

Sustainability report **2025**

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Letter From Partners

Dear Stakeholders,

We are pleased to present Biofuel Express's annual sustainability report, highlighting our continued commitment to accelerating the transition to more sustainable transport. Biofuel Express remains dedicated to being a leading distributor of sustainable fuels across Europe. Our focus is on providing businesses with renewable fuel solutions that can significantly reduce greenhouse gas emissions while supporting operational continuity.

In 2025, we reached several important milestones in our growth and sustainability journey. We opened our second station in Denmark in Nr. Alslev and further strengthened our presence in both Austria and Germany. Together with our established operations in Sweden, Norway, and Denmark, this expansion helps create a growing green corridor of renewable fuels across Northern and Central Europe, making it easier for transport operators and companies to transition away from fossil fuels.

Across Europe, the focus on sustainability continues to intensify. Increasingly, the discussion is not only about using renewable solutions, but about documenting real emissions reductions and ensuring compliance with evolving regulations and reporting requirements. We support this development by helping customers transition to renewable fuels while providing the transparency and documentation needed to demonstrate measurable climate impact.

While electrification will play an important role in the long-term energy transition, the necessary infrastructure and vehicle availability will take time to

fully scale. Renewable fuels already offer a practical and available solution today. By enabling businesses to reduce emissions using existing engines and infrastructure, we help accelerate progress while the broader energy system continues to evolve.

In parallel with our expansion, we continue to strengthen sustainability practices across our operations. We closely monitor and optimise our logistics and supply chains to reduce emissions and ensure responsible sourcing. Collaboration with partners and suppliers remains essential to maintaining high standards throughout the value chain.

At Biofuel Express, sustainability also means knowledge sharing and collaboration. We actively engage with customers and stakeholders to provide insight into renewable fuels, regulatory developments, and the pathways available for reducing transport emissions.

As we look ahead, our ambition remains clear: to expand access to renewable fuels, support our customers with reliable and transparent solutions, and contribute to a more sustainable European transport sector.

We extend our sincere gratitude to our employees, customers, and partners for their continued trust and commitment. Together, we are making meaningful progress toward a lower-carbon future.

Sincerely,

Martin Sebastian Agdal and Clemen Rasmussen
Partners at Biofuel Express



Leading Specialist and Pioneer

Biofuel Express is a leading European distributor of renewable fuels, driven by a clear ambition: to accelerate the transition away from fossil fuels in the transport sector. Our business is built around one core principle – delivering sustainable fuel solutions that create measurable climate impact.

Today, Biofuel Express operates across Norway, Sweden, Denmark, Germany, and Austria, providing renewable fuel solutions to the heavy transport sector and other industries with significant energy demand. Through our expertise in engines, fuel products, legislation, and sustainability reporting, we help customers transition to lower-carbon operations in a practical and compliant way.

Our presence has been built through a strategic network of refuelling stations located along key transport corridors, combined with reliable bulk deliveries directly to customer sites. Together, these solutions ensure that transport operators across Northern and Central Europe have secure and convenient access to fossil-free fuels.

With more than 15 years of experience, we specialise in supporting companies in converting fleets of buses, trucks, and other diesel-powered vehicles to

renewable fuel alternatives such as HVO100. These drop-in solutions allow customers to significantly reduce CO₂ emissions using existing engines and infrastructure.

Our ambition goes beyond fuel supply. Biofuel Express positions itself as a strategic partner in the energy transition, combining sustainable fuel solutions with advisory expertise and digital insights that help customers document their carbon reductions and comply with evolving regulatory requirements. Our approach is captured in our company payoff: “Sustainable Fuel. Strategic Expertise. Measurable Impact.”

Biofuel Express is committed to continuously strengthening sustainability across our products, supply chains, and organisation. Through transparency, responsible sourcing, and ongoing improvements in our operations, we work to reduce our own environmental footprint while enabling our customers to achieve significant carbon emission reductions through fossil-free fuel alternatives. Together with our customers and partners, we are helping drive the transition toward a more sustainable transport sector across Europe.

BIOFUEL EXPRESS

Renewable Biofuel Products

HVO100 Renewable Diesel

Advanced synthetic diesel (2nd generation)
Produced from waste and residues from e.g.,
the fishing and meat industry
Up to 90% CO₂ reduction
Superior performance – down to -30°C
Does not require any engine modifications
Odourless and reduces engine noise
Less local particle emissions

B100 Biodiesel RME Premium

1st generation biodiesel, FAME
Produced from sustainable rapeseed oil
Up to 70% CO₂ reduction
Can be used in most diesel engines
Great lubrication qualities
Good cold weather properties – down to -20°C
Biodegradable



Decarbonising the Supply Chain

Retailer



Consumer



Biofuel Express is committed to converting heavy transport by replacing fossil fuels with renewable alternatives and **decarbonising** our customers' **entire supply chain**. We are dedicated to helping our customers actively **lower their carbon footprint** by providing a comprehensive range of renewable products, tailored guidance and expert insights. Through these solutions we enable them to make informed choices, **transition toward low-emission operations and achieve their sustainability goals**, contributing to a greener, more sustainable future.

We offer a range of sustainable and renewable products, such as **HVO100 Renewable Diesel** and **B100 Biodiesel RME Premium**, that contribute to the **decarbonisation of the transport sector** and our customers' **supply chains**. These products are made from **renewable feedstocks** or **waste** and provide numerous environmental and **climate benefits**, thus promoting sustainable supply chains.



Product Life Cycle Transparency

Biofuel Express specialises in fossil free fuels, which means our main products primarily are made from renewable vegetable oils, waste and residues.

For all renewable biofuel products, Biofuel Express ensures full transparency and traceability through sustainability certificates from its suppliers, which documents feedstock, country of origin as well as GHG reduction of the renewable products, encountering GHG emissions from the extraction or cultivation of raw materials, land use, production, transport and distribution, following the principles of EU Renewable Energy Directive RED-II.

ISCC

It is particularly important for Biofuel Express not to compromise on the quality and origin of the materials, and therefore, it must not conflict with deforestation or burden the climate and environment, which is why the product's lifecycle has been ISCC certified.

ISCC is one of the World's leading certification systems ISCC certification and goes beyond the legal requirements of the RED II as it covers additional ecological and social requirements.





ISCC has set several requirements in the form of six principles, with the purpose is to create transparency around sustainable solutions, so that the raw materials are completely traceable throughout the supply chain with chain-of-custody certification:

- Protection of land with high biodiversity value or high carbon Stock*
- Environmentally responsible production to protect soil, water and air*
- Compliance with human, land and labour rights*
- Implement zero deforestation initiatives in the supply chains*
- Ensure traceability throughout the supply chain
- Measure the carbon footprint and initiate decarbonization initiatives

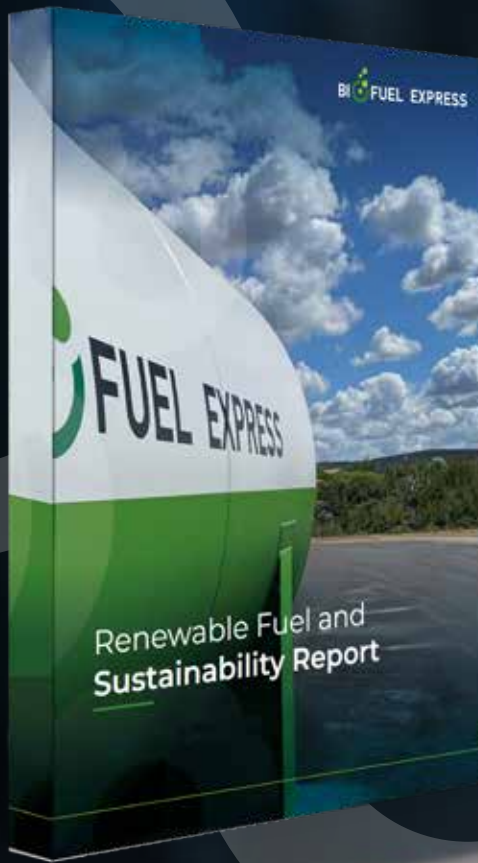
The ISCC certification is the customer's certainty for the raw materials, which our fossil free biofuel products are produced from, have been treated in a sustainable manner and, among other things, do not contribute to eradicate forests and

biodiversity. It can also document that the supply chain helps to reduce CO₂ emissions for the benefit of the climate.

