

SOS International Sustainability Report 2023



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This report was prepared in accordance with article 99a in the Danish Financial Statements Act and complements SOS International's Annual Financial Report.



UN GLOBAL COMPACT

COMMUNICATION ON PROGRESS

This is our **Communication on Progress** in implementing the principles of the **United Nations Global Compact** and supporting broader UN goals.

We welcome feedback on its contents.

At the centre of the storm

A MESSAGE FROM THE CEO

Monday July 24 had been a lovely day in Northern Italy. Holidaymakers went about doing what they do best: relaxing, swimming in the turquoise lake waters, and enjoying the lovely gastronomy of the region.

But as the evening began to descend upon the country's Northern slopes, a storm was brewing above. Seemingly out of nowhere, clouds gathered turning the sky from a crisp summer blue to a dark glooming grey. And then the hail started to fall.

One of the worst hailstorms to have ever hit Europe, lumps of ice the size of tennis balls fell through the sky wreaking havoc everywhere they plunged. Apart from the devastating consequences to locals, around 700 vehicles from Nordic travellers were destroyed, leaving families stranded with no way of getting home. At our alarm centres, the phones started ringing and the enormous task of getting everyone and their vehicles home began.

Whether it be storms, wildfires, heatwaves, droughts, or floods there is no doubt that the consequences of climate change are increasingly unfolding. As an international assistance company, SOS International sits at the centre of the storm as people count on us to be the helping hand when they are most in need. Having spent time listening to our expert alarm centre employees answer the phones, I know what special skills are required to guide people when they are in dire straits. And I am proud to say that the special human touch runs in our DNA. In short: we help people.

However, SOS International too must face the fact that our operations impact the climate. In 2023, we began defining and implementing a new strategy allowing our business to sustainably strive for many years to come.

A cornerstone in the new strategic focus is ESG and bringing down our negative climate impact. Like all corporations, SOS International must take a larger responsibility for our impact on society. We are proud of the progress we have made this far and humble about the challenges that lie ahead.

Comply, compete, lead

Thus, 2023 marks a drastic change in how we think about ESG. In a collaboration between our in-house sustainability specialists and external expert help, we have performed an in-depth double materiality assessment and a greenhouse gas inventory baseline. We now have a 360-degree understanding of SOS International's impact on people and the climate, but also how sustainability impacts our business. That's impact materiality and financial materiality inside out and outside in within scopes 1, 2, and 3. The steps we are now taking involve extrapolating less data and prioritising even more fact-based solutions. This gives us a solid foundation to build upon in the coming years when the new strategy is put into play as we have a much more comprehensive understanding of our emissions.

Consequently, when comparing this year’s data to previous years, there is a significant difference as we now have much more knowledge and a deeper understanding of our scope 3 emissions.

Speaking of the new strategy, ESG will become a focal point in our business going forward. Focusing on how we can actively use ESG as a competitive advantage to ultimately lead the sector, we want to go from complying to competing to leading. We realise that we are not going to perfect our strategy from the start but have begun a process of data-based exploration which will strengthen our competitive ESG-focus in the coming years. Putting words into action, this also means that we will be doubling the internal fulltime resources allocated to ESG.

Further, we have continued to focus on upholding strong governance processes. In a world of turmoil, the line between right and wrong must continuously be evaluated.

Working with suppliers from all over the world, a good example is our focus on stringent sanction processes ensuring that SOS International fulfils our commitment to help travellers across the world whilst always complying to international law.

Lastly, educating SOS International’s leaders in authentic leadership has continued. Engaged employees are the drivers of customer satisfaction and the key to engaged employees is an inspiring, nourishing, and confidence-building leadership system. Focusing on acknowledging our differences and cross-sectional cooperation, authentic leaders guide others through knowing themselves. And as SOS International finds itself at the centre of the storm, I am confident that our skilled employees on all levels have what it takes to turn strategy into action and do what we do best. Help people.

I hope you will enjoy reading our sustainability report for 2023.

Jan Sigurður Christensen
CEO, SOS International



A global presence with strong nordic roots

COMPANY OVERVIEW

Founded in 1961 by the Royal Danish Automobile Club and the Zone Rescue Team, SOS International has a global presence with strong Nordic roots. From our alarm centres in Denmark, Sweden, Norway, and Finland, we provide assistance all day every day within our three operating branches: Mobility, Travelcare, and Healthcare.

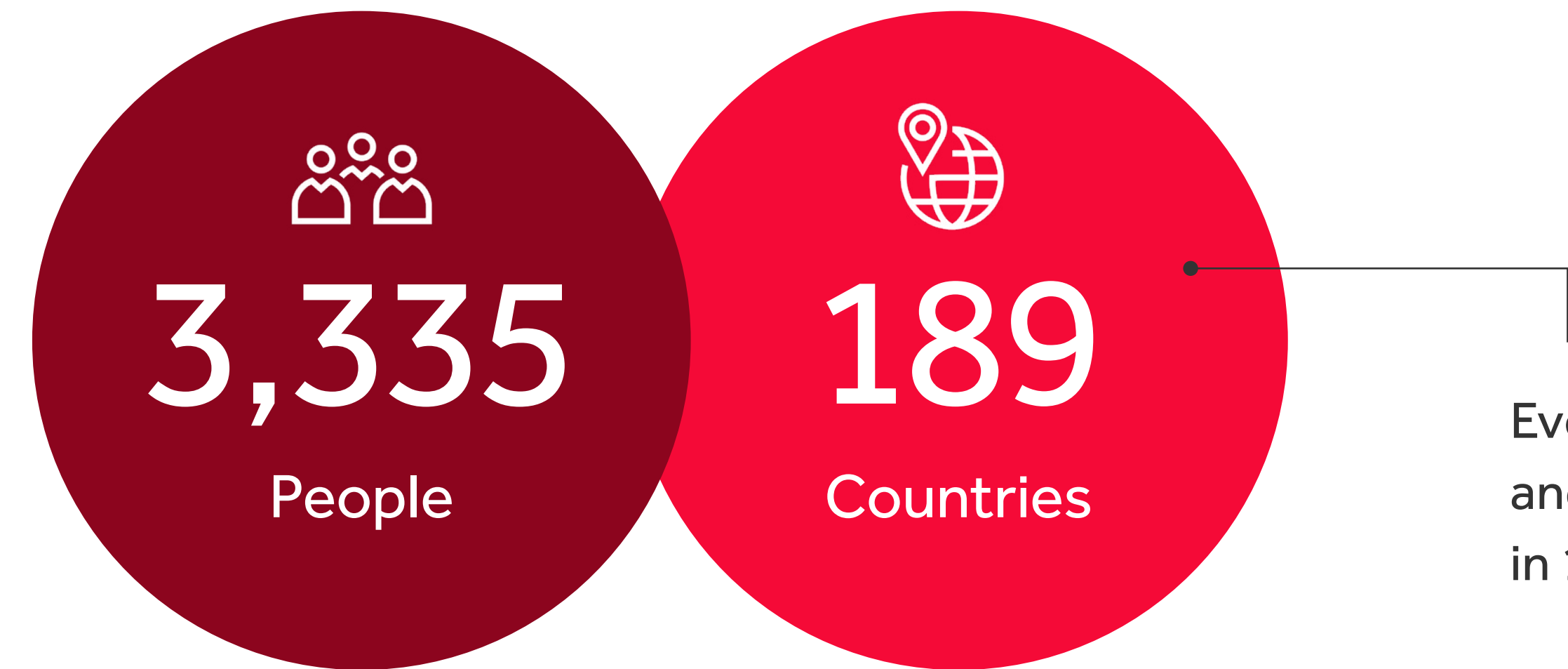
At SOS International, we are around 1,200 colleagues who speak a plethora of different languages. Diversity helps us connect with people when they are most in need and provide assistance tailored to their situation. We do that through our comprehensive network of more than 6,500 qualified suppliers, providers, and partners.

Being owned by some of the largest insurance companies in the Nordic region, SOS International has a unique position in securing the value chain on behalf of our customers. Whether it be an insurance company, a car manufacturer or any other of our valued customers, we are their trusted partner in doing what we do best: helping people.

We welcome the fact that both our customers and endusers have high demands when it comes to quality and compliance, and we work continuously to improve business practices. Being one of the largest assistance organisations in the Nordics means stepping forward as an industry leader, guiding our partners along the way. We do that with pride. Everyday.

Helping people when they are most in need

People come to us when they are most in need. When their car has broken down, when they fall ill on holiday or when they need psychological or physiological help, we are there to help. Through our worldwide provider network, we help people around the globe. And we mean that literally. Even if you find yourself stranded on the icy shores of Antarctica you can count on us.



Every single day we help 3,335 people, and overall, we've provided assistance in 189 countries.

UNDERSTANDING SOS INTERNATIONAL

We're a large business operating across the Nordics with an even larger network of suppliers. We understand if you are having difficulties wrapping your head around exactly how we work.

But don't worry – we're here to help. That's what we do.



MOBILITY

Our mobility division provides roadside assistance which includes towing, repair on spot, emergency starts, opening locked car doors, and a lot more under the brands SOS Dansk Autohjælp (Denmark), SOS Hinaus (Finland), SOS Veihjelp (Norway), and SOS International (Sweden). Because we offer these services on the ground in the Nordics for local customers, it makes sense to have local offices focused on securing the value chain. These offices also act as local alarm centres to the country.

Aside from a handful of towing stations in key areas which are owned and operated by us, we work with independent contractors that own and operate road assistance vehicles across Scandinavia. SOS International also provides roadside assistance in the rest of Europe, parts of Western Asia, and parts of Northern Africa. This is done in close corporation with independent suppliers across countries. With the emergence of sensor data from cars, an increasing number of cases can be solved on the phone and in the near future we expect prevention to be a bigger part of road assistance.

