

QE&OHS Summary

Aarsleff Pipe Technologies Segment

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Table of contents

QE&OHS Summary	1
1 Preface.....	3
2 Mission, vision and values.....	3
2.1 Our mission.....	3
2.2 Our vision.....	4
2.3 Our values.....	4
3 CSR and sustainability	5
3.1 The UN Global Goals.....	5
4 Policies, objectives and goals.....	6
4.1 Quality policy.....	6
4.2 Environmental policy.....	6
4.3 Occupational health and safety policy.....	6
4.4 Objectives.....	7
4.5 Pipe Technologies Segment's organisation, strategic direction, ambition and purpose.....	8
4.6 Goals 2023/2024.....	9
4.7 Significant environmental impacts.....	9
4.8 Sustainability Plan.....	9
4.9 ESG Reporting.....	9
5 Management system	9
5.1 Context of the organization.....	9
5.2 Stakeholders.....	11
5.3 Scope of the management system.....	12
6 Process-based management system.....	13
6.1 Customer focus.....	13
6.1.1 Customer satisfaction.....	13
6.2 Management processes.....	13
6.2.1 Internal communication.....	13
6.2.2 External communication.....	14
6.2.3 Competence, training and working conditions.....	14
6.2.4 Knowledge sharing.....	14
6.2.5 Management review.....	14
6.3 Core processes.....	14
6.3.1 Manufacturing and installation processes.....	14
6.3.2 Sales and project management processes.....	14
6.4 Support processes.....	15
6.4.1 Maintenance of manufacturing equipment and measuring equipment.....	15
6.4.2 Internal audit.....	15
6.4.3 Nonconformities and incidents.....	15
6.4.4 Customer complaints.....	15
6.4.5 Emergency preparedness and preventive measures.....	15
6.4.6 System maintenance and accessibility.....	16



1 Preface

This summary is a general description of Aarsleff's certified QE&OHS system with particular focus on companies in the Pipe Technologies Segment. The summary is based on our quality, environmental and occupational health and safety management and is addressed to the Pipe Technologies Segment's stakeholders, including customers and employees.

We have worked determinedly with management systems in the Pipe Technologies Segment throughout the past 30 years. In 1994, we achieved our first ISO certification in terms of quality management certified according to ISO 9002. Later, environmental management was added certified according to ISO 14001 as well as occupational health and safety management certified according to OHSAS 18001 (now ISO 45001).

A number of national certifications and approvals were achieved in several European countries throughout the years.

Pipe Technologies' products and systems are approved and monitored by the Danish Control Scheme for Pipeline Rehabilitation and the German DIBt (Deutsches Institut für Bautechnik). In the following, we provide a brief description of the Pipe Technologies Segment.

We are manufacturers, engineers and contractors

Aarsleff Pipe Technologies is a European market leader with global experience in No-Dig pipe renewal. Since 1978, we have developed and manufactured No-Dig solutions in our own, advanced laboratory and production facilities in Aarhus, Denmark.

We offer our services as supplier and as contractor, and we have delivered complex pipe renewal projects in all of Europe and the rest of the world.

We can reinforce any existing pipeline

Our complete range of certified CIPP Lining cured using Led light, UV light, water or steam allows us to renew basically all types of existing pipe systems, profiles, lengths and diametres with minimum disruption of the surrounding environment.

We are a part of the global Aarsleff Group

Aarsleff Pipe Technologies is a part of Per Aarsleff Holding A/S, a leading Danish contracting firm with around 8,800 employees worldwide. Aarsleff is listed on Nasdaq Copenhagen A/S, and the Group reports revenue of around 20 billion DKK per year.

2 Mission, vision and values

2.1 Our mission

The Aarsleff Group plans and completes large, complex projects within infrastructure, climate adaptation, the environment, energy and building construction. We lay the foundations of the sound financial development of society and create value for the Group's shareholders.

