As sustainable as IT gets

Corporate Sustainability Report 2022

KIMBRER COMPUTER

As sustainable as IT gets

Content

About this report
This is Kimbrer Computer's annual report on corporate sustainability. The report addresses the initiatives taken and the impact made by Kimbrer Computer in compliance with relevant legislation. The report covers the Kimbrer Computer Group, and unless stated otherwise all data and activities mentioned in the report covers the fiscal year 2022.
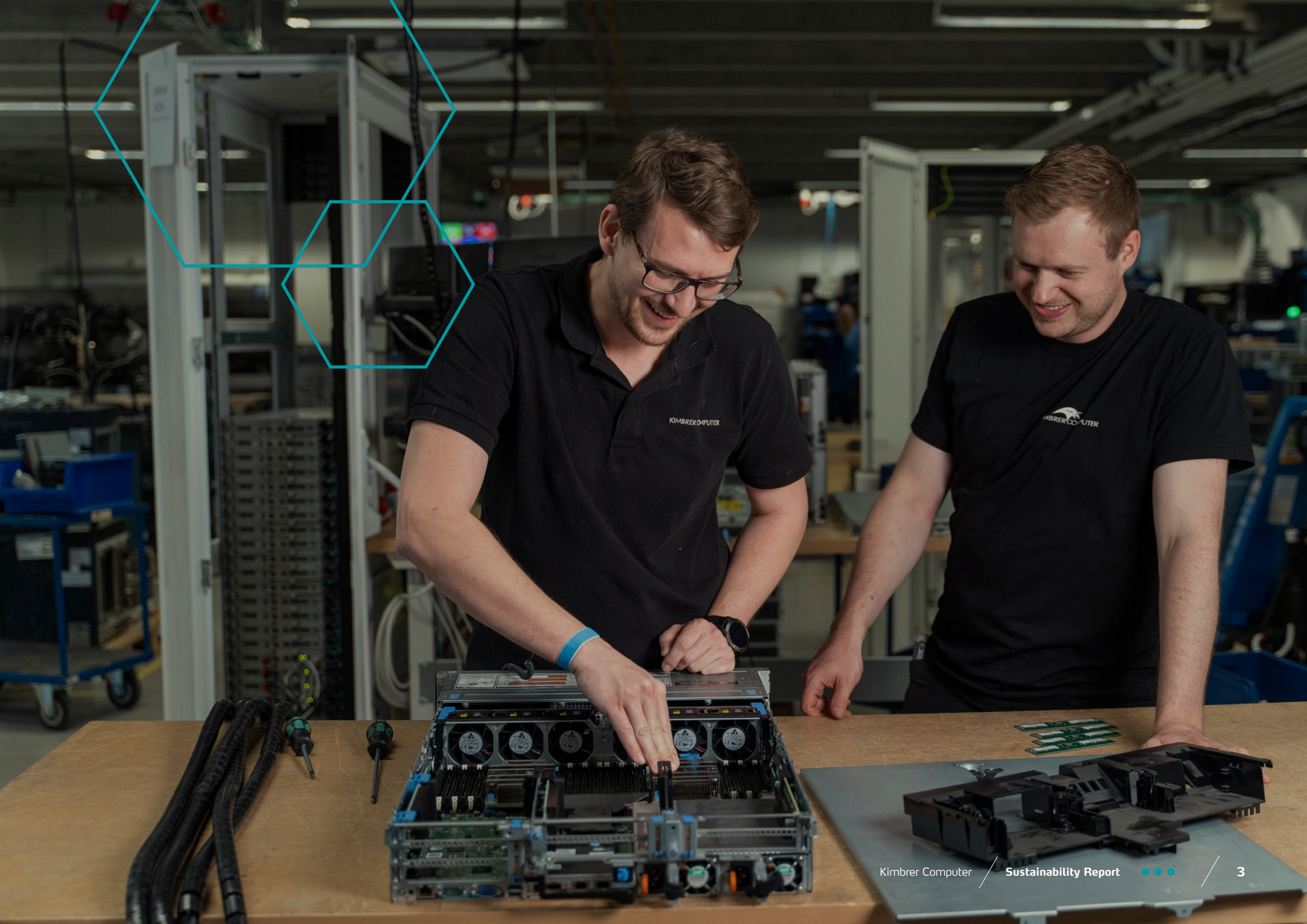
Letter from CEO

We are very pleased to present the 2022 annual report on corporate sustainability from Kimbrer Computer. Since the beginning of Kimbrer Computer in 1995, sustainability has been deeply imbedded in the core of the company. We supply our customers with refurbished hardware. Products that can save our customers a significant amount of money and CO_2 emissions. By embracing the circular economy and recycling preowned hardware, we help more than 18.000 customers worldwide to become more sustainable.

ESG strategy and ambitions

The world around us is evolving at an ever-greater pace, towards a new reality in which economic growth and prosperity must no longer singlehandedly dictate the relationship between people and planet. This new reality is calling on nations, societies, and businesses to take part in the fight for sustainable development for all people, everywhere. Therefore, we see the need for a renewed understanding of the complex reality of tomorrow.

In 2022 we began our work on our ESG strategy in which we define our activities and goals regarding Environment, Social, and Governance. Our ESG strategy will be the foundation of our comprehensive work with the coming Sustainability directives from the European Union.

In 2022, we achieved certification in ISO 9001, 14001 and 27001. Seeing as this report is produced in the middle of 2023, we are happy to announce our recent achievement of certification in the 45001 ISO standard as well. This means that Kimbrer Computer is now certified within Environment, Quality, Data Security, and Working Conditions - something we are very proud of.

Acquired by Trill Impact

Apart from our journey towards sustainability, other exciting things have come to characterize the year 2022. Kimbrer Computer's founders Morten Nøhr and Peter Tølbøl sold Kimbrer Computer to the European Private Investments Firm, Trill Impact, who aquires compaines in all of Europe.

Kimbrer Computer is the first Danish company in Trill Impact's portfolio. Trill Impact only acquires companies actively working with the 17 UN Sustainability Development Goals, thus our work towards a more sustainable industry is only gaining momentum with the acquisition.
This leaves us in a position of renewed strength, being backed by an investor sharing the same aspirations as we do.

All in all, we are happy with the progress throughout 2022, and we are looking forward to developing within these new areas even more in the following years.

Best regards
Bjarne Aarup, CEO
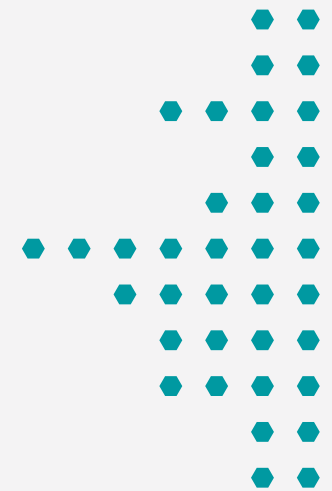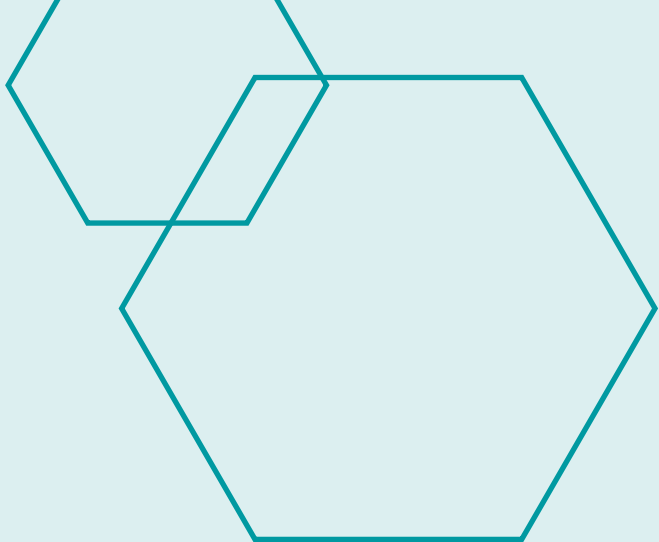
Highlights from 2022

410,000
Used and refurbished units sold in 2022

<2%
orders returned

7,276
Tons of CO_2 saved for customers

18,000+
Customers served

100%
Of business ISO 14001, ISO 27001, ISO 45001 and ISO 9001 certified

4,8
Customer rating on Trustpilot

Gross profit

100.000	
80.000	
60.000	
40.000	
20.000	
0	

2016 2017 2018 2019 2020 2021 2022

Profit

30.000	
25.000	
20.000	
15.000	
10.000	
5.000	
0	

2016 2017 2018 2019 2020 2021 2022

People

80	
60	
40	
20	
0	

2016 2017 2018 2019 2020 2021 2022
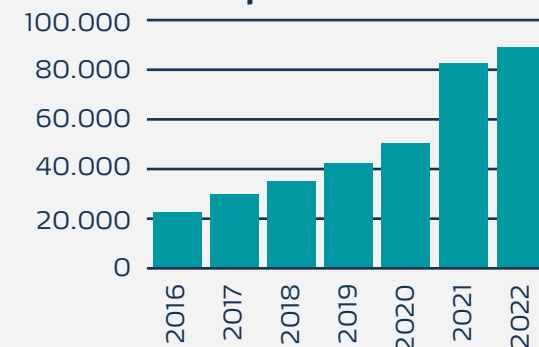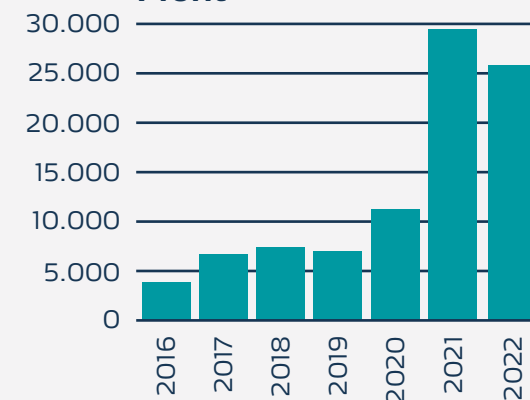
Customers, products, and markets

For more than two decades, Kimbrer Computer has helped customers all over the world fulfill their need for fast, scalable, and cost-efficient IT infrastructure.

