

ESG

REPORT 2025

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CEO Foreword

At Simployer, sustainability and our core mission are the same agenda. We build software and services that shape how people experience work — engagement, equal treatment, pay transparency, well-being, personal development. The standards we hold ourselves to internally are the same standards our products help thousands of organisations raise across the Nordics.

Building on the foundation from previous years, 2025 has been about operationalising the outcomes of our double materiality analysis. Our most material topics — cybersecurity, working conditions in the value chain, equal treatment and opportunities, and climate change mitigation — have been translated into even clearer targets, KPIs and ways of working. In parallel, we have continued to prepare for the Corporate Sustainability Reporting Directive (CSRD) and the upcoming EU Pay Transparency Directive. This year has also seen AI take a more central role in our products and operations. We see great opportunity in the technology, but we are equally committed to using it responsibly with clear governance, respect for our customers' data and awareness of its environmental footprint.

Transformation is rarely linear. In a world of continuous change, this year has been no exception. In 2025 we have kept employee engagement high and increased wellbeing, while being honest that some areas, including turnover and environmental data quality, need continued attention.

We know there is still ground to cover. But more clearly than ever, we also see the importance of the role we play. Therefore, on a daily basis we need to build healthier, more inclusive and future-ready workplaces, extending our impact far beyond our own organisation.

Thank you for following our progress and being part of this journey.

Vigleik Takle

CEO, Simployer

ABOUT

Simpløyer

Simpløyer is a leading Scandinavian HR provider, combining HR technology and expertise. We are the preferred choice for more than 11,000 customers and 1.2 million users, with close to 300 employees across Sweden, Norway and Poland.

We help our customers inspire, engage, manage and develop their workforce through a unique combination of HR tech and expertise tailored to local market needs. Our platform enables organisations to analyse key HR metrics including employee wellbeing, diversity and pay equity, supporting compliance with regulations such as the CSRD and the EU Pay Transparency Directive, while driving strategic workforce decisions.

Sustainability is central to Simpløyer's business strategy. Our solutions provide transparent reporting and actionable insights, enabling our customers to stay ahead of regulatory demands while creating more inclusive, sustainable and high-performing workplaces. In doing so, we contribute to a more sustainable future for our organisation, our customers and society.

Together with our customers, our vision is to unleash the full potential in people.



By 2030, we will transform work experience for 2 million employees each month through trusted HR solutions that enable people and businesses to reach their full potential.

Our sustainability vision



Key Metrics 2025

572.7M

(NOK) Annual recurring revenue

630.2M

(NOK) Total revenue

573.7M

(NOK) Recurring revenue (of total)

114M

(NOK) EBITDA

EMPLOYEES

284

Employees

3

Countries

Gender distribution



Gender distribution in leadership



ENGAGEMENT

-6

Average eNPS

9%

Turnover

81

Engagement KPI

72

Wellbeing KPI

CUSTOMERS & USERS

11,000

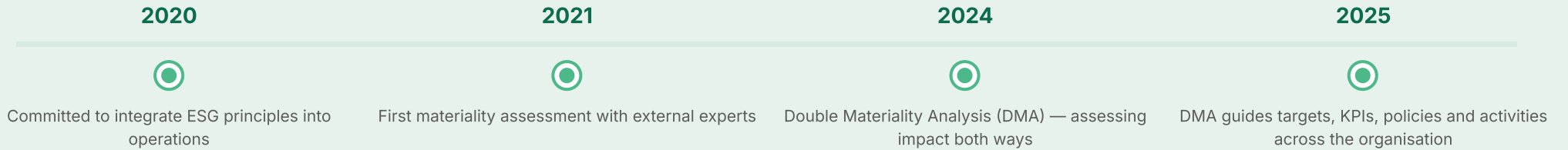
Customers

1.2M

End users

Employer's Sustainability Journey

Employer has a long history of working with initiatives related to Environment, Social and Governance. Our structured ESG journey gained momentum in 2020, when we committed to integrate ESG principles into our operations and aligned our early work with four United Nations Sustainable Development Goals.



In 2021, we partnered with external experts to conduct our first materiality assessment, benchmarked our performance against peers, and gathered input from employees and customers to identify the most relevant ESG issues for our stakeholders. In 2023 we appointed a dedicated Sustainability Lead to anchor ongoing ESG work across Employer.

