

Tekna Holding ASA

2023

January 1—December 31

Sustainability GRI Report

one particle at a time...

A close-up photograph of an hourglass with black sand, set against a light background. The hourglass is partially filled with sand, and the top bulb is visible. The sand is dark and fine-grained.

TEKNA

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Questions, comments, suggestions?

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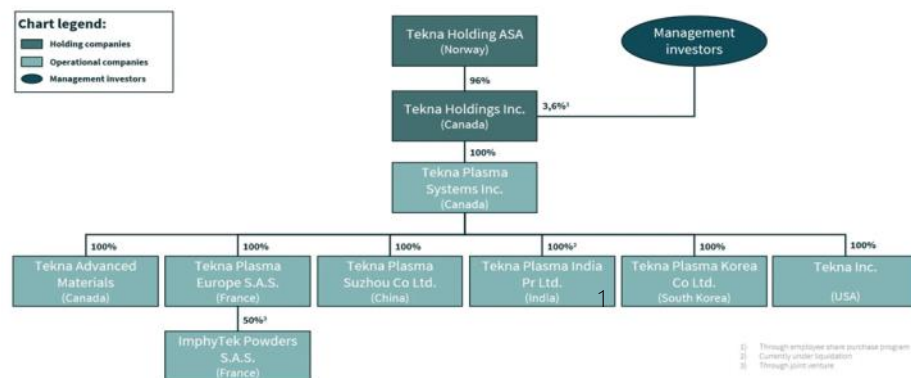
Introduction

This report was created using the GRI standards 2021: GRI 1 Foundations 2021, GRI 2 General Disclosures 2021 and GRI 3 Material Topics 2021 with effective date January 1, 2023.

In this report you will find the following structure:

Introduction	clarifying the scope and related documents and includes the structure and a completion status overview
Sustainability strategy	an introduction to Tekna’s sustainability strategy, elaborating on what can be read in the detailed GRI pages
GRI 2, 3, 20X, 30X, 40X	contains the reporting on those standards
Content index	a complete GRI content index that helps navigate the disclosures and information that we have reported
Abbreviations	clarifies them as they are applied in the report

Organization chart per 31.12.2023 [GRI 2-2]



1: The legal entity Tekna Plasma India Pr Ltd is in the process of closing down. 2: Tekna Microelectronics Unit is not a legal entity.

This report comprises the following organisational units:

	Comment	Staff in 2023
Tekna Holding ASA [THASA], Norway	holding, no staff	0
Tekna Holding Canada Inc [THC], Canada	holding, no staff	0
Tekna Plasma Systems Inc [TPS], Canada, HQ	operational headquarter, system production	133
Tekna Advanced Materials Inc [TAM], Canada	powder production	53
Tekna Microelectronics Unit [TMC], Canada ²	activity started end of 2021	0
Tekna Plasma Europe SAS [TPE], France	powder production, European sales office	31
Tekna Plasma Suzhou Co Ltd [TPZ], China	sales office, office move in Q1 2022	4
Tekna Plasma Korea Co Ltd [TPK], Korea	sales office, office move in Q1 2022	1
Tekna Inc [TCU], USA	no staff, activity started end of 2022	0

Only when specifically mentioned:

Imphytek Powders SAS [Imphytek], France, JV	JV, activity started in 2020	1
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Introduction (continued)

Guidance on Tekna's Sustainability reporting

This year we have started to include sustainability in the Board of Directors' report following the European Sustainability Reporting Directive. In the annual report we included a number of topic-specific in-depth reports. Throughout the GRI report you will find references and links to those reports. A short intro is presented on the right:

The relation between Tekna's material topics, our focus areas, UN Sustainable Development Goals and the GRI requirements are below.

All documents are available on Tekna.com/esg or Tekna.com/investors/finreports

In-depth Report (with link)	Content description
GRI Report 2023	Sustainability information provided in the structure of the GRI General Disclosures 2021. This also includes metrics from 2019-2023 per GRI definition.
Emissions Accounting Report 2023	Quantitative and Qualitative information on the Carbon and Air emissions as well as Decarbonization efforts of the Company
Human Rights and Transparency Act Report 2023	Reporting on Supply Chain governance following the Norwegian Transparency Act
Corporate Governance Report 2023	Reporting on the Company's Governance structure following the Norwegian Code of practice for Corporate Governance
EU taxonomy Report 2023	Full report on alignment of Tekna's economic activities with environmental objectives of the EU taxonomy
TCFD progress Report 2021	Progress report on preparations following the structure of the Task Force on Climate-Related Financial Disclosures (TCFD). Keep an eye out for the update in 2024.
UN Global Compact CoP	United Nations Global Compact communication on progress. This is an online reporting in the UN system due in June 2023
Annual Report 2023	Tekna's annual report containing the Board of Directors' report and consolidated and audited financial statements among other

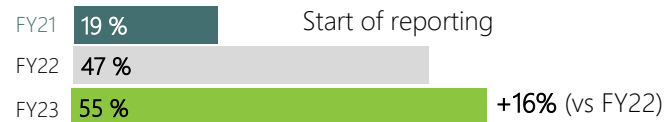
Material topics ¹	Focus area	SDG ²	ESG ³	in GRI ⁴ Report, item:	CSRD ⁵	See also this Report
Enable customers to reach their ESG targets [4.O] Producing more with less materials [8.O]	Sustainability: Enabling customers' positive impact	SDG 9	S	201, 202, 203, 416, 417, 418	ESRS E1, E5	EU Taxonomy Report 2023
Increased demand for circular economy innovation and solutions [1.O] Growing demand for green technology drives demand for certain raw materials [5.R] Achieve climate-friendly production [2.O]	Circularity: Strive for circular and sustainable production	SDG 12	E, G	2-6, 2-13, 2-25, 3-1, 3-2, 204, 301, 302, 303, 304, 305, 306, 308, 410, 411, 413, 414	ESRS E1, E5	Emissions Accounting Report 2023 Human Rights and Transparency Act Report 2023
Rising resource scarcity worsening the increasing costs [12.R] Hygiene area (minimum safeguard)	Society: Great place to work	SDG 8	S	2-7, 2-8, 2-16, 2-17, 2-26, 2-30, 401, 402, 403, 404, 405, 406, 407, 408, 409	ESRS S1-S4	TCFD progress Report 2021 GRI Report 2023 Remuneration Report 2023
Hygiene area (minimum safeguard)	Governance: Ethical business conduct	SDG 16	G	2-1, 2-2, 2-3, 2-4, 2-5, 2-9, 2-10, 2-11, 2-12, 2-14, 2-15, 2-18, 2-19, 2-20, 2-21, 2-22, 2-23, 2-24, 2-27, 2-28, 2-29, 205, 206, 207, 415	ESRS G1	Corporate Governance Report 2023

1: Coding at the end of the topic relates to the map in the materiality analyses in Appendix A. "O" is opportunity and "R" is risk. 2: Global Reporting Initiative. 3: UN Strategic Development Goals. 4: Environment, Social, Governance. 5 Corporate Sustainability reporting Directive (EU)

Introduction (continued)

GRI Completion status

Tekna published its first Sustainability report in 2021 following the GRI standards. Since 2022 we have published the spreadsheet containing all the GRI requirements, organised with a sheet per series. In this report we give more information on many topics organised per requirement. We have also had to omit certain requirements and sub-requirements, they are not visible in the report. Below a high-level overview of the completeness per GRI series. We have not yet excluded the GRI's that are not applicable to Tekna.



External assurances [GRI 2-5]

Internally the Audit Committee approves the GRI report. The GRI report was not externally assured on its publication date; Note that the CO2 metrics in scope 1 and scope 2 were assured for our main shareholder Arendals Fossekompani ASA ("AFK").

Tekna aims to implement assurance for its next reporting period.

ACHIEVEMENT IN SUSTAINABLE MANUFACTURING

Category: Sustainability Reporting | Tekna



Status overview

		status	start
GRI 2	Disclosures to provide information about the reporting practices; activities and workers; governance; strategy, policies, and practices; and stakeholder engagement	100%	2021
GRI 3	Contains disclosures that the organization uses to report information about its process of determining material topics, its list of material topics, and how it manages each topic	100%	2021
GRI 20X	Economic topics (concerns an organization's impacts on the economic conditions of its stakeholders, and on economic systems at local, national, and global levels. It does not focus on the financial condition of an organization.)	17%	2021
GRI 30X	Environmental disclosures	45%	2021
GRI 40X	Social topics	38%	2021

About Tekna

Tekna is a global leader in the development, manufacturing and sales of advanced micron and nano powders as well as plasma process solutions.

Since we started in 1990, Tekna has developed a unique and proprietary plasma technology platform for manufacturing micro and nano sized powders for a range of industries. Our business model relies on two revenue streams, both with synergistic effects:

- Development and sale of plasma systems: We develop and sell plasma systems customized for the purpose of research and development.
- Development and sale of advanced powders: We develop and operate our own proprietary plasma processes to produce and sell spherical powders and nano powders.

Tekna is developing in major market verticals thriving on global mega trends such as Space Exploration and Space Tourism, Deglobalization and Climate Change, Digitalisation & Connectivity as well as Demography & Health Care.

Tekna is headquartered in Québec, Canada, and has additional offices in France, China, Korea, USA, and seven distributors operating globally (Europe, Asia and North America).



1990

Systems | PlasmaSonic:

In the systems business we launched the PlasmaSonic Product line. This wind tunnel simulates hypersonic conditions to enable research for instance for space tourism.

We aim to sell at least 1 PlasmaSonic system in 2024.

Plasma Systems

2014

Additive Manufacturing:

Tekna produces high quality micron-sized, spherical, high-purity metal powders. Its portfolio includes titanium, aluminum, nickel, tungsten and tantalum. Currently our fastest growing segment and this global market is on track to outperform, in terms of growth, traditional machining due to improved environmental efficiency, for instance through resource efficiency and speed of availability of parts.

We guide to grow in line with the market.

advanced development stage

Microelectronics:

In close cooperation with selected customers, Tekna is in the final development stage nano nickel powders for the microelectronics industry. Nano powders below 100 nm are expected to become the new industry standard for high-end MLCC devices, and Tekna is one of only three producers that can deliver this.

We aim to secure industrial scale supply to global tier 1 customer.

future potential

Energy Storage:

Nano silicon can be used to improve performance of rechargeable batteries. Tekna has developed and patented its industrial process to produce spherical silicon nano powder. This is an important part of Tekna's IP portfolio. The company maintains active dialogue with developing partners within the energy storage space.

Currently, resource priority is given to the significant opportunities in the other segments.

Advanced Materials



Founded in 1990



Tekna Holding ASA listed in OSLO 2022

50% reduction



Commitment 2030



Headquartered in Sherbrooke, QC, Canada



222 employees



90 active patents



3 manufacturing and research centers



Global reach

Sustainability Strategy | Material topics

Materiality analyses—Value chain introduction

Tekna Holding ASA and its subsidiaries (“Tekna”) consists of ten legal entities (including one joint venture), of which three are in Europe (“EU”) (31 employees), four are in North America (“NA”) (186 employees) and three are in Asia (5 employees). Manufacturing takes place in Canada and France, whereas the other entities are sales offices.

In our sustainability journey, we have focused our attention on understanding the impacts of our own operations. However, Tekna has a diversity of interactions across the value chain: suppliers, customers, our own operations and interactions related to the end user and end-of-life process. Our supply chain and geographical footprint are examples of factors that affect the value chain and our impacts, risks and opportunities. Tekna can have a positive or negative impact on the value chain. Examples of a positive impact is the enabling strength of our high-quality additive manufacturing (“AM”) materials converting more customers to resource efficient AM methods. As a global business the need for business travel and the related Greenhouse gas emissions (GHG) is an example of a negative impact. Raw materials for the manufacturing of metal powders are likely to represent the main negative impact, both potential and actual, in our supply chain.

We have a general understanding of the potential impacts and risks associated with raw material extraction and refining. This may include child labor, pollution of land, soil, water and air, perilous working conditions, hazardous workplaces, exposure to hazardous chemicals, conflict and disputes in local com-

munities and GHG emissions. We need to study the impacts specifically for the feedstock materials we use, from extraction to delivery at Tekna. Only this way we can mitigate negative impacts. In 2024, we want to continue to focus our attention to upstream impacts and move our attention downstream once completed

Below a simplified overview of the Tekna value chain for the two business segments. We have indicated in red the part with highest impact, which materials are on the Critical raw material list, and which are potential conflict material.

REACH, RoHS and potential conflict minerals

Our supply team has delivered third-party verification guaranteeing our powder products are meeting REACH (toxic chemicals) and RoHS (hazardous substances) requirements.

Tekna is following the Responsible minerals initiative (Conflict minerals reporting) for Tungsten and Tantalum. Both are sourced exclusively from Conflict-Free material based on OECD due diligence and Dodd-Frank requirements. Tekna has the declaration, which is made with all the information from partners in the entire supply-chain from smelters up to Tekna.

Benefits of Additive Manufacturing

Many aspects of Additive Manufacturing can have a positive impact on the environment. There’s plenty of anecdotal information about how companies have saved time, money, and materials by using 3D printing instead of carving foam, machining metal, molding plastic, or forming clay. For example, 3D printers can quickly and cheaply make repair parts for unique or out-of-production equipment, keeping older machines and vehicles running.

Currently there is limited independent research. The Additive Manufacturer Green Trade Association (AMGTA) has published some convincing life-cycle assessment (LCA) studies. Refer to Tekna’s EU Taxonomy report.

Value chain Business Segments	Suppliers & Resources	Tekna Operations	Customers	End-users (& End-of-life-stage)
Advanced Materials BU’s:	Raw materials to feedstock:		Production of:	Utilization:
Additive Manufacturing	Aluminum Alloys Nickel alloys Tantalum ^{1,2} Titanium ¹ Tungsten ^{1,2}	Processing feedstock by plasma atomization: heating the metals until they turn into liquids or vapor and subsequently develop the liquids or vapor into micro- and nanoscale advanced materials.	Tier 1 and Tier 2 Metal part manufacturers	Aerospace, medical implants, automotive and consumers (enabling additive manufacturing)
Microelectronics	Nickel		Multi-Layer Ceramic Capacitors (MLCC) Original Equipment Manufacturers	for Electronics (devices, EVs, enabling miniaturization and electrification)
Systems	Parts and subassembly producers	Manufacturing, commissioning and servicing of Plasma systems	Research institutes and companies	Research and small production of (new) materials (enabling electrification)

1: Critical raw material list. 2: Potential conflict material Tekna’s supplier guaranteed material purchased non-conflict.

Sustainability Strategy | Material topics (continued)

Materiality analyses [GRI 3]

In the context of corporate sustainability, the concept of materiality has evolved – and broadened – to characterize issues that substantively affect the company’s ability to create, preserve, or erode value over the short, medium, and long term¹. These issues can be of an economic or environmental, social, and governance (ESG) nature.

Tekna is using double materiality, i.e. financial materiality as well as impact materiality, in its sustainability reporting.

Our material topics are selected based on two sources: stakeholder expectations and internal strategic priorities (both presented in the next pages). Stakeholder expectations are mapped through interviews, and in dialogue with stakeholders as part of our daily business. We assess identified topics for the significance of their environmental, social and economic impacts. The information collected was aggregated and defined our most important ESG material topics and priorities. A topic is material if the company has an actual or potential significant impact on people or the environment connected to the topic. A topic is also material if it triggers financial effects on the company that are likely to influence its future

cash flow.

Late 2021, we reviewed the value chain analysis, opportunities, risks and impacts of material topics across our supply chain and updated our materiality priorities, making sure to include items from the climate risk assessment. From the twenty identified strategic material topics, six were classified as high likelihood and high consequences. The six topics led to the creation of the top three focus areas in our sustainability pyramid, which serves as the basis for our sustainability strategy and reporting.

This year, we’re building upon last year and improving our strategy. One of the key learnings after submitting our 2021 sustainability report to the UN Global compact peer review process, was to better highlight the relationship between our material topics and the focus areas. At the base of the pyramid are hygiene areas (governance and employees/society), vital to accomplish the top strategies. We can only achieve the top focus areas if the hygiene ones are covered. Next, the six high consequence and high likelihood material topics were used to define the top of our pyramid. Sustainability, circularity, and resilience are our response to the materiality analysis. They are at the core of our strategic focus areas. Tekna’s bottom-up approach in the pyramid ensures that all material topics are incorporated within our supply chain and topics are placed according to where the most significant potential impact occurs.

A list of the top six material topics used to build our strategic focus areas is presented on the right and the explanation of all the numbers are on the next page:



¹: This definition is taken from the International Integrated Reporting Council (IIRC)

Sustainability Strategy | Material topics (continued)

Materiality analyses—internal strategic priorities [GRI 3]

In bold the items we deem of high materiality.

Categories	Opportunity	Risk
Market	<ol style="list-style-type: none"> Increased demand for circular economy innovation and solutions, e.g. create products with lower resource density, better resource management, more recycled materials, and a zero-waste production. Achieve a climate friendly production which ensures the offering of products with lower emissions than those of our peers, offer alternatives, and aim to have a positive impact on nature and biodiversity. Increase customer interest by having a transparent and resilient focus on ESG targets (e.g. adapting new production sites in Japan and Korea by integrating relevant regulations). Enable customers to reach their ESG targets, by AM producing e.g. more resource efficient products, and by addressing vulnerability challenges (e.g. transportation disrupted by extreme weather events), and building resilience to supply chain disruptions. 	<ol style="list-style-type: none"> Increased competition and expectations on sustainability (targets, transparency, reporting, awareness) Not meeting the sustainability targets of customers by driving GHG emissions, fuel consumption and waste (packaging, single-use & hazardous) production. Rising energy prices and regulation taxes, such as EU import tax on carbon intensive raw materials (e.g. aluminum), increases costs of materials and high energy production. Growing demand for green technologies drives demand for certain raw materials and decreases it for others that negatively impact the environment (e.g. Titanium, Silicon).
Climate	<ol style="list-style-type: none"> Integrate climate change assessment into Tekna's strategy and risk management in order to harness climate opportunities, mitigate climate risks and build resilience of operations. TCFD disclosures provides opportunities to drive green transition and for positive attention from stakeholders (e.g. investors) 	<ol style="list-style-type: none"> Supplier and production sites exposed to extreme weather events, causing power outages and disrupting deliveries (e.g. flood & wildfire risks in France; flood & storm risks with tier one Chinese suppliers of titanium and nickel). Mining sector can permanently cause biodiversity damage, water stress and deforestation, impacting negatively the reputation of those involved and losing the confidence of stakeholders. Conflict materials and higher temperatures puts workers' HSE at risk (e.g. workers in China and heat waves, ultimately reducing resilience and disrupting production).
Financial	<ol style="list-style-type: none"> Increase investor and other stakeholder confidence by increasing transparency through reliable non-financial disclosures. Reduce costs by producing more with less materials and by considering the limited availability of critical raw materials, which can spike raw material prices. 	<ol style="list-style-type: none"> Unfavorable financing terms due to lack of ESG reporting and/or lack of reliable non-financial data, reducing the advantage for low-carbon solutions. Fail to properly account for climate change and nature related risks and regulations, leading to financial consequences (e.g. fines & added costs) or losing customers. Rising resource scarcity worsening the increasing costs of materials, raw materials, and energy due to restrictions, regulations and/or climate change.
Internal	<ol style="list-style-type: none"> Opportunity to attract, recruit and retain talent by building a strong people culture and offering jobs with a greater purpose contributing to a more sustainable future. 	<ol style="list-style-type: none"> Increased labor costs and failing to attract talents due to lack of sustainability focus
Reputational		<ol style="list-style-type: none"> Negative reputation risk if suppliers and customers have negative environmental or social impact.

Sustainability Strategy | Material topics (continued)

Materiality analyses [GRI 3] — Stakeholders' expectations [GRI 2-29]

Tekna has identified four main stakeholder groups that guide our journey towards increased sustainability. We have conversations throughout the year and at various levels of the organization to ensure we focus on the topics that resonate with our stakeholders.

Investors

Tekna is proud to find amongst its major investors many that are driven by sustainability. We are thankful for the insights and support they have provided to improve our sustainability strategy. Tekna is seen as very well positioned in the future as we can enable the green transition. Furthermore, our work on the safety of our employees and efforts to improve transparency were praised.

Customers

Tekna's customer base consists mostly of large OEMs that have adopted sustainability as part of their strategies. When Tekna is qualified as a supplier sustainability is usually part of the discussion. Customers frequently enquire about the environmental footprint of our technology. Our customers believe that low carbon solutions will be the standard in the future. They encourage Tekna to perform an LCA and are looking for an increase in recycled materials in their feedstock.

General public and authorities

The expectations of the society-at-large are clear: a more equitable and sustainable future for all, addressing the global challenges we face, including poverty, inequality, climate change, environmental degradation, peace and justice. We aim to make our value-chain as sustainable as possible. We were pleased to hear our stakeholders describe Tekna as being an 'industry leader, reputable and innovative'.