Kimbrer Computer offers a wide range of refurbished servers, storage systems, and network products from a number of leading brands.

Kimbrer Computer focuses on:
- End users: Large and small companies all over the world
- Service providers: Companies helping end users run their IT operations.
- Business Partners: Companies that deliver infrastructure solutions to end users.
- Brokers: Companies that sell IT components and hardware to other companies.

Across the four segments, Kimbrer Computer serves more than 18.000 customers.

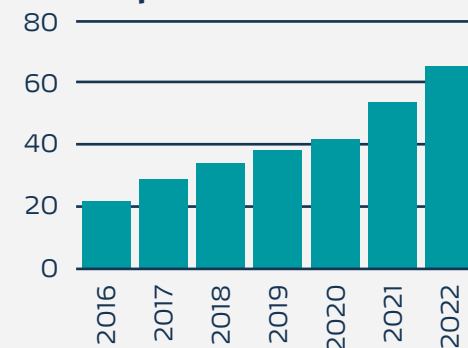Kimbrer Computer is active in more than 80 countries. The core markets are Denmark, Germany, Netherlands, France, Italy, Spain, and Poland. In all core markets, Kimbrer Computer has Area Sales Managers assigned as well as a local webshop.

Hewlett Packard Enterprise   IBM   DELL EMC   CISCO   SUPERMICRO   Lenovo   NetApp   HITACHI   FUJITSU

Kimbrer Computer is active in more than 80 countries

Netherlands

Denmark

Germany

France

Spain

Poland

Italy
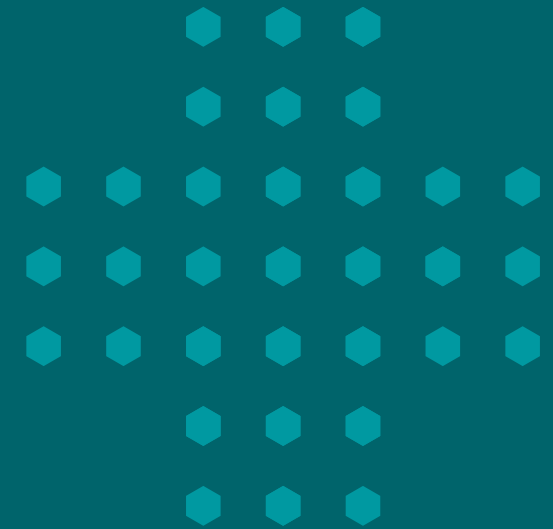
● *Core markets*

We are Team Kimbrer

Our multidisciplinary team consists of dynamic, committed and high-performing people who all contribute with their knowledge and skills to ensure the best results for our customers.
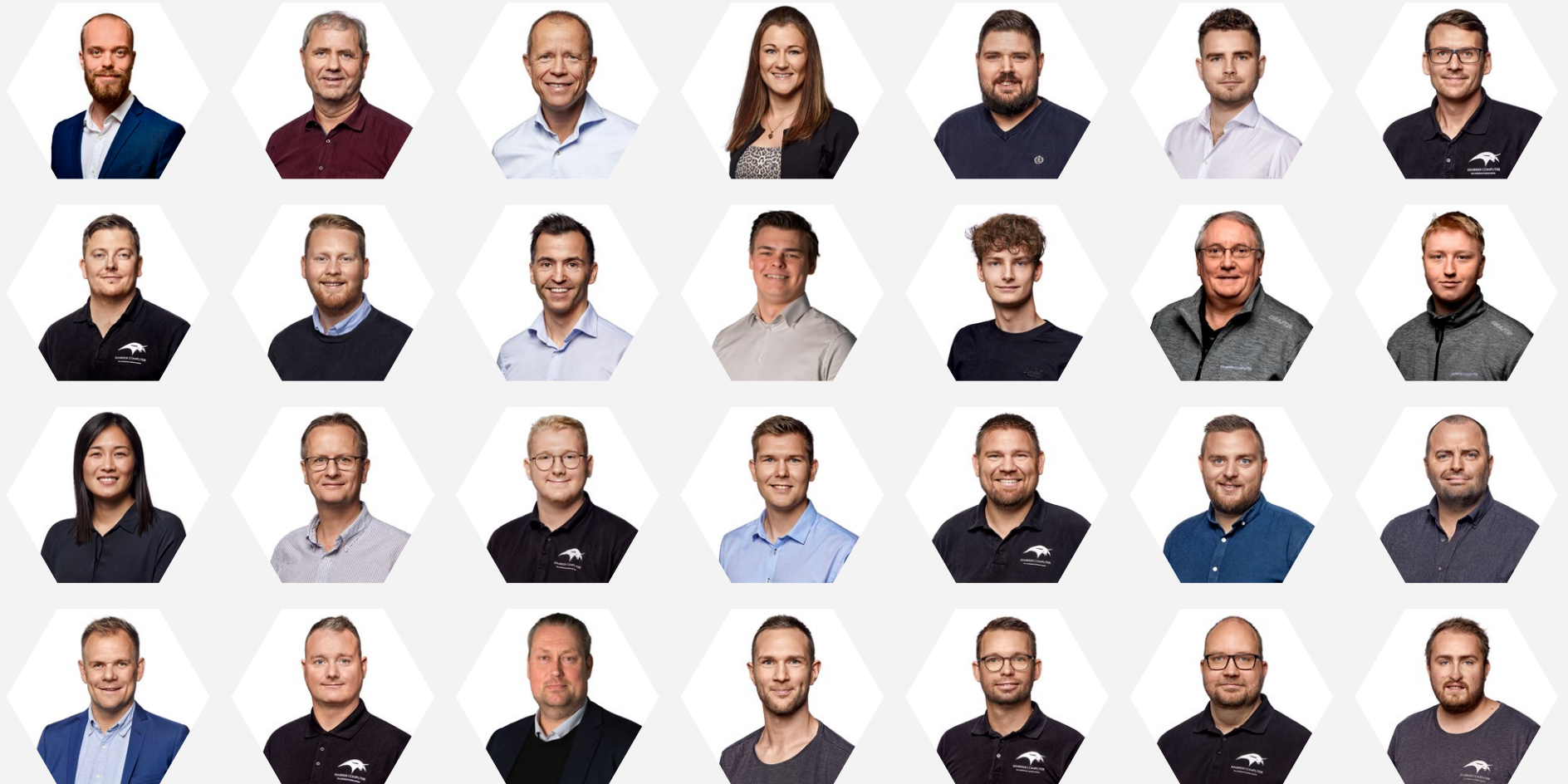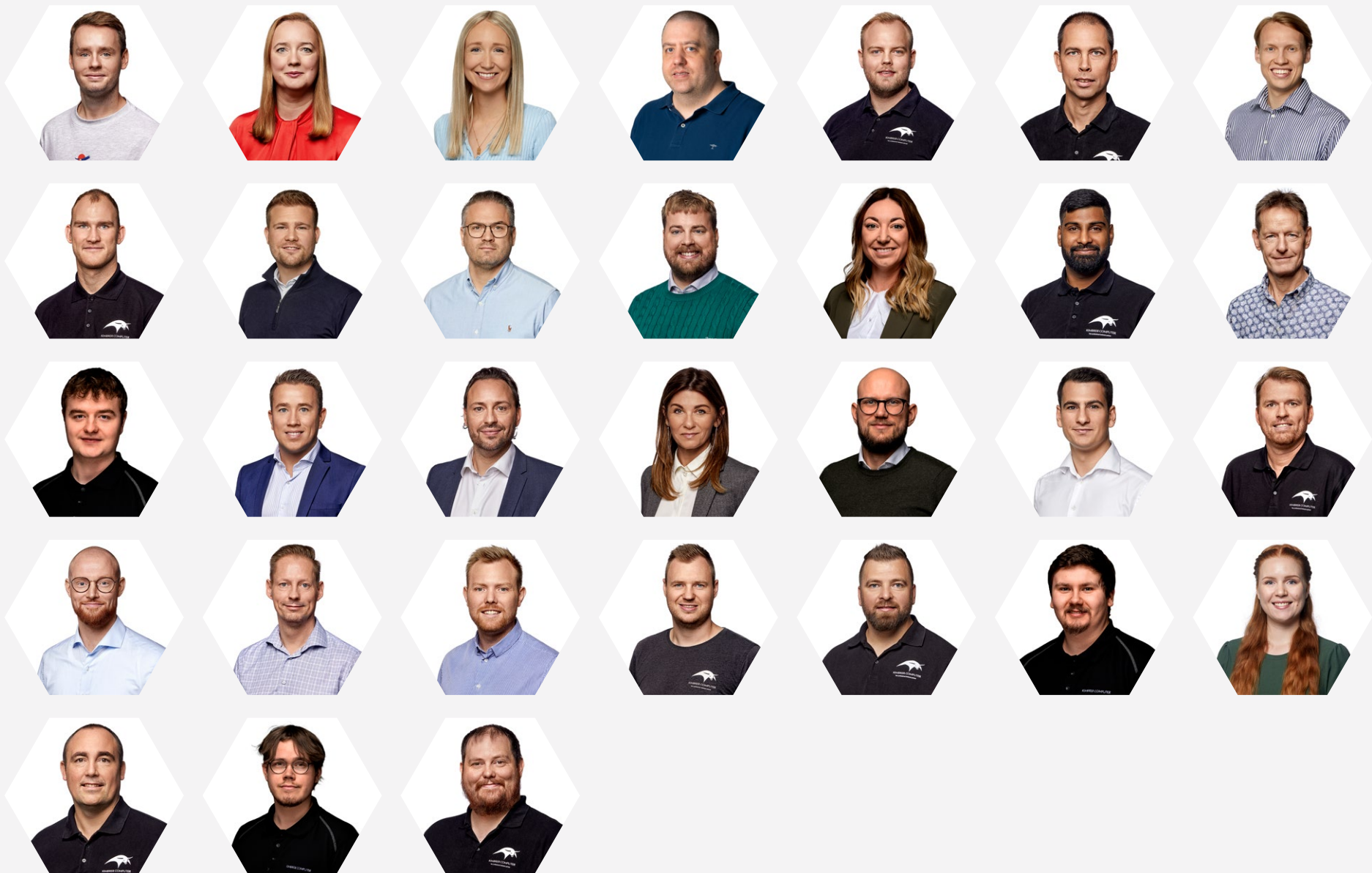
Business model and strategic ambition