In addition to the green and climate friendly values, it is essential for Biofuel Express to be able to contribute to proper conditions – from the time the raw materials are produced until the fuel ends up at the customer. By establishing sustainable and socially justifiable systems and solutions, nature, and people in future generations are secured, which is an essential part of Biofuel Express' work.

Feedstocks

Following the Russian invasion in Ukraine, Biofuel Express together with its Suppliers ensured that no feedstock with origin of Russia was used in the value chain. In 2025 the delivered volumes by Biofuel Express did not contain feedstocks originated from Russia.



Biofuel Express Insight

Customer Portal for Decarbonization Within the Transport Industry

Biofuel Express Insight is a market leading sustainability reporting, developed to support our customers' decarbonization journey, providing provide full insight and thereby work as a tool to reduce their climate impact, as well as document the achieved CO₂eq emission savings.

The online Biofuel Express Insight customer portal provides easy overview of fuel consumption, full sustainability transparency and -documentation with just a few clicks.

In this way, the customers can easily and with high data reliability meet the increased environment and climate documentation requirements of today and in the future:

- **Track fuel consumption in real time 24/7**
- **Follow CO₂eq emission reductions**
- **Full traceability into raw materials and country of origin**
- **Download Renewable Fuel & Sustainability Report (PDF)**



Fleet Management

Our Fleet Management module enables companies to manage vehicles and drivers in a structured and transparent way. By assigning fuel access at either driver or vehicle level, customers can ensure that all fuel transactions are accurately linked and documented. This provides a clear overview of consumption patterns across fleets, locations, and business units.

A key benefit of the Fleet Management module is the ability to onboard and manage drivers digitally, eliminating the need for physical fuel cards. Access can be granted instantly and revoked immediately when required, reducing administrative complexity while improving security and control.

By digitising and centralising fleet administration, the platform significantly reduces manual processes, saving time and removing administrative burdens for fleet managers.

Digital Fuelling with the Biofuel Express App

As part of our integrated digital ecosystem, the Biofuel Express Fuel App complements our Fleet Management and Insight platform by simplifying daily fuelling operations for our customers. Designed specifically for businesses, the app combines station access, fuelling, and fleet visibility in one user-friendly solution.

The app enables drivers to locate more than 80 stations and fuel directly using their mobile device, eliminating the need for physical fuel cards.

Together with Biofuel Express Insight, the Fuel App forms a key part of our digital offering – enabling customers to manage operations, reduce emissions, and document their sustainability performance in a simple, scalable, and effective way.

2025 CO₂ Results Thanks to Our Customers

At Biofuel Express, we are committed to reduce our impact on the planet. And we want to help our customers to do the same. Our customers care about sustainability and want to reduce carbon emissions from their supply chains. With our renewable fuels we are helping them to reduce their environmental footprint and to achieve their sustainability goals.



86%

average CO₂ reduction
compared to regular
diesel



548.000

tonnes total CO₂
reduction

“Our **customers** have **reduced** their **CO₂ emissions** by an amount **equivalent to** one fully loaded truck **driving around the Earth approximately 18,700 times.**”

CO₂ reduction
equivalent to yearly
emission from

116.000

people

Wordbank.org CO₂ emission per capita





Sustainability, Governance & Management

Sustainability governance and management are interconnected pillars that form the foundation of company's long-term success and positive impact on society and the environment.

Sustainability for Biofuel Express involves balancing economic, social and environmental considerations to meet the customers' needs and reach business goals without compromising the future of generations to come.

Sustainability work encompasses various aspects such as reducing our carbon footprint, minimizing waste, promoting renewable energy sources, and ensuring responsible sourcing of products.

Biofuel Express has identified key focus areas that have the biggest impact on our environmental footprint that are also of utmost importance to our stakeholders and our business. With those areas in mind, clear sustainability targets and expectations for the organisation have been set, in line with what the science deems necessary to keep global warming at a minimum of 1.5°C. Under 2023 the targets have been validated and published by the Science Based Targets Initiative. As sustainability is part of

Biofuel Express' DNA, these targets have been communicated to all employees, so that everyone can embrace the sustainability vision and work towards reaching environmental goals.

Good corporate government ensures that the company operates transparently, ethically and in the best interests of its stakeholders including customers, suppliers and employees. Key elements of governance include a clear definition of responsibilities among the Board of Directors, effective risk management, transparent financial and sustainability reporting, adherence to legal and regulatory requirements. Strong governance structure helps us to maintain trust and confidence in the company, reducing the risk of misconduct that could harm the company's reputation.

Biofuel Express' Board of Directors is ultimately in charge of sustainability related decision-making. As such, they are continuously monitoring stakeholder expectations (from for example suppliers, authorities, and customers) on the company, which in turn guide and incentivise the company's strong sustainability ambitions and efforts.



We are using effective management practices that are essential for optimizing resource allocation, ensuring sustainable growth and responding to change in market dynamics. In the context of sustainability management plays a crucial role in integrating sustainable principles into core business activities and business strategy, setting sustainability targets, measuring performance against the targets and driving continuous improvement initiatives.

The operative sustainability responsibilities are delegated from the Board of Directors to the Sustainability Manager who, among other things, defines goals and action plans as well as proposes new climate initiatives. The Sustainability Manager then reports back to the Board of Directors on the developments regarding sustainability achievements. At Biofuel Express, the planning, governance and follow-up on the company's sustainability endeavours mirror the organizational structure, responsibilities, and authorities.

On top of that, the sustainability governance is largely based on the ISO 14001 Management System framework through which policies, routines, directives, long-term sustainability targets are developed. Biofuel Express also incorporate legislation, regulations and global frameworks in the form of, for example, the UN global development goals and the Science Based Targets initiative (SBTi) in the sustainability undertakings.

Commitment to Global Frameworks

At Biofuel Express we continuously seek to optimise and improve our organisation both internally and externally. To ensure the documentation, the measurements and the validation of the work as well as the results, Biofuel Express works in accordance with well-known and reliable globally accepted frameworks. These frameworks are used as guidelines and target-setting for the ongoing work in the company.

The UN Sustainability Development Goals

Biofuel Express has taken the 17 Sustainable Development Goals, defined by the United Nations, to heart and was fast to develop some concrete SDG inspired focus points that the company can use as guidelines. The company primarily focus on the following areas of interest:

Affordable and Clean Energy

Biofuel Express' core values build on clean energy at competitive prices. Outside the organisation, Biofuel Express also supports renewable energy sources. Biofuel Express will continue its work on making the green products available and to support clean energy everywhere.