This year as part of our stakeholder interview process, we interviewed an organisation from our local community that supports industries, and they believe Tekna's customer success comes from our quality, experience, and diversified markets.

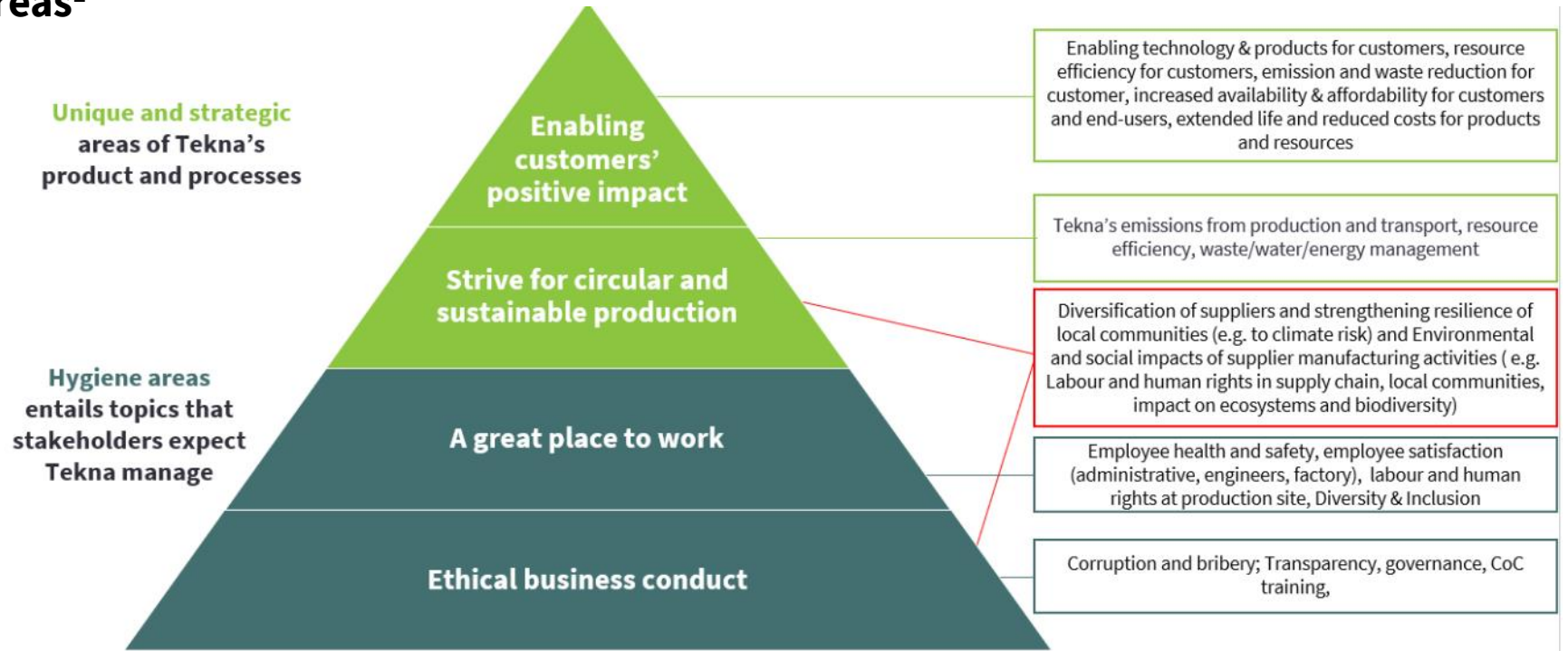
Employees

Tekna conducted its first materiality assessment in 2021, which led to defining our material topics. Our employees have shown their approval of the material topic of 'Enabling stakeholders' positive impact' as our product allows our clients to obtain a better yield. Furthermore, the CORE committee is integral to our material topic of 'A great place to work', they have organised many activities, such as a Mud Girl Race to raise funds for cancer research (pictured below). Read more about their activities on [here](#).



Led by its CORE committee Tekna employees raised funds for cancer research

Sustainability Strategy | Focus Areas¹



From our materiality analyses, Tekna has defined four focus areas, consisting of hygiene factor areas at the base of the sustainability pyramid and more unique and strategic areas towards the top. Hygiene areas entail topics that stakeholders expect Tekna to manage, whereas the strategic areas are calibrated to Tekna's products and processes. This part will go deeper into the various focus areas, its relevance, our impact, the achievements and its short and mid- to long term goals.

At the base of our operations are ethics and our employees. These are hygiene factors that stakeholders expect Tekna to manage well. Ethical business conduct is a focus area which aims for inclusive and cohesive growth across our value chain. Human rights are a precondition for the freedom and dignity of people, for the rule of law, as well as for the inclusive and sustainable growth on which we depend as a business. The next layer is the focus of offering "A great place to work," with the goal of attracting and retaining talent and offering a safe and healthy workplace.

Now, becoming our own ecosystem requires unique and strategic areas for our products and processes. We aim to drive the green transition by enabling our

customers' positive impact. We want to offer business continuity to our customers by maximizing resilience on all fronts, this includes having a diverse number of suppliers working with us towards a circular economy. This will guarantee our customers' positive impacts to shape society and allow innovation to take place.

The focus area of "Circular and sustainable production" supports the previous one as we aim to make our operations ecosystem friendly. This calls for a low carbon footprint and closed-loop systems. An example of the latter is our green hydrogen production for own consumption. It lies at the intersection between the hygiene factors and strategic areas because sustainability is essential to achieve inclusive

and long-term growth.

Transparency and knowledge sharing helps capacity building and sets the conditions to allow innovation to take place as more people have access to employment, education, services and skills training while working alongside our stakeholders to carefully plan for resilient sustainability according to local challenges and potential disruptions. The end goal is to have supply ecosystems per continent that are resilient to local adversity, dynamic enough to support each other when facing shortages or crises, and promoting sustainability. Our focus areas are aligned with the Sustainable Development Goals to maximize our contribution to global sustainability.

¹: In 2023, the focus area 'a resilient and responsible supply chain' was taken into production and business conduct resulting in a total of 4 focus areas.

Sustainability Strategy (continued) | Focus area: Sustainability

Enabling Customer / Stakeholder impact

This focus area highlights Tekna's commitment to its customers. Tekna aspires to actively contribute to the implementation of circular and resource efficient solutions and carefully plan for resilience with all stakeholders. This will not only reduce the environmental impact of the value chains it operates within, but also reduce the impact of climate change on business continuity. Enabling our customers in such ways allows them to contribute and further integrate our resilient ecosystem. Planning for adversity together guarantees that Tekna and its stakeholders can keep advancing despite climate change and other challenges. By empowering its customers in achieving their goals, Tekna can be a driving force in the transition to greener and circular materials.

Developing resource efficient production processes

Tekna is a global leader in manufacturing powders for Additive Manufacturing ("AM"). We enable customers to reach their ESG targets by:

- AM producing e.g. more resource efficient products thus reducing costs by producing more with less materials and resources;
- Considering the limited availability of critical raw materials, which can spike raw material prices.
- Addressing vulnerability challenges (e.g. transportation disrupted by extreme weather events), and building resilience to supply chain disruptions.

Tekna's involvement goes beyond the manufacturing of powders up to assisting the industry in developing standards and product requirements that will, in the end, accelerate the technology adoption. By being a leader in its field and promoting the development and adoption of AM as an alternative solution to traditional manufacturing methods Tekna directly contributes to these UN SDG targets. (9.2; 9.4; 9.5).



Focus area: Circularity

Circular and sustainable production

Tekna's growth, powered by the green transition, introduces an environmental cost to the value chain. Tekna is committed to keeping this cost as low as possible, through green energy, resource efficiency and aiming for increased circularity. This simultaneously reduces our production cost and contributes to securing and improving our market positions.

Climate change and increased demand for greener materials will worsen resource scarcity. Moving forward, Tekna's decisions, where available, will be guided by life cycle assessment-based management of all resources. The sustainability and circularity of Tekna's operations become a priority because all future proof consumer activities must contribute to balancing our ecosystem.

Circular and resource efficient products through Additive Manufacturing

Tekna's inhouse developed manufacturing processes are low emission, resource efficient (e.g. closed-loop gas and water), green (hydro) powered systems. For over 30 years, Tekna has been a responsible manufacturer of quality, leading-edge products.

The manufacturing processes developed by Tekna have the following characteristics:

- Low carbon emissions;
- 95% of the gases involved in the manufacturing of its products are reused in the process (read also Closed-loop manufacturing);
- 100% of the power used to run the facility and the processes are sourced from clean energy, i.e. hydro power plants in Canada and nuclear power in France;
- The stocks of gases are maximized with gas trailers and silos containers avoiding non-eco-friendly weekly replacement of bulk packs.
- Re-using and repurposing of material waste from ours and our customers' processes.



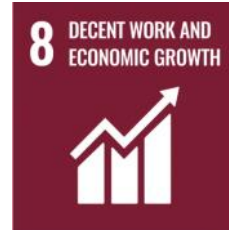
Sustainability Strategy (continued) | Focus area: Society

Great place to work

Tekna believes in the strength of diversity as proof shows that more diverse teams make better decisions. As a high-tech company Tekna is driven to keep and attract exceptional talent to drive innovations, as our employees are our most important resource. Continued focus on the health, safety and well-being of our people is considered critical to the resilience of the ongoing operations.

SDG 8 Decent work and economic growth

SDG 8 is at the core of our focus area 'Great place to work'. As such, we want to achieve higher levels of economic productivity through diversification, technological upgrading, and innovation (target 8.2). Target 8.8 highlights the importance of protecting labor rights and promote safe and secure working environments for all workers.



Focus area: Governance

Ethical business conduct

It is Tekna's belief that it has a social responsibility to the communities reached through its operations, as they are key stakeholders to achieve green, circular, inclusive, transparent, and fair business practices that can succeed in the long-term.

Respect for human rights is rooted in our values and key to our license to operate from employees, customers, investors, communities, governments and other stakeholders.

A human centered business with respect for the individual and which recognizes the fundamental human rights for everyone is essential as there can be no climate resilience without social resilience. Vulnerability and injustices are exacerbated by climate change and its many adverse effects. Accountability of actions through better and transparent reporting can effectively tackle corruption and vulnerability challenges, supporting the development of local capacity-building and resilience: both necessary for an inclusive and sustainable global growth.

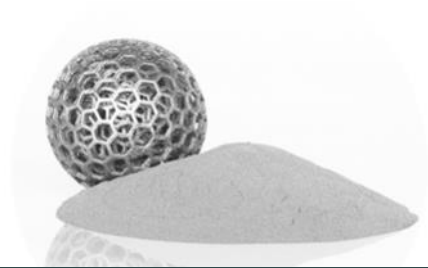
Making sure we do things right

Supporting our pyramid and supply chain is our 'Ethical business conduct' focus area. SDG 16 inspired its direction as we aim to substantially reduce corruption and bribery in all their forms (16.5), and ensure responsive, inclusive, participatory, and representative decision-making at all levels (16.7). Furthermore, we aim to develop an effective, accountable and transparent business (16.6) and actively work to ensure public access to information and protect fundamental freedoms, in accordance with national legislation and international agreements (16.10).



Sustainability Strategy (continued) | Highlights

Sustainability highlights 2023 per focus area



Enabling customer's impact

Circular and sustainable production

Great place to work

Ethical business conduct

- * New company vision and values include sustainability and environmental regeneration [here](#)
- * A new Environmental policy has been created and obtained board approval [here](#)
- * AMGTA recognition for Tekna's 2023 Sustainability reporting
- * Reducing single-use plastic powder packaging by universal reusable transportation container

- * The kWh required to produce a kilogram of powder has reduced by 24% compared to baseline due to productivity improvements in the production process.
- * Carbon Accounting now includes emissions of Upstream Distribution and Transportation in addition to Employee commute, Business Travel and Waste
- * The development of the carbon reduction action plan is progressing
- * Establishment of an employee carpooling platform (reduction at source posters)
- * The French metallurgy union handed Tekna Plasma Europe a certificate of engagement towards ESG (attestation de délivrance de la charte d'engagement RSE).
- * *Sustainalytics Risk Rating improved from 44 "severe" to 38 "high risk". In the industry of diversified metals Tekna now ranks 82/229.

- * Diversity in the company is continuing to improve, in the Board of Directors at year-end there were 7 directors of which 57% were female. 27% (+1%) of all employees was female.
- * Tekna instated two new Occupational Health and Safety (OHS) committees: Management Review Committee (CRD) and OHS Committee.
- * The employee committee CORE continued to drive social and philanthropic activities (eg. cancer awareness, blood plasma donation, raising funds for local schools) as well as improving working conditions for Tekna employees.
- * Implementation of self-service community BiblioTeks with employees' used books

- * Tekna launched a new independent whistleblowing system in December 2023.
- * The updated version of the Code of Conduct was sent to employees for signature mid-December 2023. We expect to reach 100% in Q1 2024.
- * New compliance policies were approved by the board and are in implementation: Competition Laws Compliance Policy and Anti-Corruption policy. These policies also included the creation of the Ethics and Compliance Committee.
- * We continued to train our employees in cyber security.
- * In 2023 two additional board members joined Tekna for a total of 7 directors at year-end.

Sustainability Strategy | Highlights (continued)

A new vision for Tekna strengthening the already existing sustainability vision

Tekna has launched a new corporate vision and derived from that its sustainability commitment:

“We are committed to collaborate in powerful partnerships along our value chain to deliver ever more sustainable and ultimately climate neutral materials solutions.”

Sustainability will play a more explicit role in our strategy. The vision, mission and values for the corporation now integrate driving positive impact and creating sustainable value for the company as well as society.

Tekna’s Sustainability vision consists of three parts: Circularity in our value-chain, Business model resilience and Resilience across and for all stakeholders.

The journey towards CIRCULARITY in our value chain

The circular loops within Tekna’s own operations are well-established (light blue arrow in image). We have closed loop systems for process gases and water and recycle waste. As additive manufacturing material volumes are shifting to industrialised demand,

the opportunity for building sustainable loops with our customers in for instance packaging and revalorising waste material, are becoming valid options. Read [here](#) on revalorising waste material.

One of our material topics is raw materials which we use as feedstock. Circularity, using recycled material as feedstock, is a direct improvement towards mitigating negative impacts associated with raw material extraction. Our aim is to increase the percentage of recycled material in the feedstock we use to 75 percent. There are serious challenges to overcome in achieving that while maintaining the quality and specifications our customers prescribe. Metal recycling streams today are highly contaminated, and our advanced materials are made of alloys with a high purity and specific oxygen level. We will work

along the value-chain from cleaner recycling efforts to testing wider customer specs to achieve results. From there we envision designing a joint approach to work towards the target.

Business model resilience: Eco-systems (ie value-chains) per continent

Let’s start with the end sustainability goal: having supply eco-systems per continent that are circular, resilient to local adversity and are dynamic enough to support each other when facing shortages or crises.

Today Tekna produces most materials in Canada and nickel alloys in France. Our vision is to set up local manufacturing ecosystems, in essence supply

chains, per continent. This would make those supply chains much more resilient, with lower exposure to the climate and other risks, while leaving a smaller carbon footprint due to reduced transportation and at the same time enabling circular use of materials within our own ecosystem.

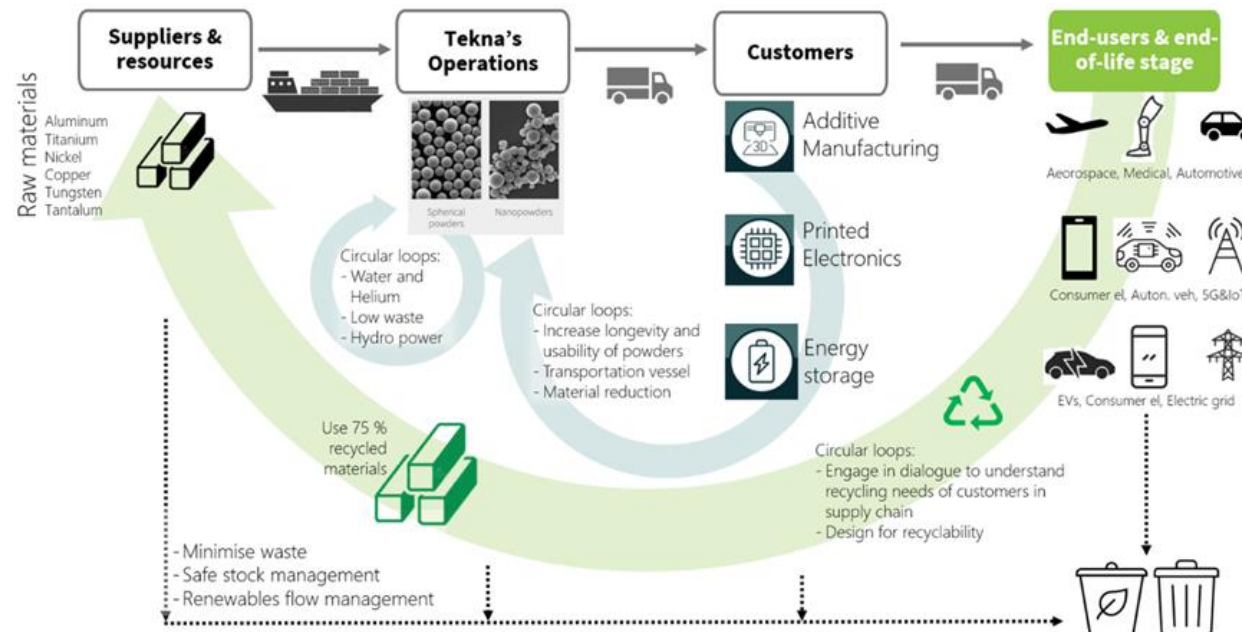
Tekna’s RESILIENCE framework

Human and climate resilience are the capacity of our ecosystem, including our society, to thrive long term. It is a core requirement for sustainability because it requires to proactively plan for stability and circularity in the face of adversity.

Workforce resilience is mankind resilience, and it is the capacity of our teams to sustain their well-being by collectively coping with and responding to external stresses and disturbances from social, political, and environmental changes. Vulnerability risks are increased by climate change and require inclusive bottom-up knowledge-building and preparedness.

Tekna’s supply chain resilience relies on a resilient and diverse workforce, climate resilience, and collaboration between all stakeholders to anticipate and overcome disruptions. Developing support networks help responsiveness, problem solving and resourcefulness, allowing Tekna to maintain high service levels.

With operational resilience Tekna is expanding its business continuity with initiatives focused on risk mitigation, identification and assessment, and subsequent monitoring. The adaptability of our operations through the planning of alternative stable states and teamwork flexibility is key to pursuing our vision.



Sustainability Strategy | Highlights (continued)

Sustainability journey: Circular and sustainable production

Closed-loop manufacturing

by Richard Dolbec (Director emerging technologies)

Climate change and other environmental concerns remind us that resources are valuable and must be managed wisely. Companies with manufacturing operations can reduce their negative impacts on resources by including sustainability in the design and manufacture of their goods. One model being implemented across many industries is closed-loop manufacturing.

In closed-loop manufacturing, waste materials are conditioned and reintroduced into the production process to create new products. Negative environmental impacts such as waste, energy consumption, transports, and packaging can thus be significantly reduced or even eliminated. The same goes for the costs they entail. Simply put, closed-loop production systems strive for sustainability by simultaneously

improving economic and environmental goals.

At Tekna, we constantly innovate to improve the performances of our powder production processes. We benefit from closed-loop manufacturing in three different ways. Firstly, the pure gases required for generating the plasma are expensive. Since plasma is only a transient state of the gases (no permanent change), we have developed a gas recycling technology that collects gases at the outlet of the process and reinject them at the inlet, in a virtually infinite loop. This is a major advantage for the good control of our production cost, and for the environment as gas supply' embedded emissions are minimized. Secondly, our powder production units require high-quality cooling water. This high-quality water produced internally is recirculated in a closed loop across the manufacturing area. Water temperature is regulated with a heat exchanger connected to a second water cooling circuit that interacts with ambient conditions outside the building. Our approach minimizes

freshwater consumption. It also ensures a perfect control over cooling water properties and provides stability to our plasma processes. Finally, the wastewater generated from our industrial operations is filtered and treated in our facility. The quality level we obtain is sufficiently high to allow introducing this water back into our processes, thus closing the loop again.

In Tekna's close-loop manufacturing approach, natural resources are conserved, which is a big win for the environment. It also helps keeping a good control over production cost without compromising process stability. Those efforts positively impact sustainability not only for Tekna but also for the supply chains we are part of.