Accident happens

≈ 1,030,000 cases

SOS OPERATIONS

UPSTREAM SUPPLY CHAIN

Domestic

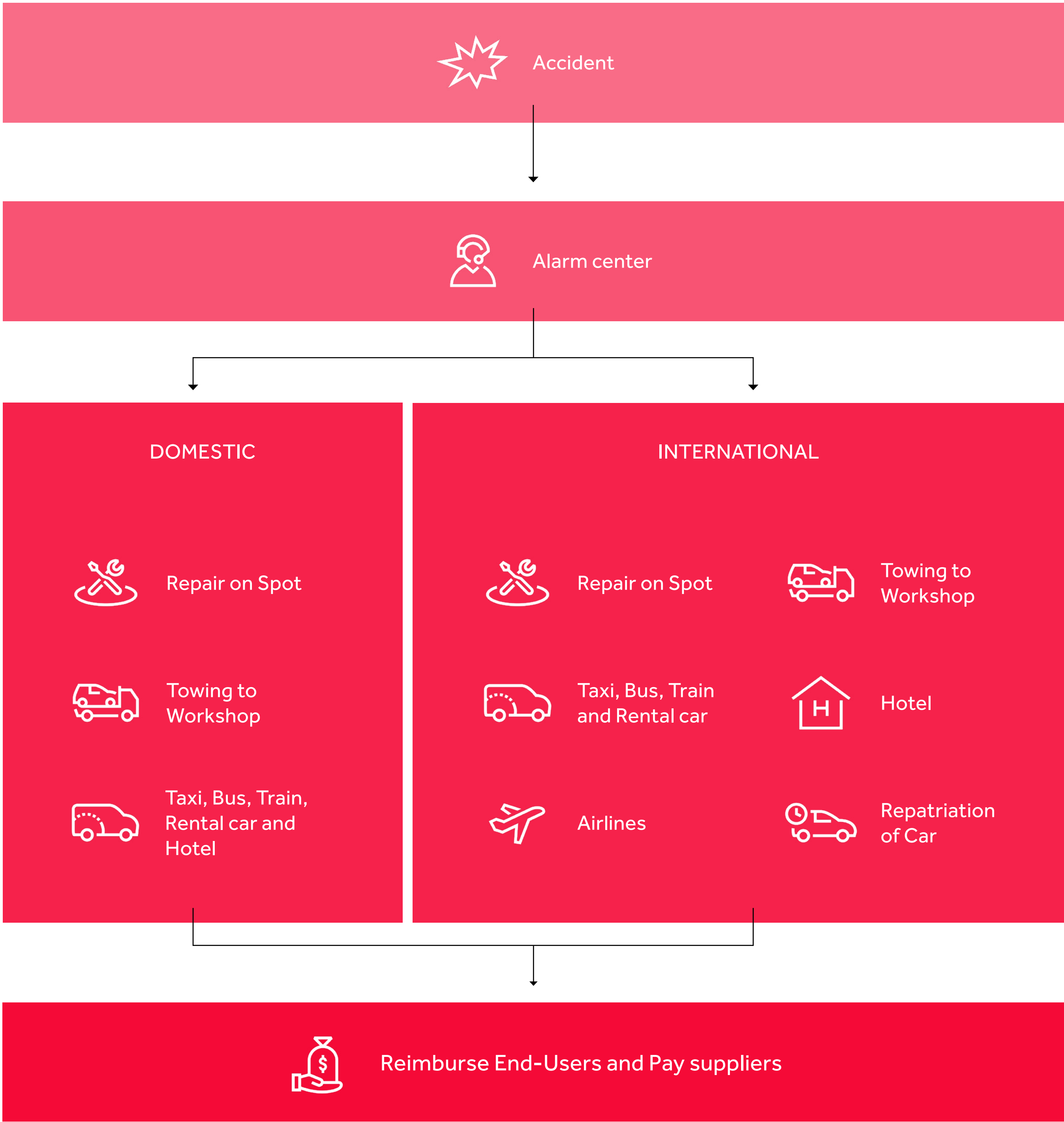
≈ 54,000 Service orders

International

≈ 1,282,000 Service orders

SOS OPERATIONS

≈ 2,291,000 Approved invoices and refunds



TRAVELCARE

Acting as a supplier to mainly insurance companies, the Travelcare division assists people when they need help abroad. Examples include illnesses, crises, injuries, evacuations, or a suitcase gone missing.

Travelcare employees are based at the Copenhagen alarm centre, speak a plethora of languages, and service travellers from all of the Nordics. Assistance coordinators, doctors, nurses, and other professionals work together to provide the best possible service. Travelcare has a vast network of independent providers spanning the entire globe. This could be hospitals, airlines with special ambulance planes, undertakers, independent medical professionals and many more

Accident happens

≈ 103,000 cases

SOS OPERATIONS

UPSTREAM SUPPLY CHAIN

≈ 172,000 Service orders

SOS OPERATIONS

≈ 144,000 Approved invoices and refunds



HEALTHCARE

Located in Gothenburg, Sweden, Healthcare is our youngest division. Focusing exclusively on the Swedish market, Healthcare provides healthcare services such as psychological or physiotherapy treatment for people in need as well as offering medical advice and guidance.

Some health professionals are employed directly by SOS International, but most are independent partners in our network which covers the entire country. Through our care coordination centre, we manage the case creation and guide people to the right healthcare professional within our network.

Accident happens

≈ 52,000 cases

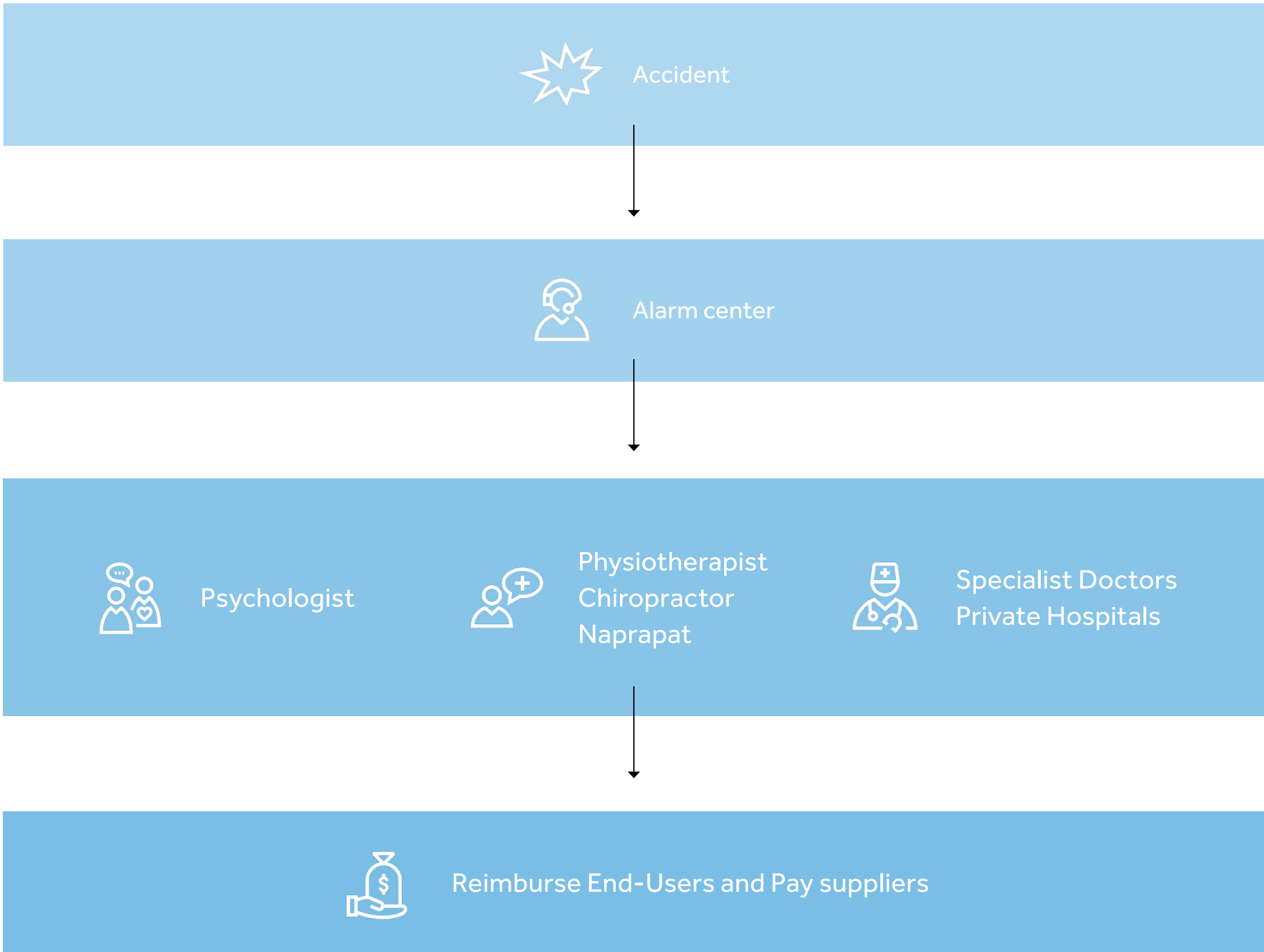
SOS OPERATIONS

UPSTREAM SUPPLY CHAIN

≈ 59,000 Service orders

SOS OPERATIONS

≈ 97,000 Approved invoices and refunds



PEAK SEASONS

Throughout the year, a lot of cases are handled in our three operating branches. However, the total number fluctuates across months as can be seen in the graphics. For Travelcare, July is by far the busiest time of the year whilst this on the other hand is Healthcare’s least busy month.

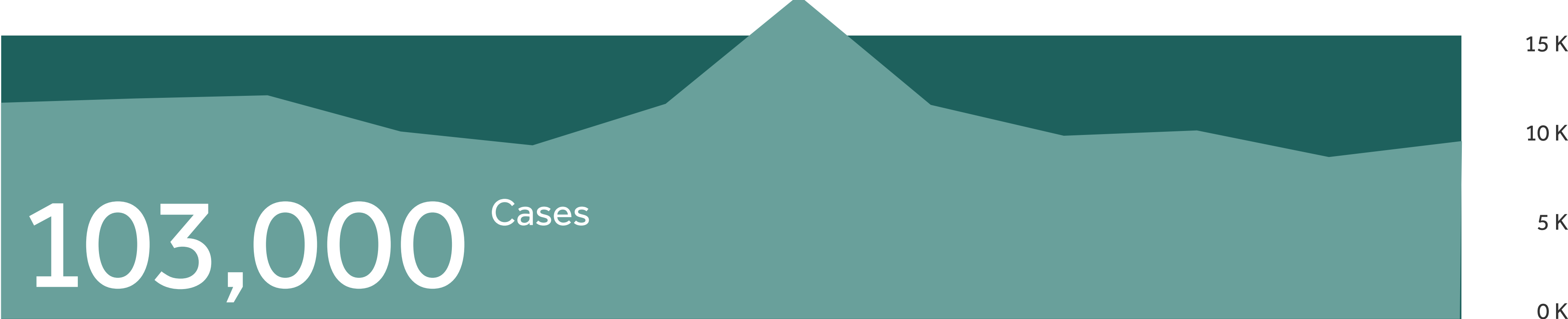
Case distribution for the Mobility branch is more evenly distributed albeit with peaks in the summer as people drive on holiday and in the winter as snow and icy weather hits in the Nordic countries.

The differences in demand throughout the year also explain the employee composition of SOS International. You can read more about that in the Social section of this report.

MOBILITY



TRAVELCARE

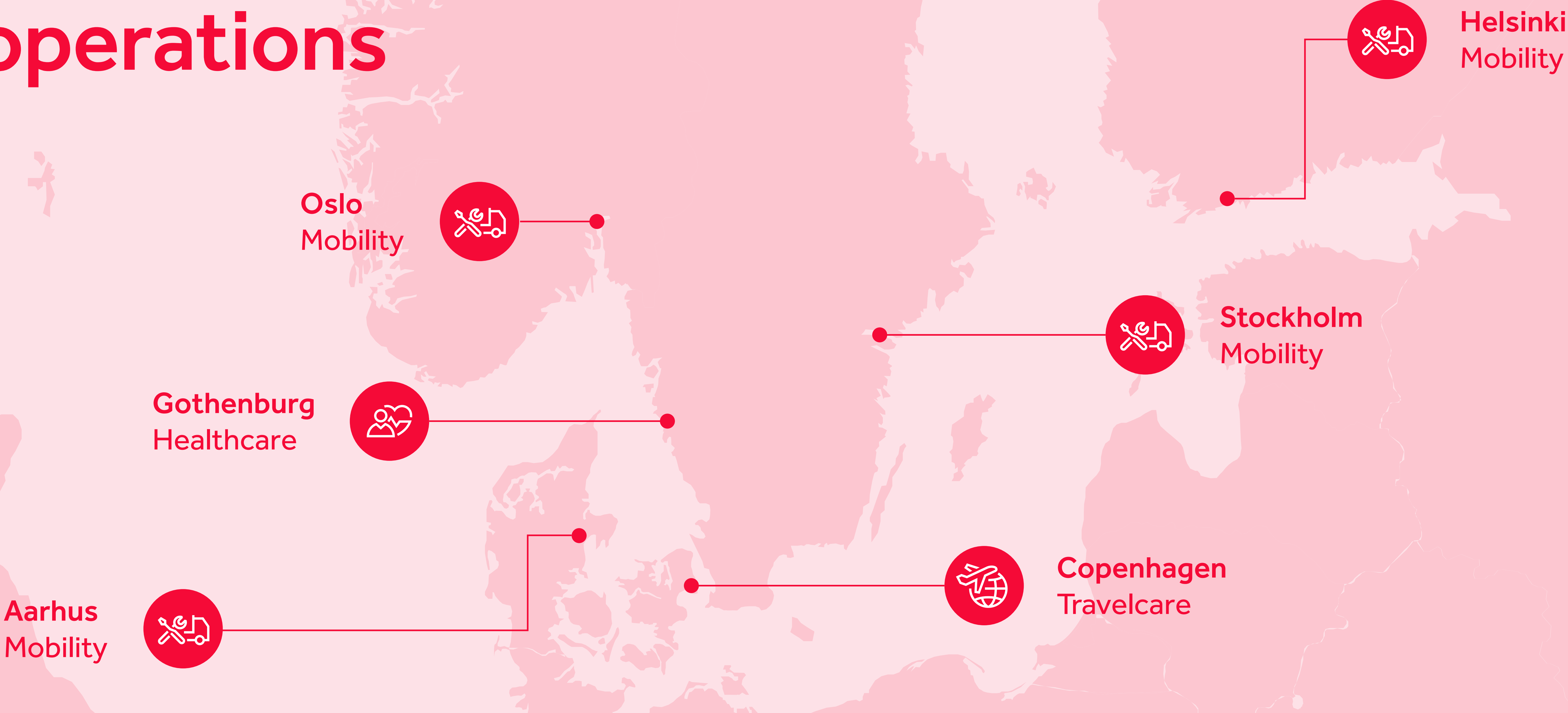


HEALTHCARE



Jan Feb Mar April May June July Aug Sep Oct Nov Dec

We're kindred Nordic spirits at our alarm centres and operations



Doubling down on double materiality

Doing ethical business that makes a positive impact on society and helps people is something that has always been at the core of SOS International’s DNA. 2023 was no exception, and in terms of sustainability, it has been a pivotal year for us.