- We obtain flexibility and synergy through joint management and prioritisation. This way, we use the market opportunities and obtain savings.
- We focus on building long-term partnerships when we deliver our services in order to obtain a joint competitive edge and provide high quality and value to our customers.
- We select, calculate, plan and execute our projects with great security in the project management phase.
- We combine our specialist contracting expertise into total services in accordance with the customers' requirements and with a high degree of own production.
- We take a risk if it is well-considered, can be assessed and incorporated into our tenders.
- We are constantly developing, by improving what we already do or by using our good ideas.



2.2 Our vision

The Aarsleff Group wants to be a preferred and significant building construction and civil engineering group with international scope, based in Denmark.

- We are an integrated group with a common approach to business, management and projects.
- We realise synergies, as all our business units contribute independently while also contributing to the Group's synergy in one company projects.
- We strive to have a significant position in Denmark.
- We have the expertise within project activities which enable us to operate with a competitive edge internationally.
- We are a predominant player on the markets where we choose to position our industrial activities.
- We have managers who lead the way and take action in time.
- We obtain economies of scale and profitable growth by ongoing development of solutions and standards and improvement of productivity and efficiency.
- We have a long-term view, and we make the difficult and required decisions.

2.3 Our values

Commitment to what we do

- We have a strong commitment – and we work hard
- We are competent – and humble
- We are professional – and cooperative
- We communicate openly, honestly – and directly.

Focus on essential matters

- We have an open mind – and a sharp focus
- We are passionate about our profession – and focus on joint solutions
- We are specialists – and good at collaborating
- We have a broad perspective – and a hands-on approach.

Striving for improvement and renewal

- We are innovative – and reflective
- We are enterprising – and improve what we already do
- We delegate responsibility – and follow up
- We have a joint ambition – and an eye for individual achievements.

Overall **responsibility**

- We have a flair for sound business – and we take corporate social responsibility seriously
- We have strong cultural common features – and we value diversity
- We challenge our employees – and prioritise occupational health and safety
- We are dynamic – and can always be trusted.

Link to Aarsleff's website: www.aarsleff.dk

Link to Aarsleff Pipe Technologies' website: www.Aarsleffpipe.com

3 CSR and sustainability

We are aware that we are an integrated part of society, and we wish to take on this responsibility. Our aim is to be a credible partner to our customers and business partners as this contributes positively to the company's results and the wellbeing of our employees.

We have the following focus areas:

- Environment and climate
- Employees
- Society around us
- External business partners
- Equality and diversity

3.1 The UN Global Goals

Aarsleff has committed to the UN Global Goals, and four of these goals are particularly relevant to us.



Goals and action plans are documented in Aarsleff Year an annual report and ESG reporting. Link to Aarsleff's website: [Per Aarsleff A/S – Investor relations.](#)

4 Policies, objectives and goals

4.1 Quality policy

We comply with laws and agreements

Compliance with applicable laws, regulations and mutual agreements is a fundamental precondition for the way we work and our perception of quality.

We prioritise client satisfaction as a quality parameter

We are committed to engaging in professional collaboration giving a high priority to customer satisfaction.

We are committed to conforming to agreed requirements and expectations in relation to clients and colleagues.

We document our work to an extent that allows us to show consistency between requirements and execution.

We consider planning and careful preparation as fundamental preconditions in our day-to-day work.

We aim at quality improvements

We are committed to continuous improvements through systematic control and supervision of processes affecting the quality.

We are all responsible for the quality

We expect that all employees actively participate in a culture of prevention and improvement and that experience and creativity are communicated and applied in the continued development.

4.2 Environmental policy

We comply with laws and agreements

Compliance with applicable laws, regulations and mutual agreements is a fundamental precondition in our work and our perception of the environment.

We are aware of our influence on the environment, and we work to protect it and prevent pollution.

We show environmental considerations

We are committed to minimising environmental impacts through planning, design, and choice of method.

We want to measure significant environmental parameters and report on current improvements.

We will seek to minimise waste and excessive consumption during our handling and consumption of materials.

We will take the environment and fuel efficiency into consideration when we purchase, operate, and maintain our machinery.

We will pay attention to correct handling of waste and to possible recycling.

We all hold responsibility for the environment

We expect that all our employees are aware of environmental issues with priority to protecting the environment on a short-term and long-term basis.