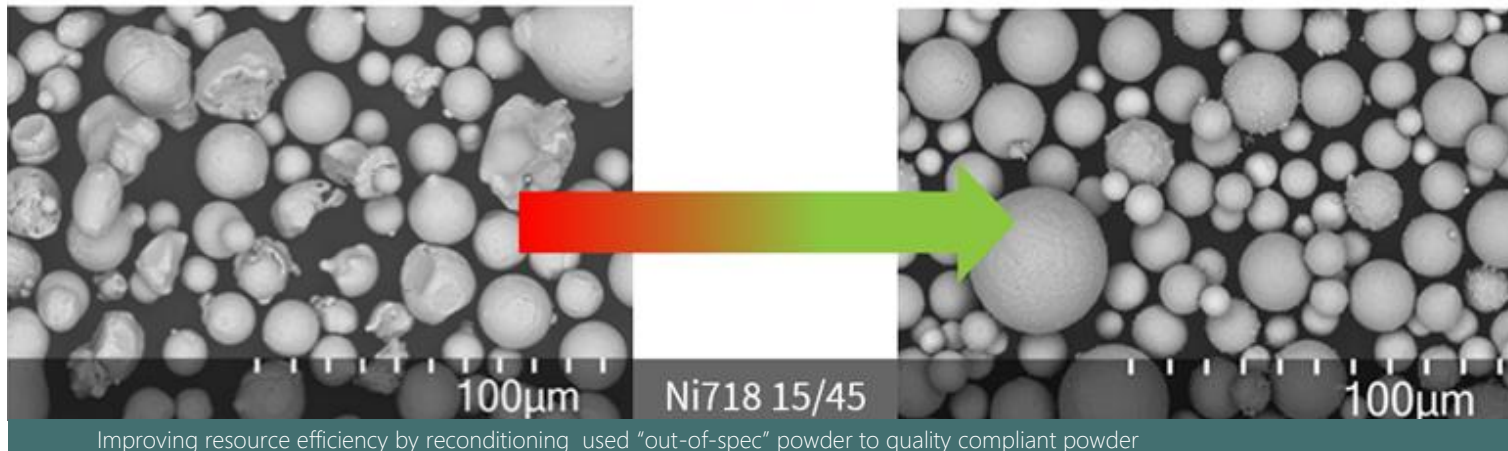
Revalorizing powder ¹

by Richard Dolbec (Director emerging technologies)

Powders used in additive manufacturing (AM) are considered at the end of their service life when their characteristics are no longer meeting the specifications imposed by the end use. Amongst other waste-reducing solutions, the plasma spheroidization technology developed by Tekna over the last 30 years is a promising solution for reconditioning AM powders.

By exposing end-of-life AM powders to plasma, altered characteristics are restored, readying those powders for a new service life. Up until now, Tekna's powder reconditioning process has been successfully demonstrated for materials including Titanium, Inconel 718 and Cobalt-chrome powders.

Note that for this to become a real solution, local capacity, close to point-of-use, is needed. Neither the ecological nor the financial business case make sense if waste material needs to be shipped over long distances to be revalorized. Tekna is selling the spheroidization equipment it produces. A solid return on investment on this equipment requires a certain volume of material.



Improving resource efficiency by reconditioning used "out-of-spec" powder to quality compliant powder

¹: Source: J.Pollak, O.Bailly and R.Dolbec (Tekna employees), Production of spherical metallic powders dedicated to additive manufacturing, Proceedings of the 2017 International Conference on Powder Metallurgy & Particulate

Sustainability Strategy | Highlights (continued)

Commitment guided by our Employee committees

CORE Committee

Family visits

Tekna's family visit gave our loved ones a better understanding of our day-to-day work. It was an unique opportunity to share our passion and commitment with our loved ones.

Everyday well-being: fruit, healthy snacks and meal availability

The well-being of our team is a key concern, which is why we have introduced healthy snacks and balanced meals in our cafeterias. The availability of fresh fruit has added a touch of vitality to this initiative.

Social and philanthropic commitment

This year, CORE deployed a policy of donations and sponsorships with a significant impact on our community in the health and education sectors. For this first year of deployment, Tekna contributed to the following events:

- Cash reward for academic milestones reached by Tekna employees' family members
- Plasma donations: Plasma donations with Hema-Quebec (pictured here).
- Cancers in Women : Participation in the races Mud Girl and Gambette Mâconnaises to raise money for cancer research.
- Expo science : Awarded scholarships to student participating in the Eastern Townships Regional Science Fair.

- Softball tournament : Participated in a softball tournament to benefit cancer research - Fondation Hardyenvie.
- Canadian Chemical Engineering Conference: Sponsored the participation of a team of students.
- CHUS Foundation: Contribution to the CHUS Foundation.
- Participation in the Foundation Plein Rayon benefit evening, helping to develop the socio-professional skills of young people with intellectual disabilities or autism spectrum disorder.
- Participation in the Grand Défi Pierre Lavoie and donation of funds to a start-up school.
- Partnership in the Quebec Engineering Games, Canada's largest provincial engineering competition.
- Food drive for the La Fondation Rock Guertin.

Each initiative reinforces our vision of offering a workplace where employee well-being and community involvement are a real concern.

Environment committee

In 2023, the Environmental Committee achieved noteworthy milestones in promoting sustainability. Here's an overview of their impactful projects:

- Introduced a self-service community library, called BiblioTek, to act as a platform for employees to share and exchange used books.
- Installed maps in strategic locations to facilitate easy access to residual materials depots, streamlining waste disposal and enhancing recycling efforts.
- Started to compost hand paper in bathrooms

and removed individual trash cans from offices to centralize waste disposal.

- Established a carpooling platform with reduction-at-source posters.
- Organized a trash collection chore activity in May in Sherbrooke's industrial parc, with many employees volunteering to participate, the « annual spring cleaning ».
- Throughout the year, published three environmental bulletins to keep employees informed about sustainability practices and we conducted draws of unused items to prevent them from being scrapped, thus fostering a culture of repurposing.

These initiatives showcase the committee's dedication to creating a sustainable workplace and underscore our commitment to environmental responsibility.



Successful Plasma donation drive in 2024.

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Questions, comments, suggestions?

ESG@tekna.com

www.tekna.com/esg

Abbreviations

Legal entities

THASA	Tekna Holding ASA [THASA], Norway
THC	Tekna Holding Canada Inc [THC], Canada
TPS	Tekna Plasma Systems Inc [TPS], Canada, HQ
TAM	Tekna Advanced Materials Inc [TAM], Canada
TMC	Tekna Microelectronics Unit [TMC], Canada
TPE	Tekna Plasma Europe SAS [TPE], France
Imphytek	Imphytek Powders SAS [Imphytek], France, JV
TPZ	Tekna Plasma Suzhou Co Ltd [TPZ], China
TPK	Tekna Plasma Korea Co Ltd [TPK], Korea
TCU	Tekna Inc [TCU], USA

Template structure

Disclosed	
Omitted	Colour coding used to indicate quickly what type of information was made available or in some cases omitted.
Descriptive KPI	
Quantitative KPI	

Unit	the unit applicable to the reported kpi
Coverage	Geographical or legal entity details about the information provided. If the field is empty you may assume a global application, unless otherwise indicated in the text (could apply to a descriptive KPI).
Category	GRI prescribed like gender and age groups for instance, others are developed inhouse.
=	indicates the absolute number of described input
%	indicates the relative number as a percentage of described input
2023 (or 20xx)	indicates the year the KPI was measured. If it is empty you may assume no disclosure is made (data unavailable)
Comment or Link	Explanatory comment or a link to the page on our website where you can find further information or proof
M	gender: Male
F	gender: Female
X	any other sexe or not disclosed
C-suite	Includes CEO, CFO and the VPs
Non-exec. mgt	Non-Executive Management includes the Directors
Others	Includes all employees not included in C-Suite or Non-Executive Management
BIPOC	"BIPOC" refers to "black, indigenous, and other people of color"

CA	Canada
FR	France
KOR	Korea

Descriptive elements

na	Not applicable
Tekna	Unless specifically mentioned, Tekna refers to the entire group of Tekna companies.
CoC	Code of Conduct
SCoC	Supplier Code of Conduct
AFK	Arendals Fossekompani ASA
TBC	To be confirmed
GHG	Greenhouse gases: The main greenhouse gases whose concentrations are rising are carbon dioxide, methane, nitrous oxide, hydrochlorofluorocarbons (HCFCs), hydrofluorocarbons (HFCs) and ozone in the lower atmosphere.

Units

#	quantity
2022	the description was updated for 2022
tCO ₂ e	tCO ₂ e stands for tonnes (t) of carbon dioxide (CO ₂) equivalent (e). "Tonne" is a fancy way of writing metric ton, or 2,200 pounds. "Carbon dioxide equivalent" is a standard unit for counting greenhouse gas (GHG) emissions regardless of whether they're from carbon dioxide or another gas, such as methane.
avg.	average
GJ	A gigajoule, abbreviated as GJ, is a unit of measurement of energy consumption: a gigajoule is equal to one thousand million joules.
kWh	A kilowatt-hour is a unit of energy: one kilowatt of power for one hour.
m ³	The cubic meter is the unit of volume in the International System of Units (SI). Its symbol is m ³ .
MWh	Megawatt-hour: A unit of energy, especially of electrical energy, equal to that done by one megawatt acting for one hour.
pkm	A passenger-kilometre, abbreviated as pkm, is the unit of measurement representing the transport of one passenger by a defined mode of transport (road, rail, air, sea, inland waterways etc.) over one kilometre.
tonne	A tonne is a metric unit of weight that is equal to 1000 kilograms.

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GRI standards

Questions, comments, suggestions?

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Disclosed	Omitted	Descriptive KPI	Quantitative KPI
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Key Figures

Standard	GRI code	Requirement	Description	Unit	Coverage	Category	2023		2022		2021		2020		2019		Comment or Link	UN Global Compact ref.	
							=	%	=	%	=	%	=	%	=	%			
G R I 2 G e n e r a l D i s c l o s u r e s	GRI 2-1																		
	Organizational details																		
	a.	Report its legal name		2023:	Tekna Holding ASA														
	b.	report its nature of ownership and legal form		2023:	The Company is a Public Limited Liability Company, validly incorporated and existing under the laws of Norway and in accordance with Norwegian Public Limited Liability Companies Act. The Company was incorporated on 30 June 2020 and its registered business address is Langbryggen 9, 4841 Arendal, Norway														
	c.	report the location of its headquarters		2023:	The Group's headquarter is located in Sherbrooke, Province of Québec, in Canada, with registered address 2935 Boulevard Industriel, Sherbrooke, Québec, Canada.														
	d.	report its countries of operation.		2023:	Tekna has production facilities in Canada and France, active sales offices in China, Korea and USA. The company works with 8 distributors ensuring sales coverage in North America, South America, Europe, Asia and Africa.														
	GRI 2-2																		
	Entities included in the organization's sustainability reporting																		
	a.	list all its entities included in its sustainability reporting;		2023:	Tekna Holding ASA [THASA], Norway Tekna Holding Canada Inc [THC], Canada Tekna Plasma Systems Inc [TPS], Canada, HQ Tekna Advanced Materials Inc [TAM], Canada Tekna Microelectronics Unit [TMC], Canada Tekna Plasma Europe SAS [TPE], France Tekna Plasma Suzhou Co Ltd [TPZ], China Tekna Plasma Korea Co Ltd [TPK], Korea Tekna Inc [TCU], USA and when specifically mentioned: Imphytek Powders SAS [Imphytek], France, JV														
	b.	if the organization has audited consolidated financial statements or financial information filed on public record, specify the differences between the list of entities included in its financial reporting and the list included in its sustainability reporting;		2023:	Tekna Microelectronics Unit [TMC], Canada is not a legal entity and not included in the financial statements. This is a reference to the 3rd facility in Sherbrooke. The joint venture Imphytek Powders SAS [Imphytek], France														
c.	if the organization consists of multiple entities, explain the approach used for consolidating the information, including:		2023:	-															
c.i.	whether the approach involves adjustments to information for minority interests;		Tekna does not have minority interests hence no adjustments made.																
c.ii.	how the approach takes into account mergers, acquisitions, and disposal of entities or parts of entities;		Not applicable, Tekna did not acquire or dispose of entities in 2023.																
c.iii.	whether and how the approach differs across the disclosures in this Standard and across material topics.		As production only takes place in Canada and France, most of the disclosures only take those sites into account. However for Scope 1 and 2 emissions global information is collected.																

Standard	GRI code	Requirement	Description	Unit	Coverage	Category	2023		2022		2021		2020		2019		Comment or Link	UN Global Compact ref.
							=	%	=	%	=	%	=	%	=	%		
GRI 2-3																		
Reporting period, frequency and contact point																		
		a.	specify the reporting period for, and the frequency of, its sustainability reporting;	2023:	This report covers the period from 1 January to 31 December 2023.													
		b.	specify the reporting period for its financial reporting and, if it does not align with the period for its sustainability reporting, explain the reason for this;	2023:	The financial reporting covers the period from 1 January to 31 December 2023, and aligns with the sustainability reporting.													
		c.	report the publication date of the report or reported information;	2023:	This report is released at the same time as Tekna's Annual Report and will be published on April 11th 2024.													
		d.	specify the contact point for questions about the report or reported information.	2023:	Please contact the VP for Corporate Strategic Development and Innovation, Ms. Arina van Oost, for any enquiries about this report at esg@tekna.com .													
GRI 2-4																		
Restatements of information																		
		a.	report restatements of information made from previous reporting periods and explain:	2023:														
		a.i.	the reasons for the restatements;		In 2022, for a leased building in Canada, Tekna (TMC) was incorrectly allocated an electricity meter. The consumption of ~75.000 kWh has been deducted from the energy consumption reported in 2022. No material impact on emissions as it concerns hydropower. For 2022, the treatment of hazardous waste in Canada was reclassified due to new information. This has also not led to a change in total emissions in the category.													
		a.ii.	the effect of the restatements.		No material impact.													
GRI 2-5																		
External assurance																		
		a.	describe its policy and practice for seeking external assurance, including whether and how the highest governance body and senior executives are involved;	2023:	Due to resource constraints Tekna has not sought external assurance. Internally the Board of Directors approves the Sustainability report.													
		b.	if the organization's sustainability reporting has been externally assured:	2023:	The 2023 Tekna Sustainability report was not externally assured on its publication date; Note that the CO2 metrics were assured for our main shareholder Arendals Fossekompani ASA ("AFK"). Tekna aims to implement assurance for its next reporting period.													
		b.i.	provide a link or reference to the external assurance report(s) or assurance statement(s);		AFK publishes its sustainability report on this webaddress: https://arendalsfossekompani.no/en/sustainability												https://arendalsfossekompani.no/en/sustainability	
		b.ii.	describe what has been assured and on what basis, including the assurance standards used, the level of assurance obtained, and any limitations of the assurance process;		Not applicable													
		b.iii.	describe the relationship between the organization and the assurance provider.		AFK and Tekna use the same financial auditor, which AFK is using for the assurance of its sustainability report.													

Standard	GRI code	Requirement	Description	Unit	Coverage	Category	2023		2022		2021		2020		2019		Comment or Link	UN Global Compact ref.	
							=	%	=	%	=	%	=	%	=	%			
GRI 2-6																			
Activities, value chain and other business relationships																			
		a.	report the sector(s) in which it is active;	2023															
		b.	describe its value chain, including:	2023:															102-9a: Criteria 2
		b.i.	the organization's activities, products, services, and markets served;																
		b.ii.	the organization's supply chain;																
		b.iii.	the entities downstream from the organization and their activities;																
		c.	report other relevant business relationships;	2023:															
		d.	describe significant changes in 2-6-a, 2-6-b, and 2-6-c compared to the previous reporting period.	2023:															

Standard	GRI code	Requirement	Description	Unit	Coverage	Category	2023		2022		2021		2020		2019		Comment or Link	UN Global Compact ref.
							=	%	=	%	=	%	=	%	=	%		
GRI 2-7																		
Employees																		
		a.	report the total number of employees, and a breakdown of this total by gender and by region;		Europe	M	21	9.5%	21	10%								
						F	10	4.5%	10	5%								
						X	0	0.0%	0	0%								
					America	M	137	62.0%	136	63%								
						F	49	22.2%	43	20%								
						X	0	0.0%	0	0%								
					Asia	M	4	1.8%	5	2%								
						F	1	0.5%	1	0%								
						X	0	0.0%	0	0%								
		b.	report the total number of:															Principle 6
		b.i.	permanent employees, and a breakdown by gender and by region;		Europe	M	21	9.5%	21	10%								
						F	10	4.5%	10	5%								
						X	0	0.0%	0	0%								
					America	M	137	62.0%	136	63%								
						F	48	21.7%	43	20%								
						X	0	0.0%	0	0%								
					Asia	M	4	1.8%	5	2%								
						F	1	0.5%	1	0%								
						X	0	0.0%	0	0%								
		b.ii.	temporary employees, and a breakdown by gender and by region;		Europe	M	0	0.0%	0									
						F	0	0.0%	0									
						X	0	0.0%	0									
					America	M	0	0.0%	0									
						F	1	0.5%	0									
						X	0	0.0%	0									
					Asia	M	0	0.0%	0									
						F	0	0.0%	0									
						X	0	0.0%	0									
		b.iii.	non-guaranteed hours employees, and a breakdown by gender and by region;		Europe	M	0	0.0%	0									
						F	0	0.0%	0									
						X	0	0.0%	0									
					America	M	0	0.0%	0									
						F	1	0.5%	0									
						X	0	0.0%	0									
					Asia	M	0	0.0%	0									
						F	0	0.0%	0									
						X	0	0.0%	0									

Standard	GRI code	Requirement	Description	Unit	Coverage	Category	2023		2022		2021		2020		2019		Comment or Link	UN Global Compact ref.	
							=	%	=	%	=	%	=	%	=	%			
		b.iv.	full-time employees, and a breakdown by gender and by region;		Europe	M	21	9.5%	21	10%									
						F	10	4.5%	10	5%									
						X	0	0.0%	0	0%									
					America	M	137	62.0%	136	63%									
						F	48	21.7%	43	20%									
						X	0	0.0%	0	0%									
					Asia	M	4	1.8%	5	2%									
						F	1	0.5%	1	0%									
						X	0	0.0%	0	0%									
		b.v.	part-time employees, and a breakdown by gender and by region;		Europe	M	0	0.0%	0										
						F	1	0.5%	0										
						X	0	0.0%	0										
					America	M	0	0.0%	0										
						F	0	0.0%	0										
						X	0	0.0%	0										
					Asia	M	0	0.0%	0										
						F	0	0.0%	0										
						X	0	0.0%	0										
		c.	describe the methodologies and assumptions used to compile the data, including whether the numbers are reported:	2023:	We use data extracted from the Human Resources Management System (Ultipro by UKG, BI UKG - Human Resources KPI Dashboard)													Principle 6	
		c.i.	in head count, full-time equivalent (FTE), or using another methodology;		Head count														
		c.ii.	at the end of the reporting period, as an average across the reporting period, or using another methodology;		At the end of the reporting period														
		d.	report contextual information necessary to understand the data reported under 2-7-a and 2-7-b;	2023:	Tekna's headquarter and main production sites are in Canada. The production environment is predominantly male.													Principle 6	
		e.	describe significant fluctuations in the number of employees during the reporting period and between reporting periods.	2023:	At the beginning of the year (01.01.2023), Tekna had 216 full-time and part-time employees. At the end, total number is 222.													Principle 6	

Standard	GRI code	Requirement	Description	Unit	Coverage	Category	2023		2022		2021		2020		2019		Comment or Link	UN Global Compact ref.
							=	%	=	%	=	%	=	%	=	%		
GRI 2-8																		
Workers who are not employees																		
	a.		report the total number of workers who are not employees and whose work is controlled by the organization and describe:		Tekna		1		na									Principle 6
		a.i.	the most common types of worker and their contractual relationship with the organization;	2023:	Workers													
		a.ii.	the type of work they perform;	2023:	Warehousing													Principle 6
	b.		describe the methodologies and assumptions used to compile the data, including whether the number of workers who are not employees is reported:	2023:														
		b.i.	in head count, full-time equivalent (FTE), or using another methodology;		Head count													
		b.ii.	at the end of the reporting period, as an average across the reporting period, or using another methodology;		At the end of the reporting period													
	c.		describe significant fluctuations in the number of workers who are not employees during the reporting period and between reporting periods.	2023:	Not applicable													Principle 6
GRI 2-9																		
Governance structure and composition																		
	a.		describe its governance structure, including committees of the highest governance body;	2023:	The Board of Directors (BoD) leads the governance system and meets with relevant Board Committees a minimum of 4 times a year to gain insights, review and ensure proper implementation of internal control mechanisms and risk management processes for good governance.												Corporate Governance Report	Criterion 1, 20
	b.		list the committees of the highest governance body that are responsible for decision- making on and overseeing the management of the organization's impacts on the economy, environment, and people;	2023:	Audit Committee Nomination Committee (delegated to the Chair of the Board) Compensation Committee (delegated to the Chair of the Board)													
	c.		describe the composition of the highest governance body and its committees by:	2023:														Criterion 1, 20 SDG 16, 5
		c.i.	executive and non-executive members;		None of the Board members are part of the Executive Leadership Team													
		c.ii.	independence;		43% independent members (3/7)													
		c.iii.	tenure of members on the governance body;		Refer to the Board member descriptions in the Annual report 2023													
		c.iv.	number of other significant positions and commitments held by each member, and the nature of the commitments;		Refer to the Board member descriptions in the Annual report 2023													
		c.v.	gender;															
		c.vi.	under-represented social groups;		Not applicable													
		c.vii.	competencies relevant to the impacts of the organization;		Refer to the Board member descriptions in the Annual report 2023													
		c.viii.	stakeholder representation.		Refer to the Board member descriptions in the Annual report 2023													