We conducted our first double materiality assessment to understand which sustainability topics are material to us both from an impact perspective and a financial perspective.

SOS International’s Company Code of Conduct is the overarching policy guiding our sustainable business conduct. A host of other relevant policies and instructions complement the Code of Conduct and guide our employees’ actions every day. Furthermore, we expect our suppliers to comply with the same set of rules as outlined in our Supplier Code of Conduct.

The SOS International Compliance Board oversees the governance structures that guide our business conduct. SOS International makes continuous efforts to improve its sustainability impact and implementation of sustainable and compliant conducts and policies.

The demands for how businesses assess their sustainability impacts, risks, and opportunities are changing. This is not least due to the European Corporate Sustainability Reporting Directive (CSRD). At SOS International, we welcome that shift and have already this year begun to change the way we think about ESG reporting.

With the help of specialised external consultants, we researched, conducted interviews with our owners, group management and other key stakeholders, held workshops, and performed market analyses on sustainability preferences. This analysis takes a 360-degree view both on how SOS International impacts people and the environment but also how changes related to sustainability impact us on a financial level. In short: we looked inside out and outside in.

Through the double materiality assessment, we identified the below 10 sustainability topics as material for SOS International. To ensure that we consistently consider our environmental and social impacts as well as the financial risks and opportunities we face, we will be conducting the double materiality assessment annually, making sure that changes in our business or surroundings are reflected in the material topics that guide our sustainability commitments.

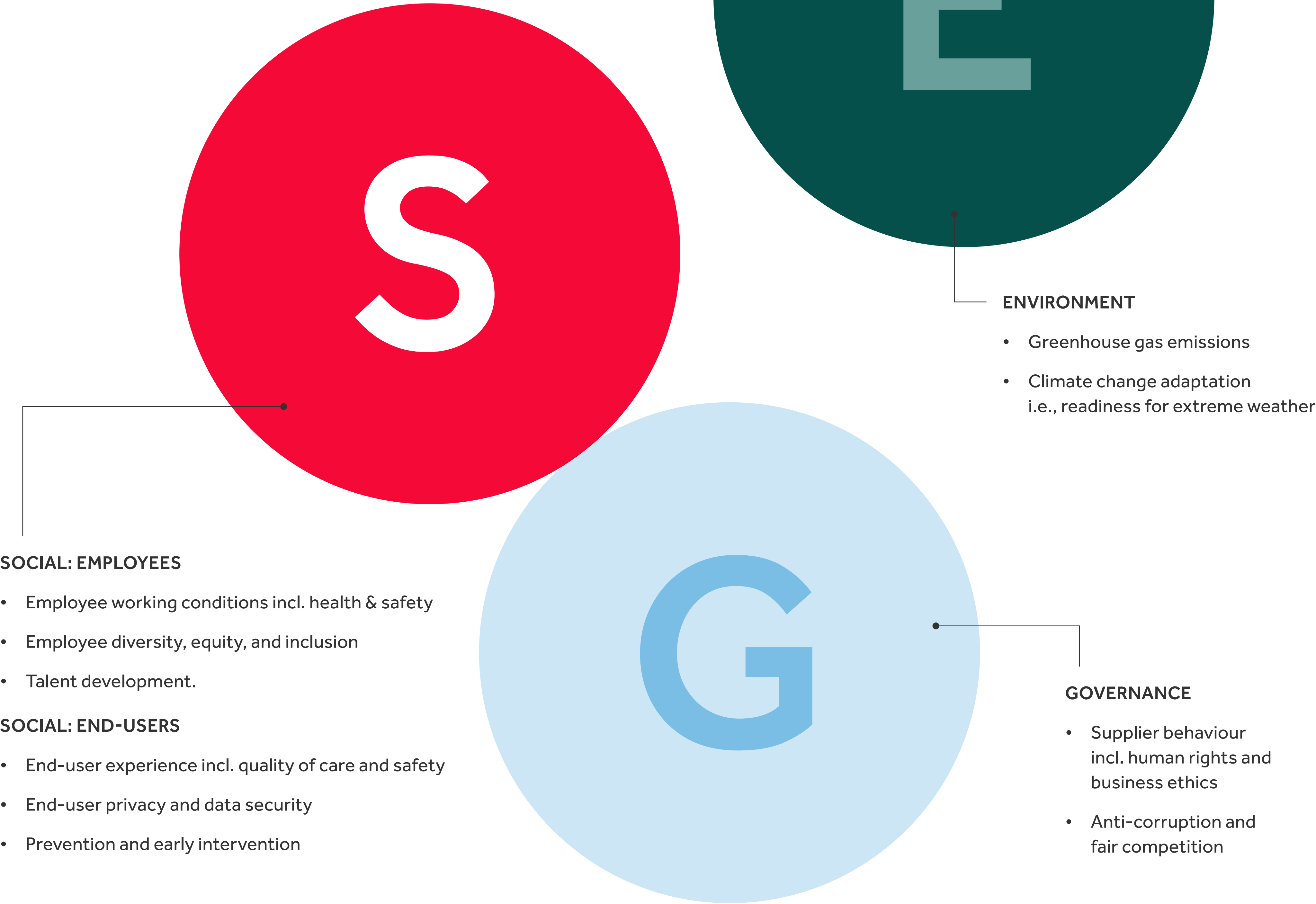
Acknowledging that our greenhouse gas emissions have a massive and global impact, this year we have mapped all business activities. We looked at how we have previously been reporting and how we must report going forward. And we looked at it thoroughly. This year, we are drawing a line and are expanding our greenhouse gas reporting to encompass all relevant emissions in scope 3. These are, e.g., emissions from our purchased services,

which is by far the greatest driver for our greenhouse gas emissions. This is a large change and something to be developed further in the coming years.

In 2024, we will begin to align our processes and data reporting with the CSRD requirements and standards. The accounts and reporting need time to mature and through an iterative process we will be evaluating the reporting on an ongoing basis. This is to say that with the double materiality assessment we have taken a large first step, but we are also very aware that implementing such a change in the way we think and report on ESG is not done from one day to the next. Our internal processes for collecting data need time to mature, and, going forward, we will be actively working on enhancing data quality in close cooperation with the entire operation.

Whilst collecting and reporting data is a considerable task going forward, it sits within a broader purpose: making our business more sustainable. As such, we have seen what great potential lies within our numbers as an enabler. This is to say that having an in-depth understanding of our business is a prerequisite for change.

MATERIAL
SUSTAINABILITY
TOPICS



Sustainable development goals

SOS International continues to support the UN Sustainable Development Goals. We have identified good health and well-being, gender equality, peace, justice and strong institutions, decent work and economic growth, climate action, and responsible consumption and production as the six key areas particularly important to our business. These areas also align with the results of the double materiality analysis.

In this report, the six SDGs have been grouped into three signature areas: Environment, Social, and Governance which replace our previous groupings of Climate & Environment, People & Health, and Ethics & Security. These also cover the Global Compact’s Ten principles within human rights, labour, environment, and anti-corruption.



Innovation: A trip down memory lane

SOS International is in the process of implementing a new strategy. One focal point will be innovation. It is only through continued focus on new ideas that we can push the sustainability agenda forward.

However, we are not new to thinking in innovative ways. Our founders, the Royal Danish Automobile Club, were pioneers when it came to innovation. After some years of rivalry, they started working with the Danish Motorists Association to help ensure that road signs were standardised. We take this for granted today but imagine having to know different signs that meant the same – or even worse, similar signs that meant different things.

In the best case it creates confusion for motorists. In the worst case it leads to serious accidents. Standardisation furthers understanding and helps improve quality of life. It did then and it does today. This is to say that innovation is in our DNA and to this day our Danish Mobility division and the Danish Motorists Association still collaborate to keep motorists safe on the roads. Going forward, we want to bring that innovative mindset into our ESG strategy, making a positive impact on society as a socially sustainable business.



Environment

Environment

OUR IMPACT

Climate change is rapidly unfolding throughout our planet. We are very aware that, as all other operations, our business activities emit greenhouse gasses.

Because of that, we are committed to adopting business practices that sustainably lower our climate footprint, mitigating the risk climate change poses to our business and society as a whole.

Greenhouse gas emissions

Following this year’s double materiality assessment, SOS International’s reporting on greenhouse gas emissions has been expanded vastly. At the end of November 2023, we established a full greenhouse gas inventory for 2022. We have changed our accounting approach from financial control to operational control and broadened our scope 3 to include all relevant emissions categories, enabling us to take more environment responsibility. Our overall target is to reduce emissions, and we now have a more thorough picture of the total emissions from our business activities. Now, we can better identify reduction levers, prioritise our efforts and investment needs, and, ultimately, set reduction targets.

As most of our emissions lie in scope 3 and stem from the services we purchase, close collaboration with suppliers is crucial. Therefore, we must work closely with our networks, understanding mutual challenges and seeking joint solutions. One key challenge which is somewhat outside of our control is the dependency on advancing technology within the transport sector, especially when it comes to heavy trucks. Put simply, especially within the mobility division, assistance vehicle technology has not yet matured to a point where it is possible to haul heavy loads without relying on trucks powered by traditional combustion engines. For example, EV assistance trucks themselves carry such heavy battery loads that when towing a vehicle, the range drops significantly which in essence makes it impossible to offer acute nationwide roadside assistance services. However, we are actively following the progress and latest advancements.



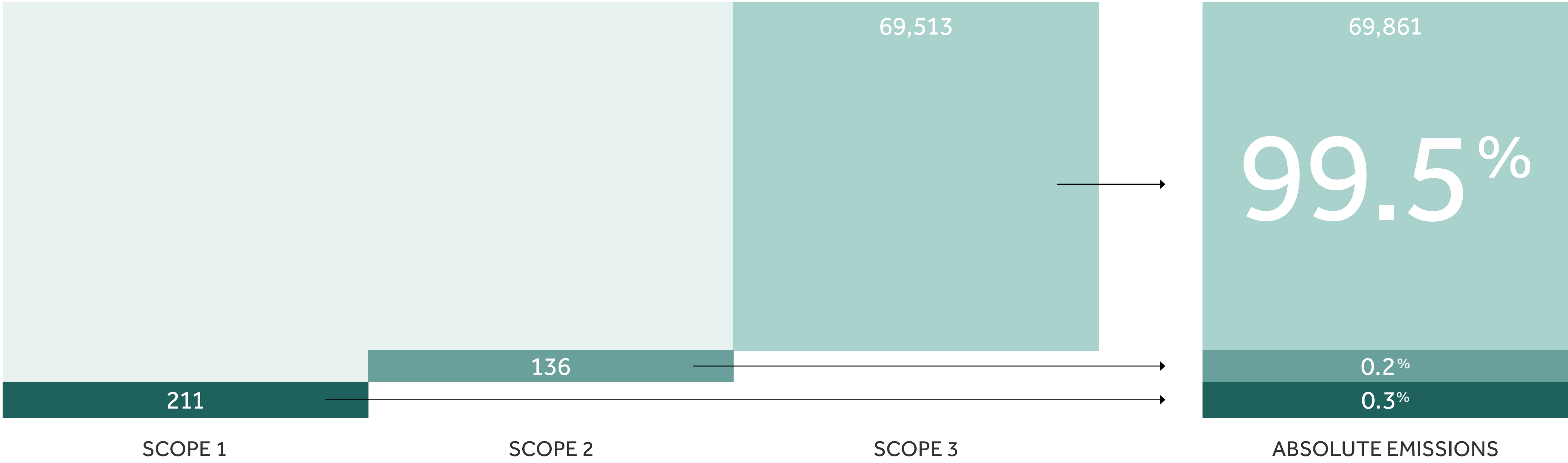
- 12.2 — By 2030, achieve sustainable management and efficient use of natural resources.
- 12.5 — By 2030, sustainably reduce waste generation through prevention, reduction, recycling, and reuse.
- 12.6 — Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle.
- 13.3 — Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning.