In 2024 we took the next step through a Double Materiality Analysis (DMA) — assessing sustainability topics both from the perspective of how Employer impacts people, society and the environment, and how sustainability-related risks and opportunities impact our business. This has allowed us to refocus and specify our priorities towards the topics that are most relevant to our operations, our products and our stakeholders, and ensures our alignment with the CSRD.

Throughout 2025, the DMA has guided our work in practice — shaping targets, KPIs, policies and activities across the organisation.

FOCUS

Our Priority Areas

Based on the DMA, Simployer focuses its sustainability efforts on four material topics:



Cybersecurity

Protecting data and systems through structured incident management, continuous training and progress toward ISO 27001.



Working Conditions in the Value Chain

Developing products and services that help customers work with equal treatment, workplace environment, inclusion and fair HR processes.



Equal Treatment & Opportunities

Fostering an inclusive and safe work environment and driving pay transparency and gender balance, internally and through our offering.



Climate Change Mitigation

Reducing emissions from travel and hardware, moving toward circular IT management and improving the footprint of our offices.

HIGHLIGHTS

Sustainability in Focus 2025

2025 has been a year of translating the DMA into concrete targets, KPIs and ways of working. Where 2024 set the direction, 2025 has been about building the structures that make long-term delivery possible.

Governance

We updated our Sustainability Policy and translated the DMA into clearer priorities, targets and KPIs. ESG responsibility is anchored with the Board of Directors, operationalised by Management, and supported by a Sustainability Lead together with functional owners across the business.

Social Sustainability

We set targets related to leadership gender balance and pay equity, improving our preparedness for the EU Pay Transparency Directive. We have also further strengthened our offering through advisory services and training on the directive to support our customers.

Cybersecurity

We continued our work toward ISO 27001 certification, improved incident management routines, and broadened our awareness and training activities — strengthening customer trust and the resilience of our services.

Environment

We focused on improving measurement and establishing baselines, especially for business travel emissions. We initiated more circular hardware management and reduced our office footprint, contributing to lower energy use and emissions. Several initiatives were foundational — future progress depends on robust environmental data quality and reliable input from suppliers.



Working with Sustainability in Simployer

Working with sustainability at Simployer means integrating environmental, social and governance factors into how we run the business day to day.

On the following pages, we give you an insight into how we specifically work with the E, S & G in Simployer.



Environment

Climate Change Mitigation

Simployer's sustainability work includes a clear responsibility for climate and the environment. This means working resource-efficiently, minimising waste and striving for circular flows in our hardware management. In practice, this means choosing equipment with a long lifespan, ensuring reuse or responsible recycling of IT hardware, and planning procurement in ways that avoid unnecessary climate impact.

Travel

Travel is an important area where we actively choose climate-smart alternatives such as digital meetings and trains instead of flights, in line with our internal travel guidelines. During 2025 we began breaking down travel emissions by department and started exploring alternatives to our current travel management setup.

Waste Management

We strive to make our offices environmentally friendly and compliant with local waste treatment regulations, and continue to partner with Intility to recycle and refurbish our electronic equipment.

AI & Energy

Increased use of AI-based services within Simployer leads to a gradual rise in our indirect energy consumption. Running AI models requires significant computing power in external data centres, generating CO₂ emissions included in our Scope 3 reporting. We also work to optimise our AI usage by avoiding unnecessary computing power, for example by selecting the right model size for each task.

Sustainable Supply Chain

Simployer procures goods and services from vendors and partners locally and internationally, choosing vendors that can document sustainability and be part of long-term business partnerships. We are strengthening our ability to follow up on environmental data from our suppliers.

Gifts & Giveaways

We continue to limit the number of gifts and gadgets for employees and customers and, where relevant, choose more sustainable and reusable alternatives.

Simpløyer is a *people first* company

We are here to help companies unleash the full potential in their people. Our unique combination of HR expertise and technology makes Simpløyer one of very few providers that can deliver on such a bold vision. By 2028 we aim to become the preferred HR vendor for employees and customers in Northern Europe. To make sure we have an empowered staff, we "take our own medicine" and focus strongly on developing our own people.

“

We recognise that our people are not just assets; they are the heartbeat of our success. Their diverse talents, passions and experiences fuel our growth and innovation.

