Nova Film Nord AB

Sustainability Report
2024

Developed by FORMAT GREEN

Table of Contents

Executive Summary

- CEO's Statement
- Key Sustainability Highlights
- Overview of ESG Strategy

About the Sustainability Report

- Purpose and Scope
- Reporting Standards (VSME, GRI, EU Taxonomy)
- Data Collection Methods
- Omitted Disclosures

Company overview

- Structure, Operations and Key Figures
- Business Model
- Policies, Practices, and Future Initiatives

Chapter One – Environment

- Energy and Greenhouse Gas Emissions
- Water and Marine Resources

Chapter Two – Social

- Workforce – General Characteristics
- Working Conditions
- Equal Treatment and Opportunities for All
- Human Rights

Chapter Three – Governance

- Corruption and Bribery

Annex

- VSME Disclosures and Omission Justifications

Executive summary

Co-owners Statement

Statement from the Owners

As the founder and co-owner of Nova Film Nord AB , we are pleased to present our first Sustainability Report for 2024. It reflects the actions we've taken as a small company to work more consciously with sustainability in our daily operations.

Nova Film is based in Sweden and operates within the motion picture, video and television production sector. While our team consists of just the two of us, we believe that every company, no matter its size, has a role to play in contributing to a more sustainable society. We aim to act responsibly and transparently, both in the services we deliver and in how we run our business.

In 2024, we laid the groundwork for our sustainability journey, with a focus on practical improvements in energy and water use, as well as strengthening our internal policies on ethics and responsible business conduct.

This report is a reflection of where we stand today, and it forms the basis for our future improvements. We look forward to building on this work year by year.

– 19th of November 2025

This report has been reviewed and approved by Tua Broderick and Anders Brandt of Nova Film. Responsibility for driving progress in this area rests with both.

Executive summary

Key Sustainability Highlights

- This is the company's first sustainability report, marking the start of its journey toward greater transparency and accountability, following the VSME Standard (Basic Module).
- Established measurable KPIs across all relevant ESG topics and defined targeted measures to support continuous improvement over time.
- Established and implemented a formal Code of Conduct for our company.
- Formalised policies on climate mitigation, water and social areas such as employee training, which are embedded within our Sustainability Policy.

Overview of ESG Strategy

Nova Film's sustainability strategy is built around commitments and principles that reflect our company values and ethical foundation. We use the Basic Module of the VSME Standard to guide our reporting and aligned with applicable EU frameworks.

Our ESG strategy is designed to:

- Address key risks and opportunities identified through our operations, both within our workplace and across client and supplier relationships.
- Focus on continuous improvement in the areas of governance, employee well-being, and environmental efficiency.
- Embed sustainability across the entire company.
- This report forms part of our approach to sustainability and is intended to foster long-term stakeholder trust and regulatory alignment.

About the Sustainability Report

Purpose and Scope

This Sustainability Report presents the environmental, social, and governance (ESG) performance of Nova Film for the reporting period covering 2024. It is intended to provide stakeholders, clients, employees, and regulators with transparent and structured insights into our sustainability practices, impacts, and objectives.

In a time of growing regulatory and societal expectations, we see sustainability not only as a compliance matter but as a strategic priority. Through this report, we aim to make our actions visible and understandable to all relevant stakeholders. It marks an important milestone in our journey towards integrated sustainability and accountability.

Reporting Standards (VSME, GRI, EU Taxonomy, SDGs)

This report is primarily aligned with the Voluntary Sustainability Reporting Standard for SMEs (VSME), under the Basic Module, which provides a structured framework tailored to the needs of micro, small and medium-sized enterprises in the EU. In addition, the report references and complements the following standards and guidelines:

- The GRI Standards, to enhance comparability and transparency on selected ESG topics.
- The EU Taxonomy Compass, especially for environmental disclosures aligned with climate adaptation and mitigation.
- The UN Sustainable Development Goals (SDGs), as a strategic reference point for how to contribute to broader societal and environmental objectives.
- The core conventions of the International Labour Organization (ILO), to ensure respect for internationally recognised labour rights and fair working conditions across operations.

This combination of standards ensures a robust and future-aligned reporting structure that prepares Nova Film for evolving EU disclosure requirements and stakeholder expectations.

About the Sustainability Report

Data Collection Methods

The social and governance data used in this report, such as diversity metrics and anti-corruption compliance, has been compiled through an external survey provided by Format Green AB. Environmental data, such as energy use, water use, and emissions, has been supplied by Nova Film to Format Green using their utility data sheet. Format Green has performed the calculations for the data. Nova Film has defined and selected its own targets, current actions and future initiatives.

Omitted Disclosures

This report includes all disclosures required under the Basic Module of the VSME Standard, based on the assumption that all "if applicable" conditions are met due to Nova Film's operational profile (e.g. the number of employees, balance sheet total, net turnover, and activities within the industry).
An overview of all disclosures is listed in the annex titled "VSME Disclosures and Omission Justifications". That section includes:

- The reference code of the VSME disclosure (e.g. C5 – 59)
- A brief reason for omission if the disclosure has not been included in this Sustainability Report
- Page number where the disclosure can be found
- References

This ensures full transparency about the scope and boundaries of this sustainability report and allows stakeholders to assess the relevance of omitted content based on verifiable criteria.