Better equipped to address greenhouse gas emissions

Altered travel patterns influenced by Covid-19 continued to impact our business the first quarter of 2022. This, coupled with normalised travel patterns and a subsequent rise in number of cases across all Divisions, further impacted emissions.

And with the full overview in place, we are now better equipped to monitor the development in emissions.

ABSOLUTE EMISSIONS IN 2022
TONNES CO₂E



ABSOLUTE EMISSIONS IN 2022 AND 2023
TONNES CO₂E



**BETTER SERVICE AND LOWER CLIMATE IMPACT:
MORE BICYCLES TO THE RESCUE**



It all started with an idea. In Denmark’s capital region, a lot of motorists need help every day. However, streets are crowded and providing fast and efficient service in the sometimes small alleys of Copenhagen is difficult. So, the challenge was how we better help the motorists whilst lowering SOS International’s climate impact. The answer? Looking away from the roads and to the bike lanes.

Working with a bicycle supplier, we had special bicycles equipped especially for SOS Dansk Autohjælp. The past years we have experimented with what services that can be provided by bicycle and what areas they can cover. We have learned a lot and tweaked the service so that it now is a fully integrated part of our service in Copenhagen.

This year, we are happy to report that the experiments have proven so successful that we have integrated even more assistance bicycles in our network. There are now a total of seven bicycles, providing faster help for motorists whilst lowering emissions. Coverage by our bicycle scheme has been expanded from Copenhagen to larger cities in all Danish districts. We will continue to evaluate the opportunities for further expanding road assistance coverage by bicycle based on the experiences we gather in the time to come.

This is a great example of how ESG solutions do not necessarily create a negative impact in terms of higher costs or lower service, but through creative thinking can combine business and climate goals. If there ever was a win-win, this is it.

Facts about SOS Dansk Autohjælp’s roadside assistance bicycles:

- As of 2023, the bicycles cover all road assistance districts in Denmark.
- On a single charge, the bicycles have a range of 100 kilometres.
- Fully equipped, each bicycle weighs approximately 150 kilos.
- The cycling roadside assistance workers receive special training in operating the bicycles.
- Cycling roadside assistance workers provide assistance within emergency sealing, wheel changes, door opening, window covering and starting aid for both 12- and 24-volt batteries.

ELECTRICAL ROAD ASSISTANCE COMES TO DENMARK

Last year we reported that our Norwegian network started implementing electrical road assistance vehicles. Using electrical vehicles (EVs) for road assistance provides special challenges as they must have sufficient range to cover vast areas whilst carrying heavy equipment.

EV technology is still young when it comes to towing heavy vehicles. However, the technology for technical assistance vehicles is now maturing to a point where EVs in some cases offer an alternative to traditionally powered vehicles. The past year, we have gathered valuable experiences from our Norwegian operation which provided a great starting point for rolling out electrical road assistance vehicles in Denmark.

And where better to start than at the very centre of Denmark at the assistance station on the island of Funen. Here, motorists will now get help from an electrical roadside vehicle with a range of 400 kilometres on a single charge. In 2023, we took delivery of the first EV in Denmark, and we have ordered six more.

Something already in operation with great success on diesel vehicles, a key feature of the EVs is a mobile tyre workshop that enables on-site tyre changes and thus saves a towing trip. We initially expected the vehicles to be fully operational in 2023. However, due to general supply challenges in the sector, we now expect the vehicles to begin operating in 2024.

Sharing knowledge across industry professionals

We presented the new roadside assistance vehicle at the annual Danish transport fair and are happy to report that it was very well received. Simultaneously, our colleagues gained valuable insights on the newest technology within the sector. Going forward it is a priority to implement even more EVs as the technology matures further. This will help reduce SOS International’s climate footprint.



It's very exciting that we are now implementing EVs across several countries in the Nordics. Because roadside assistance often requires carrying heavy loads over vast distances, especially in Northern Scandinavia, EVs still have their shortcomings in our sector. But we are actively keeping up to date on developments, experiment with implementing electrical solutions where possible and prioritise pushing the boundaries for roadside assistance.

Jörg van den Berk
EVP, Mobility Division



Rolling up the ramp

It’s not only car owners that need our help. Motorcyclists also sometimes face difficulties when their beloved engines won’t start. In Sweden, one of our network partners saw an opportunity to provide more efficient service to motorcycle owners in need of help whilst also reducing emissions.

Instead of hauling trailers around the roads to pick up motorcycles, special ramps have been fitted in their rescue vehicles. This means that they can pick up and bring motorcycles to workshops more efficiently and at a lower impact to the climate due to the reduced load. To share knowledge and incentivise these solutions in the future, our Swedish team met up with the supplier in 2023.

SOS International’s sustainability efforts are outlined in the Environmental Strategy, Travel Policy as well as the Environmental Strategy specific to the Mobility division, which is ISO 14001 certified within Environmental Management. However, the efforts extend beyond the division and apply to the entire of SOS International organisation.

Safe and sustainable mobility: Working with the surrounding community

Being a socially sustainable business means working together with the surrounding community. At our Aarhus office, this presented a unique opportunity to reach out to the local university to work on finding solutions that heightens roadside assistance efficiency whilst simultaneously lowering emissions.

Through workshops with Digital Design students at Aarhus University, we experimented with ideas to solve the challenges under the slogan Safe and Sustainably. Through in-depth analyses of sustainable digital solutions and knowledge on consumer behaviour, the students were able to present three solutions to representatives from SOS International – who themselves are alumni of the university.

We were happy to engage with the students and challenge them to come up with alternative solutions, all the while ourselves being challenged to think differently. We take a lot of knowledge and great ideas with us and will continue to see SOS International as a part of society as a whole.

Social

Social

HI, HEJ, HALLO, HALLÅ, HEI: THE SOS INTERNATIONAL LINGUA FRANCA IS THAT OF DIVERSITY

SOS International helps people from all walks of life, and we believe it is important for our employees to reflect those we help.

Therefore, we are proud to say that our employees speak lots of different languages, come from all over Scandinavia, have a variety of backgrounds, and that we have an equal proportion of female and male leaders on all management levels.

This year, we have worked actively with bringing employees closer together across regions through culture-baring efforts. This includes implementing a new intranet and strengthening focus on internal communications through continuous relevant content. Through these efforts, communication across divisions and countries have grown stronger and this is an area which we will continue to focus on in the coming time. To further tighten the bonds across countries and departments, the group management (GM), headed by CEO Jan Sigurður Christensen, has also implemented quarterly update meetings for all employees.

Last year, a position as EVP of People, Culture and Communication was implemented in GM and this year we are beginning to see the fruits of that choice. Heightening learning is a strategic focus for SOS International and Learning

& Development within our organisation will be prioritised in the time to come. We believe that being a learning organisation is a prerequisite for adapting to the future and continuous on the job-learning is here to stay.

Bringing out the differences

At SOS International we believe that being different is being a socially sustainable business. This year we have continued to educate leaders and are proud to say with the exception of 5 employees who became leaders in Q4, all SOS International leaders with personnel responsibility have finished the Authentic Leadership Programme or will finish it in Q1 of 2024. We have also started the roll-out of a brush up course called ALP Connect to make sure that skills are kept up to date.



Employee benefits
(depending on location)

- Health and dental insurance
- Gym facilities
- Massage treatment under the gross salary scheme
- Professional advice on workplace ergonomics
- First aid course
- Healthy food served at office canteens
- Free flu shots
- Free health checks for employees working night shifts



The UN SDG no. 3 is very important in our efforts to improve conditions for our employees. We have identified three targets of particular importance in mitigating the risk of employee injury, illness, turnover rate and loss of knowledge.

3.6 — By 2020, halve the number of global deaths and injuries from road traffic accidents.

3.8 — Achieve universal health coverage, including financial risk protection, access to quality essential healthcare services and access to safe, effective, quality, and affordable essential medicines and vaccines for all.

3.D — Strengthen the capacity of all countries, in particular developing countries, for early warning, risk reduction and management of national and global health risks.

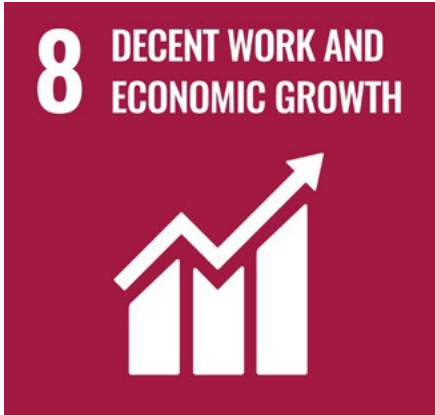


The following targets of the UN SDG nos. 5 and 8 have been identified as particularly relevant to SOS International in mitigating the risk of illness, injuries as well as limited diversity and equal opportunity.

5.5 — Ensure women’s full and effective participation and equal opportunities for leadership at all levels of decisionmaking in political, economic, and public life.

8.5 — By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value

8.8 — Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment



The UN Global Compact Principles 1-6 underline the importance of human and labour rights.