Sustainable Cities and Communities

Biofuel Express is the main supplier of biofuels in the public transport sector in Sweden imprinting the sustainable mark on communities, whilst also, through our biofuels, lowering concentration of toxic exhaust gases and particles.

Responsible Consumption and Production

At the Biofuel Express stations we are very deliberate of minimising our environmental footprint and we are actively making green choices where it is possible. Specifically, the company supports biodiversity in locally by letting the natural vegetation flourish, and the fuel stations use the latest technology in LED-lighting, which consists of advanced, sensor-controlled lighting systems, not only conserving energy when activity is low, but also keeping the effects on nocturnal wildlife to a minimum. For more information on our sustainability approach regarding our station network, please refer to the "sustainable stations" section.

Climate Action

Biofuel Express has set up stringent demands of our carriers. We take responsibility in leading the way ourselves by having a positive impact on others (supplying many of our customers with virtually zero emission biofuel products) and by changing our own supply chain. Therefore, our transporters run primarily on our own fossil free diesel, which reduces CO₂ emissions by up to 90% compared to regular fossil diesel.

7 AFFORDABLE AND
CLEAN ENERGY



11 SUSTAINABLE CITIES
AND COMMUNITIES



12 RESPONSIBLE
CONSUMPTION
AND PRODUCTION



13 CLIMATE
ACTION



Management Systems and Certifications

Quality and Environmental Management Systems and certifications play a crucial role in the fuel industry for several reasons.

1. Compliance and regulatory requirements

The fuel industry is subject to stringent regulations aimed at ensuring safety, environmental protection, and product quality. Implementing certified management systems such as ISO 9001 for Quality Management and ISO 14001 for the Environmental Management helps Biofuel Express to comply with regulatory requirements and demonstrate our commitment to meeting industry standards and customer expectations.

2. Risk mitigation

Effective management systems help us identify and mitigate risks associated with fuel storage and distribution. By implementing robust Quality and Environmental Management practices we can minimize the likelihood of dry-runs, accidents, spills, product mix and other incidents that could harm the environment or compromise product and service quality.

3. Customer confidence

Certifications ISO 9001 and ISO 14001 signal to customers that Biofuel Express is a company that is committed to delivering high quality products and services while minimizing its environmental footprint. It enhances customer confidence and satisfaction, leading to increased loyalty and growing business.

4. Operational efficiency

Quality and Environmental Management Systems are designed to streamline processes, improve efficiency, and reduce waste. By adopting these best practices and continuous improvement methodologies we can optimize the operations, minimize resource consumption, and reduce costs.

5. Competitive advantage

In today's market customers are increasingly conscious of sustainability and environmental issues. By putting these questions at heart of our business we can proactively address these concerns, and by obtaining certifications and implementing sustainable practices, we gain a competitive edge that differentiate us from our competitors. More and more environmentally conscious companies that are working on their decarbonization plans, find a right partner in Biofuel Express.

6. Stakeholder engagement

Certification to internationally recognized management standards enhance stakeholder confidence, and demonstrates the company's commitment to responsible business practices, transparency, and accountability, which helps us to build trust and positive relationships with our stakeholders.

Overall, Quality and Environmental Management Systems and certifications are essential tools for our company to ensure compliance, mitigate risks, enhance operational efficiency, build customer confidence, and drive long term sustainability withing the industry.

Biofuel Express has been be re-certified according to Quality and Environmental Management standards ISO 9001 and 14001 in 2024, and the current certificates are valid until 2027. Current certifications for Biofuel Express Group are available at biofuel-express.com/certifications.

Role of Digitisation in Sustainability Performance

At Biofuel Express we have ensured that our sustainability targets (KPIs) are measurable, viable and impactful. To that end, we have developed digitised sustainability and quality of operations monitoring tools, which are followed up on a weekly basis during our team meetings with all employees present. We use digital tools to map our environmental footprint and assess the impact on environment in every aspect of our business. Through these digital tools we have also been able to offer our customers an increased level of transparency and reliability on sustainability data. This has created a conduit for our company to measure actions, outcomes, and results of the sustainability performance.

Utilising data in this way allows Biofuel Express to show clear, measurable progress to our customers on how they are reaching their environmental targets, and further engage with the wider value chain, creating positive impact all the way.

For more information on Biofuel Express' role in leading the way in transparency topic, see the section "Sustainable reporting".



Science Based Targets

Creating a clear sustainability commitment and demonstrating sustainability leadership led to the executive decision to commit to the Science Based Targets initiative (SBTi) back in 2022.



In essence, Science Based targets (SBTs) are organisational targets that show how much and how quickly organisations need to reduce their greenhouse gas emissions to prevent the worst effects of climate change from happening. The term “science based” derives from notion of target-setting that is sufficient for staying below a global warming of 2°C, a level deemed necessary to reach according to the latest climate science. Biofuel Express is, at the time of writing this, one of over 10.330 companies worldwide engaged in this initiative, where 7.502 companies have validated targets, demonstrating leadership in battle against climate change.

Measuring and implementing sustainable long-term change and minimising our carbon footprint is increasingly becoming a more important criterion for our stakeholders and as interest in sustainability in general is at an all-time high, it is a paramount step to take.

By committing to the SBTi, Biofuel Express is pledging to achieve net-zero emissions of greenhouse gasses, in line with meeting the goals of the Paris Agreement and climate science.

Biofuel Express officially set science-based targets in March 2023 and with these, the company commits to lowering Scope 1 and 2 CO₂ emissions by 42% by 2030 from the base year 2020, as well as measuring and lowering Scope 3 emissions during the same timeframe. Adding to that, the company has joined the “race to net zero”, an initiative where the target is that the entire value chain should be carbon neutral by 2050. These targets were pre-defined by SBTi and selected on the basis that they were fitting when taking our business’ development stage, sector, and type of operations into account. These climate ambitions correspond to the ambitious efforts needed to limit the global warming to 1,5°C.

In March 2023, the targets were officially approved by the SBTi and by the time this report is launched, Biofuel Express’s target commitments should be publicly available on their website (<https://science-basedtargets.org/companies-taking-action>).



As the process of joining SBTi is now finalized, the next phase, of setting up a clear, effective, and practical climate action plan, will be initiated.

For more info on Biofuel Express and science-based targets, please refer to the “Sustainability in numbers” section, where the GHG inventory for years 2020-2025 will be presented in accordance

with GHG Protocol’s A Corporate Accounting and Reporting Standard.

By taking this step, we are not only accelerating the transition towards a net-zero economy but also ultimately increasing our competitive edge and realising stakeholder interests.

Greenhouse Gas Protocol defines the scopes as follows:



Scope 1 includes direct emissions from the company owned or controlled operations, for Biofuel Express this is mainly transportation related fuel combustion.



Scope 2 emissions include indirect emissions attributable to generation of purchased electricity, heating, or cooling. For Biofuel Express this scope is applicable for offices, terminals, stations, and depots.



Scope 3 comprises all other emissions from the supply chain (i.e., from operations not controlled or owned by the company).

Sustainability In Numbers



Biofuel Express aims to achieve a CO₂eq reduction of 42% for Scope 1 & 2 combined by 2030. However, between the reporting period 2020-2022, the carbon footprint of both Scope 1 & 2 has largely been coupled with the growth of the company, which to some extent simply is unavoidable, although decoupling efforts mitigating this relation will be made, especially as Biofuel Express is moving into new markets and expanding its organizational scope. Taking this into account, we will work with target baseline readjustments according to the standards of the GHG Protocol if deemed appropriate (for more on reporting methodology refer to GHG Inventory Reporting Principles). As of now, no such base year readjustments have been made. In Fig. 2 it shows that Biofuel Express successfully reduced emissions in areas not necessarily directly coupled with business growth signalling that more can be done in this area, however it should be noted that this endeavour is a tall task.