Standard	GRI code	Requirement	Description	Unit	Coverage	Category	2023		2022		2021		2020		2019		Comment or Link	UN Global Compact ref.	
							=	%	=	%	=	%	=	%	=	%			
GRI 2-10																			
Nomination and selection of the highest governance body																			
	a.		describe the nomination and selection processes for the highest governance body and its committees;	2023:		Refer to the Corporate Governance Report 2023, published as part of the annual report 202												Criterion 1, 20 SDG 16, 5	
	b.		describe the criteria used for nominating and selecting highest governance body members, including whether and how the following are taken into consideration:	2023:															
		b.i.	views of stakeholders (including shareholders);			Since the Chair of the board was dependent on the majority shareholder Arendals Fossekompani ASA, the shareholder perspective was well-represented.													
		b.ii.	diversity;			In 2022 it was a priority to meet the 50/50 Norwegian requirements. At the end of 2023, 57% of board members are female.													
		b.iii.	independence;			The aim was to increase the independence from 100% majority shareholder Board members in 2021 to at least 40% independent participation. In 2023, this was achieved with 43% independent board members.													
		b.iv.	competencies relevant to the impacts of the organization.			Particularly competencies in the battery industry and finance were of significant importance (and were found)													
GRI 2-11																			
Chair of the highest governance body																			
	a.		report whether the chair of the highest governance body is also a senior executive in the organization;	2023:		None of the Board members are part of the Executive Leadership Team.												Criterion 1, 20 SDG 16	
	b.		if the chair is also a senior executive, explain their function within the organization's management, the reasons for this arrangement, and how conflicts of interest are prevented and mitigated.	2023:		Not applicable													
GRI 2-12																			
Role of the highest governance body in overseeing the management of impacts																			
	a.		describe the role of the highest governance body and of senior executives in developing, approving, and updating the organization's purpose, value or mission statements, strategies, policies, and goals related to sustainable development ;	2023:		The highest governance body is the Board of Directors ("BoD") of Tekna Holding ASA. In 2023, Tekna has written a new vision, mission, values and sustainability commitment. The BoD was involved in the very early and final stages (steering, then finetuning and approval), whereas the executive leadership team and employees were actively involved throughout the process. These new company statements include sustainability at the core and are the starting point for the further updating of policies and statements. Company vision: ▲ "To advance the world with sustainable material solutions , one particle at a time." Sustainability Commitment: ▲ "We are committed to collaborate in powerful partnerships along our value chain to deliver ever more sustainable and ultimately climate neutral materials solutions ." Company value: "We strive for excellence" with the following subtext: ▲ We aim for exceptional quality in everything. We are personally committed to achieving our mission while caring for environmental sustainability and regeneration, safety, and the well-being of our people and the success of our customers.												Criterion 1, 20	
	b.		describe the role of the highest governance body in overseeing the organization's due diligence and other processes to identify and manage the organization's impacts on the economy, environment, and people, including:	2023:		The Board of Directors is particularly focussed on overseeing the impact on Tekna's own Employees (Occupational Health, Safety and Well-being) and its Supply Chain (Human Rights). They are updated at least once per annum on ESG topics.												Criterion 1, 20 SDG 16	
		b.i.	whether and how the highest governance body engages with stakeholders to support these processes;			The Board of Directors mostly engages with Investors and Employees and occasionally with Customers, however, the more ongoing stakeholder management is in the hand of the relevant employees, ie Sales team with customers, Purchasing team with Suppliers etc.													
		b.ii.	how the highest governance body considers the outcomes of these processes;			A summarised view of stakeholder engagement is included in the presentation to the board on Sustainability.													
	c.		describe the role of the highest governance body in reviewing the effectiveness of the organization's processes as described in 2-12-b, and report the frequency of this review.	2023:		The Board of Directors particularly challenges the organisation upon reporting a safety incident or near-miss.												Criterion 1, 20 Principle A2.2	

Standard	GRI code	Requirement	Description	Unit	Coverage	Category	2023		2022		2021		2020		2019		Comment or Link	UN Global Compact ref.	
							=	%	=	%	=	%	=	%	=	%			
GRI 2-13																			
Delegation of responsibility for managing impacts																			
		a.	describe how the highest governance body delegates responsibility for managing the organization's impacts on the economy, environment, and people, including:	2023:														Criterion 1, 20	
		a.i.	whether it has appointed any senior executives with responsibility for the management of impacts;			Responsibility for Impacts on the economy are with the CEO Responsibility for Governance, including risk management, is assigned to the CFO Responsibility for Sustainability and ESG reporting lies with the VP Corporate Strategic Development and Innovation													
		a.ii.	whether it has delegated responsibility for the management of impacts to other employees;			The Logistics director is responsible for the Governance, including Human Rights, in the Supply chain, supervised by the newly created Ethics and Compliance Committee reporting to the BoD.													
		b.	describe the process and frequency for senior executives or other employees to report back to the highest governance body on the management of the organization's impacts on the economy, environment, and people.	2023:		The Board of Directors meets the Group CEO and CFO and Executive Leadership Team 4-6 times a year. ESG, including climate-related risks and opportunities are subject to an annual review with the board.												Criterion 1, 20	
GRI 2-14																			
Role of the highest governance body in sustainability reporting																			
		a.	report whether the highest governance body is responsible for reviewing and approving the reported information, including the organization's material topics, and if so, describe the process for reviewing and approving the information;	2023:		The Board of Directors reviews and approves the annual sustainability reporting. Ahead of the publication the board is updated (normally in Q1) of changes in materiality. The request for a Sustainability Committee has been voiced to the Board of Directors.												Criterion 1, 20	
		b.	if the highest governance body is not responsible for reviewing and approving the reported information, including the organization's material topics, explain the reason for this.	2023:		Not applicable													
GRI 2-15																			
Conflicts of interest																			
		a.	describe the processes for the highest governance body to ensure that conflicts of interest are prevented and mitigated;	2023:		The Board members and Executive Leadership Team are requested once a year to complete a Directors and Officers compliance questionnaire, disclosing any conflicts of interest. More detailed information can be found in the Tekna Annual Report 2023.												Criterion 1, 20 SDG 16	
		b.	report whether conflicts of interest are disclosed to stakeholders, including, at a minimum, conflicts of interest relating to:	2023:		Conflicts of interest will be disclosed when applicable.												Criterion 1, 20 SDG 16	
		b.i.	cross-board membership;			Not applicable													
		b.ii.	cross-shareholding with suppliers and other stakeholders;			Not applicable													
		b.iii.	existence of controlling shareholders;			Not applicable													
		b.iv.	related parties, their relationships, transactions, and outstanding balances.			In the Annual Report 2023, Tekna disclosed: Representing Arendals Fossekompani ASA, which is the majority shareholder in the Company with 87,989,644 shares: The members of the Board of Directors: Dag Teigland, Torkil Mogstad, Lars Magnus Eldrup Fagernes and Ann-Kari Amundsen Heier. Morten Henriksen resigned from the Board January 2023.											note 22 Consolidated Financial		
GRI 2-16																			
Communication of critical concerns																			
		a.	describe whether and how critical concerns are communicated to the highest governance body;	2023:		No critical concerns were communicated to Tekna's highest governance body, through grievance mechanism or otherwise in 2023.												Criterion 1, 20	
		b.	report the total number and the nature of critical concerns that were communicated to the highest governance body during the reporting period.		#	0		0											Criterion 1, 20

Standard	GRI code	Requirement	Description	Unit	Coverage	Category	2023		2022		2021		2020		2019		Comment or Link	UN Global Compact ref.
							=	%	=	%	=	%	=	%	=	%		
GRI 2-17																		
Collective knowledge of the highest governance body																		
	a.	report measures taken to advance the collective knowledge, skills, and experience of the highest governance body on sustainable development.	2023: At least once a year (usually Q1) the board is updated on Sustainable Development of the company. The update includes educating the Board members (and Executive Leadership) on the purpose of the main activities and the relevant reporting systems (GRI, EU Taxonomy, CSRD/ESRS).															Criterion 1, 20 SDG 4
GRI 2-18																		
Evaluation of the performance of the highest governance body																		
	a.	describe the processes for evaluating the performance of the highest governance body in overseeing the management of the organization's impacts on the economy, environment, and people;	2023: The Board has evaluated its performance in 2023.															Criterion 1, 20
	b.	report whether the evaluations are independent or not, and the frequency of the evaluations;	2023: The Board evaluates its performance once a year. The process is not disclosed.															Criterion 1, 20
	c.	describe actions taken in response to the evaluations, including changes to the composition of the highest governance body and organizational practices.	2023: The board composition has been adjusted in terms of competencies relevant to Tekna, independence and diversity.															Criterion 1, 20
GRI 2-19																		
Remuneration policies																		
	a.	describe the remuneration policies for members of the highest governance body and senior executives, including:	2023: Refer to the Remuneration Report.															Criterion 1, 20
	b.	describe how the remuneration policies for members of the highest governance body and senior executives relate to their objectives and performance in relation to the management of the organization's impacts on the economy, environment, and people.	2023: Refer to the Remuneration Report.															Criterion 1, 20
GRI 2-20																		
Process to determine remuneration																		
	a.	describe the process for designing its remuneration policies and for determining remuneration, including:	2023: 1) Tekna has Guidelines for Remuneration of Leading Persons that describe the main principles governing salary and other remuneration for leading persons in the Tekna Group. Refer to the Remuneration Report 2023. 2) For employees the remuneration program was updated in the course of 2021-2022 and is ensuring pay equity. Tekna has developed and transitioned its workers compensation system to ensure equality, based on an objective job evaluation method that positions employees on the relative value of their jobs. This system is compliant with the legal requirements prescribed by the Commission for labor standards, pay equity and occupational health and safety (CNESST) of the Province of Quebec. Therefore, the average pay for men and women vary due to differences in job categories and years of service, not because of gender.															Criterion 1, 20
	a.i.	whether independent highest governance body members or an independent remuneration committee oversees the process for determining remuneration;	1) The compensation committee has not been appointed yet and therefore its tasks are delegated to the Chair of the Board. 2) The Board of Directors approves the budget available for annual increases for Tekna group employees.															
	a.ii.	how the views of stakeholders (including shareholders) regarding remuneration are sought and taken into consideration;	1) Tekna seeks the advisory vote of its shareholders will, in the annual general meeting on Executive Leadership and Board member remuneration															
	a.iii.	whether remuneration consultants are involved in determining remuneration and, if so, whether they are independent of the organization, its highest governance body and senior executives;	1) The Remuneration committee of the majority shareholder recommends on Board and CEO pay. 2) For employees an independent consultant was hired to establish the new pay equity program. They worked directly with Human Resources and were independent from the company leadership.															

Standard	GRI code	Requirement	Description	Unit	Coverage	Category	2023		2022		2021		2020		2019		Comment or Link	UN Global Compact ref.		
							=	%	=	%	=	%	=	%	=	%				
		e.	report the extent to which the policy commitments apply to the organization's activities and to its business relationships;	2023:	Applies to the whole organization and all activities															
		f.	describe how the policy commitments are communicated to workers, business partners, and other relevant parties.	2023:	The Employee Code of Conduct is compulsory reading for all employees through our e-learning and document management platform IsoVision. The Suppliers Code of Conduct was rolled out to our medium and large suppliers (starting with > CAD 100 thousand spend in 2021).															
GRI 2-24																				
Embedding policy commitments																				
		a.	describe how it embeds each of its policy commitments for responsible business conduct throughout its activities and business relationships, including:	2023:	Tekna has developed the supplier code of conduct ("SCoC") and the employee code of conduct ("CoC"). They give clear guidance to our employees and business partners that we expect clean, transparent and fair business dealings. See also the Human Rights and Transparency Act Report 2023, part of the Sustainability report.															
		a.i.	how it allocates responsibility to implement the commitments across different levels within the organization;		The Board of Directors approves the relevant policies. The Executive Leadership Team is responsible for its implementation. Specifically the day-to-day implementation of: the SCoC is delegated to the Logistics Director and his team. the CoC is delegated to the HR Director, however the entire management carries responsibility. See also the Human Rights and Transparency Act Report 2023, part of the Sustainability report															
		a.ii.	how it integrates the commitments into organizational strategies, operational policies, and operational procedures;																	
		a.iii.	how it implements its commitments with and through its business relationships;		The Suppliers Code of Conduct and Supplier self-assessment were rolled out to our medium and large suppliers (starting with > CAD 100k spend in 2021). 20 suppliers have submitted a signed SCoC to us. To further enhance our Supplier due diligence, we have signed a collaboration with Factlines AS, who provide a systematic digital approach to supplier assessments. We will also expand the scope of the SCoC to include and address Business Partners, rather than just suppliers.															
		a.iv.	training that the organization provides on implementing the commitments.		By reading the CoC is easily understood, however Tekna plans on training its employees in 2024 and include the Anti-corruption policy and Competition law compliance policy in the training.															
GRI 2-25																				
Processes to remediate negative impacts																				
		a.	describe its commitments to provide for or cooperate in the remediation of negative impacts that the organization identifies it has caused or contributed to;	2023:	In 2023, Tekna has instated an external whistleblowing channel for its employees and stakeholders. At Tekna we value and encourage transparency and ethical business conduct. Tekna is committed to taking all incidents that reveal a form of harassment or illegal or dishonest activities seriously, ensuring that all complaints received are dealt with in an effective, confidential, and equitable manner. This whistleblowing channel operates as both an early warning system and provides processes to enable remediation with the whistleblower Ethics Tekna														Grievance mechanisms: Criterion 4,5,7,10 Principle C3, C5, C6 SDG 16	
		b.	describe its approach to identify and address grievances, including the grievance mechanisms that the organization has established or participates in;	2023:	Tekna's Whistleblower Channel can be used whether a person is an employee, a supplier or any other stakeholder. Each report will be investigated by the corporate HR department. Local resources may be requested to assist in the investigation of certain aspects of the reported incident when this is found logic/necessary. The result of the investigation will be concluded within 60 days of the report. Concerns can be reported confidentially with indication of name and contact information or, if desired, 100% anonymously. All inquiries are treated confidentially and securely.															
		c.	describe other processes by which the organization provides for or cooperates in the remediation of negative impacts that it identifies it has caused or contributed to;	2023:	Tekna has embedded responsible business conduct in its policies (Anti-corruption policy, environmental policy, competition laws compliance policy, Corporate governance policy including remuneration policy) as well as in its Code of Conduct for employees and suppliers. We identify and assess impacts in our supply chain with Factlines and our whistleblower channel serves as an early warning system. Depending on the nature of the impact, Tekna remediates by leaning on existing standards and/or precedent or in dialogue with the implicated stakeholders.															
		d.	describe how the stakeholders who are the intended users of the grievance mechanisms are involved in the design, review, operation, and improvement of these mechanisms;	2023:	While selecting the whistleblower system, our stakeholders two main criterias were user-friendliness and translation service to allow communication between our HR team (operating in French and English) and the whistleblower. Our channel is currently offered in English, French, Norsk, Hindi, Korean and Chinese, as we operate in those languages.															

Standard	GRI code	Requirement	Description	Unit	Coverage	Category	2023		2022		2021		2020		2019		Comment or Link	UN Global Compact ref.
							=	%	=	%	=	%	=	%	=	%		
		e.	describe how the organization tracks the effectiveness of the grievance mechanisms and other remediation processes, and report examples of their effectiveness, including stakeholder feedback.															
			2023: This GRI report will be used to track the effectiveness of our due diligence and remediation process.															
GRI 2-26																		
Mechanisms for seeking advice and raising concerns																		
		a.	describe the mechanisms for individuals to:															Principle 10, Criterion 12-14.
		a.i.	seek advice on implementing the organization's policies and practices for responsible business conduct;															
		a.ii.	raise concerns about the organization's business conduct.															
																		The first point of contact is the direct manager or the HR department, who can escalate it to the executive leadership if necessary. Employees and stakeholders can also file an anonymous or confidential report via Tekna's whistleblower channel. If an employee does not wish to use the whistleblower channel, the first point of contact is the HR department but reports can be made to one of the people listed in the Employee Code of Conduct, depending on the nature and content of the report. Violations involving a member of the executive team should be reported directly to a Board member (For more, refer to Human Rights and Transparency Act Report 2023, part of the Sustainability report). If an employee reporting a violation wishes to remain anonymous, all reasonable steps will be taken to keep their identity confidential. Ethics Tekna Anyone who reports will be protected from retaliation. As such, no employee shall be discriminated or retaliated for reporting in good faith a violation of Tekna's policies. (For more, refer to the Employees Code of conduct 2022, chapter 2.6 Whistle-blower protection, tekna.com/esg, or visit Tekna's whistleblower channel, tekna.com/ethics)
GRI 2-27																		
Compliance with laws and regulations																		
		a.	report the total number of significant instances of non-compliance with laws and regulations during the reporting period, and a breakdown of this total by:															307-1: Criterion 9 11 SDG 16
		a.i.	instances for which fines were incurred;					na		na								
		a.ii.	instances for which non-monetary sanctions were incurred;					na		na								
		b.	report the total number and the monetary value of fines for instances of non-compliance with laws and regulations that were paid during the reporting period, and a breakdown of this total by:															419-1: SDG 16
		b.i.	fines for instances of non-compliance with laws and regulations that occurred in the current reporting period;					na		na								
		b.ii.	fines for instances of non-compliance with laws and regulations that occurred in previous reporting periods;					na		na								
		c.	describe the significant instances of non-compliance															
		d.	describe how it has determined significant instances of non-compliance															
																		2023: Not applicable
																		2023: Tekna had no significant instances of non-compliance with laws and regulations, hence also no fines were paid during the reporting period.