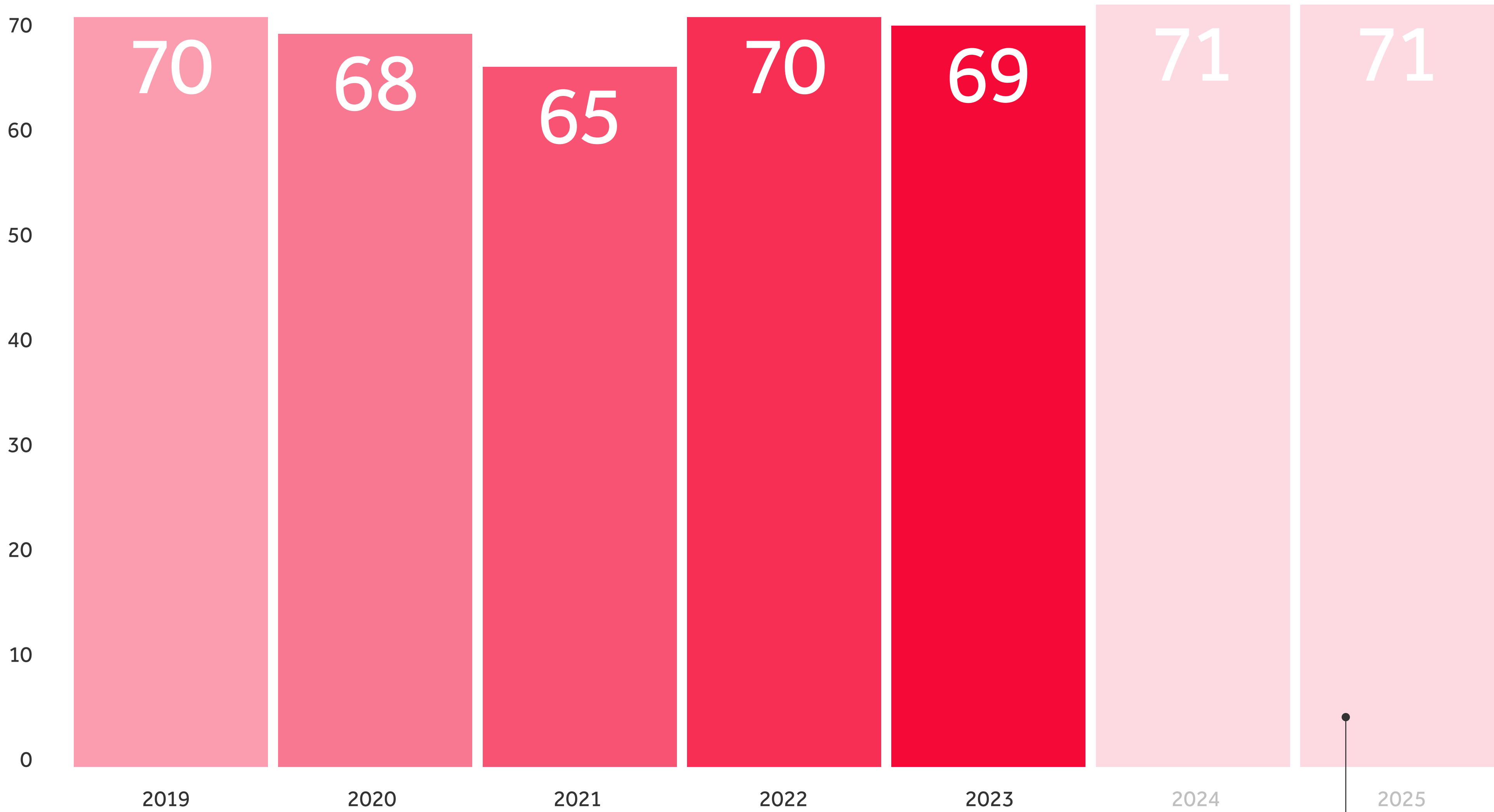
Several SOS International policies demonstrate our commitment to upholding these rights, including our Code of Conduct, Supplier Code of Conduct, Equality Policy, and Personal Data Policy.

EMPLOYEE ENGAGEMENT

Last year, we were thrilled to report that employee satisfaction was back to pre-covid levels, going from a score of 65 in 2021 to 70 in 2022. This year, the score across departments was 69 and despite the slight decrease, we are glad that the score remained high.

Apart from the overall EES score, the Loyalty Score remained at 75 which is the same level as in 2022. The Loyalty Score encompasses questions such as “I would like to be working for SOS International in two years’ time” and “I would recommend others to seek employment at SOS International.”

EMPLOYEE ENGAGEMENT SCORE

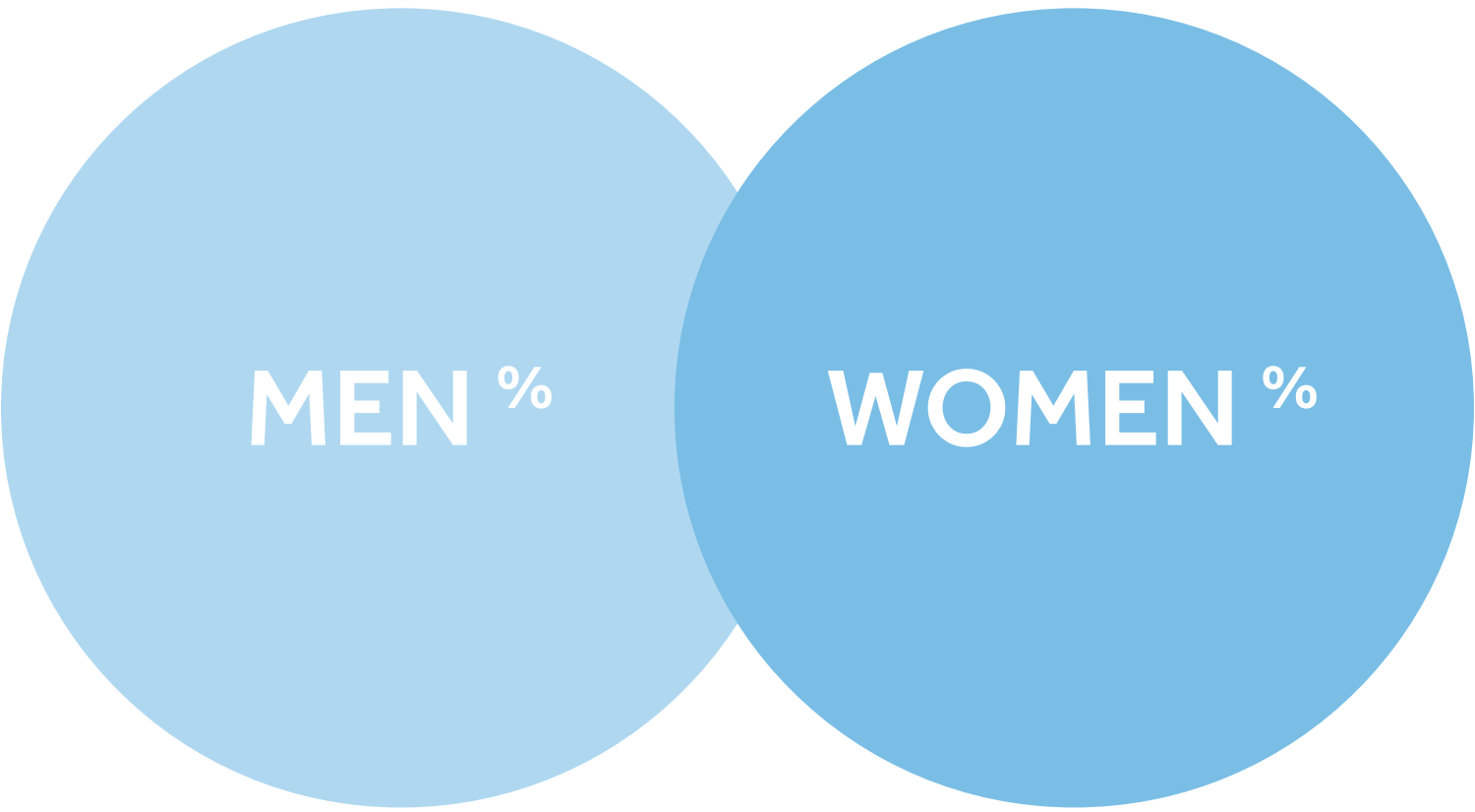


Our goal of reaching an EES score of 71 in 2025 is within reach and something we are actively working towards achieving.

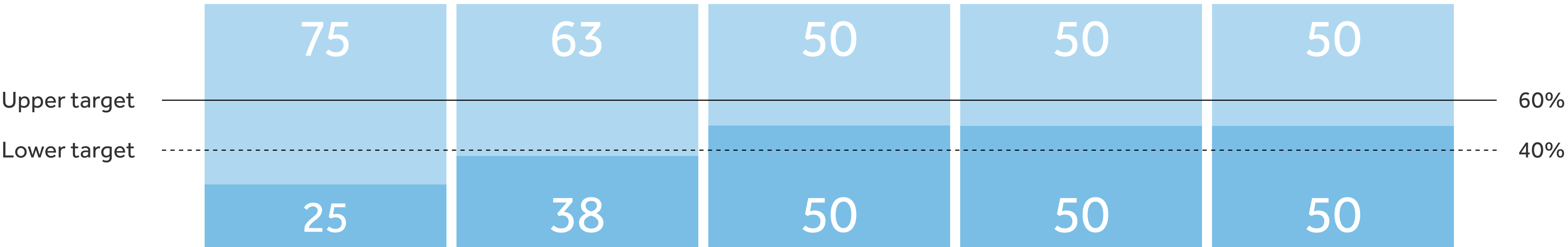
GENDER EQUALITY

Again this year, we are proud to report that SOS International hit its gender targets across all management levels.

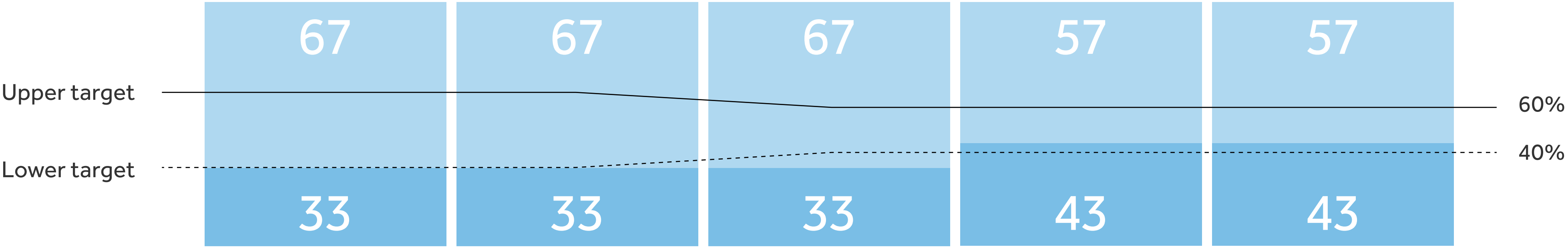
An equal and inclusive workplace is important to us, just like our double materiality assessment explain. Employees that mirror the diversity of our end-users can heighten the quality of our services and end-user satisfaction. Also, diversity is proven to have positive benefits for an organisation, and a balance between genders furthers innovation and understanding.



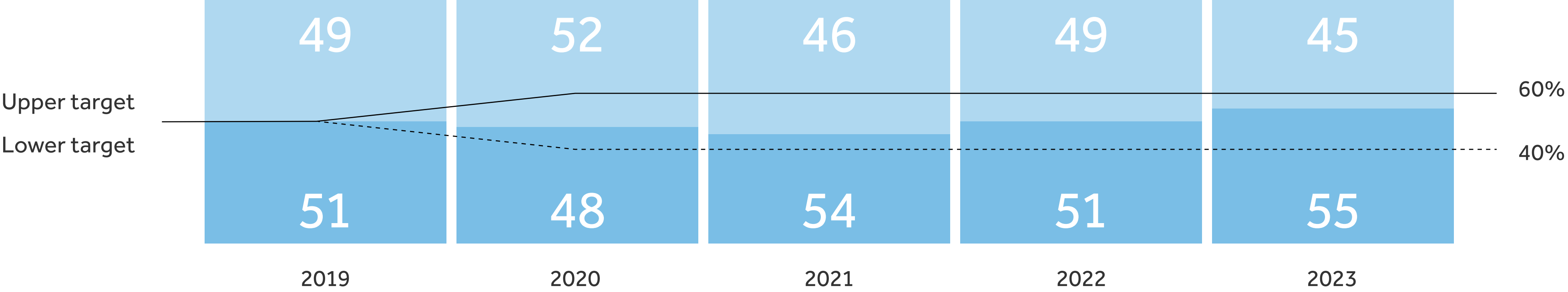
GENDER EQUALITY AT LEVEL 0: BOARD OF DIRECTORS (STAFF REPRESENTATIVES NOT INCLUDED)