In 2024, Biofuel Express expanded into two new markets: Germany and Austria. However, the sustainability figures are on a steady downwards turn since then. This is due to strategic work in mitigating carbon intensive activities and putting efforts in where it is most needed to balance out the business growth. For the year 2023, some new routines and executive decisions were made and put in place to mitigate the hitherto steady rise of total emissions, also coupled with company growth. In this task, we focused on “low hanging fruits” as well as prioritized the larger emitting categories (i.e. Scope 1 and terminals). This had a direct effect on direct emissions (scope 1) and terminal energy related emissions up until this point.



Our direct emissions, Scope 1, are the result of mobile combustion of fossil or fossil free fuels from our company vehicle fleet. Biofuel Express scope 1 now includes business trips, or otherwise mileage during office hours, for Germany and Austria. Yet the scope 1 emissions have been reduced with approximately 38 % between 2024 and 2025. This is by far the most noteworthy development in our efforts to reduce scope 1 CO₂eq emissions this reporting period. This is due to a drastically lower amount business travel in Denmark by company cars as well as fewer company cars in service for the period. In addition, the emission factor for scope 1 emissions has been improved over 2024 factors providing more accurate data thanks to the reworked Biofuel Express Insight platform mentioned above, giving us insight into all emissions statistics on a fuelled volume basis. Another driver for this reduction is the EU legislation obligating countries to increase their biofuel reduction mandates – which has an effect on our operations taking place outside of the Nordics.

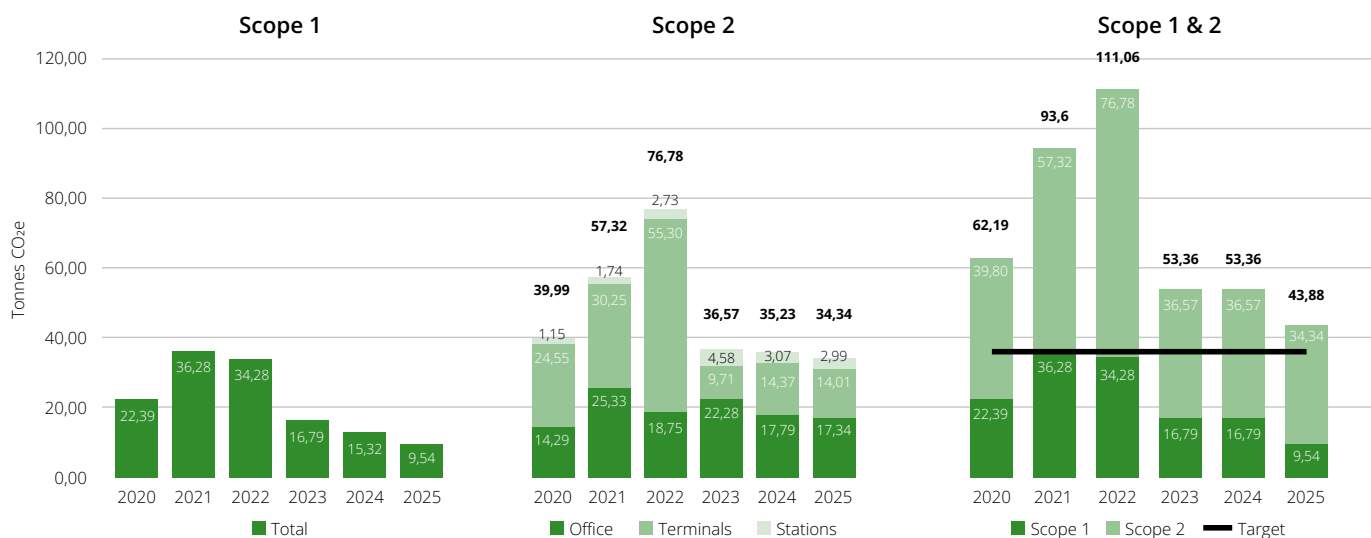
Biofuel Express Scope 2 emissions can be broken down into three segments: office energy, station network energy and energy usage for Biofuel Express' own terminals. For the offices, there has in general been a relatively flat, yet downward, development in energy usage across all markets – on average the energy usage was flat in comparison to 2024. For 2025, an overall small, yet downward, CO₂eq emis-

sion could be realised. Since the amount of electricity used between the years was very similar, this reduction is the result of slightly improved averages of regional CO₂eq intensity values (i.e. CO₂eq/KWh) across the countries of operation. Between the years 2024 and 2025 this ultimately resulted in a slight decrease in emission reduction of about 3 %.

In relation to the reporting period 2023, the CO₂eq emissions for Biofuel Express' own terminals surged with approximately 48 %, most of which the new terminal in Germany accounted for. However, the organic (i.e. the existing terminals from 2023) energy usage dropped about 80 % since the previous reporting period. The reasons for this drop are multiple and can be broken down into changed operations locally at the terminals (i.e switch of products and heating requirements) but also the phasing out of an existing terminal, now only having about one quarter of its capacity from the previous reporting period. Just like with the scope 1 emissions, the overall carbon intensity of energy production was lower in 2024 for all markets (except for Germany, which we lack data for in previous years), which also contributed to the drop.

The new terminal in Germany was phased in during Q1-Q2 2024 and even though the energy usage for the site is estimated to be lower than some existing terminals, the very intensive energy production

Fig 1. An overview of Biofuel Express yearly emissions expressed in tonnes of CO₂ divided into separate scope categories. For 2025, an overall emission reduction of 13 % was achieved on all scopes. This was accomplished despite of continued business growth and expansion into new markets.



in terms of CO₂eq emissions per kWh produced in Germany meant a drastic increase in total tonnes of CO₂eq released during 2024. This is an unfortunate consequence of a very CO₂eq intensive energy production locally and something to investigate in order to mitigate the effect in the coming years.

For the terminals this year, a flat energy consumption was found. Just like the case for the offices the actual decrease in CO₂eq emissions was a result of an overall lessened CO₂eq intensity values for the counties of operation. As a result of this, the terminal related emissions dropped about 3 % during 2025.

The last segment of the scope 2 emissions, energy consumption in Biofuel Express' own station network, has been somewhat downwards during 2025. The main difference between the reporting periods is the fact that a new station has been established in Denmark while emission intensity for Sweden has been lowered. These two developments almost offset each other completely and the resulting improvement in CO₂eq emissions during 2025 is approximately 2 % because of this.