Best quality + **Largest selection of parts** + **Fast response and shipping** + **Best price** + **Sustainability** = **World´s best**

Business model

Our core business is buying and selling used and refurbished IT hardware. Products (servers, storage devices etc.) are bought, de-installed, and picked up from enterprises and professional sellers. Upon the hardware's arrival at the Kimbrer Computer warehouse, all data is securely deleted from devices, tests conducted, and individual parts prepared for recycling/refurbishment. On average, 80% of parts are reused and resold on the global market.

The shift towards a more sustainable society works in harmony with our operations and our business model at a fundamental level.
As a significant international supplier of IT, we have long been aware of many of the potential negative impacts inherently associated with what has become a necessary commodity in many parts of the world – IT equipment.

We are, however, also aware of the great potential held by refurbished IT in helping companies to reduce their negative impacts on the planet.

Value proposition

Our value proposition is to offer customers the best quality in hardware, the largest selection of parts, and the fastest response and shipping on the market. We aim to create long lasting customer relations by offering second-to-none product knowledge, staying humble and always keeping our promises.

In addition to the above, our value proposition has to do with the role we play in the circular economy. Since used and refurbished hardware is a more sustainable solution than buying new hardware, Kimbrer Computers' products and offerings can be an important key for customers to

significantly reduce the negative climate impact of their digital infrastructure.

Strategic ambition

It is our strategic ambition to become the world's best warehouse for used and refurbished hardware. Not the world's biggest, but the world's best measured in terms of quality, customer satisfaction, employee satisfaction, and financial and non-financial performance.

In the fall of 2022 we developed Kimbrer Computers first comprehensive sustainability strategy. Our strategic framework outlines our general commitment to sustainable development and how it is supported by a number of strategic focus areas and overall ambitions for addressing our material topics of both risk of negative impacts as well as opportunities.

"As a supplier of hardware solutions, we play an important role in our customers' IT infrastructure"

Bjarne Aarup, CEO Kimbrer Computer

ESG strategy

ESG aspiration

Navigating the road towards a more sustainable tomorrow requires clearly defined milestones and goals. Therefore, we have spent time defining what we aspire to achieve at Kimbrer Computer when it comes to sustainability.

These statements serve to guide us in our ongoing quest to *be as sustainable as IT gets*.

We want to be recognized by our employees, customers, and suppliers as the world's best and most responsible warehouse for used and refurbished IT-hardware. A first-choice company because we aspire to create value for our customers and business relations by constantly challenging the status quo and going beyond the expected.

We want to be perceived as a business partner with knowledge and skills to advance sustainability in used and refurbished IT-hardware solutions beyond the expected.

We want our customers to perceive us as the most responsible partner in our category as we provide services and solutions that are as sustainable as IT gets.

We want our employees to percieve us as a responsible and developing workplace, driven by a high degree of integrity in the form of strong company spirit with well-known values as well as responsible behavior.

Our strategy and commitments

As the reality of business is changing at a fast pace, we see the need for a renewed understanding of the complex reality of tomorrow that faces society and businesses alike. This new reality is calling on nations, societies, and businesses to take part in the fight for sustainable development for all people, everywhere.

At Kimbrer Computer we wish to answer the call for sustainable development by engaging in responsible dialogues and partnerships, applying our specialist knowledge to drive circularity in IT and continually evaluate our own approaches, operations, and business ethics, thereby honoring both the increasing regulatory focus on ESG as well as the global call for sustainability.

Making sure that we as a company can competently answer the needs and requirements of our wide range of stakeholders regarding the environmental, social

and governance aspects of our operations, we began our work to develop a comprehensive ESG-strategy in 2022, and our strategic framework is a result of this work. The strategic proces is ellaborated in following chapters.

Sustainability management
The management of sustainability in Kimbrer Computer is led by the CEO in collaboration with CFO and relevant employees who will assess risks, opportunities and progress on existing activities as well as new initiatives, guided by our policies, our overall strategy and our ultimate goals. External partners are supporting us in this process.

Strategic framework

Our strategic framework outlines our general commitment to sustainable development and how it is supported by a number of strategic focus areas and overall ambitions for addressing our material topics.

Our aspiration	**To be as sustainable as IT gets**			
Our business context	Customers call for sustainability		Pressure from new legislation	Responsible partnerships
	Scrutiny on business ethics		Focus on circular economy	Creating value
Our focus	**Responsible products**	**Responsible operations**	**Responsible relations**	**Responsible workplace**
Our ambitions	We are committed to maintain best-in-class product quality as we ensure uncompromising data safety and take extended responsibility on products' life cycle. We will continue to innovate our services in a sustainable direction and use our leverage to prolong the lifespan of used and refurbished IT-hardware.	We are committed to playing a role in the fight against climate change by reducing our GHG emissions and strengthen responsible waste management. We will strengthen our responsibility in our value chain by using our leverage to set new standards for responsible business conduct.	We are committed to promoting responsible business relations across our value chain. We take extended responsibility in developing the sustainable IT business through transparency and benefits for our partners and customers.	We are committed to being a great place to work for all groups of staff without any discrimination. We are committed to an uncompromising focus on both workplace health and safety and on employee wellbeing.
Our foundation	**ESG policies and standards**			
	ESG data, reporting and communications			

ESG policies

Integral to making sure that we do business right and stick to our commitments are our policies on corporate responsibility. These provide a frame of reference that guides us in all business decision making at all levels, informing us on how we must always approach situations of possibility and of risk.

The commitments set forth in our policies apply to all of Kimbrer Computer's operations, staff, business relations and activities.
Kimbrer Computer's Policy Framework ensures a solid and appropriate foundation and obligations that drive our future work. We expand the Policy Framework with more relevant policy commitments when appropriate for our business conduct.

	Policy framework
Core policies	Human Rights
	Anti-Bribery and Corruption Policy
Theme policies	Diversity, Equality and Inclusion Policy
Responsible Business Relations	Code of Conduct

Key messages in our policy commitments	
Rule of Law	We respect the rule of law and comply with national regulations in all countries in which we operate
Anti-Bribery and Corruption Policy	We are committed to always remain on the right side of business practices, conforming to all relevant international legislation, seeking always to avoid any form of corruption or bribery.
Diversity, Equality and Inclusion Policy	Kimbrer Computer ApS is committed to ensuring a diverse and inclusive company culture facilitating equal rights and opportunities for all its employees.
Human Rights Commitments Policy	Kimbrer Computer ApS is committed to upholding and furthering its duty to respect human rights for all people as outlined by the United Nations Universal Declaration of Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, the UN Global Compact, the UN Guiding Principles on Business and Human Rights and other relevant governing laws and regulations.

Strategic process and milestones

During 2022, we have progressed through the first stages of a comprehensive strategic process to uncover both positive and negative ESG potential associated with our field of business and our specific operations.
The process has taken place in close cooperation between our director, a broad range of representatives from Kimbrer Computer and external sustainability professionals with relevant knowledge, experience, and expertise in the realm of ESG.

This process has informed our strategy on how we should progress, where we are headed and what actions must be taken in the short, medium, and long term.

The work to uncover ESG potential has led to four select areas of focus, that will serve as guiding stars for the work with sustainability at Kimbrer Computer in the years to come: Responsible products, Responsible operations, Responsible relations, and Responsible workplace.

These, along with goals and activities and milestones that we have already achieved, will be unfolded in the chapters of this report under Environmental, Social and Governance.

Material topics and focus

Through our process of strategic assessment, which has been motivated by upcoming EU requirements for sustainability reporting, a materiality assessment has identified an array of topics each containing several potential and actual impacts, risks, and opportunities that may be associated with our field of business and our specific operations.