GENDER EQUALITY AT LEVEL 1: GROUP MANAGEMENT



GENDER EQUALITY AT LEVELS 2 – 4: OTHER MANAGERS



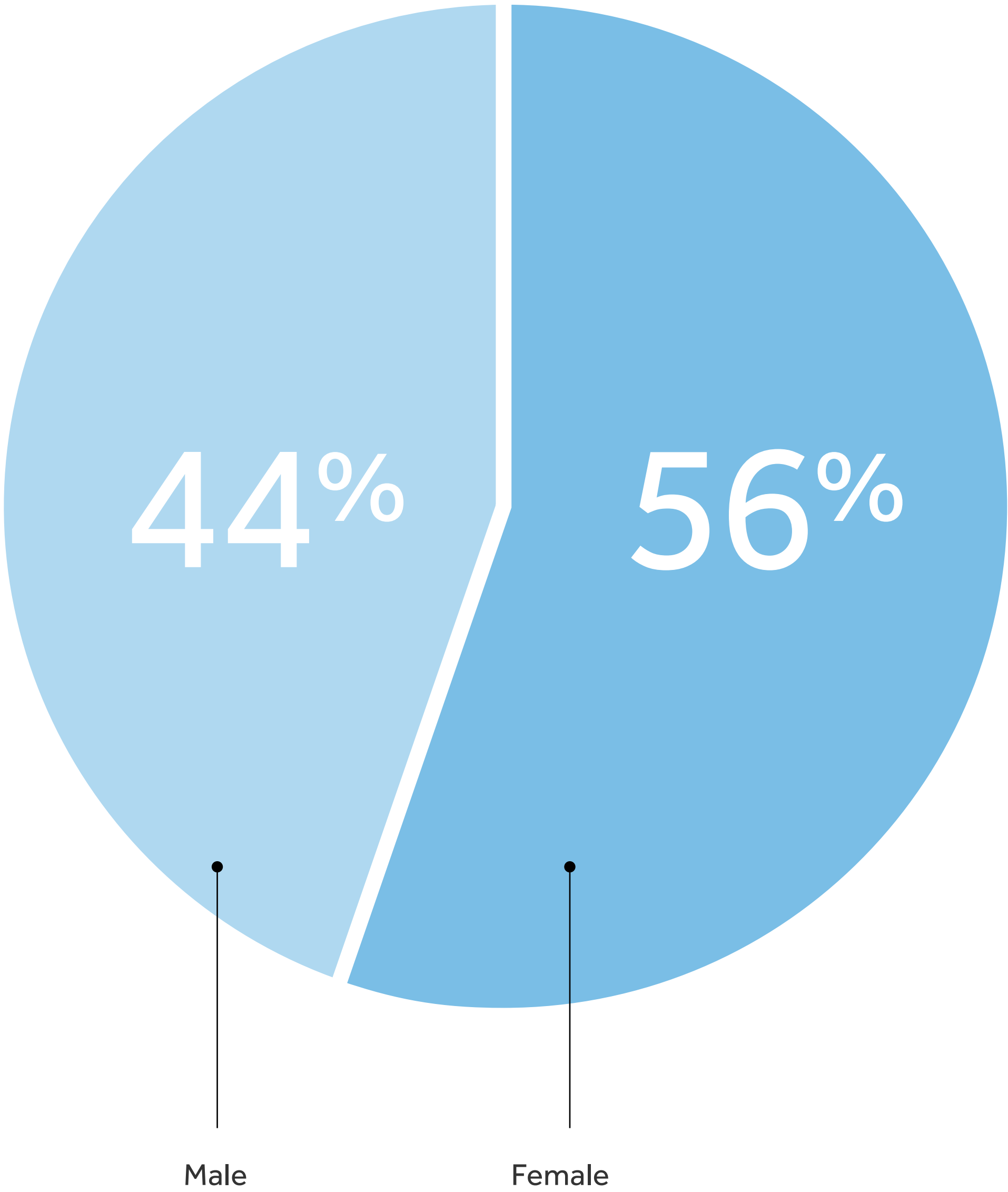
To deepen our insights and ensure that our practices also support an equal and inclusive workplace in the future, we have expanded the 2023 scope of our social data and reporting. Data now includes total number of employees, broken down to legal entity and gender distribution, as well as age, employment type, also broken down to gender, and employee

turnover. The data has taught us two important lessons: That we have a diverse workplace, and, equally important, that our internal processes must be enhanced, as current data is not self-reported and only tells apart male and female. So, while our present may look binary, our future will be more inclusive.

