



Veritas
Sustainability Statement

2025

Veritas
Reg. 5306023380

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Statement by the board of directors and CEO

Veritas was founded in 2008, and the purpose of the company is to support its subsidiaries in their growth and development within the Icelandic healthcare market. The subsidiaries of Veritas are Artasan, Distica, Fána, Stoð, and Vistor, and together Veritas and its subsidiaries serve as a cornerstone of the healthcare system in Icelandic society.

Veritas sustainability statement for the year 2022 reflects the ESG guidelines issued by Nasdaq Iceland and Nasdaq Nordic in 2019. These guidelines are based on recommendations made in 2015 by the United Nations, the Sustainable Stock Exchange Initiative, and the World Federation of Exchange. Reference is also made to the GRI Standard (Global Reporting Initiative, GRI100-400) and the Ten Reporting Principles of the UN Global Compact.

Veritas uses the Klappir Sustainability Platform to ensure the traceability, transparency, and efficiency in data collection and processing and dissemination of environmental information.

The CEO hereby confirms the company's sustainability statement for the period from January 1, 2025, to December 31, 2025.

Jón Björnsson, CEO



07-04-2026

Veritas The Sustainability Statement is electronically signed by the CEO.

Assessment Statement

Klappir Green Solutions hf. (Klappir) has assisted Veritas, with its sustainability statement. The sustainability statement contains information on environment, social and governance of Veritas.

Responsibility of the board of directors and CEO for the sustainability statement

The board of directors and CEO are responsible for reporting non-financial information, including information on environmental, social and governance matters, in accordance with Article 66 d of Act no. 3/2006 (Icelandic companies).

Confirmation by Klappir

We have planned and conducted our work in accordance with the principles of the Greenhouse Gas Protocol standards: Relevance, Accuracy, Completeness, Consistency and Transparency. By signing below, I hereby confirm that the data provided by Veritas and its suppliers for the company's sustainability statement has been reviewed and assessed by Klappir's sustainability specialists and/or partners. Information relating to social and governance matters was not reviewed by Klappir. Klappir is not responsible and bears no liability for any investment decisions made by any party based on the information presented in this statement.

Klappir Green Solutions hf.

Þorsteinn Svanur Jónsson, CEO

Þorsteinn Svanur Jónsson

10-04-2026

The Sustainability Statement of Veritas is electronically signed by Klappir Green Solution hf.

Statement

Operational Parameters

Operational Parameters	Notes	Unit	2025	2024	2023
Net revenue (from financial statement)		ISK m	36,232.0	35,880.0	34,214.0
Total assets (balance sheet)		ISK m	14,616.0	13,140.0	12,791.0
Total Equity (unlisted organizations)		ISK m	4,294.0	4,381.0	4,155.0
Number of employees (from financial statement)		FTEs	270.0	271.0	254.0
Total space for own operation		m ²	19,321.1	18,108.2	14,318.4

VSME 24 (e) iii, iv, v

GhG emission intensity	Notes	Unit	2025	2024	2023
GHG emissions per megawatt-hour consumed		kgCO ₂ e/MWh	142.8	136.9	180.6
GHG emissions per full-time equivalent (FTEe) employee		kgCO ₂ e/FTEs	1,961.2	2,177.0	2,498.8
GHG emissions per assets		kgCO ₂ e/ISK	36.23	44.90	49.62
GHG emissions per unit of revenue		kgCO ₂ e/ISK	14.61	16.44	18.55
GHG emissions per unit of equity		kgCO ₂ e/ISK	123.3	134.7	152.8
GHG emissions per unit of space (m ²)		kgCO ₂ e/m ²	27.4	32.6	44.3

Nasdaq: E2|UNGC: P7, P8|GRI: 305-4 |SDG: 13|SASB: General Issue / GHG Emissions, Energy Management

Energy Intensity	Notes	Unit	2025	2024	2023
Energy per full-time equivalent (FTEe) employee		kWh/FTEs	13,736.0	15,900.6	13,833.8
Energy per unit of revenue		kWh/ISK m	102.4	120.1	102.7
Energy per square meter		kWh/m ²	192.0	238.0	245.4