— Eilin Gillesen, Chief People and Culture Officer



S Equal Treatment & Engagement

Equal Treatment and Opportunities

An inclusive and safe work environment at Simployer means treating each other with respect, ensuring equal opportunities for success, preventing discrimination and harassment, and acting when we observe behaviours or risks that conflict with our values. It also means working systematically with health and safety, encouraging openness, and fostering an environment where people feel well, dare to express their opinions, and feel secure.

- ✓ Simployer promotes equality and equal access to career development and equal pay, and offers an equal-pay tool to our customers.
- ✓ We focus on diversity and gender balance at all levels of the organisation when we recruit.
- ✓ We continue our efforts to ensure equal rights and opportunities for all, and strive proactively to prevent discrimination.
- ✓ We provide diversity and pay equity reporting and measurement, supported by an empowered and knowledgeable HR function.
- ✓ We measure wellbeing and work-life balance via our own survey tools and act on the insights.

Engagement Surveys

At Simployer we use our own survey tool to measure employee engagement. Based on leadership, wellbeing, collaboration, recognition, pride, development and alignment, the surveys provide comprehensive insights into how our people experience their work.

In 2025 we continued our monthly employee surveys. The overall engagement KPI strengthened to **81** and wellbeing reached **72**, both up two points from 2024. Engagement drivers such as leadership and recognition have continued to score well, and we have seen particular improvement in wellbeing following targeted follow-up by leaders on 2024 results.

Employee turnover in 2025 was **9%**, reflecting the continued impact of organisational change, while the high engagement and increased wellbeing scores indicate a resilient culture. Our real-time feedback system enables us to detect emerging trends early and take proactive steps to address employee needs.

To further support alignment across the organisation, we continued our structured communication cadence of monthly all-staff meetings, functional team meetings, a monthly CEO newsletter and quarterly check-ins. These efforts are designed to foster transparency, strengthen internal dialogue, and ensure that employees remain informed and connected.

Working Conditions in the Value Chain

As a customer-obsessed SaaS provider, we continuously develop and deliver products and features that help our customers work with social sustainability — through solutions that support equal treatment, workplace environment, inclusion, competence development and fair HR processes. Our responsibility is to ensure that what we build creates real value for our customers' employees.

S Leadership, Learning & Culture

AI, Learning and Employee Development

AI tools have the potential to significantly strengthen our employees' capabilities and productivity, but we are equally attentive to the risks that come with uncritical use. A key priority for us in 2025 has been ensuring that AI tools are used as a complement to human judgement and expertise, not as a replacement. By building AI competence across the organisation, we strengthen not only our competitiveness but also our employees' confidence and engagement.

Leadership Programmes

We are committed to building strong and responsible leadership across the organization. Twice a year all managers participate in our Leadership Lab — a collaborative forum focused on strengthening leadership through the principles of Direction, Alignment and Commitment (DAC). These sessions provide space for shared learning, reflection and practical skill-building.

Our Simply Leading programme supports individual leadership development across three dimensions: leading self, leading others and leading the business. This programme empowers our leaders to grow personally and professionally while contributing to a high-performing, values-driven culture. In 2025 we also provided additional leader enablement linked to wellbeing follow-up and pay transparency.



S Leadership, Learning & Culture

Learning and Education

At Simployer we believe continuous learning is essential to both personal growth and long-term organisational success. We offer ongoing internal training tailored to the needs of different functions, and employees are encouraged to participate in relevant external courses, events and certification programmes.

To foster cross-border collaboration, we provide language courses in English, Norwegian and Swedish. Learning and development are embedded in our people processes and reinforced through structured feedback loops, talent reviews and open conversations about growth. During 2025 we also began mapping a climate-related baseline for our training and learning services.

Culture

We are committed to fostering a culture of belonging, inclusion and engagement, guided by our seven drivers of engagement. Team workshops focus on shared purpose, values and the importance of feedback in building strong team dynamics.

Our bi-annual company gathering, Simply Together, brings employees from across the organisation together to strengthen cross-functional connections and celebrate our shared culture. Local social committees further contribute to an inclusive and vibrant work environment.

To ensure a strong start for all new employees, we host regular Simply New sessions and provide a comprehensive onboarding experience designed to integrate new team members into our culture from day one.