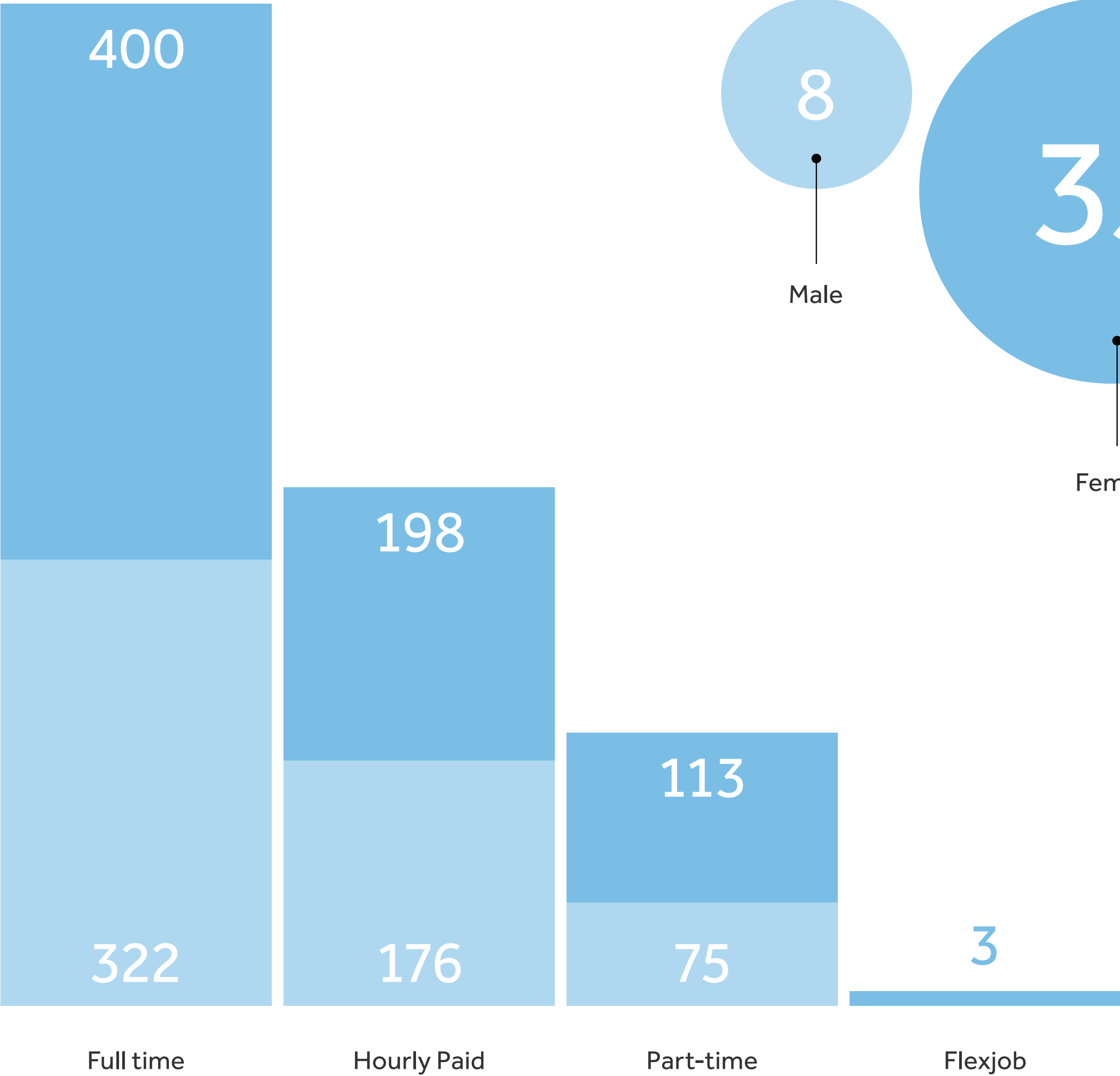
EMPLOYEE AGE DISTRIBUTION



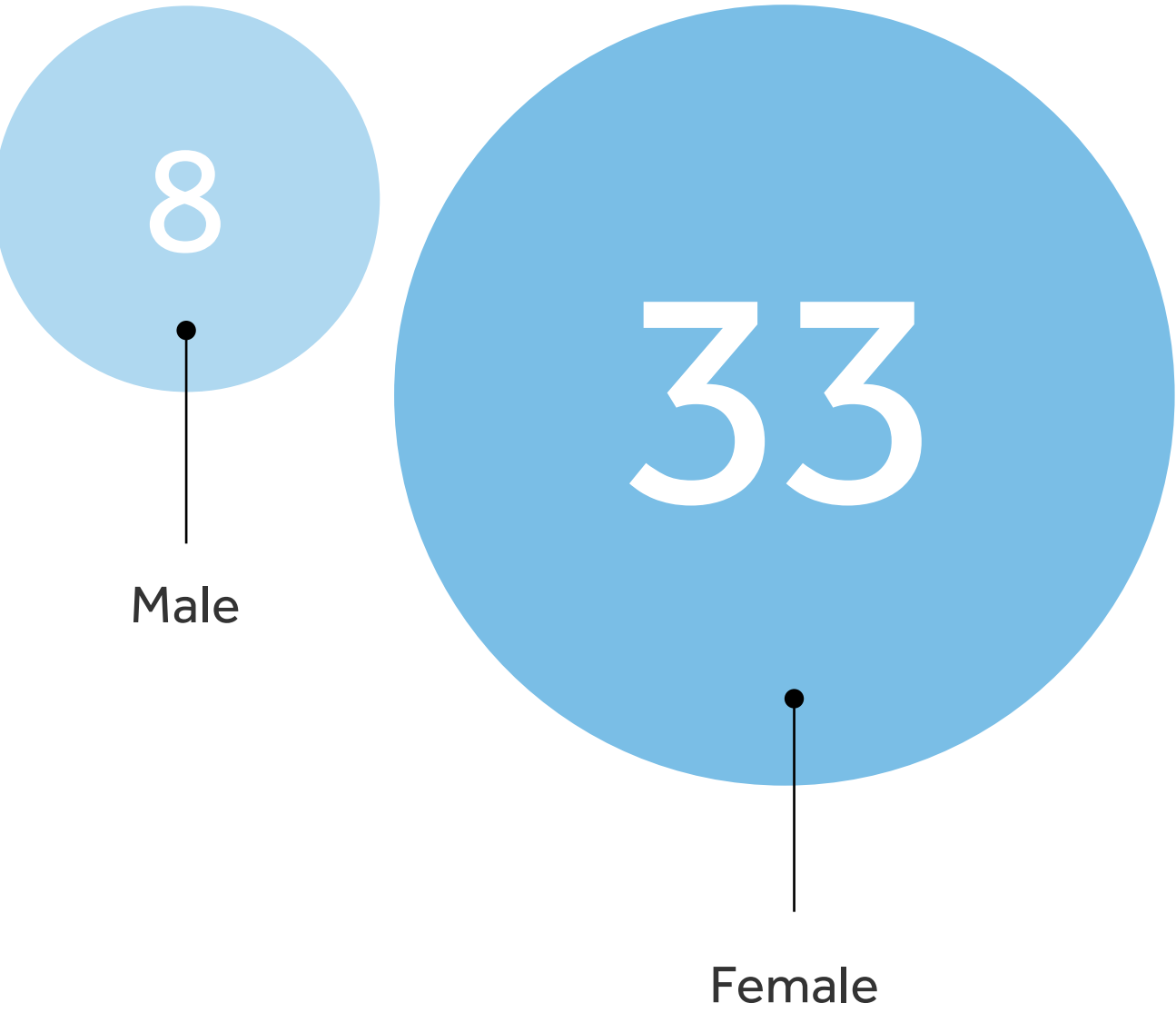
EMPLOYEE GENDER DISTRIBUTION
NUMBER OF EMPLOYEES: 1,284



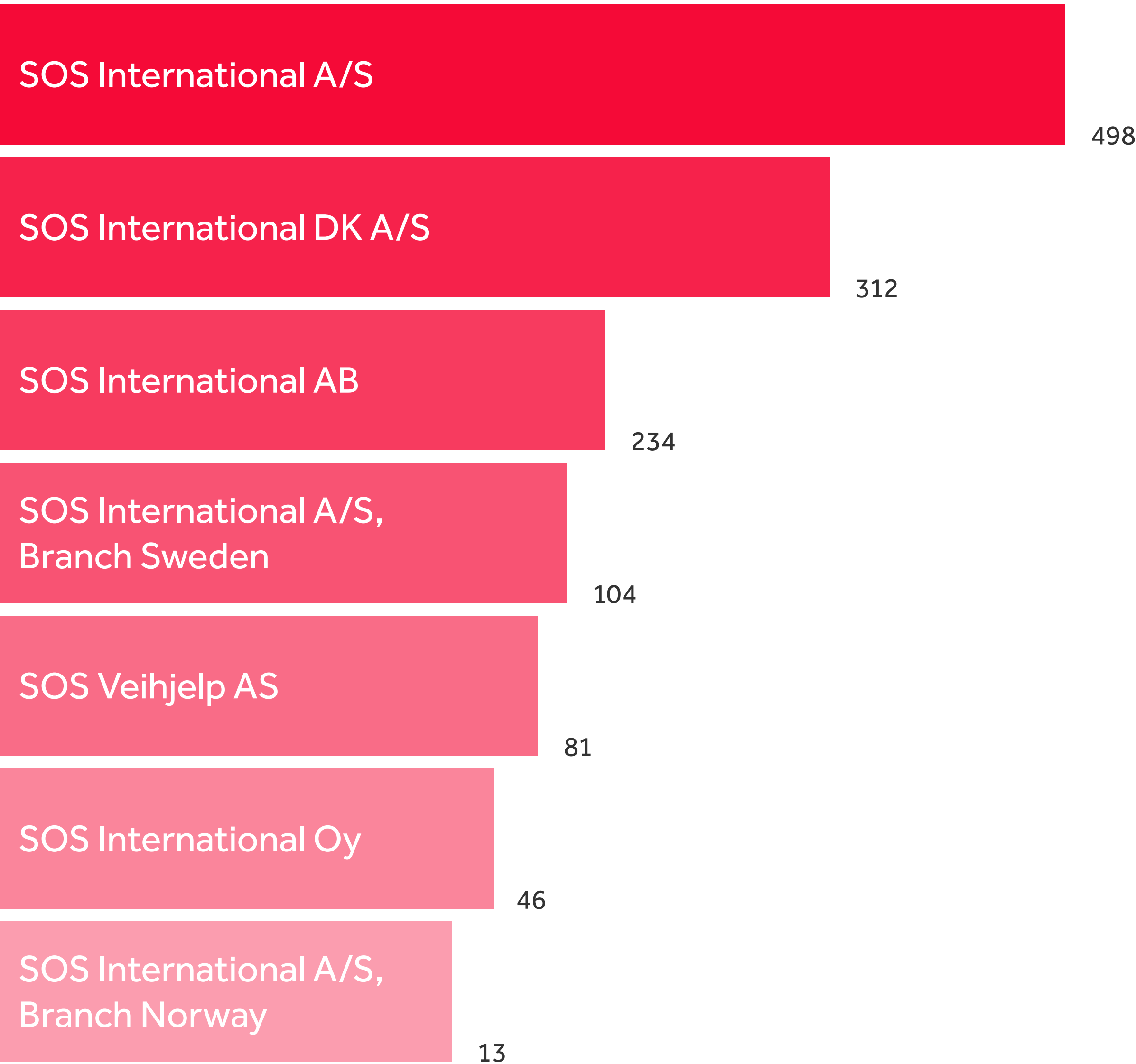
NUMBER OF EMPLOYEES
BY EMPLOYMENT TYPE



NUMBER OF EMPLOYEES
ON LEAVE



NUMBER OF EMPLOYEES
BY LEGAL ENTITY



EMPLOYEE TURNOVER

Employee turnover for 2023 was 36%. It’s important to understand this number in the context of SOS International’s business. Our services are highly seasonal with e.g., summer being the peak season for international vehicle assistance and travelcare services.

Thus, to have a financially sustainable business which can offer assistance services that meet demand throughout the year, SOS International employs seasonal workers in peak seasons.

Also, to meet fluctuating demand, our alarm centres employ a mix of fulltime workers and parttime staff, the latter typically being students. Both groups are covered by collective bargaining agreements, and we are very happy to offer opportunities for some students to move into fulltime positions after finishing their studies. However, as studies have a natural end, a large portion of the employee turnover is also explained by students receiving their degree and/or moving on to positions outside of SOS International. Thus, employee turnover calculated solely based on full-time employees is a lower 20%.



Thinking out of the box, inside the box:
Letting employees experiment with
reusable trash bags

Going green requires thinking outside the box. It requires large strategic changes but also small everyday efforts. At SOS International we welcome experiments at our locations. A prime example are the electrical bicycles that began as one of our employees having a great (and a bit crazy) idea and now has grown into a thriving fleet of alternative road-side assistance vehicles.

This year, our employees at the Aarhus office began experimenting with reusable garbage bags made from recycled tarpaulins. In essence they’re thinking out of the box, inside the box. We’re not saying that this is going to revolutionise our impact, but small things make a difference too as they make people think about acting sustainably in everyday situations. And if we allow employees to experiment, the next big idea might just come before we know it.

Governance

Governance

STRONG PRINCIPLES AND PROCESSES

At SOS International, we believe that having strong business processes is important but also realise that sometimes you have blind spots when evaluating your own work. Thus, it is important for us to have external auditors evaluate our processes and certify that SOS International lives up to the highest international standards.

Prevention through principles & processes: Mitigating fraud and corruption

To be compliant and manage the risks associated with sanctions, bribery, corruption, and fraud (both internally and externally), SOS International has strict principles which can be found in the Company Code of Conduct, Supplier Code of Conduct, Gift and Representation Policy, and Sanctions Policy.

Further, we have several processes that relate to screening payments to minimise the risk of fraud in payments both by SOS International to suppliers and single individuals.

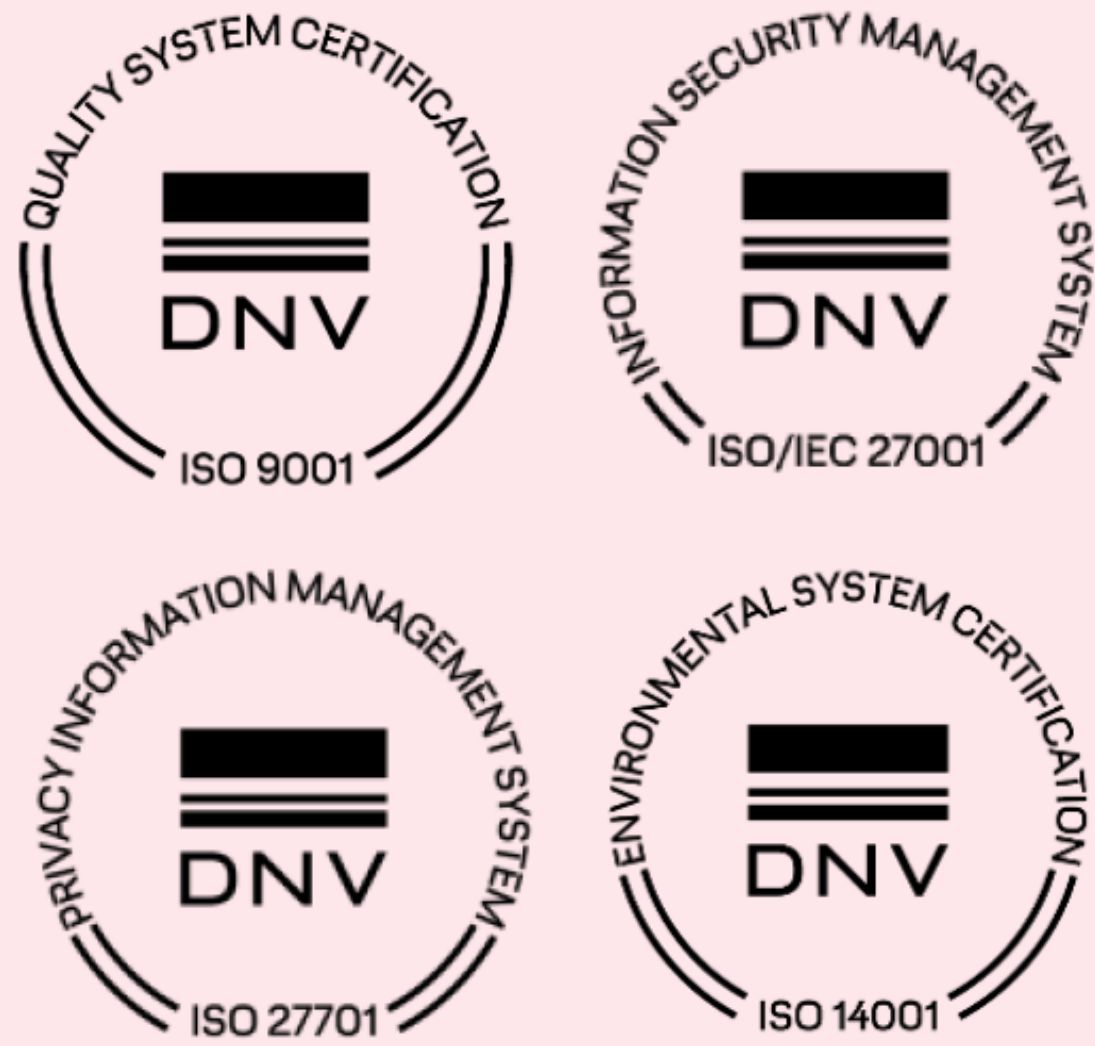
The screenings take place before, during and after transactions have been performed.

To ensure that all employees, suppliers, and other stakeholders are able to speak up about wrongdoings, such as fraud and corruption, SOS International also has a whistleblowing scheme that is open to anonymous entries. We comply with the EU Whistleblowing Directive and national legislation of the Nordic countries within the scope of the scheme. And this year, to ensure awareness and remind all about the important purpose, the whistleblower scheme was part of our annual, mandatory compliance brush up course.

Certificates? Certainly.

We are proud to report that SOS International is certified in ISO 9001, 27001, 27701 and the mobility division in ISO 14001.

The strong focus on protecting personal data and information security is underlined by our ISO certifications as well as our data ethics policy, internal instructions, and associated actions and initiatives such as our Data Deletion Day. We have a continued focus on this area and have introduced Artificial Intelligence Guidelines this year following the rapid development of artificial intelligence. The guidelines address how employees can use artificial intelligence whilst ensuring that we protect data, e.g., personal data and intellectual property.



HUMAN RIGHTS AND DECENT WORKING CONDITIONS: THE NORWEGIAN TRANSPARENCY ACT

The Norwegian Transparency Act was adopted in June 2022 and sets wide-ranging standards for due diligence and transparency within human and workers' rights for our Norwegian Mobility division. Following this, and in line with our double materiality assessment, in 2023 we conducted due diligence on our Norwegian Mobility value chain. This included desk analysis identifying potential risks to workers' and human rights within the labour market, qualitative interviews with the supplier network, and a quantitative assessment of their self-reported compliance within relevant areas.

The questionnaire was sent out to all Norwegian towing station suppliers within the mobility network. Within one week the survey had an impressive answer rate of 71% and thus gives a valid picture of answers to the questions posed. We are happy to report that SOS International has a tight bond with the Norwegian supplier network and that we experience a strong willingness to work together to push the agenda behind the Act forward.

Five key areas made up our questionnaire. Through data analysis, we then rated each supplier within the five areas which were: Human rights, workers' rights, the market, documentation, and climate & environment. The latter, Climate and Environment, is outside the scope of the Act but we included it to have a benchmark reading within the area as this supports the other initiatives we are working on as described in this report.

We calculated an average score within each area for the entire towing supplier network. The score is a score on a scale of 1–4 which indicates the compliance within a specific area.

Overall, the supplier network reported positive results, especially within human and workers' rights. The results also showed areas for improvements when it comes to documenting the reported efforts. This will be a focus for us in our cooperation with these suppliers in 2024.