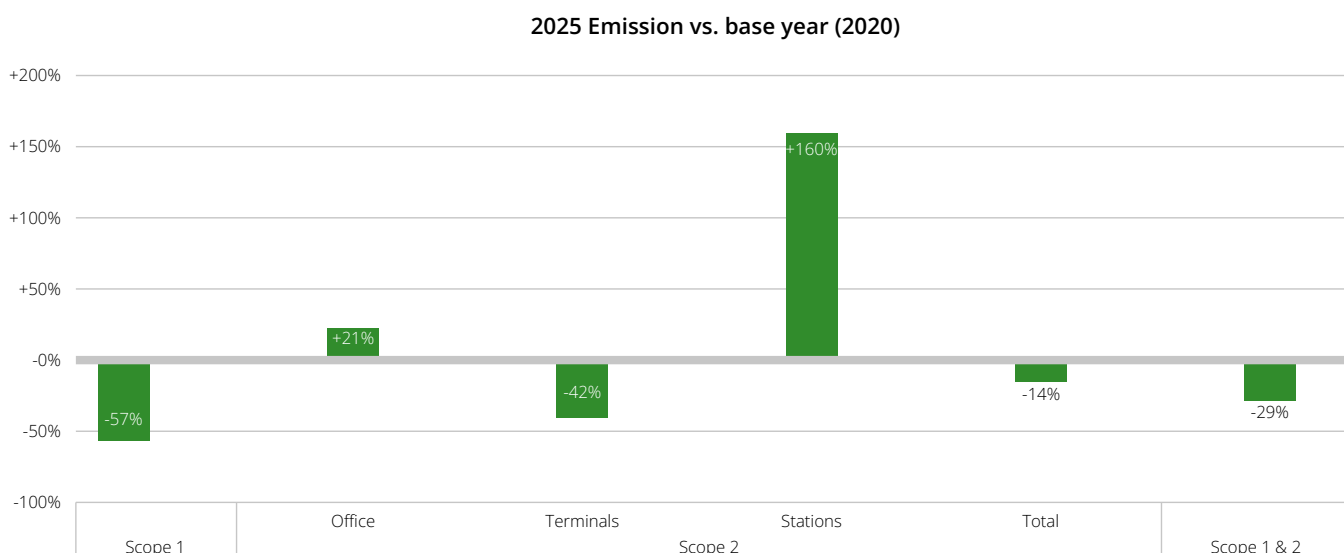
In conclusion, the reporting year 2025 was somewhat unnoteworthy in terms of the scope 2 developments (see Fig. 1) – where the emissions from each category are very slight, yet downwards. The

main driver for the larger drop in emissions was the scope 1 emissions. The reasons for this are twofold – cars were overall used to a lesser extent and the overall biofuel reduction mandates for the countries of operation increased.

It is evident from the data that offices and terminals are left as the largest emitters of Scope 1 & 2. As reducing this scope would go a long way reaching our science-based target, we will investigate what options we have to shift towards green, renewable, electricity and heating across all offices.

As mentioned earlier, our process of joining the Science Based Target initiative is being finalized. Our commitment and target setting in terms of our supply chain is to measure and decrease our Scope 3 emissions (all emissions attributable to upstream and downstream operations the company's supply chain). This is a more complex task and while we have already come a long way mapping out our Scope 3 emissions, some calculations and data collecting is left to be made. As a result of that, our Scope 3 emissions are planned to be released in our forthcoming sustainability reports.

Fig. 2. Depicts the hitherto total emission reduction compared to the baseyear 2020 and divided into the scope categories.



GHG Inventory Reporting Principles

Our sustainability reporting principles thoroughly adhere to the *Greenhouse Gas Protocol* reporting standard. In essence this means that we have taken the core values of the protocol: *relevance, completeness, consistency, transparency, and accuracy*, to heart. In this regard, we are planning on measuring and presenting the supply chain emissions (all three scopes) as accurately as possible based on relevance, where we prioritize stakeholder interests, risks, and opportunities. We are not excluding any operation or emission category in this endeavour (except for not applicable ones). Moreover, we are also using consistent and appropriate accounting methodologies, and we are fully transparent on reporting principles put in place. Adding to this, we are keen on reporting as accurate numbers as possible and, where uncertain, we always round up rather than down.

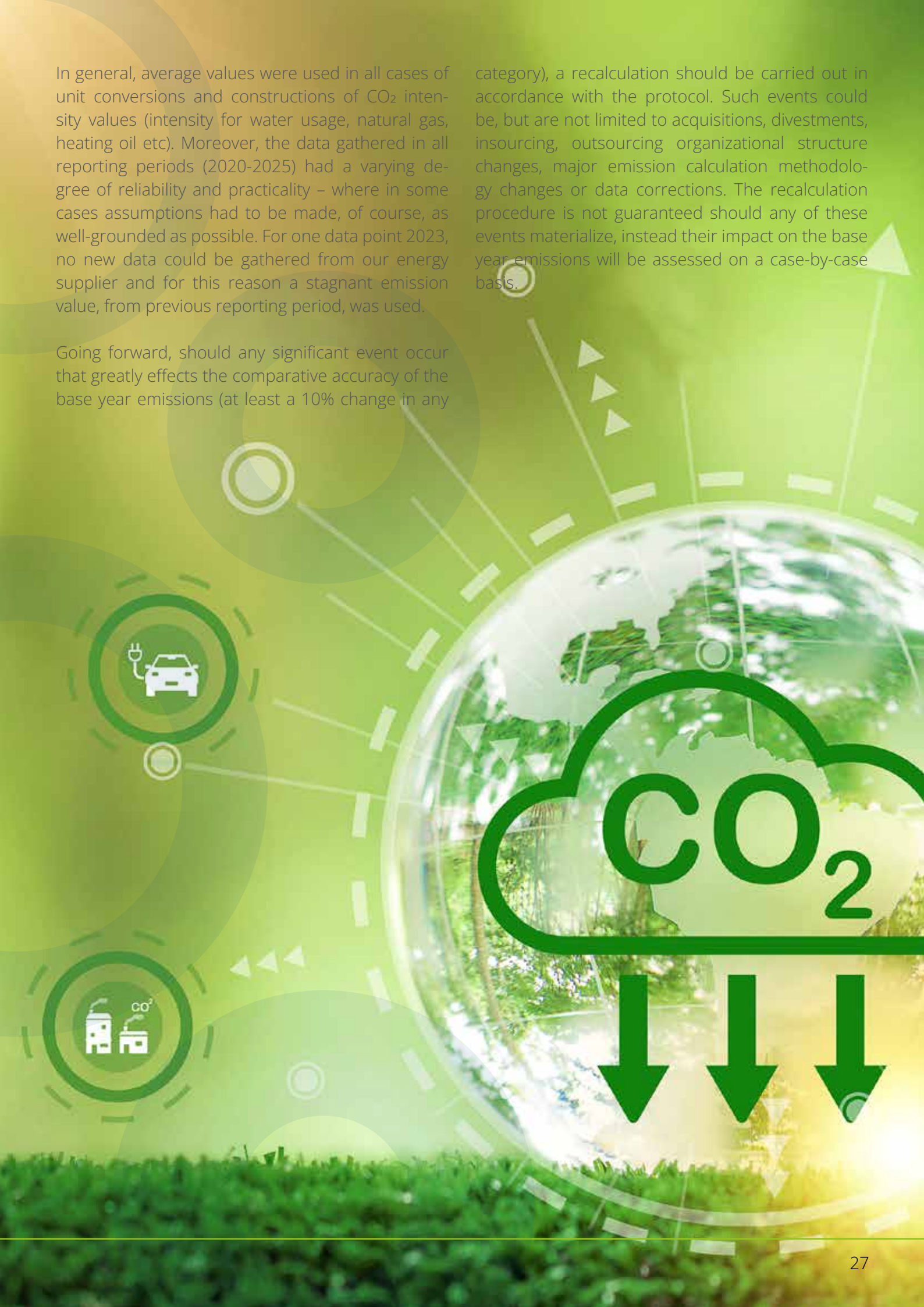
In terms of consolidation approach, the GHG inventory accounting follow the principles of the control approach, i.e., the operational control. This means that all emissions resulting from operations that are under operational control of Biofuel Express should be presented as Scope 1 emissions. Such control is defined as the ability of the controlling company to exert authority and implement operating policies at the operation. From the consolidation approach, the organizational boundaries are set (assigning Scope 1, 2 & 3 to operations), which in Biofuel Express's case is relatively straightforward as the "direct" operations are largely office based.