Governance

Compliance

Simployer complies with all relevant laws and regulations related to its business in the markets in which we operate. Simployer provides IT and professional services primarily in the Nordics. We do not produce physical products, do not require a special operating licence and do not operate in a highly regulated market.

We must however operate in compliance with:

- ✓ Regulations concerning running a business (registration, operating a business, financial regulation).
- ✓ Being an employer (labour law, HSE, and other regulation concerning employees).
- ✓ Processing of personal identifiable information (GDPR and related privacy regulation).
- ✓ Relevant ESG regulation, such as the Norwegian Transparency Act, CSRD, EU AI-act and the upcoming EU Pay Transparency Directive.

Overall, Simployer is assessed to operate in the lower range of compliance risk, considering the complexity of the regulations we are subject to and our follow-up activities.

Cybersecurity and Information Security

Cybersecurity and information security are central responsibilities, both toward our customers and internally. All employees participate in regular training and stay updated on security risks, phishing, data protection and the proper handling of customer information. We work with structured incident management, meaning that security events are quickly identified, reported and resolved. A clear incident workflow and recurring exercises make us better prepared to prevent and handle threats.

Security, Control and Compliance in AI Usage

Simployer uses AI in its products, which places high demands on how we govern and control the technology. In 2025, we established internal guidelines focused on data security, privacy and compliance with the EU AI Act. We conduct risk assessments of all AI applications, addressing both technical security and ethical aspects such as bias and discrimination. Responsibility for AI governance is anchored in the executive management team, and our guidelines are continuously updated as technology and regulations evolve.



Ethical Business, Labour Practices & Documentation

Ethical Business

Simployer has internal ethical guidelines that ensure we conduct business with high ethical standards, supported by a culture in which employees and stakeholders can speak up and report any undesirable or unethical activity. Simployer also provides a Whistleblowing service to our customers.

Labour Practices and Human Rights

Simployer promotes fair and ethical labour practices, including fair wages, safe working environments, diversity and inclusion, and promotes these practices through our services to customers. We adhere to and promote human rights, as an integral part of our business (see Simployer's Code of Conduct).

Code of Conduct, Board and Executive Management

Simployer has a Code of Conduct in place. Information on our Board of Directors and Executive Management Team is available via simployer.com.

Data Privacy and Security Documentation

Visit the Simployer Trust Center for documentation related to privacy, security, compliance and other relevant information, including our standard agreements and our latest report under the Norwegian Transparency Act.

Key Resources

Trust Center: trust.simployer.com

ESG page: simployer.com/about/esg-report

Code of Conduct: Available via simployer.com

IMPACT

Sustainability Impact in Our Offerings

We believe Simployer can make an impact when it comes to ESG through the services and products we are offering. By making sustainability a part of our core, we contribute to a positive behaviour change in all our touchpoints with customers and end users.

We do this in several ways:

The Product Offering

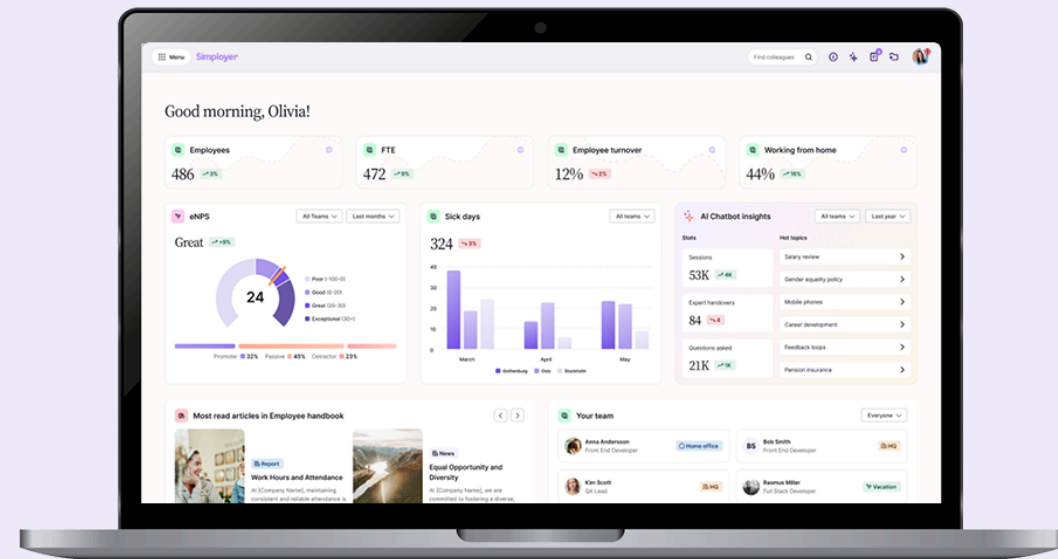
Through our products, we can assist our customers in their sustainability efforts, which we see as one of the greatest opportunities we have to make a positive social impact. We will continue to develop our products and offerings to become the market leader in supporting customers in their sustainability initiatives. We contribute to building healthy organizations by providing tools for diversity and pay equity reporting, as well as whistleblowing functionality. These tools support customers in actively and systematically addressing issues related to equality, inclusion, and transparency. We also promote employee wellbeing through surveys that measure health and work-life balance. By offering actionable recommendations based on survey results, we help our customers create better conditions for a sustainable and long-term working environment.