4.3 Occupational health and safety policy

We take care of each other

At Aarsleff we take care of each other. We want to be the best in the business – also within occupational health and safety. Our ambition is zero accidents because all of us must be able to work safely and thrive through a lifelong and developing work life at Aarsleff.

Taking care of each other means that we as managers and employees **take responsibility for our own safety as well as the safety and job satisfaction of our colleagues.**



We take care of each other when we **take time to plan our work carefully**. We ensure that we comply with the Danish Working Environment Act and other provisions. We assess all occupational health and safety risks, remove dangers, and provide instructions before we start working. A healthy and safe working environment takes priority over finances and other considerations.

We take care of each other when we **show respect, ask questions, are curious and pay attention to our colleagues**. We take care of each other when we say no, stop and take action if we notice that a job is not carried out safely, or if we see that a colleague is unhappy.

We take care of each other when we **work strategically to involve employees and the occupational health and safety organisation in our efforts to continuously improve the working environment**. We share knowledge and collaborate across the Group thereby learning from our own and others' experiences. This allows us to ensure the same high focus on the working environment in the entire Aarsleff Group.

We take care of each other when we **commit ourselves to developing new solutions, new tools, and new ways of working** that will improve our working environment on the site, in the production or at the office. In this way, we prevent accidents, attrition, and stress to the benefit of the individual employee, Aarsleff and society.

We take care of each other for the sake of ourselves, our colleagues, and our families.

4.4 Objectives

Quality objectives

- We prioritise client satisfaction as the most significant quality parameter.
- We work with a quality culture which allows us to learn from each other, and we aim at zero errors and omissions.
- We want to continuously improve customer value and efficiency in our processes.

Environmental objectives

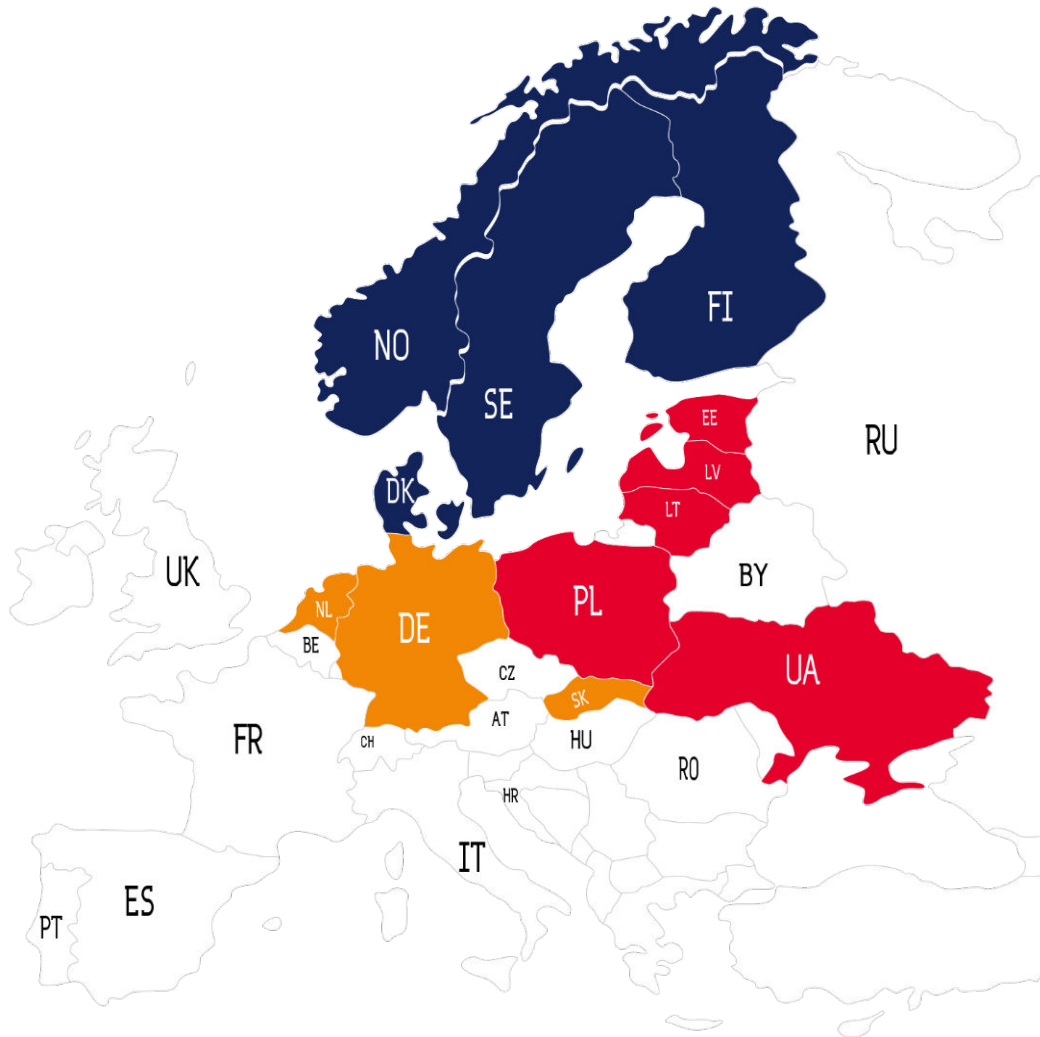
- We want to be the best in the business within the environmental field by minimising the CO2 emission generated from our projects.
- We have an environmental culture that integrates environmental considerations into our planning and execution phases.
- We prioritise collaboration with partners who document environmental considerations.