Regarding calculation and data collection methodologies, the calculation tools on the Greenhouse Gas Protocol's webpage was used ("Stationary Combustion tool" for Scope 2 and "transport tool" for Scope 1). For Scope 2, the location-based approach was used, meaning that an average emission intensity factor of a power grid was used, rather than specific data from power suppliers. This data was collected from a couple of sources indicating grid specific energy production emissions per year and location. These data sources were used for most Scope 2 category calculations and all geographical locations making the methodology, and indeed the results, as consistent as possible. This method was chosen due to the geographically spread-out operations (office locations), where accurate emission data is hard to come by in certain regions. However, it was only used when no other carbon dioxide intensity values were applicable (i.e. when we only had a cumulative kWh value). Naturally, this method comes with a couple of drawbacks in terms of both data accuracy and availability - for one region the 2023 data was missing and hence the 2022 data was used, most likely inflating the Scope 2 office value. Continuing, this data source only provides CO₂ intensity values and as a result, other potential GHG gasses are lacking in our data for Scope 2. While this is an unfortunate consequence of generally lacklustre sustainability data provided by energy suppliers to date, we believe that the circumstances are such that other common GHG gasses, namely methane and nitrous oxide, are small enough to be considered negligible in comparison to CO₂.

In general, average values were used in all cases of unit conversions and constructions of CO₂ intensity values (intensity for water usage, natural gas, heating oil etc). Moreover, the data gathered in all reporting periods (2020-2025) had a varying degree of reliability and practicality – where in some cases assumptions had to be made, of course, as well-grounded as possible. For one data point 2023, no new data could be gathered from our energy supplier and for this reason a stagnant emission value, from previous reporting period, was used.

Going forward, should any significant event occur that greatly effects the comparative accuracy of the base year emissions (at least a 10% change in any

category), a recalculation should be carried out in accordance with the protocol. Such events could be, but are not limited to acquisitions, divestments, insourcing, outsourcing organizational structure changes, major emission calculation methodology changes or data corrections. The recalculation procedure is not guaranteed should any of these events materialize, instead their impact on the base year emissions will be assessed on a case-by-case basis.



Cutting Emissions in Our Own Operations

How a single-truck pilot delivered measurable fuel and CO₂ reductions.

*BIOFUEL EXPRESS
YOUR SUPPLIER OF FOSSIL FREE FUEL*

At Biofuel Express, we help customers reduce emissions across their fleets. But real leadership starts internally. In 2024, we set out to identify practical ways to reduce fuel consumption and CO₂ emissions from our own delivery operations — without disrupting logistics or driver behaviour.

Start small, measure precisely

Rather than rolling out a solution across the entire fleet, we began with a controlled pilot. We fitted aerodynamic vortex generators from V-Spoilers to a single delivery truck and conducted internal tests. This allowed us to generate reliable, real-world data before making a broader investment decision.

The installed solution works by optimising airflow around the vehicle:

- Reducing turbulence and drag
- Minimising vacuum zones behind the vehicle
- Improving stability at motorway speeds

The result is a passive solution – no moving parts, no behavioural change, no operational downtime.

Clear and consistent impact

The pilot delivered a consistent outcome: ~5% reduction in fuel consumption. For heavy-duty transport, this is not marginal — it's material. For a truck driving 120,000–150,000 km annually, a 5% reduction translates into:

- Noticeable fuel savings
- Lower operating costs (TCO)
- A strong business case for scaling
- From fuel savings to CO₂ reduction

From fuel savings to CO₂ reduction

Fuel consumption and emissions are directly linked.

- Every litre of diesel saved avoids approximately 2.6 kg of CO₂
- A 5% reduction delivers immediate Scope 1 emission cuts

This means:

- Documented, auditable ESG improvements
- Tangible progress towards climate targets
- Data-driven decision-making



A broader responsibility

While renewable fuels like HVO can reduce CO₂ emissions by up to 90%, this case shows that efficiency improvements still matter.

Optimising aerodynamics is one of many steps we take to:

- Maximise the impact of every litre delivered
- Reduce emissions across the full value chain
- Lead by example in the transition to fossil-free transport

From pilot to rollout

Based on the results, the conclusion was clear. This is a solution worth scaling. We are now preparing to implement vortex generators across additional trucks in our fleet—turning a successful test into a broader operational improvement.

“We tested thoroughly. The numbers speak for themselves. A 5% reduction across the fleet is not marginal – it’s strategic. It improves our bottom line while reducing our CO₂ footprint at the same time,” states Torsten Klevang, Logistics Manager.



Code of Conduct

Responsible and ethical business conduct forms the foundation of Biofuel Express Group's governance framework. Our Code of Conduct establishes the principles that guide how we operate, make decisions, and interact with employees, customers, suppliers and other stakeholders. The Code of Conduct reflects our commitment to conducting business with integrity, transparency and respect for human rights, society and the environment. The Code of Conduct is based on internationally recognized frameworks, including UN Global Compact and sets out the standards that apply across Biofuel Express Group. These standards cover key areas including human rights, prohibition of child labour and forced labour, equal opportunities and non-discrimination, freedom of association, workplace safety and occupational health, fair labour and employment conditions, data protection, anti-corruption, responsible use of consultants and intermediaries, gifts and hospitality, interaction with public officials and political parties and prevention of money laundering.

Responding to evolving regulatory and market expectations

Biofuels Express operates in a rapidly evolving regulatory and business landscape where expectations regarding sustainability, transparency and responsible corporate governance are increasing. As the Group continues to expand its operations and en-

gage with global multinational customers, we are required to meet increasingly high standards regarding compliance, sustainability management and responsible business practices.

In parallel, the European regulatory framework governing sustainability, risk management and transparency is undergoing significant development. Regulations such as Corporate Sustainability Reporting Directive introduce enhanced requirements for sustainability governance, risk management and reporting, while the NIS2 Directive strengthens obligations related to information security and operational resilience. Furthermore, EU Emissions Trading System will introduce additional regulatory and reporting requirements related to emissions accountability in the transport fuel sector.

To ensure alignment with these developments and to meet the expectations of our stakeholders, Biofuel Express has reviewed and further developed its Code of Conduct and Policies. The updated framework strengthens our governance structures and systems, ensures that the Group is well positioned to operate in an increasingly regulated environment while maintaining high ethical and sustainability standards.



Strengthened principles and new focus areas

As part of this update, the Code of Conduct has been expanded to address additional governance and compliance areas that are increasingly important in our industry and regulatory environment.

These include:

- Protection of whistleblowers. Ensuring that employees and external stakeholders can safely report suspected misconduct or violations of company policies without fear of retaliation.
- Responsible supply chain practices. Reinforcing expectations that suppliers and partners adhere to high standards regarding human rights, labour conditions, ethical conduct, health and safety and environmental responsibility.
- Export control and economic sanctions compliance, ensuring that the Group's business activities comply with applicable regulations governing restricted products, sanctioned jurisdictions and designated entities.
- Modern slavery prevention. Strengthening our commitment to preventing forced labour and exploitation within our operations and supply chain.