E4|UNGC: P7, P8|GRI 302-3|SDG: 12|SASB: General Issue / Energy Management

Waste intensity	Notes	Unit	2025	2024	2023
Total waste per full-time equivalent (FTEe) employee		kg/FTEs	629.5	471.0	447.2
Total waste per unit of revenue		kg/ISK m	4.7	3.6	3.3

Environmental

Greenhouse Gas Emissions	Notes	Unit	2025	2024	2023
Scope 1		tCO ₂ e	188.4	239.0	275.3
Scope 2 (location-based)		tCO ₂ e	25.3	26.0	21.0
Scope 2 (market-based)	1	tCO ₂ e	695.4	676.2	21.0
Total Scope 1 and 2 (location based)		tCO ₂ e	213.7	265.1	296.3
Total Scope 1 and 2 (market-based)		tCO ₂ e	883.8	915.2	296.3
Scope 3		tCO ₂ e	326.9	337.3	352.8
Total Scope 1, 2 & 3 emissions (location-based)		tCO ₂ e	540.6	602.4	649.1
Total Scope 1, 2 & 3 emissions (market-based)		tCO ₂ e	1,210.7	1,252.5	649.1

ESRS E1-6, paragraph 44, 48 (a, b), 49 (a, b), 52 (a, b), 51, AR 39, AR 43 - AR 45, AR 47 | VSME 30 (a,b)

Carbon offset	Notes	Unit	2025	2024	2023
Total emissions offset		tCO ₂ e	0.0	266.2	293.7

Scope 1 - Details	Notes	Unit	2025	2024	2023
Total Scope 1 emissions		tCO ₂ e	188.4	239.0	275.3
Stationary fuel combustion		tCO ₂ e	0.0	0.0	0.0
Mobile fuel combustion		tCO ₂ e	188.4	239.0	275.3
Fugitive emissions		tCO ₂ e	0.0	0.0	0.0

ESRS E1-6, AR 52 | VSME 30 (a)

Scope 2 - Details	Notes	Unit	2025	2024	2023
Total Scope 2 emissions		tCO ₂ e	25.3	26.0	21.0
Electricity		tCO ₂ e	9.3	10.0	0.0
Heating		tCO ₂ e	16.1	16.1	21.0

ESRS E1-6, AR 52 | VSME 30 (b)

Scope 3 - Upstream emissions	Notes	Unit	2025	2024	2023
<i>Category 3: Fuel- and energy-related activities</i>					
Total emissions		tCO ₂ e	36.2	46.0	51.7
Purchased fuels		tCO ₂ e	36.0	45.8	51.7
Purchased electricity		tCO ₂ e	0.1	0.1	0.0
Transmission and distribution (T&D) losses		tCO ₂ e	0.2	0.2	0.0
<i>Category 4: Upstream transportation and distribution</i>					
Total emissions		tCO ₂ e	231.6	259.4	274.8
Air transportation		tCO ₂ e	192.1	220.4	237.8
Marine transportation		tCO ₂ e	39.4	39.0	37.0
<i>Category 5: Waste generated in operations</i>					
Total emissions		tCO ₂ e	23.9	31.9	26.3
Transport, disposal and treatment of waste		tCO ₂ e	23.9	31.9	26.3
<i>Category 6: Business travel</i>					
Total emissions		tCO ₂ e	35.2	0.0	0.0
Air travel		tCO ₂ e	35.2	0.0	0.0

ESRS E1-6, AR 52

Energy consumption	Notes	Unit	2025	2024	2023
Total energy consumption		kWh	3,708,726	4,309,051	3,513,790
Fossil fuels		kWh	779,633	993,867	1,144,296
Electricity		kWh	1,204,623	1,170,583	0
Heating		kWh	1,724,471	2,144,601	2,369,494
Direct energy consumption		kWh	779,633	993,867	1,144,296
Indirect energy consumption		kWh	2,929,093	3,315,184	2,369,494

Nasdaq: E3|UNGC: P7, P8|GRI: 302-1, 302-2|SDG: 12|SASB: General Issue / Energy Management

Energy mix	Notes	Unit	2025	2024	2023
Total energy consumption		kWh	3,708,726	4,309,051	3,513,790
Fossil fuel		%	44.2%	42.4%	32.6%
Renewables		%	49.9%	52.6%	67.4%
Nuclear		%	5.9%	5.0%	0.0%
Unknown		%	0.0%	0.0%	0.0%