Occupational health and safety objectives are incorporated in the OHS Policy

Based on joint policies and objectives, the individual segments and business units determine their own objectives, goals, and action plans in relation to their improvement efforts.



4.5 Pipe Technologies Segment's organisation, strategic direction, ambition and purpose



The Pipe Technologies Segment is divided into three regions. Region Nordic and Region Western Europe are headed by Peter Lystbæk while Peter Godrim heads Region Eastern Europe. The companies in these regions all have their own management. Peter Lystbæk and Peter Godrim are represented on the board of directors of these companies.

We aim at contributing significantly to develop and maintain the wastewater infrastructure in the countries where we operate, thereby contributing to a sustainable development of society.

We want to be market leader and the customer's preferred collaboration partner on the markets where we operate. The basis for this is to have the industry's most competent organisation and a product portfolio offering an optimal balance between quality and price.

This means that:

- We want to be market leader on the markets where we operate.
- We want to be the customers' safe choice.
- We, in a close dialogue with our customers, regularly define their expectations for the best balance between price, quality, service and sustainability so that we always meet their expectations.
- We continuously develop our products and services to match our customers' expectations.
- We aim at having the most competent industrial organisation.



4.6 Goals 2023/2024

The Pipe Technologies Segment's overall goals for 2022-2023 is documented below:

Occupational health and safety goals 2023/2024

- Max 3.5% sickness absence.
- Accident frequency (LTIFR) below 5.
- Reduce the number of days last due to accidents compared to 2022-23.

Quality goals 2023/2024

- Implement quarterly reporting structure that is synchronized with the overall ESG reporting from the group, so that it becomes one integrated management system.
- Local goals regarding deviation costs are set where it adds value for the local company.

Environmental goals 2022/2023 (applying to environmentally certified sites - DK, SE, NO)

- Identify actions that can contribute to energy savings and/or reduce Co2 footprint and implement where profitable.
- Move parts of landfill waste to recycling or at least incineration (disposed from Denmark).
- Replace 10% of polyester with PET-polyester.
- Dispose clean felt and coated felt for recycling (accounts for approx. 30% of the total combustible waste amount) - *The factory in Hasselager.*

The local management must ensure implementation and if necessary, set additional local HSEQ goals, as well as prepare and store action plans.

4.7 Significant environmental impacts

The most significant environmental impact in the Pipe Technologies Segment is the **fuel consumption**.

We constantly work on reducing the fuel consumption and thereby the CO2 footprint by increasing the use of biodiesel / HVO diesel, where possible, as well as by developing new and more environmentally friendly technologies.

And we work locally on measures as described under Environmental goals 2023/2024.