Standard	GRI code	Requirement	Description	Unit	Coverage	Category	2023		2022		2021		2020		2019		Comment or Link	UN Global Compact ref.	
							=	%	=	%	=	%	=	%	=	%			
GRI 2-28																			
Membership associations																			
		a.	report industry associations, other membership associations, and national or international advocacy organizations in which it participates in a significant role.	2023:															Criterion 17-18
				<p>Tekna participates in the activities of the following industry associations: Additive Manufacturers Green Trade Association (AMGTA), Metal Powder Industries Federation (MPIF), Additive Manufacturing Consortium (AMC), French Titanium association, National Aerospace and Defence Contractors Accreditation Program (NADCAP)</p>															
				<p>Tekna has joined the Additive Manufacturers Green Trade Association ("AMGTA"). This association aims to publish rigorous and ongoing independent research findings to update the industry on the status of the AM eco-footprint and what the industry needs to focus on in the future to be more environmentally sustainable. Tekna took a more active role in 2022 participating in panel discussions at trade shows promoting sustainability and reporting thereof.</p>															
				<p>The Metal Powder Industries Federation ("MPIF") is a federation of six trade associations representing various aspects of powder metallurgy (PM), metal powders, and particulate materials. The mission is to advance the interests of the metal powder producing and consuming industries. They publish market reports, technical studies, standard for industries for the members. They held several major conferences in the field of metal powder for Powder Metallurgy (PowderMet), Additive Manufacturing with Powder Metallurgy (AMPM), and Metal Injection Molding (MIM) Tekna is a member of MPIF and participates as a committee member for scheduling the annual technical conference.</p>															
				<p>EWI established the Additive Manufacturing Consortium ("AMC") in 2010 to accelerate and advance the manufacturing readiness of metal additive manufacturing technology. The AMC brings together a diverse group of additive manufacturing (AM) end users, suppliers, researchers, and stakeholders from across the nation to positively impact the AM landscape through organized and focused activities. The AMC project portfolio is funded annually by more than \$2 million in cash and in-kind investments from its members. The results of projects are reported in AMC meeting. Tekna is participating in quarterly meeting. We are in-kind member for AMC.</p>															
				<p>French titanium association : Titanium and its alloys are still materials of limited use in the industry. Their cost is still quite high and fluctuates greatly depending on many parameters such as their demand on the defense or aeronautics markets or their delivery condition (plates, profiles, rounds, tubes, strips, powders ...). The low distribution of these materials leads to a certain lack of knowledge of their particular characteristics at the level of design offices and, in fact, slows down their use.</p> <p>Even in large companies, knowledge of titanium sometimes rests with only one or two people... It is therefore necessary for the titanium community to be able to exchange, to ensure technical promotion to increase its use, and thus can lead to a stabilization of costs under the effect of an increase in production. Tekna provides its expertise in Titanium powders towards all the association members and actively participates to various qualification programs with large OEMs.</p>															
				<p>National Aerospace and Defense Contractors Accreditation Program ("NADCAP") is a global cooperative accreditation program for aerospace engineering, defense and related industries. Administered by the Performance Review Institute (PRI). Nadcap was established by SAE International. Nadcap's membership consists of "prime contractors" who coordinate with aerospace accredited suppliers to develop industry-wide audit criteria for special processes and products.</p> <p>BOEING, NADCAP and SAFRAN Helicopter invited Tekna to participate in meetings and discussions on new AM standards. Orient the challenges of the manufacturing industry, testing and printing of parts, as well as metal powder.</p>															

Standard	GRI code	Requirement	Description	Unit	Coverage	Category	2023		2022		2021		2020		2019		Comment or Link	UN Global Compact ref.	
							=	%	=	%	=	%	=	%	=	%			
GRI 2-29																			
Approach to stakeholder engagement																			
		a.	describe its approach to engaging with stakeholders, including	2023:														Criterion 21 Principle C2	
		a.i.	the categories of stakeholders it engages with, and how they are identified;																
		a.ii.	the purpose of the stakeholder engagement;																
		a.iii.	how the organization seeks to ensure meaningful engagement with stakeholders.																
<p>Tekna strives to maintain an open dialogue with its stakeholders and throughout the year engages with employees and other workers, customers and end-users, suppliers, local communities and authorities and investors. In 2023 Tekna held stakeholder interviews customers, employee representatives, investors, a trade association and the local government.</p> <p>The purpose of Tekna's stakeholder engagement is to ensure we meet, or exceed, expectation in terms of sustainability and that we identify any potential impact as soon as anyone becomes aware of such impact.</p> <p>We engage directly with our stakeholders at different levels of the organisation and tailor our interview guide to the stakeholder. For example, we seek input from our investors on ESG. We value our stakeholder's input and publish the results of those interviews:</p> <p>Investors Tekna is proud to find amongst its major investors many that are driven by sustainability. We are thankful for the insights and support they have provided to improve our sustainability strategy. Tekna is seen as very well positioned in the future as we can enable the green transition. Furthermore, our work on the safety of our employees and efforts to improve transparency were praised.</p> <p>Customers Tekna's customer base consists mostly of large OEMs that have adopted sustainability as part of their strategies. When Tekna is qualified as a supplier sustainability is usually part of the discussion. Customers frequently enquire about the environmental footprint of our technology. Our customers believe that low carbon solutions will be the standard in the future. They encourage Tekna to perform a LCA and are looking forward an increase in recycled materials in their feedstock.</p> <p>General public and authorities The expectations of the society-at-large are clear: a more equitable and sustainable future for all, addressing the global challenges we face, including poverty, inequality, climate change, environmental degradation, peace and justice. We aim to make our value-chain as sustainable as possible. We were pleased to hear our stakeholders describe Tekna as being an 'industry leader, reputable and innovative'. This year as part of our stakeholder interview process, we interviewed an organisation from our local community that supports industries, and they believe Tekna's customer success comes from our quality, experience, and diversified markets.</p> <p>Employees Tekna conducted its first materiality assessment in 2021, which led to defining our material topics. Our employees have shown their approval of the material topic of 'Enabling stakeholders' positive impact' as our product allows our clients to obtain a better yield. Furthermore, the CORE committee is integral to our material topic of 'A great place to work'.</p>																			
GRI 2-30																			
Collective bargaining agreements																			
		a.	report the percentage of total employees covered by collective bargaining agreements;	#	Tekna		30	0.14	0	0	0	0	0	0					
		b.	for employees not covered by collective bargaining agreements, report whether the organization determines their working conditions and terms of employment based on collective bargaining agreements that cover its other employees or based on collective bargaining agreements from other organizations.	2023:	CORRECTION													Criteria 8 SDG 8	
<p>TPE employees are covered by a national collective agreement signed by national Union for metallurgy since the creation of the company. For employees not covered, their conditions are determined with internal policies and guidelines.</p> <p>Tekna determines and documents its work place conditions through policies that are aligned with terms of employment based on National work laws and regulations wherever it has an operating legal entity. Workplace policies are accessible online or deployed in every legal entity. Independent HR firms or Labor counsels are hired to ensure local compliance in countries where there is no formal HR representative. Furthermore, the company has an employee representative team "CORE" (Comité Réussir Ensemble) which has the main objective of aligning the needs of personnel and the company throughout the growth. The committee's mandate is to ensure the success of the stakeholders by promoting staff well-being and maximizing the achievement of growth objectives.</p>																			

Disclosed	Omitted	Descriptive KPI	Quantitative KPI
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Key Figures

Standard	GRI code	Requirement	Description	Unit	Coverage	Category	2023		2022		2021		2020		2019		Comment or Link	UN Global Compact ref.	
							=	%	=	%	=	%	=	%	=	%			
GRI 3 Materiality Topics	GRI 3-1																		
	Process to determine material topics																		
	a.	describe the process it has followed to determine its material topics, 2023: including:																Principle B2	
	a.i.	how it has identified actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights, across its activities and business relationships;																	
	<p>Double materiality analysis</p> <p>A materiality assessment considers what sustainability topics are material for a company. In the context of corporate sustainability, the concept of materiality has evolved – and broadened - to characterize issues that substantively affect the company’s ability to create, preserve, or erode value over the short, medium, and long term. (This definition is taken from the International Integrated Reporting Council (IIRC)). These issues can be of an economic or environmental, social, and governance (ESG) nature.</p> <p>A double materiality analysis takes into account two perspectives: the impact Tekna’s activities have on our surroundings (impact materiality) and the impact climate change may have on the company (financial materiality). This analysis has led Tekna to create its four focus areas: Enable customers’ positive impact, Circular and sustainable production, A great place to work, and Ethical Business conduct. Refer to the beginning of this report for more information.</p>																		
	a.ii.	how it has prioritized the impacts for reporting based on their significance;																	
	<p>On the basis of an internal materiality assessment Tekna identified four overarching sustainability topics: ethical business conduct, a great place to work, strive for circular and sustainable production, and enabling customers’ positive impact. Together these four topics form the Tekna framework.</p>																		
	b.	specify the stakeholders and experts whose views have informed the process of determining its material topics.																	
	<p>2023: One of the key learnings after submitting our 2021 sustainability report to the UN Global compact peer review process, was to better highlight the relationship between our material topics and focus areas.</p>																		
	GRI 3-2																		
List of material topics																			
a.	list its material topics;																2023: The following material topics inspired the four overarching focus areas: Increased demand for circular economy innovation and solution; Achieve a climate friendly production; Enable customers to reach their ESG targets, by AM producing; Producing more with less materials; Growing demand for green technologies drives demand for certain raw materials; Rising resource scarcity worsening the increasing costs.	Principle B1	
b.	report changes to the list of material topics compared to the previous reporting period.																2023: The first materiality analysis was done in 2021. It will be revised and updated in 2024 in preparation for CSRD reporting.	Principle B1	
GRI 3-3																			
Management of material topics																			
a.	describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;																2023: Tekna’s operations	Principle B1	
<p>Tekna’s environmental impact is two-fold. Tekna has a positive environmental impact through developing products which enable a green transition. Tekna produces metal powders for Additive Manufacturing (“AM”) that significantly reduces the metal consumption in product manufacturing processes downstream and simplifies the supply chain, transport and warehousing logistics by reducing the number of parts in mechanical assemblies. In the application of AM, parts in aeroplanes and vehicles are usually lighter and therefore more energy efficient (less weight, less fuel consumption). On the other hand, the company also has an environmental impact from internal business operations such as emissions from employee commutes, business travels, energy consumption at the company’s locations and waste generation.</p> <p>Tekna’s supply chain</p> <p>Tekna is in the process of performing the due diligence to identify, measure and understand the most important risks in our supply chain. This is conducted with assistance from Factlines, a company that provides a corporate social responsibility self-reporting form based on the ten principles of UN Global Compact, OECDs guidelines for responsible business conduct, and the Transparency Act law. The form covers topics such as supply chain, risk assessment, management systems, working conditions, social responsibility, environment, anticorruption, and conflict minerals.</p>																			

Standard	GRI code	Requirement	Description	Unit	Coverage	Category	2023		2022		2021		2020		2019		Comment or Link	UN Global Compact ref.
							=	%	=	%	=	%	=	%	=	%		
		b.	report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;	2023:														Principle B1
		c.	describe its policies or commitments regarding the material topic;	2023:														103-1: Principle B1 103-2: Criterion 4,5,7,10 Principle C3, C5, C6 SDG 16
		d.	describe actions taken to manage the topic and related impacts, including:	2023:														103-2: Criterion 4,5,7,10 Principle C3, C5, C6 SDG 16
		d.i.	actions to prevent or mitigate potential negative impacts;															
		d.ii.	actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;															
		d.iii.	actions to manage actual and potential positive impacts;															
		e.	report the following information about tracking the effectiveness of the actions taken:	2023:														Principle C3, C5, C6 SDG 16
		e.i.	processes used to track the effectiveness of the actions;															
		e.ii.	goals, targets, and indicators used to evaluate progress;															
		e.iii.	the effectiveness of the actions, including progress toward the goals and targets;															
		e.iv.	lessons learned and how these have been incorporated into the organization's operational policies and procedures;															
		f.	describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).	2023:														103-2: Criterion 4,5,7,10 Principle C3, C5, C6 SDG 16

Disclosed	Omitted	Descriptive KPI	Quantitative KPI
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Key Figures

Standard	GRI code	Requirement	Description	Unit	Coverage	Category	2023		2022		2021		2020		2019		Comment or Link	UN Global Compact ref.	
							=	%	=	%	=	%	=	%	=	%			
205 Anti corruption	GRI 3-3 Management of material topics: GRI 205 Anti corruption																		
	a.	describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;	2023:	Our Anti-corruption policy stands as a testament to our refusal to tolerate any form of unethical behavior, reinforcing our stance against corruption in all its forms.															
	b.	report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;	2023:	In 2023, there were no reported incidents of discrimination, anti-corruption or breaches of the SCoC or CoC. Refer to the Human Rights and Transparency Act Report.															
	c.	describe its policies or commitments regarding the material topic;	2023:	<p>Tekna adopts a ZERO tolerance policy in all forms of corruption, and we are committed to professionalism, fairness, and integrity in complying with applicable anti-corruption laws, wherever we are present.</p> <p>We are committed to protect fair and open competition both nationally and internationally, and we firmly believe that competition strengthens us and our business, provides better suppliers, partners, and subcontractors, and ultimately is better for our customers.</p> <p>Our employees shall act in compliance with applicable competition regulations and international principles for fair competition. This includes not taking part in or support illegal cooperation on pricing, illegal market sharing or any other activity that constitute breach of applicable competition laws.</p> <p>The CoC today addresses the topic of anti-corruption within Tekna, more specifically the following topics: Communication, Conflicts of Interest, Corruption & Bribery, which includes Gifts & Hospitality, Facilitation payments, Loans & Guarantees, Sponsorship & Donations, Money Laundering, Use of Agents and Consultants</p>															
	d.	describe actions taken to manage the topic and related impacts, including:	2023:																
	d.i.	actions to prevent or mitigate potential negative impacts;		Tekna is in the process of developing and delivering training on Competition law and Anti-Corruption laws and Tekna's published and board approved policies on those topics. The training will be mandatory for more exposed employees in management, sales and procurement with the aim to expand it to all employees.															
	d.ii.	actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;		Tekna has planned governance assessments with a focus on transactions in countries ranking low on the Corruption Perceptions Index (www.transparency.org). Tekna hired a full-time legal counsel. and audits have taken place. (GRI 2-27 d). https://www.transparency.org/															
	d.iii.	actions to manage actual and potential positive impacts;		Not applicable															
e.	report the following information about tracking the effectiveness of the actions taken:	2023:	Refer to the Human Rights and Transparency Act Report.																
f.	describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).	2023:	Tekna engages with relevant stakeholders with the help of Factlines. Refer to the Human Rights and Transparency Act Report.																

Standard	GRI code	Requirement	Description	Unit	Coverage	Category	2023		2022		2021		2020		2019		Comment or Link	UN Global Compact ref.
							=	%	=	%	=	%	=	%	=	%		
GRI 205-1																		
Operations assessed for risks related to corruption																		
	a.	Total number and <u>percentage</u> of operations assessed for risks related to corruption.	#	Tekna			1	10%	0	0%	0	0%					Legal entities, including 2 holdings, 7 operations, 1 JV	Principle 10, Criteria 14, SDG 16
	b.	Significant risks related to corruption identified through the risk assessment.	2023:	0														
GRI 205-2																		
Communication and training about anti-corruption policies and procedures																		
	a.	Total number and <u>percentage</u> of governance body members that the organization's anti-corruption policies and procedures have been communicated to, broken down by region.	#	Europe	Board	7	100%	5	100%									Principle 10, Criteria 14, SDG 16, Principle A2.3
				America	Board	0	0%	0										
				Asia	Board	0	0%	0										
	b.	Total number and <u>percentage</u> of employees that the organization's anti-corruption policies and procedures have been communicated to, broken down by:	#	Europe	C-suite	1	0%	1	0%									
					Non-exec. mgt	0	0%	5	2%									
					Others	0	0%	25	12%									
				America	C-suite	6	3%	6	3%									
					Non-exec. mgt	0	0%	9	4%									
					Others	0	0%	164	76%									
				Asia	C-suite	0	0%	0	0%									
					Non-exec. mgt	0	0%	0	0%									
					Others	0	0%	6	3%									
				Tekna	all employees	0	0%	216	100%	53		173	99%	171	100%	In 2021 only new hires were asked to affirm the CSR policy		
	c.	Total number and <u>percentage</u> of business partners that the organization's anti-corruption policies and procedures have been communicated to, broken down by type of business partner and region.		Europe	68	1	1.5%	1	0.86%									
				America	126	14	11.1%	14	9.27%									
				Asia	46	5	10.9%	5	7.25%									
	c.	Describe if the organization's anti-corruption policies and procedures have been communicated to any other persons or organizations.	2023:	The Supplier Code of Conduct, including Anti-Corruption, has been communicated to all suppliers with a spend over 100,000 CAD and is available on the website. Refer to the Human Rights and Transparency Act Report for more information.														

Standard	GRI code	Requirement	Description	Unit	Coverage	Category	2023		2022		2021		2020		2019		Comment or Link	UN Global Compact ref.			
							=	%	=	%	=	%	=	%	=	%					
	d.	Total number and <u>percentage</u> of governance body members that have received training on anti-corruption, broken down by region.	#	Europe			0	0%	0												
				America			0	0%	0												
				Asia			0	0%	0												
	e.	Total number and <u>percentage</u> of employees that have received training on anti-corruption, broken down by employee category and region.	#	Europe	C-suite			0	0%	0											
					Non-exec. mgt			0	0%	0											
					Others			0	0%	0											
				America	C-suite			0	0%	0											
					Non-exec. mgt			0	0%	0											
					Others			0	0%	0											
				Asia	C-suite			0	0%	0											
					Non-exec. mgt			0	0%	0											
					Others			0	0%	0											
	GRI 205-3																				
	Confirmed incidents of corruption and actions taken																				
	a.	Total number <i>and nature</i> of confirmed incidents of corruption.	#	Tekna			0	0%	1		0								Principle 10, Criteria 14, SDG 16		
	a.	Nature of confirmed incidents	2023: Not applicable																		
	b.	Total number of confirmed incidents in which employees were dismissed or disciplined for corruption.	#	Tekna			0	0%	1		0										
	c.	Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption.	#	Tekna			0	0%	1		0										
	d.	Public legal cases regarding corruption brought against the organization or its employees during the reporting period and the outcomes of such cases.	2023: Not applicable																		

Standard	GRI code	Requirement	Description	Unit	Coverage	Category	2023		2022		2021		2020		2019		Comment or Link	UN Global Compact ref.	
							=	%	=	%	=	%	=	%	=	%			
206 Anti-competitive	GRI 3-3																		
	Management of material topics: GRI 206 Anti competitive Behaviour																		
	a.	describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;		2023: In 2023, there were no reported incidents of anti-competitive behaviours.															
	b.	report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;		2023: Tekna is not aware of any involvement but is particularly mindful of those 7 areas of risks that have been identified when dealing with Competition Laws: (i) Dealings with competitors (horizontal agreements) (ii) Dealings with customers (vertical agreements) (iii) Dealings with suppliers (vertical agreements) (iv) Dealings with business representatives and agents (vertical agreements) (v) Dominant market positions (vi) Public procurement bids (vii) Merger, acquisitions and joint-ventures															
	c.	describe its policies or commitments regarding the material topic;		2023: In 2023, the introduction of the Competition Laws Compliance Policy serves as a demonstration of our commitment to fair business practices and adherence to legal standards, ensuring that we operate in a competitive and ethical manner.															
d.	describe actions taken to manage the topic and related impacts, including;		2023: Refer to c.																
GRI 206-1																			
Legal actions for anti-competitive behavior, anti-trust, and monopoly practices																			
a.	Number of legal actions pending or completed during the reporting period regarding anti-competitive behavior and violations of anti-trust and monopoly legislation in which the organization has been identified as a participant.		#	Tekna		0													
b.	Main outcomes of completed legal actions, including any decisions or judgements.		Not applicable																

Disclosed	Omitted	Descriptive KPI	Quantitative KPI
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Key Figures

Standard	GRI code	Requirement	Description	Unit	Coverage	Category	2023		2022		2021		2020		2019		Comment or Link	UN Global Compact ref.	
							=	%	=	%	=	%	=	%	=	%			
301 M a t e r i a l s	GRI 3-3																		
	Management of material topics: GRI 301 Materials																		
	a.	describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;	2023:	In order to produce its metal powders, Tekna uses raw materials. Due to the rigid specification on the purity of the composition of the material it is proven to be highly complex to use recycled materials as recycling streams are not organised per alloy. We are working within our own ecosystem to enable a "clean" recycled material stream back to our feedstock supplier. Metal parts have a long life so this is not expected to deliver results short term. At present a material topic for Tekna is the extraction of raw material.												Criteria 9-11, 15-18			
	b.	report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;	2023:	Tekna is following the Responsible minerals initiative (Conflict minerals reporting) for Tungsten and Tantalum. Both are sourced exclusively from Conflict-Free material based on OECD due diligence and Dodd-Frank requirements. Tekna has the declaration, which is made with all the information from partners in the entire supply-chain from smelters up to Tekna.															
	c.	describe its policies or commitments regarding the material topic;	2023:	In 2023, Tekna published its Environmental Policy which states our commitment to achieving our mission while caring for environmental sustainability and regeneration, safety, and the well-being of our people and the success of our customers. Tekna's operations are conducted in accordance with current environmental legislation. This means that we will always seek to find solutions that minimize the environmental impact on society. Tekna supports the precautionary principle in relation to environmental challenges and will be a driving force for new and more environmentally friendly technology. Our ambition is to regenerate resources while growing the Tekna business. We aim to consistently increase the use of responsibly sourced, renewable or recycled materials in our offer, and have a positive impact by regenerating resources and protecting ecosystems. Refer to Tekna's Environmental policy for more information.															
	d.	describe actions taken to manage the topic and related impacts, including:	2023:																
	d.i.	actions to prevent or mitigate potential negative impacts;		Additive Manufacturing reduces the use of raw materials in comparison to subtractive manufacturing (traditional milling, etc). Tekna enables this industry by producing high quality metal powder that can be used for highly complex parts. Refer to the beginning of this report for an explanation on the benefits for Additive Manufacturing. Now that volumes are increasing we have developed with customers a transportation vessel (reusable container) to move away from single-use (small volume) packaging.												Refer to EU Taxonomy report			
d.ii.	actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;		Tekna sells 2 product categories (simplified): 1) Systems and 2) metal powders. 1) Systems have a very long life. Of the more than 200 Systems sold, Tekna is aware of only a handful that have been dismantled. Since 2022 we included in our manuals how to dismantle and what parts can be recycled / revalorised. 2) Metals like titanium (high value), aluminum and nickel are in general "easily" recyclable. We do not collect data today as the industry is just starting to adopt Additive Manufacturing as a mainstream technology. However we firmly believe the large majority of these products are recycled at end of life. The packaging today is either single-use plastics, which would need treatment before it would become recyclable or aluminum containers.																
d.iii.	actions to manage actual and potential positive impacts;		Revalorizing powder: Powders used in additive manufacturing (AM) are considered at the end of their service life when their characteristics are no longer meeting the specifications imposed by the end use. Amongst other waste-reducing solutions, the plasma spheroidisation technology developed by Tekna over the last 30 years is a promising solution for reconditioning AM powders. By exposing end-of-life AM powders to plasma, altered characteristics are restored, readying those powders for a new service life. Up until now, Tekna's powder reconditioning process has been successfully demonstrated for materials including Titanium, Inconel 718 and Cobalt-chrome powders.																