Nasdaq: E5|GRI: 302-1|SDG: 7|SASB: General Issue / Energy Management

Fuel consumption	Notes	Unit	2025	2024	2023
Total fuel consumption		kg	65,395.7	83,367.0	95,728.0
Gasoline or Petrol		kg	40,801.7	52,067.0	64,042.0
Diesel fuel		kg	24,594.0	31,300.0	31,686.0

Water consumption	Notes	Unit	2025	2024	2023
Hot water		m ³	29,732.3	36,975.9	40,853.4

Nasdaq: E6|GRI: 303-5|SDG: 6|SASB: General Issue / Water & Wastewater Management

Electricity mix	Notes	Unit	2025	2024	2023
Total electricity consumption		kWh	1,204,623	1,170,583	0.0
Fossil fuels		%	0.0%	0.0%	
Renewables		%	100.0%	100.0%	100.0%
Nuclear		%	0.0%	0.0%	

Upstream transportation and distribution	Notes	Unit	2025	2024	2023
Total transportation and distribution		tonne	1,737.5	1,707.7	1,553.7
Air transportation		tonne	175.5	164.8	179.5
Marine transportation		tonne	1,562.0	1,542.9	1,374.2

Waste treatment	Notes	Unit	2025	2024	2023
Total waste generation		kg	172,379	127,632	113,581
Sorted waste		kg	99,762	65,930	50,919
Unsorted waste		kg	72,617	61,702	62,662
Recovered waste		kg	127,808	66,737	65,014
Disposed waste		kg	44,571	60,895	48,567
Percentage of waste sorted		%	57.9%	51.7%	44.8%
Percentage of waste recovered		%	74.1%	52.3%	57.2%

Business travel	Notes	Unit	2025	2024	2023
Total distance travelled		km	539,914	0.0	0.0
Air travel		km	539,914	0.0	0.0

Paper management	Notes	Unit	2025	2024	2023
Total weight of printed papers		kg			
Total amount of printed paper		pages			
of which color print		pages			
of which black/white print		pages			
Duplex		pages			
Color print		%			
Black/white print		%			

Environmental management	Notes	Unit	2025	2024	2023
Does your company follow a formal Climate Management Plan?		yes/no	Yes	Yes	Yes
Does your company follow specific waste, water, energy, and/or recycling policies?		yes/no	No	No	No
Does your company use a recognized energy management system?		yes/no	Yes	No	No

Nasdaq: E7|GRI: 103-2|SASB: General Issue / Waste & Hazardous Materials Management

Climate oversight	Notes	Unit	2025	2024	2023
Does your Senior Management manage climate-related risks?		yes/no	Yes	Yes	Yes
Does your Board of Directors oversee climate-related risk?		yes/no	Yes	Yes	Yes

Nasdaq: E8, E9|GRI: 102-19, 102-20, 102-29, 102-30, 102-31|SASB: General Issue / Business Model Resilience, Systematic Risk Management|TCFD: Governance (Disclosure A/B)

Social

CEO Pay Ratio	Notes	Unit	2025	2024	2023
CEO Salary & Bonus (X) to median FTE Salary		X:1	4.6		
Does your company report this metric in regulatory filings?		yes/no	No	-	-

S1|UNGC: P6|GRI 102-38

Gender Pay Ratio	Notes	Unit	2025	2024	2023
Median total compensation for men (X) to median total compensation for women		X:1	1.0		
Outcome of equal pay certification		%	-1.0%	2.4%	0.0%

S2|UNGC: P6|GRI: 405-2 | SASB: General Issue / Employee Engagement, Diversity & Inclusion

Employee Turnover	Notes	Unit	2025	2024	2023
<i>Full-time Employees</i>					
Year-over-year change for full-time employees		%	20.0%		
Dismissal		%	8.9%		
Retirement		%	2.2%		
Job transition		%	8.9%		
Death		%	0.0%		
<i>Gender</i>					
Men		%	7.8%		
Women		%	12.2%		
<i>Age</i>					
<20		%	0.4%		
20-29		%	5.2%		
30-39		%	5.2%		
40-49		%	3.0%		
50-59		%	3.3%		
60-69		%	2.6%		
70+		%	0.4%		