4.8 Sustainability Plan

Aarsleff works actively on supporting a responsible and sustainable development. This is ensured by systematic efforts with focus on our impact on the environment and climate, our employees and society around us.

The Pipe Technologies Segment has prepared a Sustainability Plan, which underpins the Group's policies and objectives.

The Sustainability Plan contains measures within among other things education, communication, products, methods, and waste management in order to reducing Pipe Technologies Sustainability Plan.

We refer to Pipe Technologies Sustainability Plan.

4.9 ESG Reporting

The individual companies in the Pipe Technology segment carry out quarterly ESG reporting (Environmental, Social and Governance Reporting) in a transparent and comparable reporting form.

5 Management system

5.1 Context of the organization

It is crucial to have a deep understanding of our organisation and our stakeholders' needs and expectations in order for us to achieve the results we aim at concerning our management system.

SWOT analyses are undertaken in each company, laying the foundation for the strategic measures implemented. Follow-up is performed during Monthly Management Reviews (MMR).

We continuously monitor current legislation and regulatory requirements we must comply with. Verification of compliance is carried out at appropriate intervals.



5.2 Stakeholders

Our stakeholders, their needs, requirements and expectations and our primary efforts to fulfil these:

Stakeholder	Needs, requirements and expectations	Efforts
Shareholders	The company's good reputation. Compliance with strategic plan and budget.	Information and communication. Management meetings and management review.
Customers	Compliance with agreements, norms, and standards as well as needs and expectations in a good collaboration.	QE&OHS management systems which ensure QE&OHS and customer value inclusive of customer satisfaction surveys.
Authorities	Compliance with regulatory requirements, information about potential accidents.	Documented QE&OHS processes which control efforts in relation to the authorities.
Employees	Organised conditions relating to occupational health and safety, quality and the environment during their workday.	QE&OHS management systems which ensure QE&OHS and employee value.
Parties affected by our activities, users, and neighbours.	Positive experience from our presence in the local environment.	Prevention of nuisance, information and involvement as well as handling of enquiries.
Business partners:		
Consultants	Compliance with agreements, norms and standards in a good collaboration.	QE&OHS management systems which ensure QE&OHS and customer value inclusive of customer satisfaction surveys.
Suppliers	Explicit specifications and requirements for products as well as a good collaboration.	Documented QE&OHS processes which control efforts in relation to suppliers and procurement of products.
Subcontractors	Explicit agreements and requirements for services as well as a good collaboration.	Documented QE&OHS processes which control efforts in relation to subcontractors and procurement of services.