These additions further strengthen Biofuel Express ability to identify, manage and mitigate sustainability and compliance risks across our operations and value chain, in line with emerging regulatory requirements and stakeholder expectations.

Responsible business conduct in the value chain

Cascading of these principles further down our supply chain is ensured through "The Code of Conduct for Business Partners", which outlines the expectations we place on our external stakeholders and makes sure that Biofuel Express' suppliers adhere to high standards of safe working conditions, ethical practices, fair and respectful treatment of employees, as well as taking care of the environment. Even this document was revised during 2025 so that the principles set in Group's Code of Conduct are respected further down the supply chain.

The Code of Conduct for Business Partners is an integral part of every supplier contract and compliance is monitored regularly, during supplier meetings and audits. All employees are introduced to the principles, laid out in Code of Conduct, when joining the company and the company's Board of Directors is responsible for updating and adopting the Code of Conduct in all operational activities.

The Management team is responsible for making the Code of Conduct available to all employees and securing follow up on internal rules and routines making sure that all employees can internalize the Code of Conduct.



Internal Audit

Internal Audit is an important component of Biofuel Express Group's management system and supports the Company in ensuring that its processes, controls and governance structures operate effectively and in accordance with applicable requirements. The Internal Audit function contributes to continuous improvement by systematically reviewing operational processes, internal controls and compliance with applicable laws, regulations and internal policies.

The purpose of the Internal Audit is to identify, assess and monitor risks and improvement opportunities, evaluate the effectiveness of the company's management system as well as identifying requirements and expectations of the ever-changing stakeholder landscape. The audit serves the purpose of providing input and recommendations to Management for qualitative decision making.

The Internal Auditor has access and mandate to review all the processes and activities within the company, and is granted access to the information necessary to assess the adequacy and effectiveness of systems, processes, routines and compliance with laws and regulations.

Findings from the audits are documented and reported to the Management and corrective actions are followed up as part of the company's continuous improvement process.

Core focus areas for Internal Audit in 2024 were:

- Law compliance – monitoring compliance with applicable legislation, permits and regulatory requirements relevant to company's operation
- Management processes – reviewing organizational processes, decision making structures and management routines to ensure effective governance, accountability and operational efficiency
- Document and data retention and security management. Assessing the management of company's document and information flow and storage to ensure data is handled, protected and retained in accordance with policies and regulations
- Environmental Management and performance – evaluating effectiveness of environmental management practices and systems used to monitor and measure environmental performance indicators.
- Quality management in a growing business environment. Reviewing operational processes and procedures to ensure that quality standards are maintained as the organization expands and operational complexity increases.
- Self-control mechanisms: Assessing internal monitoring routines and operational control preparedness, to ensure that activities, especially within the station network, are conducted in accordance with existing regulations, permits, policies and procedures.



- Fire protection management. Reviewing fire safety procedures, preventive measures and operational preparedness to ensure that fire protection requirements are adequately addressed across organizations facilities and station network.

Supplier of Renewable Fuels

At Biofuel Express we are committed to reducing our impact on the planet, and we want to support our customers doing the same. Our customers care about sustainability and want to reduce carbon emissions from their supply chains. With our renewable fuels we enable them to drastically reduce their environmental footprint compared to fossil fuels which, in turn, will allow them to realize their sustainability goals.

Sustainable Supply Chains

While Biofuel Express' renewable products are an environmental win-win downstream, we are also investigating our possibilities of minimising the CO₂ emissions among the entire supply chain, which includes use of renewable fuel products for own, and indeed upstream, transports. Furthermore, at Biofuel Express we work continuously as well as strategically with our main suppliers with an aim of creating a cascade of sustainable practices that flow smoothly throughout the whole supply chain – from feedstock – to biofuel production – and customers' fuel tanks.

Decreasing our Scope 3 emissions is a commitment we made when taking an executive decision for joining Science Based Targets initiative. Our goal is a net-zero supply chain by 2050 at the latest. This is a very ambitious target, and it will require our full-est attention and efforts to achieve it. Therefore, we have proactively initiated a Scope 3 roadmap that we are already acting on. This roadmap is currently under development, as the climate action roadmap is defined, and bound to change to some extent in the coming year, as new opportunities for emission reduction are emerging.

This roadmap in mainly constituted of the following undertakings or initiatives:

- Increasing supply chain efficiency
- Shifting to green energy
- Shifting to greener technologies
- Establishing long-term sustainability targets (to follow our scope 1 & 2 commitments)
- Requiring our first-tier suppliers to set their own long-term sustainability goals for net-zero
- Including our lower-tier suppliers in our sustainability strategy
- Increasing transparency, reliability and accessibility to sustainability data from the supply chain



Sustainability

Risk Management

As within every company, operations attributable to Biofuel Express Group give rise to sustainability related risk. In this regard, the Management System ISO 14001 is a clear advantage allowing us to continuously identify, assess and control environmental risks that could have a serious impact on air, land, water and groundwater.

We grade and monitor the environmental aspects of our product and operations in following areas:

- **Use of limited resources**
- **Emission to air**
- **Contamination**
- **Use of water**
- **Use of energy**
- **Waste management**
- **Paper**
- **Particles**
- **Planning and optimizing deliveries, both truck and vessels**
- **Emergency risks like fire and leakage**

This gives an ability for us as a company to identify, monitor and prevent risks in order to ultimately lower the likelihood of detrimental environmental events having a severe impact on the company's overall operations. By taking preventive actions, we can minimise the environmental footprint and improve our environmental performance by regulating, governing, and limiting the risks.

Nevertheless, the environmental risk management and mitigation is primarily focused on the following goals:

- **Prevent harm to human health and the environment**
- **Comply with our environmental duties and obligations**
- **Meet stakeholder expectations**

To achieve our sustainability goals, we systematically work with environmental risks, opportunities and elements that can interact with the environment. Environmental risk management also helps us to make sure that environmental risks are contained to acceptable levels and compliance is maintained. Results of monitoring and evaluating the environmental aspects are fed into the risk assessment process to identify and reduce emerging problems as early as possible. This evaluation of risk is also an instrument designed to spread awareness across the organization, not only to the operational decision-makers, but also to the Board of Directors.

The identified sustainability risks are then compiled in a document, where the most significant risks are presented as well as per-risk counteracting measures that need to be taken should any of the events materialize. The risks have also been evaluated based on likelihood of occurrence and degree of operational impact (economical, environmental, health and safety or otherwise), where high impact/low preparedness is especially closely monitored and followed-up upon.

Internal App for Quality and Environmental Assurance

At Biofuel Express, the customer and service are always in focus, and therefore it is important for us to ensure a high level of service and quality when our customers receive fuel or visit our stations, while also caring for the environmental footprint. To this end, an app has been developed to make it even easier for employees to internally report on quality and environmental related incidents, guaranteeing an overview of any complications should they arise, either at stations or home-based tanks. The app

supports and simplifies Biofuel Express' continuous strategic work to improve and comply with the ISO certifications within Quality Management (ISO 9001) and Environmental Management (ISO 14001).

In addition, we carry out regular training sessions for employees and review any deviations in team meetings, helping to build awareness, strengthen compliance, and drive continuous improvement across the organization.

Environment and Climate Initiative

Biofuel Express strives to become the leading specialist in renewable fuels, operating from the standpoint that there are always actions to be taken towards a better climate and environment, and ultimately working jointly with nature, rather than against. Therefore, several focus areas have been identified in order to secure a sustainable development of the company - in the short-term and for the future.