Standard	GRI code	Requirement	Description	Unit	Coverage	Category	2023		2022		2021		2020		2019		Comment or Link	UN Global Compact ref.		
							=	%	=	%	=	%	=	%	=	%				
3 0 2 E n e r g y		e.	report the following information about tracking the effectiveness of the actions taken:			2023:														
		e.i.	processes used to track the effectiveness of the actions;			GRI 301 will be used to track the quantity of recycled feedstock used.														
		e.ii.	goals, targets, and indicators used to evaluate progress;			Our aim is to increase the percentage of recycled material in the feedstock we use to 75 percent.														
		e.iii.	the effectiveness of the actions, including progress toward the goals and targets;			There are serious challenges to overcome in achieving that while maintaining the quality and specifications our customers prescribe. Metal recycling streams today are highly contaminated, and our advanced materials are made of alloys with a high purity and specific oxygen level.														
		e.iv.	lessons learned and how these have been incorporated into the organization's operational policies and procedures;			Our target is to work with the suppliers and know how much recycled material is used. From there we envision designing a joint approach to work towards the target.														
GRI 301-2																				
Recycled input materials used																				
	a.		Percentage of recycled input materials used to manufacture the organization's primary products and services.	%															Tekna would like to use more recycled material in its feedstock for the production of metal powder. The challenge of reaching high purity customer requirements while metal recycling streams are highly contaminated is in discussion with our suppliers.	Criteria 11, SDG 8, 12
						Titanium alloys		TBC		TBC										
						Aluminum alloys		6%		6%										
						Nickel alloys		TBC		TBC										
GRI 3-3																				
Management of material topics: GRI 302 Energy																				
	a.		describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;			2023:	Additive Manufacturing (AM) is enabling the green transition and Tekna is growing its volumes sold of AM metal powders. The production process is energy-intensive and we are not (yet) able to offset additional energy needed by efficiency measures. We are using renewable energy for the production (hydropower and nuclear power).											Criteria 9-11, 15-18		
	b.		report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;				We have identified an opportunity to switch our natural gas heating systems to electricity, which we plan to budget for before 2030.													
	c.		describe its policies or commitments regarding the material topic;			2023:	Tekna is dedicated to responsible sourcing of natural resources and strives to use all energy and natural resources as efficiently as possible. We commit to continue annually sourcing 100% renewable electricity through 2030 in Canada. We are committed to optimising the energy consumption in our daily operations and reducing usage and improve the management of natural resources, including metal, gases, water, paper, manufactured products, and other natural resources involved in Tekna's operations. Our ambition is to lower our energy consumption, and in particular the non-renewable energy consumption, like natural gas, to achieve our goal of GHG emission reductions. Refer to Tekna's Environmental policy for more information.													

Standard	GRI code	Requirement	Description	Unit	Coverage	Category	2023		2022		2021		2020		2019		Comment or Link	UN Global Compact ref.		
							=	%	=	%	=	%	=	%	=	%				
	GRI 302-3																			
	Energy intensity																			
	a.		Energy intensity ratio for the organization.	kWh/kg				12.4		13.1		12.0		13.8		16.3		Titanium and Aluminum alloys	Principles 7-8, Criteria 11, SDG 7, 8, 12, 13	
	b.		Organization-specific metric (the denominator) chosen to calculate the ratio.	2023:	Electricity used per kilogram of metal powder produced.															
	c.		Types of energy included in the intensity ratio; whether fuel, electricity, heating, cooling, steam, or all.	2023:	Electricity															
d.		Whether the ratio uses energy consumption within the organization, outside of it, or both.	2023:	Direct electricity Tekna only. Energy consumption within the organization.																
	GRI 302-4																			
	Reduction of energy consumption																			
	Each material topic is important and we want to take the time to integrate and report them.																			
	a.		Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples.					24%											Principles 7-8, Criteria 11, SDG 7, 8, 12, 13	
	b.		Types of energy included in the reductions; whether fuel, electricity, heating, cooling, steam, or all.	2023:	All															
c.		Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it.	2023:	In reduction, we are focussing on increasing the productivity of our powder production. Compared to 2019 we have reduced by 24% the kWh required to produce 1 kg of powder (2023: 12.4 kWh/kg).																
d.		Standards, methodologies, assumptions, and/or calculation tools used.	2023:	Cemasys is the tool we use to calculate everything related to our energy consumption.																
3 0 3 W a t e r a n d	GRI 3-3																			
	Management of material topics: GRI 303 Water and Effluents																			
	a.		describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;	2023:	The water Tekna uses in its production are part of closed loop systems and where necessary we have inhouse cleaning systems to ensure the quality we return to the eco-systems is not damaging.															Criteria 9-11, 15-18
	b.		report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;	We have identified one Tekna office is located in an area known to have water stress and that is a small sales office in Korea. We used 0.04 megaliter of water in that office in 2024. The water that is being withdrawn is discharged back into the eco-system via sewerage (not measured).																
	c.		describe its policies or commitments regarding the material topic;	2023:	We are committed to reducing usage and improve the management of natural resources, including metal, gases, water, paper, manufactured products, and other natural resources involved in Tekna's operations. Closed-loop infrastructures to recycle cooling water support this ambition. Refer to Tekna's Environmental policy for more information.															
d.		describe actions taken to manage the topic and related impacts, including:	2023:																	
		d.i. actions to prevent or mitigate potential negative impacts;																		
		d.ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;	Canada: building TPS. A major redesign of R&D laboratory and water cooling systems in 2020 generated an annual saving of 10 000 cubic meter of fresh water.																	

Standard	GRI code	Requirement	Description	Unit	Coverage	Category	2023		2022		2021		2020		2019		Comment or Link	UN Global Compact ref.	
							=	%	=	%	=	%	=	%	=	%			
E f f l u e n t s	GRI 303-3																		
	Water withdrawal																		
	a.	Total water withdrawal from all areas in megaliters, and a breakdown of this total by the following sources, if applicable:	MI	CA, FR, KOR				15		20		18		17		26		Temporary withdrawal. We discharge nearly all used water via sewerage back into ecosystem (complying with norms on level of pollution)	Principle 8, Criterion 11, SDG 6, 8, 12
d.	Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.	2023:	Water consumption = Total water withdrawal - Total water discharge Tekna does not record exactly how much water it discharges. We discharge nearly all used water via sewerage back into ecosystem (complying with norms on level of pollution). The water withdrawal information is compiled by using the suppliers invoices per annum.																
3 0 4 B i o d i v e r s i t y	GRI 3-3																		
	Management of material topics: GRI 304 Biodiversity																		
	a.	describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;	2023:	Biodiversity is an integral part of a healthy ecosystem. This year, Tekna has started mapping the impact on biodiversity within its supply chain. We have learned that Tekna's operations are not located in any protected areas, but we are located near some critically endangered species.															
	b.	report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;	2023:	Both Tekna's operations and our supplier's operations have an impact on biodiversity and are near some critically endangered species.															
	c.	describe its policies or commitments regarding the material topic;	2023:	Our Environmental Policy highlights our commitment to conduct our business while caring for environmental sustainability and regeneration (www.tekna.com/esg)															
d.	describe actions taken to manage the topic and related impacts, including;	2023:	Tekna compiled a list of critically endangered, endangered, vulnerable, near threatened and least concerned species located near our operations and our top 25 suppliers' operations. The next step will be to map the direct and indirect impact on the species, starting with the critically endangered species in our operations. Once we understand our impact on biodiversity, we will develop an action plan to address, manage, prevent and mitigate those impacts.																
	GRI 304-1																		
	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas																		
	a.	For each operational site owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas, the following information:	2023:	Tekna does not have any operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas. Therefore, GRI 304-1 is not applicable.															
	a.i.	Geographic location		Not applicable															
a.ii.	Subsurface and underground land that may be owned, leased, or managed by the organization;		Not applicable																
a.iii.	Position in relation to the protected area (in the area, adjacent to, or containing portions of the protected area) or the high biodiversity value area outside protected areas;		Not applicable																

Standard	GRI code	Requirement	Description	Unit	Coverage	Category	2023		2022		2021		2020		2019		Comment or Link	UN Global Compact ref.
							=	%	=	%	=	%	=	%	=	%		
			a.iv. Type of operation (office, manufacturing or production, or extractive);															
			a.v. Size of operational site in km2 (or another unit, if appropriate);															
			a.vi. Biodiversity value characterized by the attribute of the protected area or area of high biodiversity value outside the protected area (terrestrial, freshwater, or maritime ecosystem);															
			a.vii. Biodiversity value characterized by listing of protected status (such as IUCN Protected Area Management Categories, Ramsar Convention, national legislation).															
GRI 304-2																		
Significant impacts of activities, products and services on biodiversity																		
			a. Nature of significant direct and indirect impacts on biodiversity with reference to one or more of the following:															
			a.i. Construction or use of manufacturing plants, mines, and transport infrastructure;															
			a.ii. Pollution (introduction of substances that do not naturally occur in the habitat from point and non-point sources);															
			a.iii. Introduction of invasive species, pests, and pathogens															
			a.iv. Reduction of species;															
			a.v. Habitat conversion;															
			a.vi. Changes in ecological processes outside the natural range of variation (such as salinity or changes in groundwater level).															
			b. Significant direct and indirect positive and negative impacts with reference to the following:															
			b.i. Species affected;															
			b.ii. Extent of areas impacted;															
			b.iii. Duration of impacts;															
			b.iv. Reversibility or irreversibility of the impacts.															

Standard	GRI code	Requirement	Description	Unit	Coverage	Category	2023		2022		2021		2020		2019		Comment or Link	UN Global Compact ref.
							=	%	=	%	=	%	=	%	=	%		

GRI 304-3

Habitats protected or restored

a.	Size and location of all habitat areas protected or restored, and whether the success of the restoration measure was or is approved by independent external professionals	2023:	Tekna currently does not participate in any habitat's protection or restoration activities.
b.	Whether partnerships exist with third parties to protect or restore habitat aWhether partnerships exist with third parties to protect or restore habitat areas distinct from where the organization has overseen and implemented restoration or protection measures	2023:	Not applicable
c.	Status of each area based on its condition at the close of the reporting period.	2023:	Not applicable
d.	Standards, methodologies, and assumptions used	2023:	Not applicable

GRI 304-4

IUCN Red List species and national conservation list species with habitats in areas affected by operations

a. Total number of IUCN Red List species and national conservation list species with habitats in areas affected by the operations of the organization, by level of extinction risk:																	
a.i.	Critically endangered	#	Direct impact (Tekna operations)	4													
		#	Indirect impact (suppliers)	41													
a.ii.	Endangered	#	Direct impact (Tekna operations)	16													
		#	Indirect impact (suppliers)	91													
a.iii.	Vulnerable	#	Direct impact (Tekna operations)	58													
		#	Indirect impact (suppliers)	184													
a.iv.	Near threatened	#	Direct impact (Tekna operations)	69													
		#	Indirect impact (suppliers)	394													
a.v.	Least concern	#	Direct impact (Tekna operations)	1229													
		#	Indirect impact (suppliers)	10234													

Standard	GRI code	Requirement	Description	Unit	Coverage	Category	2023		2022		2021		2020		2019		Comment or Link	UN Global Compact ref.	
							=	%	=	%	=	%	=	%	=	%			
3 0 5 E m i s s i o n s	GRI 3-3																		
	Management of material topics: GRI 305 Emissions																		
	a.		describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;	2023:	Tekna production processes do not generate high emissions (scope 2), our emissions are due to heating by natural gas (scope 1). Up-and downstream we still have many categories to map in order to understand better our emissions and where the higher improvement potential is. See Emissions Accounting Report.														Criteria 9-11, 15-18
	b.		report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;	2023:	Refer to the Emissions Accounting Report.														
	c.		describe its policies or commitments regarding the material topic;	2023:	The ultimate goal is to become climate neutral (without relying on carbon offsetting) by reducing more greenhouse gas (GHG) emissions than the Tekna value chain emits, while growing the business. Approved by the Board of Directors, Tekna commits to reduce absolute Scope 1 and 2 GHG emissions 50% by 2030 from a 2021 base year. Targets for scope 3 reductions are in preparation. Refer to Tekna's Environmental policy for more information.														
	d.		describe actions taken to manage the topic and related impacts, including:	2023:															
		d.iii.	actions to manage actual and potential positive impacts;		See Decarbonization in the Emissions Accounting Report. Producing hydrogen for Tekna's own consumption Hydrogen is a hot topic. Since around 2010 Tekna has produced hydrogen (H2) for use in our plasma processes by means of water hydrolysis. We use renewable energy (hydroelectricity) for the hydrolysis process. By doing so, we avoid using H2 derived from fossil fuels. Most hydrogen is produced from fossil fuels, specifically natural gas, emitting CO2. By producing H2 on-demand, we avoid storing bulk quantities of H2 on-site, which is a big plus for the safety of our workers on the plant. The same goes for community safety as we contribute to reducing the volume of flammable gas transported on the roads.														
	e.		report the following information about tracking the effectiveness of the actions taken:	2023:															
		e.i.	processes used to track the effectiveness of the actions;		The Emissions Accounting Report is used to track progress.														
		e.ii.	goals, targets, and indicators used to evaluate progress;		Target 2030: Reduce Scope 1 and Scope 2 emissions in absolute numbers by 50% compared to baseline 2021.														
	e.iii.	the effectiveness of the actions, including progress toward the goals and targets;		We are in the process of developing our Decarbonization roadmap for scope 3.															
GRI 305-1																			
Direct (Scope 1) GHG emissions																			
a.		Gross direct (Scope 1) GHG emissions in metric tons of CO2 equivalent.	tCO2e				589		585.1		576.6		474.1		453.4			Principles 7-8, Criteria 11, SDG 3, 12, 13, 14, 15	
b.		Gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all.	2023:	CO2, others not applicable															
c.		Biogenic CO2 emissions in metric tons of CO2 equivalent.	tCO2e	Not applicable															
d.		Base year for the calculation, if applicable, including:	2023:	Baseline is 2021															
	d.i.	the rationale for choosing it;	2023:	In 2021 we measured worldwide emissions instead of just Canada.															

Standard	GRI code	Requirement	Description	Unit	Coverage	Category	2023		2022		2021		2020		2019		Comment or Link	UN Global Compact ref.	
							=	%	=	%	=	%	=	%	=	%			
		d.ii.	emissions in the base year;	tCO2e															
		d.iii.	the context for any significant changes in emissions that triggered recalculations of base year emissions.	2023:	Not applicable														
		e.	Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.	2023:	Emission factors provided by Cemasy														
		g.	Standards, methodologies, assumptions, and/or calculation tools used.	2023:	See separate Emissions Accounting Report.														
GRI 305-2																			
Energy indirect (Scope 2) GHG emissions																			
		a.	Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent.	tCO2e			29.6		33.7		41.7		2.9		3.0				Principles 7-8, Criteria 11, GRI 3-12-13
		b.	If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent.	tCO2e					32.1		44.7								
		c.	If available, the gases included in the calculation; whether CO2 , CH4 , N2 O, HFCs, PFCs, SF6 , NF3 , or all.	2023:	CO2, others not applicable														
		d.	Base year for the calculation, if applicable, including:	2023:	Baseline is 2021														
		d.i.	the rationale for choosing it;	2023:	In 2021 we measured worldwide emissions instead of just Canada.														
		d.ii.	emissions in the base year;	tCO2e															41.7
		d.iii.	the context for any significant changes in emissions that triggered recalculations of base year emissions.	2023:	Not applicable														
		e.	Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.	2023:	Emission factors provided by Cemasy														
		g.	Standards, methodologies, assumptions, and/or calculation tools used.	2023:	See separate Emissions Accounting Report 2023 on tekna.com/esg														
GRI 305-3																			
Other indirect (Scope 3) GHG emissions																			
		a.	Gross other indirect (Scope 3) GHG emissions in metric tons of CO2 equivalent.	tCO2e			248026		755.4		434.3								Principles 7-8, Criteria 11,
		b.	If available, the gases included in the calculation; whether CO2 , CH4 , N2 O, HFCs, PFCs, SF6 , NF3 , or all.	2023:	CO2, others not applicable														
		d.	Other indirect (Scope 3) GHG emissions categories and activities included in the calculation.	2023:	Categories included Business travel. We added in 2022: Employee Commute, Waste, Fuel & Energy-related activities. We added in 2023: Upstream transportation and distribution														
		e.	Base year for the calculation, if applicable, including:	2023:	Baseline will be reevaluated once all scope 3 categories will be mapped.														
		e.i.	the rationale for choosing it;		Current baseline year aligns with the year we started measuring a specific category (GHG protocol) (substantiated by data).														
		e.ii.	emissions in the base year;		Refer to the Emissions Accounting Report.														
		e.iii.	the context for any significant changes in emissions that triggered recalculations of base year emissions.		Scope 3 is still being mapped.														

Standard	GRI code	Requirement	Description	Unit	Coverage	Category	2023		2022		2021		2020		2019		Comment or Link	UN Global Compact ref.	
							=	%	=	%	=	%	=	%	=	%			
		f.	Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.	2023:	Emission factors provided by Cemsys														
		g.	Standards, methodologies, assumptions, and/or calculation tools used.	2023:	See separate Emissions Accounting Report.														
3 0 6 W a s t e	GRI 3-3																		
	Management of material topics: GRI 306 Waste																		
		a.	describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;	2023:	In 2022, Tekna has started measuring (or estimated) its complete waste streams in the facilities in Canada and France (all locations with a significant size). This helps the understanding of potential to further Reduce, Reuse and Recycle.														Criteria 9-11, 15-18
		b.	report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;	Tekna's process produces hazardous waste. Refer to the Emissions Accounting Report for more information.															
		c.	describe its policies or commitments regarding the material topic;	2023:	Waste is a by-product of Tekna's business operations. Tekna is committed to eliminate or reduce waste generation to the greatest extent possible in all business operations to conserve resources and avoid or reduce pollution of water, air and soil. Tekna strives to valorise or recycle by-products of its business operations. Tekna rigorously ensures that waste, with an increased focus on hazardous waste, is treated appropriately. Refer to Tekna's Environmental policy for more information.														
		d.	describe actions taken to manage the topic and related impacts, including:	2023:															
	d.i.	actions to prevent or mitigate potential negative impacts;	<p>The Tekna Environmental committee has put many actions in place to improve Waste Management:</p> <ul style="list-style-type: none"> Training for employees on recycling and reducing at the source and Creation of awareness posters for waste reduction. Default double-sided printing on shared printers Reuse of single-use bags internally. Reuse of packaging material when possible. Styrofoam sent to the Ecocentre (city recycling station) for recycling Addition of recycling stations in production areas. Addition of compostable materials collection service in the cafeterias. Donation of wooden pallets to employees Recycling of Covid masks, electrical wire scraps, writing instruments Use of reusable or compostable dishes during Tekna events Use of washable rather than disposable cloths in production <p>https://www.recyc-quebec.gouv.qc.ca/fci-on-recycle/</p>																
	d.ii.	actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;	The improvements in our waste management has led to the "ICI on Recycle" certification in Quebec, Canada.																
	d.iii.	actions to manage actual and potential positive impacts;	In order to mitigate negative impacts in our surroundings, Tekna's environmental committee has organised a Industrial park clean-up activity to remove the litter from the public streets in the area surrounding our facilities in Canada. We have repeated this action again in 2023 and have found neighbouring companies interested in joining in.																
			Revalorizing powder: Powders used in additive manufacturing (AM) are considered at the end of their service life when their characteristics are no longer meeting the specifications imposed by the end use. Amongst other waste-reducing solutions, the plasma spheroidisation technology developed by Tekna over the last 30 years is a promising solution for reconditioning AM powders. By exposing end-of-life AM powders to plasma, altered characteristics are restored, readying those powders for a new service life. Up until now, Tekna's powder reconditioning process has been successfully demonstrated for materials including Titanium, Inconel 718 and Cobalt-chrome powders.																