Sustainable Considerations in R&D

We will continue to work on developing cooperation with our suppliers to influence how we can monitor our footprints and, in turn, ensure that they do their part to reduce their impact.

The overall methodology and design principles for how we build our products:

- ✓ Privacy & security features in HR tech solutions.
- ✓ Inclusive user experience: Our approach to diversity and accessibility is simple — everyone is welcome. We work with continuous improvement to follow best practices to make our products easy to use for everyone.



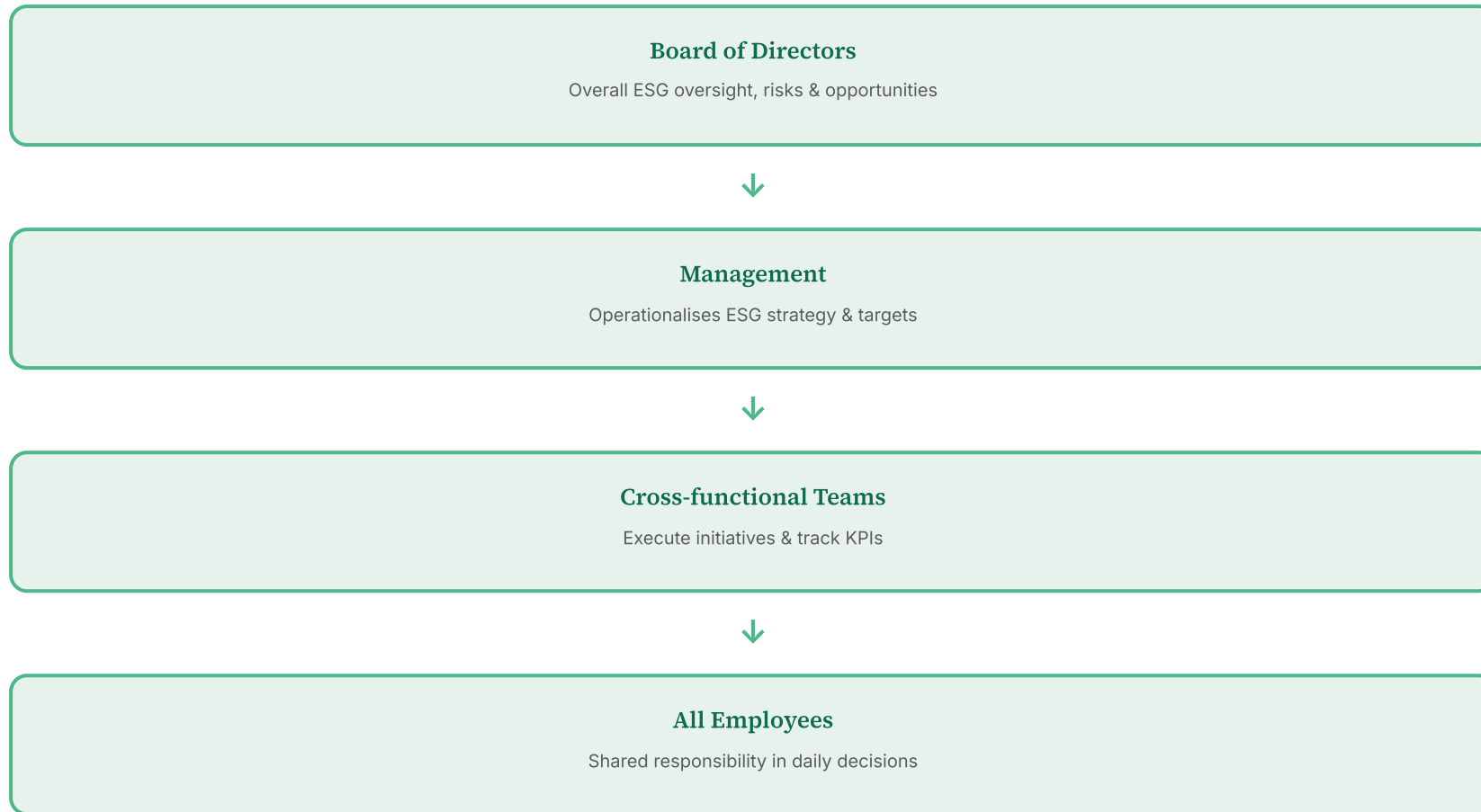
Sustainability Roadmap & Targets

In 2025, we established clearer targets and KPIs for our four material sustainability topics. These targets are followed up regularly through our governance processes and form the basis for how we monitor progress and prioritise actions.

| PRIORITY AREA | KPI / MEASURE | 2030 TARGET |
|---------------------------------------|---|--|
| Working conditions in the value chain | Employees reached monthly through ESG-related HR features | 2 million |
| Equal treatment & opportunities | Gender balance at management levels | 40–60% annually |
| Equal treatment & opportunities | Unexplained gender pay gap | 0% |
| Cybersecurity & safe data | ISO 27001 maturity | Certification achieved & maturity optimised |
| Cybersecurity & safe data | Externally reportable incidents | 0 |
| Cybersecurity & safe data | Annual training completion | 100% |
| Climate change mitigation | Travel emissions | -25% vs. 2024 baseline |
| Climate change mitigation | Circular hardware | 100% |
| Climate change mitigation | Certified offices | 100% |
| Climate change mitigation | Certified conference venues | 100% |

Priorities for 2026: In 2026, we will focus on strengthening implementation and follow-up across all four material topics. This includes finalising definitions and measurement methods in the value chain, strengthening governance and leadership support related to equal treatment and pay equity, progressing the ISO 27001 certification journey and quarterly data protection follow-up, and improving climate-related data, baselines and certification mapping across travel, offices and learning services.

How It Fits Together — ESG Governance at Simployer



