for the business to refer customer requests to.
- Followed up the suppliers' management systems in quality, environment and working environment.  
Result: Suppliers rate their own routines and systems lower if they are not verified by a third party. In our investigation, we have seen clear evidence that suppliers, even without certified/diplomatic systems, can have practically effective management of their businesses.

### Planned measures:

- Work actively to reduce the number of suppliers and instead develop collaborative relationships with a focus on sustainability.  
Expected result: A more sustainable supply chain with fewer, well-informed and focused suppliers.

- Increase sustainability efforts within the Non-Coffee Ingredients product group.  
Expected results: Replace non-certified products and review opportunities for further initiatives.
  
- Continue to develop cooperation with suppliers on social and ethical working conditions where the suppliers themselves experience uncertainty about how these issues affect their own operations.  
Expected outcome: Suppliers who feel confident that they meet our requirements and have an understanding of the requirements and the need for insight into their own supply chains. This gives us a more complete insight into supply chains with lower risk classifications.
  
- Focus on technical suppliers' component documentation and supply chain, both in internal production and external production. Focus on the production of dispensers, water coolers, coffee machines and similar products.  
Expected result: Get a better overview of where the components of a technical product are manufactured and create an understanding among the supplier of the importance of documentation and ethics related to these.

Our selected focus areas for the above activities are:

- Work to find more sustainable partners on the supplier side.
- Expand sustainability efforts across multiple product groups

We ensure this by continuously designating and developing new routines and responsibilities and entering them into our management system for continuous review and improvement. All this takes place under the direct responsibility of the management team through guidance from our Business System Manager.

Questions about this report can be sent to Mikael Olson, Business System Manager at [mikael.olsson@culligan.se](mailto:mikael.olsson@culligan.se)

Signed and approved by the board of  
Trollåsen, 25 June 2025



Mattias Källemyr  
Chairman of the board/CEO



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