5.3 Scope of the management system

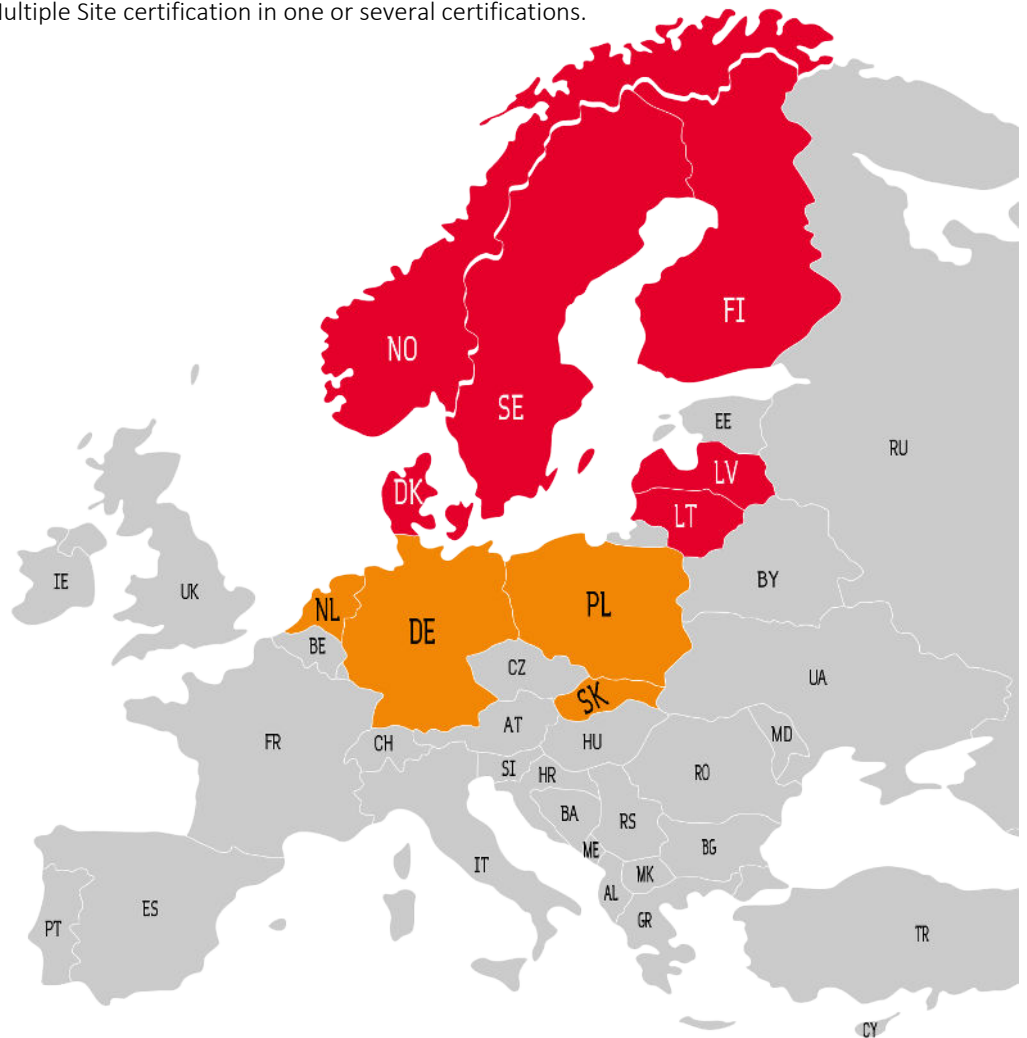
The Pipe Technologies Segment's activities within: No-Dig pipe renewal and related activities within development, manufacturing, installation, and laboratory tests.

Please refer to Aarsleff's multiple site certificates for:

- Quality management ISO 9001 since 1994
- Environmental management ISO 14001 since 1999.
- Occupational health and safety management ISO 45001 or previous standards since 2009.



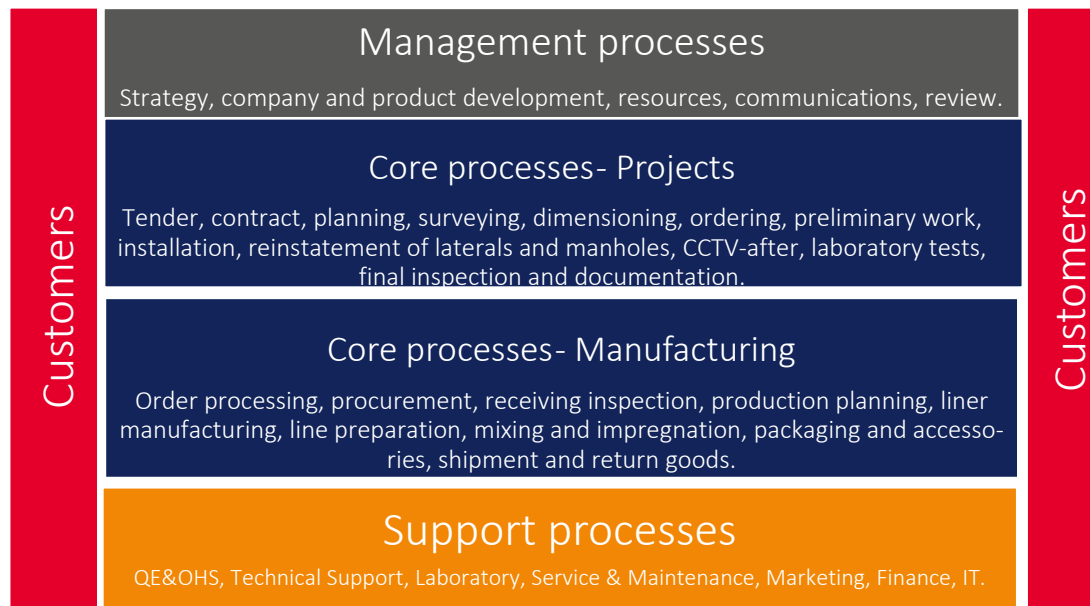
 = included in Aarsleff's Multiple Site certification in one or several certifications.
 = own certifications.