SELF-REPORTED SCORE ACROSS FIVE DIMENSIONS
WITHIN THE NORWEGIAN SUPPLIER NETWORK

SCALE 1 – 4





SUDDEN ILLNESS IN A WORLD OF SANCTIONS

In a world of turmoil, strong processes for complying to political sanctions is key to running a sustainable business. However, as an international assistance company, international sanctions create unique challenges for our operation. One example is within the Travelcare division which provides emergency assistance throughout the world. This means that travellers, expats, diplomats, etc who fall ill in contested regions are sometimes emitted to hospitals in areas that are sanctioned. After all, sudden illnesses do not take sanctions into account.

There are no one-fits-all solutions to these problems, so we have a strict process for screening cases to identify possible sanction breaches. In a close collaboration with our financial institution, we assess the possibilities for providing services in contested areas to fulfil our obligation to customers whilst always complying with international law.

As we expect sanctions to increase the coming years, this is a focus area for SOS International, ensuring that we are always ahead of developments and adhere to applicable legislation.

The following targets of the UN SDG no. 16 have been identified as particularly relevant to SOS International in mitigating the risk of bribery, corruption, and data breaches.

16.5 — Substantially reduce corruption and bribery in all their forms.

16.6 — Develop effective, accountable, and transparent institutions at all levels.

SOS International has set out principles for the management of risk and compliance associated with sanctions, bribery, corruption, and fraud (internal and external) in its Company Code of Conduct, Supplier Code of Conduct, and Gift & Representation and Sanctions Policy



Performance data

Performance data	Change from previous year	Unit	2023	2022	2021	2020	2019
Gender diversity: Board of Directors (women)	0 pp	%	50	50	50	38	25
Gender diversity: GM (women)	0 pp	%	43	43	33	33	33
Gender diversity: Managers levels 2-4 (women)	4 pp	%	55	51	54	48	51
Gender diversity: New hires (women)	12 pp	%	62	50	50	59	54
Gender diversity: Headcount (women)	0 %	%	56	-	-	-	-
Age diversity: Under 30	0 %	#	540	-	-	-	-
Age diversity: 30-50	0 %	#	516	-	-	-	-
Age diversity: Over 50	0 %	#	236	-	-	-	-
Turnover rate: All employees	0 %	%	36	-	-	-	-
Turnover rate: Fulltime employees	0 %	%	20	-	-	-	-
Employee engagement	1 pp	points	69	70	65	68	70
CO ₂ e Scope 1 ¹	16 %	Tonnes CO ₂ e	177	211	-	-	-
CO ₂ e Scope 2 ²	3 %	Tonnes CO ₂ e	131	136	-	-	-
CO ₂ e Scope 3 ³	9 %	Tonnes CO ₂ e	76048	69513			
CO ₂ e Scope 3.1 Purchased goods and services	9 %	Tonnes CO ₂ e	74533	68220	-	-	-
CO ₂ e Scope 3.2 Capital goods	72 %	Tonnes CO ₂ e	63	229	-	-	-
CO ₂ e Scope 3.3 Fuel and energy related activities not included in scope 1-2	10 %	Tonnes CO ₂ e	82	92	-	-	-
CO ₂ e Scope 3.5 Waste generated in operations	9 %	Tonnes CO ₂ e	24	22	-	-	-
CO ₂ e Scope 3.6 Business travel	93 %	Tonnes CO ₂ e	305	158	-	-	-
CO ₂ e Scope 3.7 Employee commuting	31 %	Tonnes CO ₂ e	1042	792	-	-	-
Recycling	3 pp	%	50	47	27	46	48
Water	4 %	m ³	4440	4277	3863	3655	5585
Energy	11 %	MWh	2341	2640	2530	2693	2665

Number of employees, turnover rate, gender, managers, and new hires

Number of employees	Number of employees is based on the average headcount from December and the preceding 11 months. Numbers have been rounded to the nearest whole number.
Turnover rate	<p>Turnover rate has been calculated using the following approach:</p> $\frac{\text{Sum of terminations past 12 months}}{\text{Average headcount past 12 months}}$
Gender	Distinguishing between female and male, SOS International register employee gender upon employment.
Managers	Not an average. Managers are based on number of employees with people in reference.
New hires	Not an average. New hires are based on the total number of employees with a start day in the reporting year.

Data sources GHG inventory

The reporting of greenhouse gas emissions (GHG) has been prepared in accordance with The Greenhouse Gas Protocol. Until 2022, SOS International has reported on greenhouse gas emissions from scope 1, 2, and some scope 3 categories following the financial control approach.

Starting from 2023, SOS International's reporting cover all relevant categories within scope 1, 2, and 3, now applying the operational control approach. SOS International use 2022 as baseline because it is the latest full year and resembles the first year after 2020 not affected by covid-19. The 2023 report includes emissions from all applicable categories for both 2022 and 2023.

In line with the GHG Protocol principle of completeness, data has been extrapolated when not possible to obtain otherwise.

Subject		CO ₂ e factor source	Consumption data
SCOPE 1	Supplier specific and average data		
Leased company cars		DEFRA	Liters of diesel and petrol Kilometers driven
Owned company cars (Oslo station)		DEFRA	Liters of diesel
Stationary combustion		DEFRA	Kg/m ³ of natural gas

Subject		CO ₂ e factor source	Consumption data
SCOPE 2	Supplier specific and average data		
Electricity		Energinet Carbonfootprint	kWh
District heating		HOFOR Kredsløb Stockholm Exergi Göteborg Energi Norsk Fjernvarme CELSIO Energiateollisuus	kWh
District cooling		HOFOR Stockholm Exergi Göteborg Energi Norsk Fjernvarme CELSIO Energiateollisuus	kWh ⁴

Subject		CO ₂ e factor source	Consumption data
SCOPE 3Category 1: Purchased goods and services — Supplier specific and average data			
Mobility, domestic ⁵	Roadside assistance, Denmark	DEFRA	Liters of diesel
	Roadside assistance: Norway, Sweden, Finland	DEFRA	KwH
Travelcare	Airlines	DEFRA	Km flown ⁶
	Ambulance flights	Elsevier, Jet-setting during COVID-19: Environmental implications of the pandemic induced private aviation boom (2022)	Km flown
	Medical evacuations	DEFRA, Danish Air Ambulance, Mayo Clinic Ambulance Service	Km flown
	Handling of mortal remains	DEFRA	Km flown ⁷
	Unaccompanied luggage	DEFRA	Km flown ⁸
	Medical assessments	Environmental Health, volume 21, Article number: 3 (2022)	Number of assessments
	Medical treatment	The International Journal of Life Cycle Assessment, vol. 27, 38-49 (2022) Digital Medicine, volume 6, Article number: 87 (2022) JAN, volume 79 issue 10, Pages 3787-3799 (2023) JAN, volume 79 issue 8, Pages 2820-28844 (2023) Lancet Planet Health, e381-e388, PubMed (2017)	Number of treatments with medicine Number of therapeutic treatment and rehabilitation Number of hospital visits Number of hospital admissions Number of hospital admissions with surgery

Subject	CO ₂ e factor source	Consumption data
Water Consumption	DEFRA	m ³ 9

SCOPE 3

Category 1: Purchased goods and services — Spend data

Mobility, domestic	Rental car Train Bus Ferry Hotel and accommodation Purchased goods	EPA	Spend on services
Mobility, international	Roadside assistance and repatriation of car Scrapping of vehicle Taxi Rental car Train Ferry Airlines Hotel and accommodation Food and beverages	EPA	Spend on services

Subject		CO ₂ e factor source	Consumption data
SCOPE 3	Category 1: Purchased goods and services — Spend data (continued)		
Travelcare	Additional healthcare fees	EPA	Spend on services
	Food and accommodation		
	Ground ambulances and medical escorts		
	Other, including funerary services, coffin preparation etc.		
Healthcare		EPA	Spend on services
Advertisement		EPA	Spend on services
Consultants		EPA	Spend on services
Facility		EPA	Spend on services
Financial expenses		EPA	Spend on services
IT license and support		EPA	Spend on services
Telecom and datalines		EPA	Spend on services
Other small assets		EPA	Spend on services
Other external costs		EPA	Spend on services
Other staff costs		EPA	Spend on services

Emissions from capital goods		
Subject	CO ₂ e factor source	Consumption data
SCOPE 3 Category 2: Capital goods — Spend data		
Facility, vehicles, and IT equipment	EPA	Spend on capital goods
SCOPE 3 Category 3: Fuel and energy related activities not included in scope 1-2 — Supplier specific and average data		
Purchased fuels (WTT)	DEFRA	Liters of diesel and petrol Kilometers driven Kg/m ³ of natural gas
Purchased energy	Scope 2 emissions factors adjusted in accordance with: DEFRA, Government greenhouse gas conversion factors for company reporting: Methodology paper (2022)	See Scope 2
Electric power transmission and distribution losses	Scope 2 emissions factors adjusted in accordance with: DEFRA, Government greenhouse gas conversion factors for company reporting: Methodology paper (2022)	See Scope 2

Subject	CO ₂ e factor source	Consumption data
SCOPE 3Category 5: Waste generated in operations — Supplier specific and average data		
Waste	EPA	Kg recycled ¹⁰ Kg combusted
Wastewater	DEFRA	m ³ ¹¹
SCOPE 3Category 6: Business travel — Supplier specific and average data		
Private cars	DEFRA	Km driven
Airlines	DEFRA	Km flown
SCOPE 3Category 6: Business travel — Spend data		
Hotel and accommodation	EPA	Spend on service
Food and beverages	EPA	Spend on service
Taxi	EPA	Spend on service

Subject		CO ₂ e factor source		Consumption data	
SCOPE 3		Category 7: Employee commuting — Supplier specific and average data			
Employee commuting		Energinet DEFRA DSB ADME		Number of days in office Km driven and vehicle Km walked/biked	
Excluded from the inventory as SOS International has no greenhouse gas emissions within these scope 3 categories::		Category 4: Upstream transportation and distribution Category 8: Upstream leased assets Category 9: Downstream transportation and distribution Category 10: Processing of sold products Category 11: Use of sold products		Category 12: End-of-life treatment of sold products Category 13: Downstream leased assets Category 14: Franchises Category 15: Investments	
1,2,3 — Because we have changed our greenhouse gas accounting approach from financial to operational control this year, using 2022 as our baseline year, it is not possible to compare 2022 and 2023 data with previous year’s performance data. Thus, data has been excluded for 2019, 2020, and 2021. As part of our annual review of how we report on sustainability, and with regard to our sustainability strategy and future reporting obligations, this year we have decided to exclude our video consultations reporting and which SDGs each performance data metric is related to.		4 — For our Stockholm, Gothenburg, and Helsinki location district heating data is not available. Therefore we have established an employee factor based on the heating consumption from the locations where the data is available divided by the number of employees at those locations. The factor is then multiplied with the number of employees in Stockholm, Gothenburg, and Helsinki respectively.		10 — For our Aarhus, Gothenburg, and Helsinki location waste data is not available. Therefore we have established an employee factor based on the amount of waste from the locations where the data is available divided by the number of employees at those locations. The factor is then multiplied with the number of employees in Aarhus, Gothenburg, and Helsinki respectively.	
5 — Kilometers driven are based on invoiced kilometers, which may not correspond to actual driven kilometers. A weighted emissions factor distinguishing between vans, light trucks,		flat beds, and heavy trucks is applied to the invoiced driven kilometers based on the fleet composition in each Nordic country.		11 — For our Stockholm and Gothenburg location water data is not available. Therefore we have established an employee factor based on the amount of water consumed by the locations where the data is available divided by the number of employees at those locations. The factor is then multiplied with the number of employees in Stockholm and Gothenburg.	
		6 — Calculations are based on the passenger average share of the emissions related to the flight.		8 — Assuming that unaccompanied luggage is a passenger on a flight, calculations are based on the passenger average share of the emissions related to the flight.	
		7 — Assuming that the mortal remains is a passenger on a flight, calculations are based on the passenger average share of the emissions related to the flight.		9 — For our Stockholm, Gothenburg and Oslo station location water data is not available. Therefore we have established an employee factor based on the amount of water consumed by the locations where the data is available divided by the number of employees at those locations. The factor is then multiplied with the number of employees in Stockholm, Gothenburg, and Oslo station respectively.	