Risks describe any potential and actual adverse impacts, that our operations and activities may lead to or already is the cause of, whereas opportunities refer to any potential or actual positive impacts that our operations and activities may result in.

You can read more in-depth descriptions of these material topics in the appendix at the end of this report.

The forementioned selection of efforts and goals are key initiatives that will help prevent or mitigate the identified risks and work towards the opportunities held by the sustainability agenda.

How we measure progress

In the process of living up to our commitments and fulfilling our strategic ambitions, we are working on systematically collecting valid data to be able to measure our efforts and progress towards our goals.

This data is disclosed in the current report through our climate accounting on CO_2 emissions, our survey on Health & Job satisfaction and in our ISO certifications covering Environment, Quality, Data Security, and Working Conditions.

In the ongoing process of managing our commitments and strategic ambitions, we are continuously working with implementing systems and processes for a robust data structure that informs and support our progress in our sustainable development.

Process and milestones

Materiality assesment

ENVIRONMENT   SOCIAL   GOVERNANCE

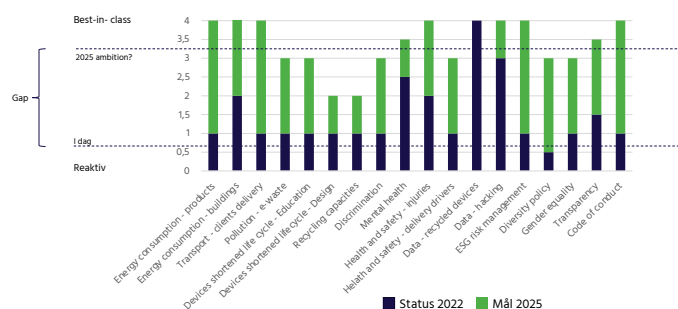| 5	**Very Strong Sustainability Signals** – Kimbrer Computer is potentially causing an adverse impact with high severity
4	**Strong Sustainability Signals** – Kimbrer Computer is potentially causing an adverse impact with medium severity *or* Kimbrer Computer is potentially contributing to an adverse impact with high severity
3	**Medium Sustainability Signals** – Kimbrer Computer is potentially linked to an adverse impact with high severity *or* Kimbrer Computer is potentially contributing to an adverse impact with medium severity *or* Kimbrer Computer is potentially causing an adverse impact with low severity
2	**Weak Sustainability Signals** – Kimbrer Computer is potentially linked to an adverse impact with medium severity *or* Kimbrer Computer is potentially contributing to an adverse impact with low severity
1	**Very weak Sustainability Signals** – Kimbrer Computer is potentially linked to an adverse impact with low severity

18 key material topics

- Devices shortened life cycle – education
- Devices shortened life cycle – design
- Pollution – e-waste
- Energy consumption – products
- Energy consumption – buildings
- Transport – client delivery
- Recycling capacities
- Discrimination
- Health and safety – injuries
- Mental Health
- Data – hacking
- Data - recycled devices
- Health and safety – delivery drivers
- ESG risk management
- Transperancy
- Code of conduct
- Diversity policy
- Gender equality

Ambitions

Best-in- class
2025 ambition?
Gap
I dag
Reaktiv

Energy consumption - products
Energy consumption - buildings
Transport - clients delivery
Pollution - e-waste
Devices shortened life cycle - Education
Devices shortened life cycle - Design
Recycling capacities
Discrimination
Mental health
Health and safety - injuries
Helath and safety - delivery drivers
Data - recycled devices
ESG risk management
Data - hacking
Diversity policy
Gender equality
Transparency
Code of conduct

■ Status 2022   ■ Mål 2025

8 DECENT WORK AND ECONOMIC GROWTH

13 CLIMATE ACTION

9 INDUSTRY, INNOVATION AND INFRASTRUCTURE

12 RESPONSIBLE CONSUMPTION AND PRODUCTION

ESG strategy

Goals and efforts – Responsible Products

Som det hedder i ESG profilen: We are committed to maintain best-in-class product quality as we ensure uncompromising data safety and take extended responsibility on products' life cycle. **We will continue to innovate our services in a sustainable direction and use our leverage to prolong the life of used and refurbished IT-hardware.**

Devices shortened life cycle	Data – recycled devices	Energy consumption	Pollution – e-waste
2023: 1-2 partnerprojekter med fokus på at øge viden om forlængelse af produkters levetid igangsættes.	2023: Fortsat ingen databrud Udvidet ansvar på sikkerhed ifm. afhentning og transport	2023: Energiklasser defineret på produktniveau (i første omgang på bestsellers).	2023: Involvering i 1-2 eksterne projekter på brancheniveau for at fremme cirkularitet.
2025: 1-2 partnerska certificering Rekonfiguration			
2030: Best in class / partner i branchen p levetidsforlængende projekter/aktivitete			

Goals and efforts – Responsible Operations

Som det hedder i ESG profilen: We are committed to playing a role in the fight against **climate change** by reducing our **GHG emissions and** strengthen **responsible waste management**. We will **strengthen our responsibility** in our value chain by **using our leverage to set new standards** for responsible business conduct.

Energy - buildings	Delivery	Data hacking	Pollution – e-waste
2023: CO-udledninger nedbringes vha. skifte til/investeringer i vedvarende energikilder samt intelligent styring. SBTi ansøgningsproces	2023: Stille krav til primære transportleverandører ift. helbred og sikkerhed for chauffører (human rights agenda) 100 % klimakompensation for CO2-udledninger ifm. transport i egen	2023: Beredskabsplan lagt og relevante personer uddannet. Fortsat mål: Oppetid på driftssystemer på 99%	2023: Alle affaldskilder er gennemgået, plan for genanvendelse / reduktion af alle kilder er lavet og igangsat 80% genbrug af købte varer 80% genanvendelse af affald
			genbrug af købte varer genanvendelse af affald Mest mulig genanvendelse / mulig affald. Mest mulig ng af købte varer / mindst mulig g af varer der ikke kan andes

Goals and efforts – Responsible Relations

Som det hedder i ESG strategien:We are committed to **promoting responsible business relations across our value chain.** We take **extended responsibility** in developing the sustainable IT business through **transparency and benefits** for our partners and customers.

Code of conduct	Transparency		Recycling capacities
2023: 100% af modtagerne har signeret CoC. 2025: Commitment og risikoanalyse på alle signifikante leverandører og samarbejdspart Stikprøvevis opfølg	2023: Dialog om ESG forventninger / krav gennemført for top 5 interessenter Måling af interessenters tilfredshed og vurdering af Kimbrers ESG engagement. 3 value-adding ESG engagement tiltag på plads / igangsættes (fx 'ESG pakker', CO2 footprint på leverancer og energimærker mv.)		2023: Involvering i 1-3 eksterne projekter på brancheniveau for at fremme viden og adgang til genbrug af elektronik Undersøge forretningsmuligheder i leasingkoncept

Goals and efforts – Responsible Workplace

Som det hedder i ESG-strategien: We are committed to being a **great place to work** for all groups of staff without any discrimination. We are committed to an uncompromising focus on both **workplace health** and **safety** and on **employee wellbeing.**

| Health and safety	Mental Health	Discrimination
2022/2023: 'Tilstandsrapport' gennemført af ekstern ekspert og plan for forbedringer udarbejdet 2025: Alle nødvendige og relevante opdateringer er gennemført 90% svarer nej til oplevede gener ifm. fysisk arbejdsmiljø i intern trivselsmåling 2030: 0 arbejdsulykker med fravær	2022/23: Baselinemåling på trivsel. 'One Kimbrer Computer aktivitet' gennemført Sygefravær måles kontinuerligt Høj rating i (systematisk) intern trivselsmåling. Ingen chikane eller mobning registreret. 2025: Oprette HR funktion? 2030: Vinder af Great Place to Work (branche). Vores medarbejdere er alle ambassadører for Kimbrer Computer.	2023: Plan for rekrutteringsproces Plan for aktiviteter til nedbringelse af diskrimination på plads. Medtage spm. angående diskrimination i intern trivselsmåling 2025: 0% oplevet diskrimination i intern trivselsmåling

Environment

Environmental concerns are top-of-mind in today's worlds. This goes for us at Kimbrer Computer as well. We aim to implement sustainability in a holistic manner, addressing concerns in both the Environmental, Social and Governance aspects. We do however view the topic of environment to be of great importance to our core business.

More than ever, refurbished rhymes with sustainability. Refurbished products in a resource heavy sector like ours possess a vast and largely untapped potential for achieving a more sustainable tomorrow.
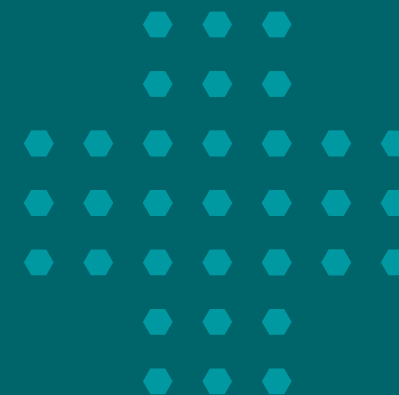
Efforts and goals

As stated in the chapter 'Strategic process', the identification of topics material to our field of business has led to a selection of key efforts and goals that will be central to our work with sustainability in the years to come. These are unfolded in the next section.