6 Process-based management system

The Pipe Technologies Segment's management system has a process-based structure.

Pipe Technologies' management system including management processes, core processes and support processes are shown below.



The QE&OHS management system's core processes as well as part of the management and support processes are internal and confidential within the Pipe Technologies Segment.

6.1 Customer focus

The customer requirements and expectations are identified both by the management at the strategic level and the sales representative in relation to entering into a contract.

6.1.1 Customer satisfaction

The ongoing monitoring of customer satisfaction is undertaken during the handing-over process.

During the handing-over process, we look to ensure that the ongoing evaluation of the total customer satisfaction includes the customer's satisfaction with project completion and product quality, any possible positive or adverse feedback as well as the measurement of market shares. Results are documented in the management review.

6.2 Management processes

As members of the board of directors in the Pipe Technologies Segment's companies, the Pipe Technologies' management will set out the strategic course for the development of markets, products, and installation methods. Plus define overall goals for the Pipe Technologies Segment.

In addition, Pipe Technologies' management is overall responsible for the development, maintenance, implementation, and evaluation of the QE&OHS management system.

At Monthly Management Reviews (MMR), we look to ensure regular follow-up of strategic goals and action plans.

6.2.1 Internal communication

Overall communication in the Pipe Technologies Segment takes place at Management Meetings and Monthly Management Meetings held with the individual companies. Here, we follow up on strategic issues such as quality, environmental and occupational health & safety goals (QE&OHS goals) as well as financial and sales related Must Win Battles. Each manager is responsible for communicating relevant decisions from meetings to his/her organisation.



Technical Support provides the Pipe Technologies Segment with knowhow and expertise for specific tasks.

Regular quality follow-up meetings are held in the Pipe Technologies Segment. The aim of such meetings is knowledge sharing of good practice and management of nonconformities that we can learn from.

6.2.2 External communication

For projects, we have created routines for management of tenders and entering contracts with clients. Before or during the handing-over process, nonconformities and customer complaints must be dealt with and clarified.

Communications with local authorities and other stakeholders are managed according to the contract or to what has been specifically defined in the organisations. Plus, in accordance with the guidelines of Per Aarsleff A/S's summary of quality, environmental and occupational health, and safety management.

6.2.3 Competence, training and working conditions

A solid and professional level of competences and training is required to ensure the best possible conditions in terms of quality, external environment, and occupational health & safety. That is why our employees undergo training in general and training specifically aimed at their range of duties to be undertaken.

We maintain documentation for our employees' qualifications, training, and vaccinations.

Good working conditions, based on a safe and healthy working environment for all employees, are ensured by innovating or improving what we already do as well as by designing production equipment and systems while involving our OHS representatives and relevant employees and considering our specific production and installation processes. We regularly perform risk assessments that provide the basis for written and oral instructions applying to the individual work activities. Employees involved in the work activities participate in the risk assessments.

6.2.4 Knowledge sharing

Knowledge sharing and joint procedures allow us to ensure consistency and the best foundation for continuous improvements across the Pipe Technologies Segment.

6.2.5 Management review

The management review is conducted according to Aarsleff's joint guidelines applying to the individual companies and the overall management of the Pipe Technologies Segment. Measures decided upon during the management review are followed up at Monthly Management Reviews (MMR).

6.3 Core processes

Core processes are processes creating direct customer value. The core processes of the Pipe Technologies Segment have been optimised and industrialised through years of targeted efforts in terms of improvements, development and knowledge sharing.