S3|UNGC: P6|GRI: 401-1b|SDG: 12|SASB: General Issue / Labor Practices

Gender Diversity	Notes	Unit	2025	2024	2023
<i>Enterprise Headcount</i>					
Percentage of women in enterprise		%	59.0%		
Women		no.	164		
Men		no.	115		
<i>Entry- and Mid-level Positions</i>					
Percentage of women in entry- and mid-level position		%	52.0%		
Women		no.	46		
Men		no.	44		
<i>Senior- and Executive-level Positions</i>					
Percentage of women in senior- and executive-level positions		%	60.0%		
Women		no.	29		
Men		no.	19		

S4|UNGC: P6|GRI: 102-8, 405-1|SASB: General Issue / Employee Engagement, Diversity & Inclusion

Temporary Worker Ratio	Notes	Unit	2025	2024	2023
Total enterprise headcount held by part-time employees		%	6.9%		
Total enterprise headcount held by contractors and/or consultants		%			

S5|GRI: 102-8|UNGC: P6

Non-Discrimination	Notes	Unit	2025	2024	2023
Does your company follow a sexual harrassment and/or non-discriminatory policy?		yes/no	Yes	Yes	Yes
S6 UNGC: P6 GRI: 103-2 (see also: GRI 406: Non-Discrimination 2016) SASB: General Issue / Employee Engagement, Diversity & Inclusion					

Injury Rate	Notes	Unit	2025	2024	2023
Total number of injuries and fatalities, relative to the total workforce		%	1.4%	2.6%	0.9%
S7 GRI: 403-9 SDG: 3 SASB: General Issue / Employee Health & Safety					

Global Health & Safety	Notes	Unit	2025	2024	2023
Does your Company publish and follow an occupational health and/or global health & safety policy		yes/no	Yes	Yes	Yes
S8 GRI: 103-2 (See also: GRI 403: Occupational Health & Safety 2018) SDG: 3 SASB: General Issue / Employee Health & Safety					

Child & Forced Labor	Notes	Unit	2025	2024	2023
Does your company follow a child labor policy?		yes/no	Yes	Yes	Yes
Does your company follow a forced labor policy?		yes/no	Yes	Yes	Yes
If yes, do your child and/or forced labor policy cover suppliers and vendors?		yes/no	No	No	No
S9 GRI: 103-2 (See also: GRI 408: Child Labor 2016, GRI 409: Forced or Compulsory Labor, and GRI 414: Supplier Social Assessment 2016) UNGC: P4, P5 SDG: 8 SASB: General Issue / Labor Practices					

Human Rights	Notes	Unit	2025	2024	2023
Does your company publish and follow a human rights policy?		yes/no	Yes	Yes	Yes
If yes, does your human rights policy cover suppliers and vendors?		yes/no	No	No	No
S10 GRI: 103-2 (See also: GRI 412: Human Rights Assessment 2016 & GRI 414: Supplier Social Assessment 2016) UNGC: P1, P2 SDG: 4, 10, 16 SASB: General Issue / Human Rights & Community Relations					

Governance

Board Diversity	Notes	Unit	2025	2024	2023
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Total board seats occupied by women (as compared to men)		%	33.0%	33.0%	33.0%
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G1|GRI 405-1|SDG: 10|SASB: General Issue / Employee Engagement, Diversity & Inclusion (See also: SASB Industry Standards)

Board Independence	Notes	Unit	2025	2024	2023
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Does the company prohibit CEO from serving as board chair?		yes/no	No	No	No
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Total board seats occupied by independents		%	66%	66%	66%
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G2|GRI: 102-23, 102-22

Incentivized Pay	Notes	Unit	2025	2024	2023
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Are executives formally incentivized to perform on sustainability		yes/no	No	No	No
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G3|GRI: 102-35

Collective Bargaining	Notes	Unit	2025	2024	2023
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Total enterprise headcount covered by collective bargaining agreements (X) to the total employee population		%	95.8%		
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G4|UNGC: P3|SDG: 8|GRI: 102-41|SASB: General Issue / Labor Practices (See also: SASB Industry Standards)