Material topic	Description of efforts and goals
The life span and life cycle of IT-equipment	• Engagement in knowledge developing projects with relevant organizations and experts • Working towards capacity to certify the reconfiguration of certain critical equipment and components • Remaining the preferred supplier for our partners
Energy consumption	• Working towards capacity to define energy classifications for relevant products in our catalogue • Looking into energy efficient alternative product offerings • Working towards a better understanding of the environmental impact of parts of our product catalogue • Taking immediate action to bring down the energy consumption of the facilities that house Kimbrer Computer by investing in sustainable energy sources and intelligent controls to bring down our emissions • Planning to initiate the process of signing up to the Science Based Targets initiative after finalizing our Greenhouse gas emissions accounting – in the pipeline for 2023 • Aiming for validated SBTi targets in 2025/26, ulitmately achieving emission reductions that are at least aligned with the ambitions described in the Danish climate law

Environment

Material topic	Description of efforts and goals
Pollution from e-waste	• Engaging in partnerships with relevant actors in 2023 with the aim of promoting and furthering circular tendencies • Achieving a comprehensive inventory of all the sources of waste related to our business and a plan-of-action for reduction and reuse • Aiming for 80% reuse of all bought products and recycling of 80% of our waste • Aiming to have initiated several projects of our own seeking to influence the e-waste agenda and promoting responsibility for e-waste in the IT sector • Working towards reusing 95% of all bought products and recycling 95% of all our generated waste • Achieving the absolute minimal degree of waste and the maximal degree of reuse in 2030
Client delivery	• Investigating the potential in engaging with green delivery partners to implement compensation through carbon credits where possible in 2023 • Working on a broader green delivery plan, ensuring more environmentally friendly delivery to our clients towards 2025 • Nearing climate neutral delivery in 2030, using compensation only where actual reductions are infeasible or impossible
Recycling capacities	• Engaging in external projects in 2023 with the aim to promote knowledge around and access to refurbished electronics • Partaking in 5 key ESG partnerships in 2025 with customers and clients, evaluating the promotion of refurbished IT equipment and mitigation of e-waste in value chains • Evaluating the potential for launching leasing concepts for IT equipment in 2025

To read more about the different topics, please see the apendix, where each topic is described.

Activities and status

Part of our goals on the environmental front is as stated to drastically reduce our carbon footprint. We've already begun our journey towards making this a reality by switching to more efficient lighting sources in our warehouse.

Additionally, we've reached an agreement with our grid provider in buying certified green power.

For our packaging, we're now exclusively using FSC-certified cardboard, making sure that the cardboard we use is sustainably sourced.
We've also begun the process of optimizing the part of our value chain concerning transportation and logistics by recommending less carbon intensive modes of transportation. This process is ongoing.

Concerning our targets in relation to the reduction of waste and recycling of bought materials, we've reached the milestone of ensuring that 100% of all chemical waste is handled according to best practices, and we are currently reforming our operations, so that we reuse incoming packaging material for our own shipments.

The initiatives will, when fully realized, ensure significant CO_2 reductions.

We ensure the validity of our approach to environmental management through the internationally recognized standard ISO 14001.

"In 2022, Kimbrer Computer helped customers save more than 7,200 tons of CO_2"

Carbon Footprint Calculator

At Kimbrer Computer, we have an ambition to be at the forefront of the implementation of circular economy in the IT business. Therefore, focus on climate and environment in every stage of our value chain is an integral part of our work.

We continually strive to provide our customers with the best refurbished IT solutions available on the market.

This effort is vital both to our business and to the environment, as electrical and electronic equipment generates more than 50 million tons of waste annually.

Today, only 20% of electronic waste is estimated to be either collected or recovered, while the other 80% is disposed of either through the traditional residual waste stream, or in a landfill.

Furthermore, both production, transportation, and use of IT equipment leaves a substantial carbon footprint.

This presents us with a huge opportunity, as a significant part of the equipment that cause the emissions and later ends up as waste can in fact be recycled and reused. Refurbishing pre-owned hardware saves energy and finite resources that would otherwise be consumed in the manufacturing of new products, which carries considerable negative impacts on the environment.

Therefore, Kimbrer Computer and the industry as a whole have an ever-increasing incentive to promote refurbishment and prolong the life cycle of already manufactured products as a way of utilizing products in an environmentally optimized way.

To illustrate the potential of refurbishment, we have prior to 2022 conducted a series of life cycle assessments (LCA) that seek to inform our customers of the environmental benefits of buying refurbished hardware solutions compared to newly manufactured ones. In these analyses, we compare the total environmental impact of a newly manufactured product to its refurbished counterpart.

Our analyses show that on a typical refurbished unit such as a server*, customers can save 643 kilograms of CO_2 emission – compared to buying a similar new product. Added together, this means that Kimbrer Computer helps customers save more than 7,276 tons of CO_2 emissions per year.

By purchasing 10 refurbished Lenovo ThinkSystem,* you will save a total of:
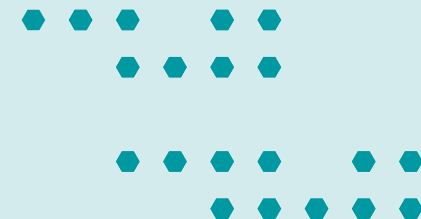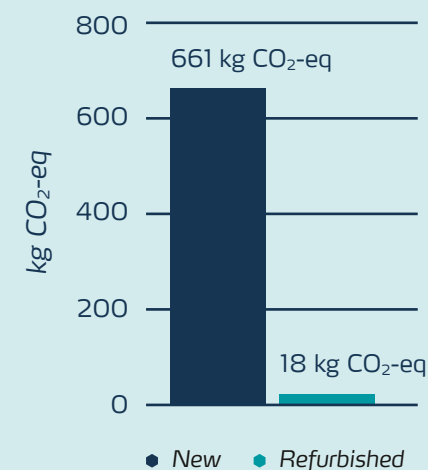
6.43 tons CO_2-eq
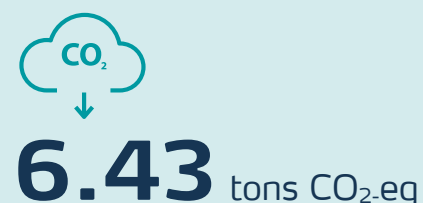
This is equivalent to:

Driving
Round the globe

with a newly registered car

* High-end configuration 1U server 7X02CTO1WW

## Environmental impact of Lenovo ThinkSystem

661 kg CO_2-eq

18 kg CO_2-eq

kg CO_2-eq

- New
- Refurbished

Annual climate accounting

An important part of our journey towards sustainability is the mapping of our greenhouse gas (GHG) emission. Generally, corporate emissions accounting is seen as a key activity in working with the environmental impact of any undertaking.
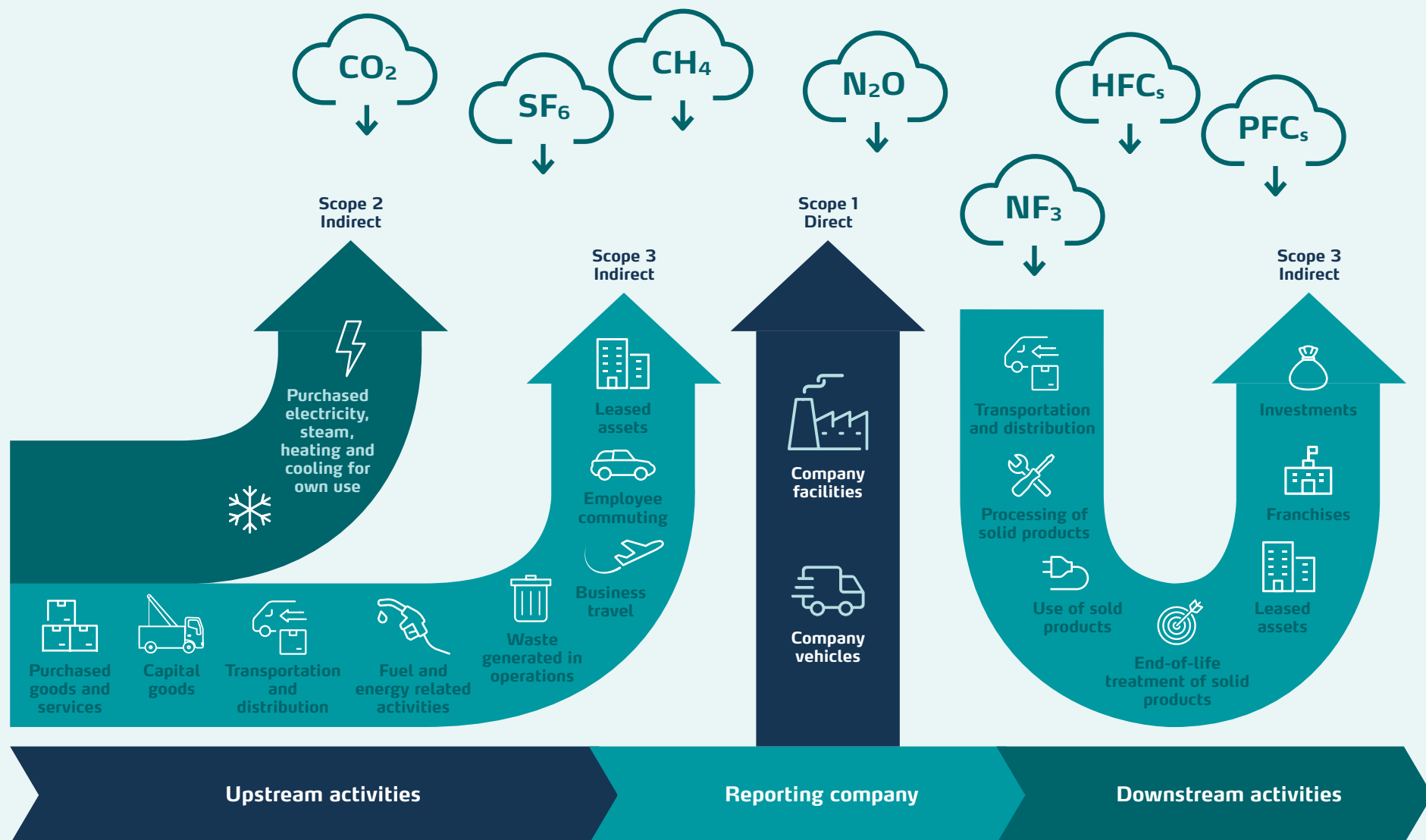
When accounting for our emissions, we apply the principles as stated in the internationally recognized accounting standard, the Greenhouse Gas Protocol. The GHG Protocol is the most widely used and recognized international standard for measuring greenhouse gas emissions and is the basis for the ISO standards 14064-I.
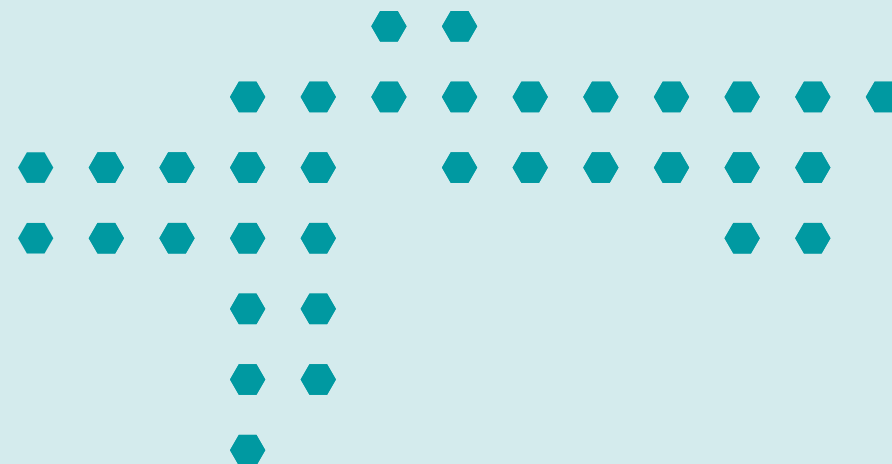
The protocol describes best practices for emissions accounting and is to ensure that the data presented lives up to required standards. In it, emissions are compartmentalized in three different scopes:

- **Scope 1:** Pertains to direct emissions from sources owned or controlled by the company, e.g., production facilities and transportation in company-owned vehicles.

- **Scope 2:** Indirect emissions from external sourcing of energy such as electricity and heating.

- **Scope 3:** Other indirect emissions caused by the company's business activities, but stemming from sources that the company doesn't control, e.g., business travel, activities carried out by suppliers, transportation of goods, outsourced activities etc.

Given the nature of Kimbrer Computer's business, special emphasis is placed on electricity, downstream transportation (road and air) and materials used for packaging.

CO$_2$

SF$_6$

CH$_4$

N$_2$O

HFC$_s$

PFC$_s$

NF$_3$

Scope 2
Indirect

Scope 3
Indirect

Scope 1
Direct

Scope 3
Indirect

Purchased
electricity,
steam,
heating and
cooling for
own use

Leased
assets

Employee
commuting

Business
travel

Waste
generated in
operations

Company
facilities

Company
vehicles

Transportation
and distribution

Processing of
solid products

Use of sold
products

End-of-life
treatment of solid
products

Investments

Franchises

Leased
assets

Purchased
goods and
services

Capital
goods

Transportation
and
distribution

Fuel and
energy related
activities

Upstream activities

Reporting company

Downstream activities

Environment

Climate accounting at Kimbrer Computer

The annual carbon report is an integral part of our ESG strategy. It provides an overview of Kimbrer Computer's greenhouse gas (GHG) emissions. The report is a fundamental tool in identifying tangible measures to reduce GHG emissions – and, in years to come, to benchmark performance indicators and evaluate progress.

The report concerns all assets and activities, over which Kimbrer Computer has operational control. We apply the spend based methodology in our emissions accounting, making use of consumption data from both external and internal sources. This data is then recalculated through relevant emission factors resulting in emissions in the recognized unit of tCO_2e (tons of carbon dioxide equivalents).

We undertake our climate accounting in close collaboration with external subject matter experts,

seeking to ensure the highest possible quality. In 2022 we decided to switch to a new provider of climate accounting software better suited to undertake accounting when using consumption data. Elaborated comments on data and accounting are in the Appendix of our report.

Improvements for future accounting
Kimbrer Computer works to uncover and report on emissions from the remaining areas yet to be reported on. Most urgent is the category of transport emissions (Scope 3, Category 4). It is to be expected that this is a category in which Kimbrer Computer has significant emissions. Work is undergoing to enable our systems to report accurately on this, and we expect to have this in place for the 2023 report.

Key Figures GHG Emissions

| Emission source	Emissions tCO$_2$e	
	2021	2022
Scope 2		
Electricity (Location-based)	38,98	42,91
Heating	3,86	5,47
Total Scope 2 emissions	**42,84**	**48,38**
Electricity (Market-based)	148,34	0,00
Scope 2 Total (Market-based)	**152,20**	**5,47**
Scope 3		
Canteen	45,24	55,59
Food (off location)	4,50	6,43
Staff (social events ect.)	8,65	20,38
Work clothes	0,08	0,13
Small supplies	19,73	12,67
Office Supplies	1,14	0,71
Internet	0,79	0,97
Internal IT (IT equipment)	8,17	5,90
Phone	4,19	3,71
Insurance	2,45	2,93
Advertisement (WEB)	23,57	22,67
Advertisement	1,75	4,15
Consultancy fee	13,95	19,68
Consultancy in DK	0,44	0,08
Inventory	1,54	0,00
Tools	1,45	0,72
Cleaning	1,21	1,40
Maintenance	1,81	4,23
Licencing fees	1,14	1,82
Licencing fee (CBE/ASCDI)	1,05	1,97
Multi Data Cost	0,24	0,24
Lawyer	0,62	1,43
Courses	0,76	0,30
Newspapers	0,01	0,05
Wine	0,54	1,22
Gifts	0,90	0,52
Flowers	0,11	0,07
Travel	11,29	30,69
Hotel	0,29	2,90
Waste generated in production	3,44	2,57
Packaging (paper, cardboard, plastic, wood)	45,27	22,79
Water	0,01	0,01
Category 3, heating, electricity (Location-based)	13,98	16,74
Category 3, heating, electricity (Market-based)	19,16	22,51
Total scope 3 (Location-based)	**220,33**	**245,69**
Total scope 3 (Market-based)	**225,51**	**251,46**
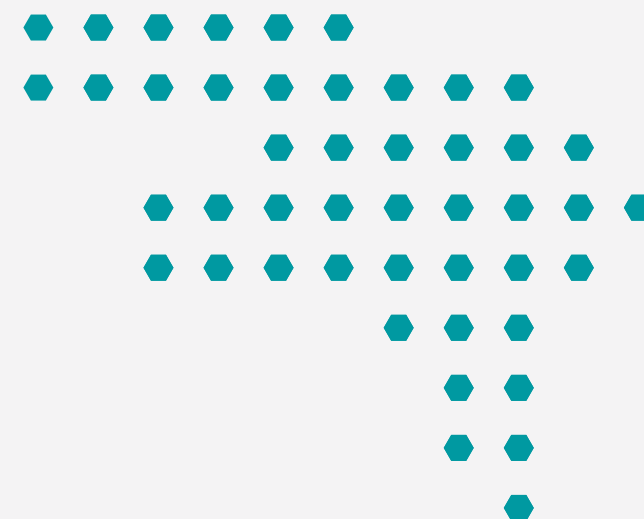
Progress and noticeable developments

As expected, the thoroughness of our accounting has improved from last years report, seeing as – among other factors - we are now working with data for a full year. Last years report was widely based on data from a five-month period, which was then extrapolated to show tendencies for the entire year.

This increased thoroughness means that the scope of GHG accounting at Kimbrer Computer has been broadened.

We are now covering a wider range of our activities, leading to a more accurate representation of our actual environmental impact.