6.3.1 Manufacturing and installation processes

Manufacturing and installation processes are aligned, and they apply to the entire Pipe Technologies Segment.

6.3.2 Sales and project management processes

Sales and project management processes are adapted to the size of the individual company, company culture as well as national frameworks and conditions.



6.4 Support processes

6.4.1 Maintenance of manufacturing equipment and measuring equipment

Effective and suitable equipment and tools for manufacturing and installation processes are available for all relevant functions and plants, including monitoring and measuring equipment. Safety equipment for warning, monitoring and emergency preparedness is located wherever this is legally required and useful.

We regularly maintain and inspect our installation equipment, tools, measuring equipment as well as other equipment. And we document any maintenance, service inspection and calibration made.

6.4.2 Internal audit

We develop [an audit plan](#) to ensure that all functions are audited over a three-year period. Internal audit will take place according to the Annual Audit Plan and the joint audit guidelines applying to all of Per Aarsleff A/S.

6.4.3 Nonconformities and incidents

Nonconformities occurring at the construction site are recorded in the IT systems of the companies: Rørbasen, Feedback System, Bluebeam, Navision, Visma or SmartDok. The site managers are responsible for correction of every single nonconformity.

The senior production manager/method manager is responsible for analysing and handling nonconformities as well as initiating corrective actions. If a nonconformity or potential nonconformity is so serious that a reoccurrence is deemed unacceptable, a corrective or preventive action must be initiated. The senior production manager/method manager is responsible for following up on initiated actions and their effect.

In Pipe Technologies Manufacturing, a nonconformity report is used for recording/maintaining nonconformities, internal corrective and preventive actions and any possible complaints to suppliers. The product manager and senior production manager are responsible for approving actions to be initiated. Collaborating with the QE&OHS team, the senior production manager will follow up on nonconformities and actions. Our QE&OHS team can provide nonconformity analyses, monitoring and follow-up of the outcome of the initiatives implemented.

Nonconformities in plants, production equipment, monitoring equipment and safety equipment are dealt with by the maintenance manager. This is retained in our fleet management system or locally in the individual companies. Occupational health and safety incidents such as accidents and near-miss incidents are recorded, investigated and corrective and preventive actions are subsequently initiated. The QE&OHS team is responsible for this and for knowledge sharing in the individual organisations.

6.4.4 Customer complaints

The site manager and staff assigned to the plant will deal with any possible complaints from customers, residents affected by our work or other project stakeholders in a professional and flexible manner. Any complaints raised following the hand-over procedure will also be dealt with in a professional and flexible manner and according to the contract.

In Pipe Technologies Manufacturing, the senior production manager and/or the QE&OHS team will evaluate the customer complaints, including complaints on feedback reports or enquiries from stakeholders. If a complaint relates to one or several suppliers, a complaint case to the supplier will be initiated. The senior project manager is responsible for handling of/responding to complaints.

6.4.5 Emergency preparedness and preventive measures

Emergency preparedness and preventive measures guidelines have been developed for all relevant functions. In addition, we have safety data sheets and descriptions of appropriate actions to take in the event of spillage, emissions, accidents, and emergency situations. This will help us to prevent or minimise employee injuries and adverse impacts of the environment in the event of accidents and emergency situations.

When possible and appropriate, emergency drills must be conducted.



6.4.6 System maintenance and accessibility

Our QE&OHS system/IT platform is designed with the aim of being process oriented and user friendly. The system is maintained by the persons responsible for the individual processes.

The system is designed with facilities to ensure that

- documents are approved on the basis of professional and qualitative contents as well as contexts and terminologies.
- review of all documents is performed at least once every year.
- translations of a document are updated at the same time as the document.
- changes are described in each document and communicated to relevant employees by email.
- previous revisions of each document are stored with easy access to the system's history revision.

All employees of the Aarsleff Group can access the QE&OHS management system via a shared IT platform: Aarsleff QE&OHS. The system is accessible via pc, tablet or mobile phone, and user access is managed via user profile.

Any hard copy for suppliers, laminated pages for posts are managed in the individual document in the QE&OHS system.

We create daily backups of the QE&OHS system.