Standard	GRI code	Requirement	Description	Unit	Coverage	Category	2023		2022		2021		2020		2019		Comment or Link	UN Global Compact ref.	
							=	%	=	%	=	%	=	%	=	%			
308 S u p p l i	GRI 306-3																		
	Waste generated																		
	a.	Total weight of waste generated in metric tons, and a breakdown of this total by composition of the waste.	tons	CA, FR	Hazardous	85.4	49.7%	61.2										For composition refer to the Emissions Accounting report.	Principle 8, SDG 3, 6, 12, 14
			tons	CA, FR	Non hazardous	86.6	50.3%	84.8											
	b.	Contextual information necessary to understand the data and how the data has been compiled.	2023	Hazardous waste is the sum of: Hazardous waste, landfill; Hazardous waste, recycled; Hazardous waste, treated; and Mineral oil waste, incinerated. Non-Hazardous is the sum of the rest of the waste fractions. See Emissions Accounting Report for more information.															
	GRI 306-4																		
	Waste diverted from disposal																		
	a.	Total weight of waste diverted from disposal in metric tons, and a breakdown of this total by composition of the waste.	tons	CA, FR		4		46											Principle 8, SDG 3, 6, 12, 14
	b.	Total weight of hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations:																	
	b.i.	Preparation for reuse;	tons	CA, FR		0													
b.ii.	Recycling;	tons	CA, FR		61.0		5												
b.iii.	Other recovery operations.																		
c.	Total weight of non-hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations:																		
c.i.	Preparation for reuse;																		
c.ii.	Recycling;	tons	CA, FR		51		41												
c.iii.	Other recovery operations. <i>Composting</i>	tons	CA, FR		2.3														
d.	For each recovery operation listed in Disclosures 306-4-b and 306-4-c, a breakdown of the total weight in metric tons of hazardous waste and of non-hazardous waste diverted from disposal:																		
d.i.	onsite;						0												
d.ii.	offsite.						100%												
e.	Contextual information necessary to understand the data and how the data has been compiled.	2023:	Compared to 2022, most 'Hazardous waste, treated' became 'Hazardous waste, recycled'																
GRI 3-3																			
Management of material topics: GRI 308 Supplier Environmental Assessment																			
a.	describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;	2023:	Refer to the Human Rights and Transparency Act Report for all input on this material topic.																
b.	report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;	2023:	See a.																
c.	describe its policies or commitments regarding the material topic;	2023:	See a.																
d.	describe actions taken to manage the topic and related impacts, including;	2023:	See a.																
e.	report the following information about tracking the effectiveness of the actions taken:		See a.																

Standard	GRI code	Requirement	Description	Unit	Coverage	Category	2023		2022		2021		2020		2019		Comment or Link	UN Global Compact ref.		
							=	%	=	%	=	%	=	%	=	%				
Environmental Assessment		f.	describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).			See a.														
		GRI 308-1																		
		New suppliers that were screened using environmental criteria																		
		a.	Percentage of new suppliers that were screened using environmental criteria	%				5	24%	4	16%								We have initiated this due diligence with the 25 suppliers with highest spend and / or greater risk. Refer to Human Rights and Transparency Act Report.	Principle 8, Criterion 2, Principle A2.1
		GRI 308-2																		
		Negative environmental impacts in the supply chain and actions taken																		
		a.	Number of suppliers assessed for environmental impacts.	#				5	24%	4	16%								We have initiated this due diligence with the 25 suppliers with highest spend and / or greater risk. Refer to Human Rights and Transparency Act Report.	
		b.	Number of suppliers identified as having significant actual and potential negative environmental impacts.	#						0	0%									
		c.	Significant actual and potential negative environmental impacts identified in the supply chain.				2023: Raw materials have an environmental cost.													
		d.	Percentage of suppliers identified as having significant actual and potential negative environmental impacts with which improvements were agreed upon as a result of assessment.	%						0	0%									
	e.	Percentage of suppliers identified as having significant actual and potential negative environmental impacts with which relationships were terminated as a result of assessment, and why.	%						0	0%										

Disclosed	Omitted	Descriptive KPI	Quantitative KPI
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Key Figures

Standard	GRI code	Requirement	Description	Unit	Coverage	Category	2023		2022		2021		2020		2019		Comment or Link	UN Global Compact ref.		
							=	%	=	%	=	%	=	%	=	%				
4 0 1 E m p l o y m e n t	GRI 401-1																			
	New employee hires and employee turnover																			
	a.	Total number and <i>rate</i> of new employee hires during the reporting period, by age group, gender and region.			#	Tekna	Total	46		47		65								
						M	Total	35	76%	31	66%	43	66%							
						F	Total	11	24%	16	34%	22	34%							
						X	Total	0	0%	0	0%	0								
						< 30	Total	12	26%											
						F	Total	3	7%											
						X	Total	0	0%											
						30-50	Total	17	37%											
						F	Total	6	13%											
						X	Total	0	0%											
						> 50	Total	6	13%											
						F	Total	2	4%											
						X	Total	0	0%											
						Europe	Total	8	17%	5	11%									
						F	Total	2	4%	4	9%									
						X	Total	0	0%	0	0%									
						America	Total	26	57%	25	53%									
						F	Total	9	20%	12	26%									
						X	Total	0	0%	0	0%									
						Asia	Total	1	2%	1	2%									
						F	Total	0	0%	0	0%									
						X	Total	0	0%	0	0%									
		b.	Total number and <i>rate</i> of employee turnover during the reporting period, by age group, gender and region.			#	Tekna	Total	41		46		28							
						M	Total	35	85%	33	72%	15	53.6%							
						F	Total	6	15%	13	28%	13	46.4%							
						X	Total	0	0%	0	0%	0	0.0%							
					< 30	Total	8	20%												
					F	Total	2	5%												
					X	Total	0	0%												
					30-50	Total	21	51%												
					F	Total	2	5%												
					X	Total	0	0%												
					> 50	Total	6	15%												
					F	Total	2	5%												
					X	Total	0	0%												
					Europe	Total	8	20%	3	7%										
					F	Total	2	5%	2	4%										
					X	Total	0	0%	0	0%										
					America	Total	25	61%	30	65%										
					F	Total	4	10%	11	24%										
					X	Total	0	0%	0	0%										
					Asia	Total	2	5%	0	0%										
					F	Total	0	0%	0	0%										
					X	Total	0	0%	0	0%										

Standard	GRI code	Requirement	Description	Unit	Coverage	Category	2023		2022		2021		2020		2019		Comment or Link	UN Global Compact ref.			
							=	%	=	%	=	%	=	%	=	%					
	GRI 401-2																				
	Benefits provided to full-time employees that are not provided to temporary or part-time employees																				
	a.	Benefits which are standard for full-time employees of the organization but are not provided to temporary or part-time employees, by significant locations of operation. These include, as a minimum: life insurance, health care, disability and invalidity coverage, parental leave, retirement provision stock ownership.	2023:	Europe : Insurance (life insurance, disability, health care, additional compensation for illness), retirement plan, parental leave, holidays, meal costs (restaurant tickets or baskets) America: 'Insurance (life insurance, disability, health care, dental care, travel insurance), employee assistance program, telemedicine, retirement plan, parental leave, sick leave, holidays, professional order fees reimbursement Asia: Insurance (medical, unemployment, injury), endowment (retirement plan), parental leave, holidays, housing provident fund																SDG 8	
b.	The definition used for 'significant locations of operation'.	2023:	All locations of operation with employees are included																		
	GRI 401-3																				
	Parental leave																				
	a.	Total number of employees that were entitled to parental leave, by gender.	#	Tekna	M	9		10												Principle 6, SDG 5, 8	
					F	2		6													
					X	0		0													
b.	Total number of employees that took parental leave, by gender.	#	Tekna	M	2		10														
				F	9		6														
				X	0		0														
4 0 3 O c c u p a t i o n a l	GRI 403-1																				
	Occupational health and safety management system																				
	a.	A statement of whether an occupational health and safety management system has been implemented, including whether:	2023:	OHSMS are implemented in offices and factories in compliance with national laws. Audits and Inspections are accordingly conducted in compliance with local authorities requirements.																	SDG 8
	a.i.	the system has been implemented because of legal requirements and, if so, a list of the requirements;		Tekna OHSMS in Quebec, Canada is governed by Law S2-1 : Law on Workplace Health and Safety (Loi sur la santé et la sécurité au travail). Tekna OHSMS in France is governed by the Code du travail legislation (Articles L4111-1 to L4831-1)																	
	a.ii.	the system has been implemented based on recognized risk management and/or management system standards/guidelines and, if so, a list of the standards/guidelines.		Tekna OHSMS in Quebec, Canada is governed by Law S2-1 : Law on Workplace Health and Safety (Loi sur la santé et la sécurité au travail). Tekna is required to conduct audit and analyze workplace related risk. The audit report and the standards compliance program are both posted in an area that is accessible and visible to employees in each of its installations. This report and the standards compliance program are considered Tekna's prevention program and must be presented to the CNESST upon request. The Summary Report must be posted in sight of all employees along with our action plan, which is required by the CNESST. Tekna OHSMS in France is governed by the Code du travail legislation (Articles L4111-1 to L4831-1). The legislation provides the employer and employees obligations pertaining among others topics to : Employee Safety, Employees right to alert, risk evaluation, interruption of and from work.																	
b.	A description of the scope of workers, activities, and workplaces covered by the occupational health and safety management system, and an explanation of whether and, if so, why any workers, activities, or workplaces are not covered.	2023:	Workers in Tekna factories (Canada, France) are covered by strict OHSMS. The workers considered are factory, laboratory and office workers. Office workers include full time office workers and travelling office workers (such as in sales). The nature of work conducted in the factory involves the use of small tools, operations of machinery and handling of metal powders of which some are considered flammable or reactive. Factory workers are specially trained and wear PPEs adapted to the level of risk involved in the tasks.																		

Standard	GRI code	Requirement	Description	Unit	Coverage	Category	2023		2022		2021		2020		2019		Comment or Link	UN Global Compact ref.	
							=	%	=	%	=	%	=	%	=	%			
h e a l t h a n d S a f e t y	GRI 403-2 (2016)																		
	Hazard identification, risk assessment, and incident investigation																		
	a.		A description of the processes used to identify work-related hazards and assess risks on a routine and non-routine basis, and to apply the hierarchy of controls in order to eliminate hazards and minimize risks, including:	2023:		The OHS Committee's actions have been successful in integrating prevention into the company's production activities and encouraging individual responsibility towards identifying, eliminating and controlling risks. According to our internal standard (INSST-26), we are using a risk analysis process to identify any work-related hazards and how we mitigate them. See document "INSST-26 Guide pour la réalisation d'une analyse de risque en santé-sécurité" for more details													SDG 8
	a.i.		how the organization ensures the quality of these processes, including the competency of persons who carry them out;			There is a compulsory training program varying per position (Competence SST-29). The company verifies that the safety rules are respected during the probationary period. Through periodic audits, the company verifies the application of safety rules by all and particularly new employees.													
	a.ii.		how the results of these processes are used to evaluate and continually improve the occupational health and safety management system.			The company implemented a program of planned inspections adapted to its needs, considering the nature of its operations and the risks associated with it. Identified risks are classified according to an impact/occurrence grid and solutions are implemented according to the priority.													
	b.		A description of the processes for workers to report work-related hazards and hazardous situations, and an explanation of how workers are protected against reprisals.			Tekna fosters an open dialogue around Health and Safety and invites everyone to contribute and share observations of potentially hazardous situations or configurations (through Isovision). Employees actively make use of their right to identify and resolve potential threats. Employees are protected by our open culture as well as per the Employee Code of Conduct under whistleblower rights as published on the website.													
	c.		A description of the policies and processes for workers to remove themselves from work situations that they believe could cause injury or ill health, and an explanation of how workers are protected against reprisals.	2023:		Our process corresponds to the law (LSST art. 12-31). Workers have the right to refuse to work for health and safety reason. The risk is then evaluated by a team including a worker to find a solution. The worker is protected from any reprisal (art. 30) unless this right was proven to have been used in an abusive manner. The company has developed an Emergency Response Plan according to its specific risks. It trains the employees regularly and organises unplanned evacuation drills to ensure awareness of proper procedures.													
	d.		A description of the processes used to investigate work-related incidents, including the processes to identify hazards and assess risks relating to the incidents, to determine corrective actions using the hierarchy of controls, and to determine improvements needed in the occupational health and safety management system.	2023:		Managers, supervisors, and HR receive OHS training (due diligence, criminal liability of organizations, roles and responsibilities, accident investigation and analysis, etc.). When a work-related incidents is reported, a team evaluate the risk according to our internal standard (INSST-26). The causes are then identified and a plan is made to control the risk. The plan is prioritized according to the risk level associated with it.													
c.		The system of rules applied in recording and reporting accident statistics	2023:		We follow our accident, incident and first aid report instruction (INSST-13). There is a process of communication and actioning for: Accidents, Incidents and First Aid. In the Monthly Operation Review we follow these indicators: LTI, workplace injury, Completion on implementation of OHS risk reduction measures, OHS non-conformities, OHS audits. Accident statistics are reported up to the BoD.														
GRI 403-3																			
Occupational health services																			
a.		A description of the occupational health services' functions that contribute to the identification and elimination of hazards and minimization of risks, and an explanation of how the organization ensures the quality of these services and facilitates workers' access to them.	2023:		The management of the OHS function is under the HR department. The HR department reports directly to the CEO. The OHS function structure encompasses committees with responsibilities at various levels: 1) Executive Management, 2) Director and 3) Employee H&S committee. Tekna complies with all legal requirements for Health and Safety in all the geographical locations we have facilities. The Employee H&S committee consist of a combination of factory workers, engineers and managers providing practical insights into hazards. The composition of these committees as well as the frequency of meeting by these committees is prescribed by law. A H&S coordinator is assigned in each factory. The H&S coordinators either have chemical engineering or master's degree in occupational health and safety. H&S coordinators are trained to the specifics of Tekna's work environment. A third party Prevention mutual supports and guides the improvement efforts and audits Tekna's OHS practices each year.													SDG 8	

Standard	GRI code	Requirement	Description	Unit	Coverage	Category	2023		2022		2021		2020		2019		Comment or Link	UN Global Compact ref.
							=	%	=	%	=	%	=	%	=	%		
GRI 403-4																		
Worker participation, consultation, and communication on occupational health and safety																		
		a.	A description of the processes for worker participation and consultation in the development, implementation, and evaluation of the occupational health and safety management system, and for providing access to and communicating relevant information on occupational health and safety to workers.	2023:		The Employee H&S committee consist of a combination of factory workers, engineers and managers with representatives elected by the workers.												SDG 8
		b.	Where formal joint management-worker health and safety committees exist, a description of their responsibilities, meeting frequency, decision-making authority, and whether and, if so, why any workers are not represented by these committees.	2023:		The company has a health and safety committee compliant with regulations and representing all employees. The committee meets 10-12 times per year. The committee is the starting point for workers to report OHS concerns. They give recommendations to management and establish an action plan and monitor progress. Furthermore, the accident investigation and analysis procedure is well applied within the organization. Investigations and analyzes are carried out with the collaboration of workers, supervisors, the OHS committee and management.												
GRI 403-5																		
Worker training on occupational health and safety																		
		a.	A description of any occupational health and safety training provided to workers, including generic training as well as training on specific work-related hazards, hazardous activities, or hazardous situations.	2023:		Tekna has an extensive training program which is adjusted to the role an employee has within the organisation. This means that a training is much more extensive to operators that manipulate powders than for an office worker. There is elearning, in-class training and on-the-job practical training and tests to validate knowledge. Trainings are repeated as per the frequency set for each training. All trainings are available to all employees at all times through the document management system Isovision.												SDG 8
GRI 403-6																		
Promotion of worker health																		
		a.	An explanation of how the organization facilitates workers' access to non-occupational medical and healthcare services, and the scope of access provided.	2023:		Tekna provides a Health insurance to its employees. Through group insurance, staff have access to various health services, including paramedical services and the employee assistance program (wellness, nutrition, smoking cessation, etc) and telemedicine services for minor health problems. The company also subscribes to an external mental health program, which is free and anonymously available to all employees.												SDG 8
		b.	A description of any voluntary health promotion services and programs offered to workers to address major non-work-related health risks, including the specific health risks addressed, and how the organization facilitates workers' access to these services and programs.	2023:		In addition to above, Tekna promotes a healthy lifestyle. The company offers fresh fruit to its employees on a regular basis. The Environmental committee is organising a summer subscription program to organically grown fruits and vegetables. Sporting events organised by employees are usually sponsored by the company with sportswear												
GRI 403-7																		
Prevention and mitigation of occupational health and safety impacts directly linked by business relationships																		
		a.	A description of the organization's approach to preventing or mitigating significant negative occupational health and safety impacts that are directly linked to its operations, products, or services by its business relationships, and the related hazards and risks.	2023:		Material and Safety Data sheet, MSDS, accompanying all products. Pictograms are on the label to quickly warn about potential risks. Packaging is UN certified for titanium to eliminate risk in transporation. Tekna is only dealing Business-to-Business and assume professional and informed users. We provide support to customers who wish to learn how best to handle powder how to correctly use correct Personal Protective Equipment.												SDG 8

Standard	GRI code	Requirement	Description	Unit	Coverage	Category	2023		2022		2021		2020		2019		Comment or Link	UN Global Compact ref.
							=	%	=	%	=	%	=	%	=	%		
GRI 403-8																		
Workers covered by an occupational health and safety management system																		
	a.		If the organization has implemented an occupational health and safety management system based on legal requirements and/or recognized standards/guidelines:															SDG 8
	a.i.		the number and <u>percentage</u> of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system;	#			na		na									
	a.ii.		the number and <u>percentage</u> of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system that has been internally audited;	#			na		na									
	a.iii.		the number and <u>percentage</u> of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system that has been audited or certified by an external party.	#			na		na									
	b.		Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.				Not applicable											
	c.		Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.				Not applicable											
GRI 403-9																		
Work-related injuries																		
	a.		For all employees:			Tekna												Principle 6, SDG 3, 8
	a.i.		The number and <u>rate</u> of fatalities as a result of work-related injury;	#			0	0	0									
	a.ii.		The number and <u>rate</u> of high-consequence work-related injuries (excluding fatalities);	#			1	27	0									
	a.iii.		The number and <u>rate</u> of recordable work-related injuries;	#			6	162	4	10.7								
	a.iv.		The main types of work-related injury;				2023: Back injury due to wrong movement											
	a.v.		The number of hours worked.	h					372839									
	b.		For all workers who are not employees but whose work and/or workplace is controlled by the organization:															
	b.i.		The number and <u>rate</u> of fatalities as a result of work-related injury;	#			0	0	0									
	b.ii.		The number and <u>rate</u> of high-consequence work-related injuries (excluding fatalities);	#			0	0	0									
	b.iii.		The number and <u>rate</u> of recordable work-related injuries;	#			0	0	0									
	b.iv.		The main types of work-related injury;				None											
	b.v.		The number of hours worked.	h			400		na									

Standard	GRI code	Requirement	Description	Unit	Coverage	Category	2023		2022		2021		2020		2019		Comment or Link	UN Global Compact ref.		
							=	%	=	%	=	%	=	%	=	%				
		c.	The work-related hazards that pose a risk of high-consequence injury, including:	2023:			<ul style="list-style-type: none"> - Powders reactivity (fire, explosion) - Machine related hazards incl. Release of energy during services or maintenance activities (Lockout); Moving part of machinery (machine safety) - Working at heights - Use of dangerous goods (chemical products) 													
			c.i. how these hazards have been determined;				We determine the hazard based on: • Audit made with a partner organisation specialised in prevention that help us determine where we can take more measures to assure the safety of our personnel. (mutuelle de prevention) • Incident (near-miss) and accident log • Employee concerns that are brought to the health and safety committee. • Risk analysis													
			c.ii. which of these hazards have caused or contributed to high consequence injuries during the reporting period;				None													
			c.iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls.				We are working on the improvement of some machines (automation) to reduce the human factor that may cause a potentially dangerous situation.													
			d. Any actions taken or underway to eliminate other work-related hazards and minimize risks using the hierarchy of controls.				2023:	Tekna is tracking its project in an OHS plan "A3 SST", examples of projects included: <ul style="list-style-type: none"> - Automated powder collection on plasma system - Improve hydrogen system - New instrumented system to detect oxygen 												
			e. Whether the rates have been calculated based on 200,000 or 1,000,000 hours worked.				2023:	200,000 hours worked												
			f. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.				2023:	Workers who are not employees have been excluded. The hours worked are not tracked.												
		g.	Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.	2023:	Recordable accidents are define similarly as OSHA and they include: <ul style="list-style-type: none"> - fatality -any injury or illness that result in loss of consciousness, day away from work, restricted work or transfer - Injury or illness requiring a medical treatment beyond first aid Day away from work are define as complete stop of work mention by a doctor in the medical attestation											OSHA Recordable Incident Rate: Everything You Need to Know (sliceproducts.com)				
4 0 5 D i v e	GRI 3-3																			
	Management of material topics: GRI 405 Diversity and Equal opportunity																			
	a.	describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;	2023:	Tekna is actively pursuing diversity in the organisation, where gender and nationality are the easiest to action and measure. Tekna is using its voice to publish on (social) media to promote equal rights of everyone. Tekna has raised the number of female board members to 57% at the moment of publishing this report.															Criteria 6-8, 15-18	
c.	describe its policies or commitments regarding the material topic;	2023:	The Company follows national laws and regulation where implemented and implements own policies. The Company has a long history of operating in multicultural environment respecting diversity and ensuring equal rights. The Management is firmly committed to not tolerate any deviation to these values which are at the core of the company's DNA. The Company has implemented and will defend its pay equity programs, its CoC, it's workplace harassment and discrimination policies. The Company has increased the presence of female and international workers at every level from the factory workers up to the board members.																	