Emissions, tCO$_2$e (Market-based)
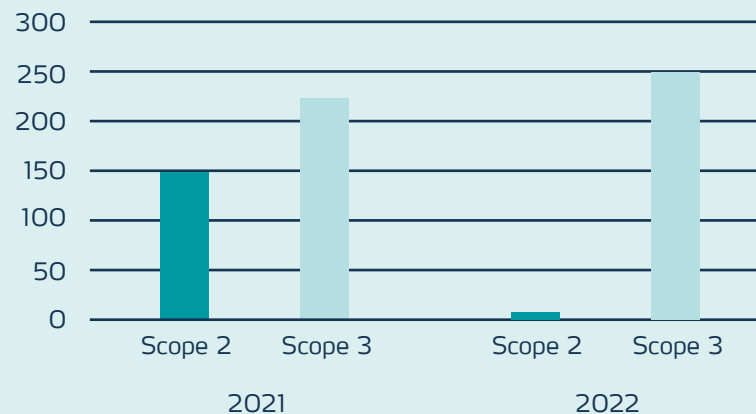
Highlights

- Kimbrer Computer has entered into an agreement on certified green power, thus reducing emissions in scope 2 by 96%
- Kimbrer Computer has grown by approximately 18% from 2021 to 2022, but has only increased scope 3 emissions by 16%

Key Figures Consumption

Source	Product, service	Source material	Unit	2021	2022
Electricity		**Renewable**	**kWh**	**280241**	**315576**
Heating			**kWh**	**97313,7**	**137711**
Purchased goods and services					
	Paper	Virgin	kg	0,6	0
	Kraft Paper	Recycled	kg	3031,1	6094
	Cardboard	Recycled	kg	20323	0
	Plastic (LDPE)	Virgin	kg	5659,4	1808
	Plastic (PET)	Recycled	kg	733,6	196
	Plastic (LDPE)	Virgin	kg	554,4	999,6
	Plastic (HDPE)	Virgin	kg	2988	93,8
	Wood Packaging material	Virgin	kg	31003	18116
	Water	Virgin	m3	75	90
Waste generated in operations					
	Paper	Recycled	kg	600	250
	Cardboard	Recycled	kg	13404	15054
	Plastic	Recycled	kg	4164	3070
	Electronic	Recycled	kg	112608	56679
	Metal	Recycled	kg	13656	
	Iron	Recycled	kg		176
	Lead	Recycled	kg		4141
	Wood	Recycled	kg	12000	9960
	Hazardous	Recycled	kg		73
	Batteries	Recycled	kg		96
	Electronic	Landfill	kg		4216
	Industrial	Inert	kg		36
	General waste	Incinerated	kg	5220	7296
	Electronic	Incinerated	kg		17782
	Hazardous	Incinerated	kg		1060
	Batteries	Incinerated	kg		30
	Organic	Anaerobic digestion	kg		1860

Social

The social responsibilities of corporations are dynamic and have evolved immensely through the last decades. We have all come to an agreement that employers are in many ways responsible for ensuring a socially responsible and sustainable approach to business. This goes for our own workforce as well as for the many human resources that in one way or another make up part of our value chain.

We are committed to being a great place to work for all groups of staff without any discrimination. We are committed to an uncompromising focus on both workplace health and safety and on employee well-being.

Efforts and goals

As stated in the chapter 'Strategic process', the identification of topics relevant to our field of business has led to a selection of key efforts and goals that will be central to our work with sustainability in the years to come. These are unfolded in the upcoming section.

Material topic	Description of efforts and goals
Discrimination	• Revision of our recruitment processes in 2023 to avoid any discrimination when hiring • Revision of our internal employee satisfaction survey, incorporating questions regarding discrimination • Aiming for 0% experienced discrimination reported in this annual survey in 2025 at the latest
Health, safety, and injuries	• Working towards minimizing the number of down hours due to sickness • Assessing the overal well-being of our employees with external experts, inform an action plan on how to implement any improvements (in progress) • Implementing any such improvements and mitigating 100 % of physical work condition nuisances experienced by 90% of all employees by 2025 • By 2030 we will have achieved a track record of zero lost time accidents

Material topic	Description of efforts and goals
Mental health and well-being	• Extending our ongoing assessment of well-being to cover both the physical and mental aspects • Achieving a high rating of mental well-being amongst surveyed employees with zero instances of harassment or bullying by 2023. • Establishing an HR-function by 2025 to better honor the task of ensuring the best working conditions and the best culture at Kimbrer Computer • In 2030 all our employees are ambassadors for Kimbrer Computer out of sheer working joy • Working towards the 'Great Place To Work' award for our field of business.

To read more about the different topics, please see the apendix, where each topic is described.

"Our employees mental and physical health is of immense importance to Kimbrer Computer. In 2022 every employee was offered a health screening 4 times as well as an individual health program"

Bjarne Aarup, CEO

Activities and status

Health

At Kimbrer Computer, culture continues to be a significant competitive advantage – it engages our people, drives positive customer experience, and helps us succeed. Among the areas that receive special focus are health and employee satisfaction. All employees are offered free health checks and individual health plans. As part of this, everybody has access to physical training, physiotherapy and any other treatment needed to sustain and improve their health condition. Furthermore, all team members have free health insurance as part of their employment contracts.

Job satisfaction

We care for our employees and have an ongoing focus on making our workplaces inclusive, safe, and motivating for everybody. We believe in empowerment and a nonhierarchical organization and strive to be an organization where all employees have a high level of influence on their own jobs.

The annual workplace assessments show that we are doing extremely well in this area. As a further testament to this, it can be mentioned that not a single employee has left Kimbrer Computer for more than two years.

We wish to continue to promote a culture of health and safety through education and training in such a way that workplace conditions are top of mind among all employees. Through open and constructive dialogue with our employees and other human resources who are in some way part of our sphere of influence, we will work to continually improve conditions for our staff.

In the process of ensuring that we are among the very best places to work for our employees, we will achieve certification through the ISO 45001 standard in 2023. This standard revolves around just that – the management of occupational health and safety in our workplace.

Annual health screening

	2021	2022			2021	2022
Working conditions Working conditions are the physical, psychological, and social factors that influence employees in relation to their work.	69	68	Industry		67	67
	Kimbrer Computer		Overall		67	67
Well-being and self-reported health Self-reported health addresses the employee's own assessment of his/her health, while well-being concerns the balance between expectations and resources for the individual employee.	77	77	Industry		69	69
	Kimbrer Computer		Overall		70	71
Mental health Mental health is a broad concept which covers stress, anxiety, and depression both in a work-related and private context.	83	81	Industry		72	73
	Kimbrer Computer		Overall		73	75
Diseases and pain Diseases address parameters such as medicine consumption, diagnosis, and absence from work, while pain is assessed in terms of parameters such as frequency and duration.	89	87	Industry		90	89
	Kimbrer Computer		Overall		89	88
Lifestyle Lifestyle consists of factors such as nutrition, smoking, alcohol consumption, exercise, and sleep.	63	64	Industry		65	65
	Kimbrer Computer		Overall		65	65

See Appendix for definitions and comments on data.

Local initiatives

Local initiatives
Working towards sustainability is a task with global implications and global responsibility. This doesn't take away from the importance of acting responsibly in our local environment.

At Kimbrer Computer, we take pride in supporting our local communities in the northern part of Jutland – the place where the Kimbrer spirit was born.

This has led to Kimbrer being awarded the successful company award from BDO and Spar Nord, two local organizations, which is given to recognize companies for their engagement with and support of local communities.

We support an array of local initiatives and feel that we as a prosperous and growing company should give back to the community that lets us operate and grow. Close to our heart are initiatives that promote health and research in deceases.

Among many local initiatives, we prioritize supporting those that are related to our employees in one way or another.

A significant highlight from our work with local initiatives is our ongoing sponsorship of Cykelnerven. A Danish charity event revolving around the sport of cycling. The charity event supports research in sclerosis – something that lies close to our hearts.

REDUCE
REUSE
RECYCLE
REFURBISH

Governance

Transparency and accountability through proper and diligent governance of companies is more so important now than ever before. The actions and inactions of companies are deciding factors for our world in achieving a more sustainable tomorrow.

Efforts and goals

As stated in the chapter 'Strategic process', the identification of topics relevant to our field of business has led to a selection of key efforts and goals that will be central to our work with sustainability in the years to come. These are unfolded in the next section.

Material topic	Description of efforts and goals
ESG risk management	• Foundation fully established in 2023, policies in place for all relevant areas, ESG steering committee engaged and aligned with our ISO certification program • Systems capable of broad-scoped data collection in accordance with upcoming EU reporting directive (CSRD) in place by 2025
Transparency	• Keeping transparency and trustworthiness synonymous with Kimbrer Computer amongst our stakeholders, being known to always play by the book • Working to anchor the message of our ESG aspirations amongst employees and other stakeholders, achieving company wide engagement in sustainable development • Formulating a plan for internal education and an external communications package for ESG engagement in 2023 • Achieving extensive knowledge amongst 100% of employees of how Kimbrer works with ESG and fully transparent external communication on all things ESG by 2025.

> "Data Security is a major concern for our customers, and we are happy to announce that we once again passed our ISO 27001 certification as well as succeeded all our milestones regarding Data Security"

Material topic	Description of efforts and goals
Gender equality and diversity	• All relevant policies and guidelines in place for ensuring continued compliance with relevant legislation regarding gender equality and diversity by 2023 • Achieving zero instances of reported discrimination amongst surveyed employees by 2025 • Working towards 40% female representation in management and on the board of directors in 2030
Data security for recycled and refurbished IT equipment	• Working to continue track record of zero data security breaches in 2023 and the years to come. • Working to continually ensure and expand on our responsibility for the safety and security of our products concerning pick up and transportation in close cooperation with partners. • For 2023 we are working to establish a contingency plan whereby key personnel undergoes relevant education.

To read more about the different topics, please see the apendix, where each topic is described.

Governance

Activities and status

The ability to systematically identify and mitigate the different environmental, social, and governance risks that are inherent to nearly all businesses is at the core of working with ESG. Therefore, a structured and strategically planned approach to ESG risk management is foundational. The strategic assessment process that we at Kimbrer Computer have and are currently undertaking lays exactly this foundation for our specific business.