Simployer's Board of Directors has the overall responsibility to oversee ESG matters, risks and opportunities, and to ensure that appropriate policies and structures are in place. Management operationalises this through processes and targets, supported by a Sustainability Lead and functional owners across the business.

Sustainability is a shared responsibility for all employees at Simployer. By integrating sustainability principles into daily decisions, customer relationships and internal processes, each employee contributes to strengthening Simployer's long-term sustainability goals. In practice, this means that every employee actively considers legal requirements, customer needs and our own impact in the work we do — from the meetings we choose to the products we build and the way we handle data.

Thank You

We sincerely appreciate your interest in Simployer's sustainability report. Our commitment goes beyond offering HR solutions — we aim to embed sustainability into our business practices and empower companies to maximise their potential.

In facing global challenges, we believe that integrating ESG principles is vital for long-term success. This report reflects our alignment with our Double Materiality Analysis and our contributions to a more sustainable and equitable working life. 2025 has been a year of operationalising priorities — strengthening governance, progressing toward ISO 27001, preparing for the EU Pay Transparency Directive and building the environmental baselines we need to act on. It has also been a year where AI has become a more prominent part of both our products and our internal operations, and with that comes a responsibility we take seriously — ensuring that our AI usage is secure, transparent and aligned with our sustainability commitments across all ESG dimensions.

Going forward, we will continue to strengthen governance, data quality and follow-up across the areas identified in our DMA. At the same time, we aim to contribute positively through our HR solutions by making it easier for customers to work systematically with their sustainability initiatives — related to wellbeing, diversity and pay equity — as we grow toward our ambition of reaching two million users per month.

Once again, thank you for your interest and involvement in Simployer's continuous sustainability journey.

Simployer — Sustainability Report 2025.

Read more at simployer.com/about/esg-report.