Standard	GRI code	Requirement	Description	Unit	Coverage	Category	2023		2022		2021		2020		2019		Comment or Link	UN Global Compact ref.	
							=	%	=	%	=	%	=	%	=	%			
Diversity and Equality Opportunity	GRI 405-1																		
	Diversity of governance bodies and employees																		
	a.	Percentage of individuals within the organization's governance bodies in each of the following diversity categories:			%	Board	< 30	0	0%	0	0%	0	0%			0%		0%	Principle 6, SDG 5, 8
						30-50	3	43%	1	20%	1	33%			0%		50%		
						> 50	4	57%	4	80%	2	67%			100%		50%		
						M	3	43%	3	60%	3	100%			100%		100%		
						F	4	57%	2	40%	0	0%			0%		0%		
						X	0	0%	0	0%	0	0%			0%		0%		
		Other indicators of diversity where relevant (such as minority or vulnerable groups).				BIPOC	0	0%										not recorded	
	b.	Percentage of employees per employee category in each of the following diversity categories:			%	C-suite	< 30	0	0%	0	0%	0	0%			0%		0%	
						30-50	4	57%	5	71%	4	67%			60%		0%		
						> 50	3	43%	2	29%	2	33%			40%		100%		
						M	5	71%	5	71%	5	83%			80%		100%		
						F	2	29%	2	29%	1	17%			20%		0%		
						X	0	0%	0	0%	0	0%			0%		0%		
		Other indicators of diversity where relevant (such as minority or vulnerable groups).				BIPOC	0	0%										not recorded	
						Non-executive level management	< 30	1	2%	0	0%								
						30-50	29	69%	4	33%									
						> 50	12	29%	8	67%									
						M	30	71%	9	75%									
						F	12	29%	3	25%									
						X	0	0%	0	0%									
						BIPOC												not recorded	
						Technical and production functions	< 30	27	17%	27	17%								
						30-50	96	59%	98	61%									
						> 50	39	24%	36	22%									
						M	126	78%	126	78%									
						F	36	22%	35	22%									
					X	0	0%	0	0%										
					BIPOC												not recorded		
					Administrative functions	< 30	11	35%	6	22%									
					30-50	11	35%	15	56%										
					> 50	9	29%	6	22%										
					M	13	42%	14	52%										
					F	18	58%	13	48%										
					X	0	0%	0	0%										
					BIPOC												not recorded		
					Others	< 30	2	7%	2	7%									
					30-50	16	55%	20	71%										
					> 50	11	38%	6	21%										
					M	23	79%	22	79%										
					F	6	21%	6	21%										
					X	0	0%	0	0%										
					BIPOC												not recorded		

Standard	GRI code	Requirement	Description	Unit	Coverage	Category	2023		2022		2021		2020		2019		Comment or Link	UN Global Compact ref.
							=	%	=	%	=	%	=	%	=	%		
					Organisation total	< 30	37	17%	35	16%		15%						
						30-50	126	57%	133	62%		63%						
						> 50	59	27%	48	22%		22%						
						M	162	73%	162	75%		77%		81%		82%		
						F	60	27%	54	25%		23%		19%		18%		
						X	0	0%	0	0%		0%		0%		0%		
						BIPOC			0	0%							not recorded	
GRI 405-2																		
Ratio of basic salary and remuneration of women to men																		
					Number of employees		Avg. remuneration	Avg. annual salary										
	a.		Ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation.	3	Europe	BoD M	15161	15161										Principle 6, SDG 5, 8, 10
				4		BoD F	34883	34883										
				0		BoD X	0	0										
				1		C-suite M	243544	208143										
				0		C-suite F	0	0										
				0		C-suite X	0	0										
				7		Non-exec M	180600	129000										
				2		Non-exec F	139121	99300										
				0		Non-exec X	0	0										
				10		Tech & prod M	76500	54600										
				2		Tech & prod F	76300	54500										
				0		Tech & prod X	0	0										
				0		Admin M	0	0										
				4		Admin F	88000	63000										
				0		Admin X	0	0										
				11		Others M	165930	118500										
				4		Others F	99800	71300										
				0		Others X	0	0										

Standard	GRI code	Requirement	Description	Unit	Coverage	Category	2023		2022		2021		2020		2019		Comment or Link	UN Global Compact ref.
							=	%	=	%	=	%	=	%	=	%		
				0	America	BoD M	0	0										
				0		BoD F	0	0										
				0		BoD X	0	0										
				4		C-suite M	295158	266384										
				2		C-suite F	215310	200645										
				0		C-suite X	0	0										
				23		Non-exec M	137400	114500										
				10		Non-exec F	132800	110700										
				0		Non-exec X	0	0										
				114		Tech & prod M	88600	71800										
				34		Tech & prod F	87200	71800										
				0		Tech & prod X	0	0										
				13		Admin M	152300	126700										
				13		Admin F	106000	88000										
				0		Admin X	0	0										
				10		Others M	132800	110700										
				2		Others F	110500	92000										
				0		Others X	0	0										
				0	Asia	BoD M	0	0										
				0		BoD F	0	0										
				0		BoD X	0	0										
				0		C-suite M	0	0										
				0		C-suite F	0	0										
				0		C-suite X	0	0										
				0		Non-exec M	0	0										
				0		Non-exec F	0	0										
				0		Non-exec X	0	0										
				2		Tech & prod M	58700	78900										
				0		Tech & prod F	0	0										
				0		Tech & prod X	0	0										
				0		Admin M	0	0										
				1		Admin F	36500	30400										
				0		Admin X	0	0										
				2		Others M	88400	73700										
				0		Others F	0	0										
				0		Others X	0	0										
b. The definition used for 'significant locations of operation'.				2023: All locations of operation with employees are included														

Standard	GRI code	Requirement	Description	Unit	Coverage	Category	2023		2022		2021		2020		2019		Comment or Link	UN Global Compact ref.		
							=	%	=	%	=	%	=	%	=	%				
4 0 6 N o n d i s c r i m i n a	GRI 3-3																			
	Management of material topics: GRI 406 Non discrimination																			
	a.	describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;	2023: Refer to the Human Rights and Transparency Act Report for all input on this material topic.																Criteria 3-5, 15-18 Principles A1.1, A1.2,	
	b.	report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;	see a.																	
	c.	describe its policies or commitments regarding the material topic;	2023: The Company follow national laws and regulation where implemented and implement own policies. The Company has a long history of operating in multicultural environment respecting, diversity and ensuring equal rights. The Management is firmly committed to not tolerate any deviation to these values which are at th core of the company's DNA. The Company has implemented and will defend its pay equity programs, its CoC, it's workplace harassment and discrimination policies. The Company has increased the presence of female and international workers at every level from the factory workers up to the board members																	
	GRI 406-1																			
	Incidents of discrimination and corrective actions taken																			
	a.	Total number of incidents of discrimination during the reporting period.	#					0		1		0								Principle 6, Criterion 8, SDG 5, 16
	b.	Status of the incidents and actions taken with reference to the following:		Not applicable																
	b.i.	Incident reviewed by the organization;						na												
b.ii.	Remediation plans being implemented;						na													
b.iii.	Remediation plans that have been implemented, with results reviewed through routine internal management review processes;						na													
b.iv.	Incident no longer subject to action.						na		1		0									
4 1 4 S u p p l i e r	GRI 3-3																			
	Management of material topics: GRI 414 Supplier Social Assessment																			
	a.	describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;	2023: Refer to the Human Rights and Transparency Act Report for all input on this material topic.																	Criteria 2, 15-18, Principle A2.3
	b.	report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;	Refer to a.																	
	c.	describe its policies or commitments regarding the material topic;	Refer to a.																	
	d.	describe actions taken to manage the topic and related impacts, including;	Refer to a.																	
	e.	report the following information about tracking the effectiveness of the actions taken:	Refer to a.																	
f.	describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).	Refer to a.																		

Standard	GRI code	Requirement	Description	Unit	Coverage	Category	2023		2022		2021		2020		2019		Comment or Link	UN Global Compact ref.	
							=	%	=	%	=	%	=	%	=	%			
S o c i a l A s s e s s m e n t	GRI 414-1																		
	New suppliers that were screened using social criteria																		
	a.	Percentage of new suppliers that were screened using social criteria.	%	Tekna				5	24%	4	16%							We have initiated this due diligence with the 25 suppliers with highest spend and / or greater risk. Refer to Human Rights and Transparency Act Report.	Criterion 2, 5 SDG 5, 8, 16, Principle A2.1
	GRI 414-2																		
	Negative social impacts in the supply chain and actions taken																		
	a.	Number of suppliers assessed for social impacts.	#							4	16%							We have initiated this due diligence with the 25 suppliers with highest spend and / or greater risk. Refer to Human Rights and Transparency Act	Criterion 2 SDG 5, 8, 16, Principles A2.5, C3, C5
	b.	Number of suppliers identified as having significant actual and potential negative social impacts.	#							0	0%								
	c.	Significant actual and potential negative social impacts identified in the supply chain.						2023: Due diligence is ongoing and at the moment of publication of this report it is too early to draw conclusions. No High risk assessments were received in the first nine submissions.											
	d.	Percentage of suppliers identified as having significant actual and potential negative social impacts with which improvements were agreed upon as a result of assessment.	%							0	0%								
	e.	Percentage of suppliers identified as having significant actual and potential negative social impacts with which relationships were terminated as a result of assessment, and why.	%							0	0%								

GRI content index

Statement of use		Tekna Holding ASA has reported in accordance with the GRI Standards for the period 1 January - 31 December 2023.				
GRI 1 used		GRI 1: Foundation 2021				
Applicable GRI Sector Standard(s)		[Titles of the applicable GRI Sector Standards]				
GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
General disclosures						
GRI 2: General Disclosures 2021	2-1 Organizational details	GRI 2!B7	<i>A gray cell indicates that reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available.</i>			
	2-2 Entities included in the organization's sustainability reporting	GRI 2!B14				
	2-3 Reporting period, frequency and contact point	GRI 2!B23				
	2-4 Restatements of information	GRI 2!B30				
	2-5 External assurance	GRI 2!B36				
	2-6 Activities, value chain and other business relationships	GRI 2!B44				
	2-7 Employees	GRI 2!B54				
	2-8 Workers who are not employees	GRI 2!B117				
	2-9 Governance structure and composition	GRI 2!B127				
	2-10 Nomination and selection of the highest governance body	GRI 2!B141				
	2-11 Chair of the highest governance body	GRI 2!B150				
	2-12 Role of the highest governance body in overseeing the management of impacts	GRI 2!B155				
	2-13 Delegation of responsibility for managing impacts	GRI 2!B163				
	2-14 Role of the highest governance body in sustainability reporting	GRI 2!B170				
	2-15 Conflicts of interest	GRI 2!B175				
	2-16 Communication of critical concerns	GRI 2!B184				
	2-17 Collective knowledge of the highest governance body	GRI 2!B189				
	2-18 Evaluation of the performance of the highest governance body	GRI 2!B193				
	2-19 Remuneration policies	GRI 2!B199				
	2-20 Process to determine remuneration	GRI 2!B209				
	2-21 Annual total compensation ratio	GRI 2!B217				
	2-22 Statement on sustainable development strategy	GRI 2!B223				
	2-23 Policy commitments	GRI 2!B227				
	2-24 Embedding policy commitments	GRI 2!B242				
	2-25 Processes to remediate negative impacts	GRI 2!B250				
	2-26 Mechanisms for seeking advice and raising concerns	GRI 2!B258				
	2-27 Compliance with laws and regulations	GRI 2!B264				
	2-28 Membership associations	GRI 2!B275				
	2-29 Approach to stakeholder engagement	GRI 2!B284				
	2-30 Collective bargaining agreements	GRI 2!B291				

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
Material topics						
GRI 3: Material Topics 2021	3-1 Process to determine material topics	GRI 3!B7	A gray cell indicates that reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available.			
	3-2 List of material topics	GRI 3!B14				
Economic performance						
GRI 3: Material Topics 2021	3-3 Management of material topics	GRI 20X!B7		Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	GRI 20X!B23		Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
	201-2 Financial implications and other risks and opportunities due to climate change	GRI 20X!B31		Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
	201-3 Defined benefit plan obligations and other retirement plans	GRI 20X!B40		Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
	201-4 Financial assistance received from government	GRI 20X!B51		Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
Market presence						
GRI 3: Material Topics 2021	3-3 Management of material topics	GRI 20X!B65		Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	GRI 20X!B81		Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
	202-2 Proportion of senior management hired from the local community	GRI 20X!B88		Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
Indirect economic impacts						
GRI 3: Material Topics 2021	3-3 Management of material topics	GRI 20X!B95		Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	GRI 20X!B111		Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
	203-2 Significant indirect economic impacts	GRI 20X!B117		Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
Procurement practices						
GRI 3: Material Topics 2021	3-3 Management of material topics	GRI 20X!B122		Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	GRI 20X!B138		Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
Anti-corruption						
GRI 3: Material Topics 2021	3-3 Management of material topics	GRI 20X!B144		Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	GRI 20X!B160				
	205-2 Communication and training about anti-corruption policies and procedures	GRI 20X!B165				
	205-3 Confirmed incidents of corruption and actions taken	GRI 20X!B197				

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
Anti-competitive behavior						
GRI 3: Material Topics 2021	3-3 Management of material topics	GRI 20X!B205	e.f.	Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	GRI 20X!B221				
Tax						
GRI 3: Material Topics 2021	3-3 Management of material topics	GRI 20X!B226		Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
GRI 207: Tax 2019	207-1 Approach to tax	GRI 20X!B242		Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
	207-2 Tax governance, control, and risk management	GRI 20X!B250		Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
	207-3 Stakeholder engagement and management of concerns related to tax	GRI 20X!B260		Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
	207-4 Country-by-country reporting	GRI 20X!B267		Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
Materials						
GRI 3: Material Topics 2021	3-3 Management of material topics	GRI 30X!B7	f.	Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
GRI 301: Materials 2016	301-1 Materials used by weight or volume	GRI 30X!B23		Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
	301-2 Recycled input materials used	GRI 30X!B29				
	301-3 Reclaimed products and their packaging materials	GRI 30X!B36		Information unavailable/incomplete	Each material topic is important and we want to	
Energy						
GRI 3: Material Topics 2021	3-3 Management of material topics	GRI 30X!B41	f.	Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
GRI 302: Energy 2016	302-1 Energy consumption within the organization	GRI 30X!B57				
	302-2 Energy consumption outside of the organization	GRI 30X!B75		Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
	302-3 Energy intensity	GRI 30X!B81				
	302-4 Reduction of energy consumption	GRI 30X!B88		Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
	302-5 Reductions in energy requirements of products and services	GRI 30X!B95		Information unavailable/incomplete	see GRI 302-3	

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
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Water and effluents						
GRI 3: Material Topics 2021	3-3 Management of material topics	GRI 30X!B101	e. f.	Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	GRI 30X!B117		Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
	303-2 Management of water discharge-related impacts	GRI 30X!B124		Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
	303-3 Water withdrawal	GRI 30X!B132	b. c.	Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
	303-4 Water discharge	GRI 30X!B151		Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
	303-5 Water consumption	GRI 30X!B170		Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
Biodiversity						
GRI 3: Material Topics 2021	3-3 Management of material topics	GRI 30X!B177	e. f.			
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	GRI 30X!B193				
	304-2 Significant impacts of activities, products and services on biodiversity	GRI 30X!B204				
	304-3 Habitats protected or restored	GRI 30X!B219				
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	GRI 30X!B226				
Emissions						
GRI 3: Material Topics 2021	3-3 Management of material topics	GRI 30X!B235	f.	Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	GRI 30X!B251	f.	Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
	305-2 Energy indirect (Scope 2) GHG emissions	GRI 30X!B264	f.	Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
	305-3 Other indirect (Scope 3) GHG emissions	GRI 30X!B277	c.	Information unavailable/incomplete		
	305-4 GHG emissions intensity	GRI 30X!B290		Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
	305-5 Reduction of GHG emissions	GRI 30X!B297		Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
	305-6 Emissions of ozone-depleting substances (ODS)	GRI 30X!B305		Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	GRI 30X!B312		Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and	

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
Waste						
GRI 3: Material Topics 2021	3-3 Management of material topics	GRI 30X!B325	e. f.	Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	GRI 30X!B341		Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
	306-2 Management of significant waste-related impacts	GRI 30X!B347		Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
	306-3 Waste generated	GRI 30X!B353				
	306-4 Waste diverted from disposal	GRI 30X!B359				
	306-5 Waste directed to disposal	GRI 30X!B375		Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
Supplier environmental assessment						
GRI 3: Material Topics 2021	3-3 Management of material topics	GRI 30X!B393				
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	GRI 30X!B409				
	308-2 Negative environmental impacts in the supply chain and actions taken	GRI 30X!B413				
Employment						
GRI 3: Material Topics 2021	3-3 Management of material topics	GRI 40X!B7		Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	GRI 40X!B23				
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	GRI 40X!B79				
	401-3 Parental leave	GRI 40X!B93	c. d. e.	Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
Labor/management relations						
GRI 3: Material Topics 2021	3-3 Management of material topics	GRI 40X!B111		Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	GRI 40X!B127		Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
Occupational health and safety						
GRI 3: Material Topics 2021	3-3 Management of material topics	GRI 40X!B132		Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	GRI 40X!B148				
	403-2 Hazard identification, risk assessment, and incident investigation	GRI 40X!B155				
	403-3 Occupational health services	GRI 40X!B165				
	403-4 Worker participation, consultation, and communication on occupational health and safety	GRI 40X!B169				
	403-5 Worker training on occupational health and safety	GRI 40X!B174				
	403-6 Promotion of worker health	GRI 40X!B178				
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	GRI 40X!B183				
	403-8 Workers covered by an occupational health and safety management system	GRI 40X!B187				
	403-9 Work-related injuries	GRI 40X!B196				
	403-10 Work-related ill health	GRI 40X!B219		Not applicable	Tekna is not aware of any work-related ill health	
Training and education						
GRI 3: Material Topics 2021	3-3 Management of material topics	GRI 40X!B236		Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	GRI 40X!B252		Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
	404-2 Programs for upgrading employee skills and transition assistance programs	GRI 40X!B258		Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
	404-3 Percentage of employees receiving regular performance and career development reviews	GRI 40X!B263		Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
Diversity and equal opportunity						
GRI 3: Material Topics 2021	3-3 Management of material topics	GRI 40X!B267	b.d.e.f.	Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	GRI 40X!B283				
	405-2 Ratio of basic salary and remuneration of women to men	GRI 40X!B335				
Non-discrimination						
GRI 3: Material Topics 2021	3-3 Management of material topics	GRI 40X!B366	d.e.f.	Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	GRI 40X!B382				

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
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Freedom of association and collective bargaining						
GRI 3: Material Topics 2021	3-3 Management of material topics	GRI 40X!B391		Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	GRI 40X!B407		Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
Child labor						
GRI 3: Material Topics 2021	3-3 Management of material topics	GRI 40X!B414		Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	GRI 40X!B430		Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
Forced or compulsory labor						
GRI 3: Material Topics 2021	3-3 Management of material topics	GRI 40X!B440		Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	GRI 40X!B456		Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
Security practices						
GRI 3: Material Topics 2021	3-3 Management of material topics	GRI 40X!B463		Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	GRI 40X!B479		Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
Rights of indigenous peoples						
GRI 3: Material Topics 2021	3-3 Management of material topics	GRI 40X!B484		Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	GRI 40X!B500		Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
Local communities						
GRI 3: Material Topics 2021	3-3 Management of material topics	GRI 40X!B509		Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	GRI 40X!B525		Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
	413-2 Operations with significant actual and potential negative impacts on local communities	GRI 40X!B537		Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
Supplier social assessment						
GRI 3: Material Topics 2021	3-3 Management of material topics	GRI 40X!B543				
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	GRI 40X!B559				
	414-2 Negative social impacts in the supply chain and actions taken	GRI 40X!B563				
Public policy						
GRI 3: Material Topics 2021	3-3 Management of material topics	GRI 40X!B571		Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
GRI 415: Public Policy 2016	415-1 Political contributions	GRI 40X!B587		Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
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Customer health and safety						
GRI 3: Material Topics 2021	3-3 Management of material topics	GRI 40X!B592		Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	GRI 40X!B608		Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	GRI 40X!B612		Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
Marketing and labeling						
GRI 3: Material Topics 2021	3-3 Management of material topics	GRI 40X!B620		Information unavailable/incomplete	Each material topic is important and we want to	
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	GRI 40X!B636		Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
	417-2 Incidents of non-compliance concerning product and service information and labeling	GRI 40X!B646		Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
	417-3 Incidents of non-compliance concerning marketing communications	GRI 40X!B654		Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
Customer privacy						
GRI 3: Material Topics 2021	3-3 Management of material topics	GRI 40X!B662		Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	GRI 40X!B678		Information unavailable/incomplete	Each material topic is important and we want to take the time to integrate and report them.	

Topics in the applicable GRI Sector Standards determined as not material	
TOPIC	EXPLANATION
[Title of GRI Sector Standard]	
[Topic]	[Explanation]
[Topic]	[Explanation]

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