At kimbrer computer, we use ISO regulations as a management tool and a guideline for the company's business processes.
Our work with ISO certification structures our approach to management in general and ensures that we have a systematic way of managing areas of great importance to our customers, our employees and to our stakeholders in general, all the while working towards progression in these areas of central importance to the health of our business.

Working to certify our operations and systems through internationally recognized standards is something we value. Although the effort requires a fair amount of resources, the outcome ensures that we are diligent and meticulous in our approach to ensuring proper and just management of critical operational areas. We have completed certifications in several different ISO standards and every year we get re-certified.

ISO 27001 for information security management
To protect against hackers and other forms of IT crime, this certification is valuable for our customers and partners in knowing that we take pride in ensuring the highest level of operational reliability and information security.
We aim to achieve 99% run time on all our systems with a maximum down time of one hour pr. year with zero incidents of data security breaches. Both goals were achieved in 2022.

ISO certifications

2022

9001 Quality management systems	ISO 9001
14001 Environmental systems	ISO 14001
27001 Information security systems	ISO 27001

Certifications for 2023

45001 Systems of occupational health and safety	ISO 45001

We support the Sustainable Development Goals (SDGs)

Adopted by 193 countries, the 17 SDGs outline the collective impact against the world's most pressing challenges, including those related to poverty, inequality, climate change, environmental degradation, peace, and justice.

Simply put, the SDGs represent the world's to do list for people and the planet by 2030. Together, these 17 goals are an urgent call for action to combat poverty, mitigate climate change and secure a more equal and peaceful future.

Using the SDGs, the public, private, and social sectors are already demonstrating that it's possible to work together to create a better world.

At Kimbrer Computer, we are committed to leverage our knowledge and business to contribute to the transformations needed to achieve the SDGs. We have identified 4 primary goals where our efforts have the greatest potential for impact. These are based on an assessment of the underlying targets to each SDG and their link to our identified material sustainability topics.

8 DECENT WORK AND ECONOMIC GROWTH

13 CLIMATE ACTION

9 INDUSTRY, INNOVATION AND INFRASTRUCTURE

12 RESPONSIBLE CONSUMPTION AND PRODUCTION

Appendix

Material topics

Our analysis of material topics entails a thorough assessment of both risks and opportunities associated with the business of Kimbrer Computer. You can read more about the identified topics in this section below.

Environment

- **The lifespan and lifecycle of devices – both from an education as well as a design perspective:** Working to prolong the lifecycle of IT-equipment while also working to educate existing and potential consumers on the advantages and possibilities of refurbished IT holds great potential for the environmental impact of the IT sector.

- **Pollution in the form of e-waste** is a major concern for our sector. Human beings generate upwards of 50 million tons of e-waste annually leading to immense pollution of the planet.

- **The energy consumption of IT-equipment** accounts for an ever-increasing part of the world's energy needs. Working to reduce this consumption holds great environmental potential.

- **The energy consumption of buildings and facilities** is equally well-represented in the energy needs of the modern world, which is why this topic is material to most sectors and fields.

- **The environmental impact of client delivery** is yet another symptom of modern society's energy needs, and therefore an obvious focal point for most businesses undertaking deliveries.

- **Capacity and ability to ensure a high degree of recycling** is paramount in achieving a more circular economy of tomorrow.

Social

- **Discrimination** comes in many shades and must be avoided at all costs. Discrimination is in no way exclusively material to the IT-sector but is none-the-less an important topic in achieving sustainable development for all.

- **Health, safety and the avoidance of injuries** are logical material topics for most business, ensuring a safe working environment for all, where good health is promoted amongst colleagues. This topic is extended to also encompass the many delivery drivers making up part of our value chain.

- **Mental health and well-being** of employees is increasingly a focal point for employers. The world is increasingly complex, calling for the workplace to be a place of refuge where mental wellbeing is taken seriously.

- **Data** and the security of recycled and refurbished IT plays an important role in ensuring the continued integrity of our societies. It plays an important role in almost all aspects of modern society, which is why data security is of importance to the area of social sustainability.
  We view trustworthy and verifiable data security as a major barrier to companies preferring refurbished over new IT solutions.

Governance

- **ESG risk management** is key to ensuring a thorough understanding of any actual and potential impacts that may occur as a result of any business. A structured approach to identifying and dealing with any such risks is key.

- **Transparency** is a key ingredient in creating an atmosphere of trust and integrity. It is also something which is both deserved and expected by stakeholders in general.

- **A Code of conduct** is a key piece of documentation telling different actors throughout a value chain, how business is expected to be conducted. Ensuring the conduct of actors throughout the value chain is prerequisite to one's own integrity.

- **A Diversity policy** is a standard needed to ensure equal playing fields for all employees, regardless of sex, gender, race, religion, sexuality, and other irrelevant factors.
  This ensures a culture where people are measured and evaluated on the things that really matter. Putting these thoughts in writing is meant to ensure that companies act accordingly.

- **Gender equality**
  We must respect the people we work with no matter which gender.
  Companies can lead the way by ensuring that sex and gender does not predispose how people are rewarded for their work.

Data definitions and comments

ENVIRONMENTAL DATA	
Data collection method	In 2022 we have introduced spend based data, meaning we do not only have average data focused on consumption numbers, but hybrid data collection with both average data and spend based data. In cases where specific data (data in SI units) is available, it has been used. For Scope 3, if specific data has not been available, spend-based has been used. In addition to the use of spend-based data, the data quality for 2022 has been increased in that for Scope 3, Category 5, 'Waste generated in own operation' is no longer based on extrapolated data. This category is now based on a full year's activities, instead of 5 months, which have been extrapolated onto a year as in the 2021 accounts.
Systems and databases	Since we began reporting on our CO_2 emission, we have been working on making the data even more specific. That's why we changed from CEMAsys to Normative to be able to make a more comprehensive and transparent data collection. The system for climate accounting used last year, CEMAsys, uses a combination of databases with different emission factors, whereas Normative, the system used for this years climate accounting and recalculating 2021, primarily uses Exiobase. The Exiobase database makes it possible to calculate emissions based on economic data. This means that Kimbrer Computer can calculate all emissions associated with their chart of accounts, based on the monetary values. The approach that has been taken with the transition to Normative has also led to a broader coverage of Kimbrer Computers' activities. The transition from the previous CEMAsys system to the current Normative has led to a recalculation of our baseline year, resulting in broader coverage of our Scope 3, Category 1 activities and the inclusion of Scope 3, Category 3 (Fuel-and Energy-related activities not included in Scope 1 and Scope 2), and Scope 3, Category 6 (Business travel) activities. Consequently, our activities now have a significantly higher CO_2eq. impact. The change in databases has played a crucial role in this outcome. While CEMAsys employed multiple databases with different emission factors, Normative primarily relies on the Exiobase database. This allows us to calculate emissions based on economic data, considering the contribution of our cost accounts. Accounting for inflation is essential when utilizing spend-based data to calculate emissions. Exiobase, database was last updated in 2015, and inflation has increased since then. For instance, the purchasing power of 1000 kr. in 2015 does not equate to the same quantity of steel it would represent today. Moreover, the use of Exiobase enables us to quantify the CO_2eq. impact based on a mix of spend-based data and specific activity data, such as kilograms. This approach provides more comprehensive coverage of our activities, albeit with a trade-off in detail. For example, the previous CEMAsys methodology had a greater variety of emission factors for materials like plastics, cardboard, or metals. In contrast, Exiobase offers less precision in these aspects but compensates by providing broader activity coverage.
Recalculation 2021 baseline	A recalculation of the 2021 baseline has been undertaken. In this recalculation, the spend-based data from 2021 has been included, which was not the case in the original baseline from 2021. The original baseline was only based on average data, i.e. data that was counted in amounts. The new baseline is thereby improved since it contains more of Kimbrer Computer's activities than the old one did. In addition, Scope 3 Category 6 (Business Travel) has been included based on spend-based data, thus further expanding Scope 3 in relation to what is covered.
Scope 1	Kimbrer Computer has no scope 1 emissions.
Scope 2	Data are calculated from both Location-based and Market-based method as stated in the GHG protocol. In 2022 Kimbrer Computer has PPA ensuring that green power equivalent to our consumption is produced on the grid and tCO₂e is set to 0,00 in Market-based calculation.
Scope 3	In 2022, Kimbrer Computer has covered Scope 3, Category 6 through financial data. Kimbrer Computer has covered Scope 3, Category 5 with more accurate data.
Scope 3, Packaging	The source covers several different materials: Paper, craft paper, cardboard, plastic (LDPE, PET, HDPE), and wood material.
Scope 3, Waste generated in production	Waste generated in production covers several types of waste: Paper, cardboard, plastic, electronic, metal, iron, lead, wood, hazardous, batteries, electronic, industrial, general, and organic. CO_2 emissions data are disclosed across waste types. Consumption data are disclosed per type in kilogram in the report.
Scope 3, category 3	Data are calculated from both Location-based and Market-based method as stated in the GHG protocol. Category 3 covers electricity and heating.
SOCIAL DATA	
Annual health screening	All numbers are presented on a scale 1-100. The number in each category are the average of all employees score within the five areas (Working Conditions, Well-being and selfreported health, Mental health, Diseases and pain, and Lifestyle). For benchmark purpose numbers for the industry in general are also represented, as well as 'Overall' numbers which are the average of all replies across companies and industries, who participated this survey collected by Vicorda. 59,6 % of the employees at Kimbrer Computer has answered the screening.

KIMBRER COMPUTER

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