Supplier Code of Conduct	Notes	Unit	2025	2024	2023
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Are your vendors or suppliers required to follow a Code of Conduct		yes/no	No	No	No
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If yes, what percentage of your suppliers have formally certified their compliance with the code		%			
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G5|UNGC: P2, P3, P4, P8|GRI: 102-16, 103-2 (See also: GRI 308: Supplier Environmental Assessment 2016 & GRI 414: Supplier Social Assessment 2016)|SDG: 12|SASB General Issue / Supply Chain Management (See also: SASB Industry Standards)

Ethics & Anti-Corruption	Notes	Unit	2025	2024	2023
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Does your company follow an Ethics and/or Anti-Corruption policy?		yes/no	Yes	Yes	Yes
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If yes, what percentage of your workforce has formally certified its compliance with the policy?		%	100.0%	100.0%	100.0%
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G6|UNGC: P10|SDG: 16|GRI: 102-16, 103-2 (See also: GRI 205: Anti-Corruption 2016)

Data Privacy	Notes	Unit	2025	2024	2023
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Does your company follow a Data Privacy policy?		yes/no	Yes	Yes	Yes
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Has your company taken steps to comply with GDPR rules?		yes/no	Yes	Yes	Yes
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G7|GRI: 418 Customer Privacy 2016|SASB: General Issue / Customer Privacy, Data Security (See also: SASB Industry Standards)

ESG Reporting	Notes	Unit	2025	2024	2023
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Does your organization publish a sustainability report?		yes/no	Yes	Yes	Yes
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If Yes: does the Sustainability Report disclose environmental, social and governance matters?		yes/no	Yes	Yes	Yes
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Is sustainability data included in your regulatory filings?		yes/no	Yes	Yes	Yes
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G8|UNGC: P8

Disclosure Practices	Notes	Unit	2025	2024	2023
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Does your company provide sustainability data to sustainability reporting frameworks?		yes/no	Yes	Yes	Yes
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Does your company focus on specific UN Sustainable Development Goals (SDGs)?		yes/no	Yes	Yes	Yes
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Does your company set targets and report progress on the UN SDGs?		yes/no	Yes	Yes	Yes
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G9|UNGC: P8

External Assurance	Notes	Unit	2025	2024	2023
Are your sustainability disclosures assured or validated by a third party?		yes/no	No	No	No
G10 UNGC: P8 GRI: 102-56					

Organizational and Operational Boundaries

Organizational boundaries

The “Operational Control” methodology has been chosen in order to define the organizational scope of Veritas emission accounting. According to the "Operational Control" methodology, companies should account for 100 percent of greenhouse gas emissions from operations under their control. They should not account for greenhouse gas emissions from operations that it has no control over, even though it has a vested interest in their operations. The following companies are covered in the statement:

- Veritas
- Artasan
- Distica
- Fána
- Stoð
- Vistor

Operational boundaries

Scope 1

Mobile fuel consumption Fully included; Stationary fuel combustion Not applicable; Fugitive emissions Not applicable; Industrial processes Not applicable.

Scope 2

Electricity Fully included; Heating Fully included; Cooling Not applicable; Steam Not applicable.

Scope 3

Category 1: Purchased goods and services Not included; Category 2: Capital goods Not applicable; Category 3: Fuel and energy related activities Fully included; Category 4: Upstream transportation and distribution; Fully included Category 5: Waste from operations Fully included; Category 6: Business travel Fully included; Category 7: Employee commute Not included; Category 8: Upstream leased assets Not applicable; Category 9: Downstream transportation and distribution Not applicable; Category 10: Processing of sold products Not applicable; Category 11: Use of sold products Not included; Category 12: End-of-life treatment of sold products Not applicable; Category 13: Downstream leased assets Not applicable; Category 14: Franchises Not applicable; Category 15: Investments Not applicable.

Definitions

Carbon credits

A carbon credit is a convertible and transferable instrument representing GHG emissions that have been reduced, avoided or removed through projects that are verified according to recognised quality standards. Carbon credits can be issued from projects within (sometimes referred to as insets) or outside the undertaking's value chain (sometimes referred to as offsets).

Non-verified offsetting projects

Non-verified offsetting projects are defined as offsetting projects that do not generate carbon credits in accordance with the definition above.