Consume and Sell Sustainable Products

One of Biofuel Express' main targets is to increase the availability of sustainable fuel products, in close cooperation with our suppliers, and through the expansion of the station network with green, renewable fuel products, as well as to offer easy fuelling solutions. These efforts are part of Biofuel Express' main operations and will have the effect of increased access to renewable fuels on the market

meaning that more customers will have the option to switch fuels, which, in turn, will greatly diminish carbon emissions. Putting a number on this ambition, a target of reducing the customers' total carbon footprint with minimum of 70% compared to regular diesel has been established. This target has been fulfilled every year since its inception.



Sustainable Stations

When developing and establishing new stations, it is important to focus on how to make them durable, sufficient, efficient and better for the environment. High quality and environmentally sound materials at the stations are prioritised, and even elements like biodiversity at the stations. LED lighting, which have sensor-controlled lighting conserving energy when activity is low while also minimizing the effect on nocturnal wildlife, has been integrated at the stations. We always strive to exploit as little of the area around the station as possible and we only pave what is essential. By leaving ground unpaved, the natural vegetation will support biodiversity by, for example, pollination. When it comes to the development of stations, the approach is altogether of a minimalistic nature, which intrinsically, is beneficial for the environment. This not only contributes to reduced costs, but also reduced energy consumption for the ultimate benefit for the climate. Although our undertakings in the area of sustainability already are extensive, this is just the beginning towards a greener company, and Biofuel Express will continue to take green technology, materials and solutions into account when developing stations in the future, so that the stations can

be even better for the environment and emit less CO₂ all the way from the construction phase to the maintenance of the stations.

Sustainable Materials

Biofuel Express wants to make better choices regarding the internal workflows, indoor areas and materials. This has already been introduced by integrating a paperless operation (Zero Paper Initiative), when it comes to invoicing, contracts, card applications and internal work documents. Office interior has been chosen based on elements like high quality, environment, climate and recycling. These elements are reflected in all the material decisions Biofuel Express makes, everything from merchandise for exhibits to the office supplies. Examples of this mindset in action are carbon offset electronics and recycled/recyclable furniture.



Sustainability Reporting

For Biofuel Express, transparency is a key component of our day-to-day work, and we want to share this attitude with our customers. We have implemented a module in our Biofuel Express Insight portal where our customers can track their carbon emission performance. This module, which is referred to as “Sustainability Reporting”, works as a tool to document the customers’ progress and ensures transparency for their stakeholders. The documentation provides all the details needed about their fuel consumption, raw materials and CO₂ emissions, compared to fossil alternatives.

The goal is to make our customers’ journey to reduce the carbon footprint accessible, straightforward and clear, while fulfilling the customers’ documentation requirements. The Sustainability Reporting will continuously be developed based on the customers feedback and needs and as new technology evolves. As of now, this tool has been a great success.



Social Responsibility

Biofuel Express' social responsibility is reflected in and tailored by the individual employee's behaviour in daily operations. To guide our team, we have established comprehensive social responsibility policies and an Employee Handbook, which serve as a practical resources for all employees, especially new hires. Compliance with these guidelines is actively monitored and supported by our management team to ensure that responsible practices are consistently upheld across the organization.

A Welcoming Company

Creating a welcoming and supportive environment is essential for new employees to feel valued and to quickly contribute effectively. All new team members receive a thorough introduction to Biofuel Express' vision, mission, strategy and the Code of Conduct, along with the key policies, processes and operational areas. Biofuel Express' Code of Conduct is a natural part of the introduction of new employees. Every employee in the Group is responsible for, and expected to be, familiar with its contents. This onboarding process is complemented by guidance from experienced co-workers who provide hands-on training in industry practices, communication protocols, information flows, decision making and internal systems. Also, all new employees are encouraged to take introduction courses within their field to expand their skills.

A Developing Company

Biofuel Express strives to be an attractive company, where the employees feel appreciated and have opportunities to develop their own tailored skillsets. Mastering new, as well as developing and maintaining existing competences in the organisation is a crucial part of our company's further development

potential and essential for securing our position as a leading specialist of biofuels. Competence development through, for example, product training and knowledge sharing, is vital for building value for the customer. Employees are encouraged to develop their expertise in relevant areas, and the need for competence development is discussed at regular follow-up talks.

Health and Safety

Working with people always creates the risk of psychosocial tolls in the form of for example stressful situations, harassments, discrimination, occupational accidents, poor office conditions or others. Biofuel Express prioritises employee health and safety and offers a creative and developing social working environment. To mitigate stress, Biofuel Express strives to enable a healthy balance between work and personal life, where Biofuel Express also fully supports an active lifestyle by means of for example offering wellness allowances and flexible working hours allowing for sporting opportunities. Many of our employees have taken the active lifestyle to heart often engaging in gym sessions or different sporting activities.



Biofuel Express' work and policies regarding staff and social conditions are described in the Health and Safety Policy, Employee Handbook, and we have also developed and implemented a Personal Protective Equipment Policy. In the Health and Safety policy we are also mapping out our zero tolerance for discrimination and harassment, clearly stating what to do should anyone feel affected by such demeanours. To avoid any health-related issues, it is important for the Management to have an open culture with follow-up employee development interviews, staff meetings and a direct contact with the employees. Regarding safety on e.g., station sites or at the offices there are safety procedures to be followed in case of emergencies and safety gear given to the employees working at the stations like reflective vests, gloves etc.

Within the current financial year, 2025, there has not been any cases of violating the employees' health and safety code with zero health and safety cases reported to follow. Despite this, Biofuel Express is keen on continuously working on our health and safety efforts making sure that any future health or safety related incidents are avoided at all costs. Based on the continuous focus, Biofuel Express does not expect any cases to arise in the following year.

Respect for Human Rights

Biofuel Express supports and works according to international conventions regarding human rights. Across value chains, there may be a risk of human rights violations and corruption, but Biofuel Express does not accept any form of discrimination and respects employee freedoms and rights and in its operations will work to eliminate all forms of forced labour and child labour, as emphasized in Biofuel Express' Code of Conduct policy. This also applies to the Group's suppliers, which must also live up to applicable labour legislation in the respective country, which is an integrational part of the Code of Conduct for Business Partners.

There have been no human rights violations in 2024 or in any of the previous years, and we do not expect any violations in the following year either. But we still want to focus on the human rights to ensure that all supply chains are free of any human violations like child labour, discrimination, injustice and inequality. This is ensured by looking up and exchanging code of conducts, company policies and workflows with all existing and future partners and suppliers.

Zero Tolerance for Corruption

In all contexts, Biofuel Express seeks to encourage and act in line with sound competition principles. All communication should take place in accordance with applicable legislation and Biofuel Express' policies.

Biofuel Express' employees are expected to act in an ethical manner in relation to customers, suppliers and other important stakeholders. Biofuel Express' Code of Conduct emphasises that the Group does not accept any form of corruption. This also applies to the Group's suppliers as an integrational part of the Code of Conduct for Business Partners.

Biofuel Express acts in countries with low corruption, nevertheless the risk of corruption such as bribery including kickbacks, collusion etc. is continuously assessed and managed accordingly. Furthermore, external juridical experts have conducted compliance training within the laws and regulations of compliance and competition to Biofuel Express' employees.

In 2025, no cases of corruption have been registered. We continue to progress on initiatives for anti-corruption and no cases is expected to apply for the following year.



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