Emission intensity

Emission intensity figures are based on combined Scope 1, Scope 2 and Scope 3. Emission intensity is calculated by dividing GHG emissions by a selected operational parameter unit, and is reported as tCO₂e per unit (such as tCO₂e per revenue unit). Emission intensity indicators are used to measure and compare the company's emissions relative to its operational scale.

Direct and indirect energy consumption

Total energy consumption includes all energy consumed by the company including combustion of fuels by the company (direct energy) and energy consumed through electricity and heating (indirect energy). The energy consumption is reported in kilowatt hours (kWh).

Energy intensity

Energy intensity is calculated by dividing the total energy consumption by a selected operational parameter unit, and is reported as kWh per unit (such as kWh per full-time equivalent employee (FTEe)). Energy intensity indicators are used to measure the efficiency of energy usage and compare the company's energy consumption relative to its operational scale.

Waste intensity

Waste intensity is calculated by dividing the total amount of waste generated by a selected operational parameter unit, and is reported as kg per unit (such as kg per full-time equivalent employee (FTEe)).

Scope 2 (location-based)

Emissions in scope 2 (location-based) are indirect emissions from generation of consumed energy, where emissions from energy consumption is estimated based on the average emissions from generation onto the energy network.

Scope 2 (market-based)

Market-based scope 2 emissions reflect the emissions from the electricity that a company is purchasing (often spelled out in contracts or instruments) which may be different from the electricity that is generated locally.

Fugitive emissions

Emissions resulting from intentional or unintentional releases, e.g., equipment leaks from joints, seals, packing, and gaskets; methane emissions from coal mines and venting; hydrofluorocarbon (HFC) emissions during the use of refrigeration and air conditioning equipment; and methane leakages from gas transport.

Purchased goods and services

Extraction, production, and transportation of goods and services purchased or acquired by the reporting company in the reporting year, not otherwise included in Categories 2 - 8

Capital goods

Extraction, production, and transportation of capital goods purchased or acquired by the reporting company in the reporting year.

Fuel- and energy related activities

Includes emissions related to the production of fuels and energy purchased and consumed by the reporting company in the reporting year that are not included in scope 1 or scope 2.

Upstream transportation and distribution

Transportation and distribution of products purchased in the reporting year, between a company. Third party transportation and distribution services purchased by the reporting company in the reporting year, including inbound logistics, outbound logistics and third-party transportation and distribution between a company's own facilities.

Waste generated in operations

Emissions from third-party disposal and treatment of waste in the reporting year.

Business travel

Emissions from the transportation of employees for business related activities in the reporting year.

Employee commuting

Emissions from the transportation of employees between their homes and their worksites.

Upstream leased assets

Operation of assets leased by the reporting company (lessee) in the reporting year and not included in scope 1 and scope 2 – reported by lessee.

Downstream transportation and distribution

Transportation and distribution of products sold by the reporting company in the reporting year between the reporting company's operations and the end consumer (if not paid for by the reporting company), including retail and storage (in vehicles and facilities not owned or controlled by the reporting company).

Processing of sold products

Processing of intermediate products sold in the reporting year by downstream companies (e.g., manufacturers)

Use of sold products

End use of goods and services sold by the reporting company in the reporting year.

End-of-life treatment of sold products

Waste disposal and treatment of products sold by the reporting company (in the reporting year) at the end of their life.

Downstream leased assets

Operation of assets owned by the reporting company (lessor) and leased to other entities in the reporting year, not included in scope 1 and scope 2 – reported by lessor.

Franchises

Operation of franchises in the reporting year, not included in scope 1 and scope 2 – reported by franchisor.

Investments

Operation of investments (including equity and debt investments and project finance) in the reporting year, not included in scope 1 or scope 2.

Energy management system

Energy management systems such as ISO 50001.

Notes

[1] Electricity usage for 2023 is not included.

CERTIFICATE *of* SIGNATURE

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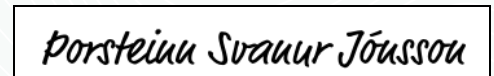
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10 APR 2026 16:29:12

SIGNED
10 APR 2026 16:29:25



IP ADDRESS
46.182.188.35

LOCATION
REYKJAVIK, ICELAND

RECIPIENT VERIFICATION

EMAIL VERIFIED
10 APR 2026 16:29:12