Company overview

Structure, Operations and Key Figures

Nova Film Nord AB was founded in 2022 and operates primarily in Sweden, with additional clients in Denmark and plans to expand services to Finland and the Baltic states. Our home offices are located in the south of Sweden, in Genarp. The company is registered as a private limited liability company (AB) under organisation number 559400-6537 and provides services within the motion picture, video and television programme production sector (NACE 59.11). We are a small team of two, working closely together to deliver professional video production services and support the continued growth of our business.

Our clients range from large organisations such as SVT, Tetra Pak, Ferring Pharmaceutical, Malmö FF, and Ettanfotboll to smaller businesses like Smaksak Wine, Domino Print, and Apply. We deliver our services entirely digitally via online platforms, occasionally providing physical copies on hard drives upon client request.

In 2024, we reported a net turnover of 2 072 000 SEK and a balance sheet total of 892 000 SEK, reflecting a stable financial foundation for continued operations. This financial data has been converted to euro in the KPIs to the right, based on the average currency conversion rate for 2024, as established by Sweden's national bank. Sustainability efforts are jointly overseen by Anders Brandt and Tua Broderick who share responsibility for setting goals and implementing initiatives.

2022
Foundation year

2024
First year of sustainability reporting

2
Number of employees

78 005
Balance sheet total (EUR)

181 196
Net turnover (EUR)

Sweden and Denmark
Countries of operations

Company size
Micro

Company overview

Business model

A company's business model defines how it creates value; economically, socially, and environmentally. Understanding the structure of operations, value creation, and stakeholder relationships is essential for identifying sustainability risks and opportunities. It also clarifies where in the value chain sustainability actions are most impactful.

The information below outlines the key components of Nova Film's business model as of 2024.

Products and Services

Nova Film offers professional video production services, primarily operating in Sweden. The company also works with clients in Denmark and plans to expand its activities in Finland and the Baltic states. Nova Film is fully equipped to take on cross-border assignments whenever clients require international collaboration.

Key Suppliers

Nova Film works with a range of trusted partners that support its production and post-production needs. Key suppliers include SDI/Iyuno and Envato for translation, music, and editing services, as well as Solid Entertainment and Scandinavian Photo for film equipment rentals. The company also sources office materials and accessories from Ink Club and Elgiganten.

Key Customers

Nova Film's customer base spans both large and small organisations. Among its major clients are SVT, Tetra Pak, Ferring Pharmaceutical, Malmö FF, and Ettanfotboll. The company also provides production services to smaller businesses such as Smaksak Wine and Domino Print and Apply.

Sales and Delivery Channels

Nova Film delivers its products and services entirely through digital platforms, enabling seamless online collaboration with clients. The company's production process and customer communication are managed digitally, with physical production taking place only when necessary.

Company overview

Practices, policies and future initiatives

We began formalising our sustainability work during 2024, establishing the foundation for long-term integration of ESG principles across the organisation. This first year has focused on implementing baseline practices and adopting policies that reflect our ambition to align with the VSME Standard. This part of the sustainability report gives a comprehensive overview of Nova Film's current practices, formalised policies, and any forward-looking initiatives that support the transition to a more sustainable economy.

These elements are outlined in detail in our Sustainability Policy. They include:

- Current practices and future initiatives for the following topics:
  - Climate mitigation
  - Energy
  - Water
  - Working conditions
  - Equal treatment and opportunities for all
  - Human rights
  - Corruption and bribery
- Policies, which are available on our website:
  - Sustainability Policy
  - Code of Conduct

Policies

These are the policies that Nova Film currently has in place for its workforce:

- Sustainability Policy
- Code of Conduct

Company overview

Policies, practices and future initiatives

Policies set expectations, practices translate them into daily routines, and future initiatives capture planned improvements. This section gives a one-page view of where Nova Film stands today. This overview shows which topics have formal policies, which are supported by current practices, and where improvements are planned in the form of future initiatives.

Detailed targets, disclosures, and the related measures for each topic are presented in the dedicated topic slides later in this report. The overview table on the next page summarizes policy status, practices in place, planned initiatives, public availability, and whether a policy is linked to targets.

Operational framework

Our practices, policies and future initiatives will be continuously evaluated, updated, and scaled as the business grows, as part of our annual reporting and improvement cycle.

Company overview

Policies, practices and future initiatives

Topic	Policy in place	Practices in place	Future initiative planned	Publicly available	Policy linked to targets
Climate Change	Yes	Yes	Yes	Yes, in our Sustainability Policy	Yes
Pollution	No	No	No	Not applicable	Not applicable
Water and Marine Resources	Yes	No	No	Yes, in our Sustainability Policy	Yes
Biodiversity and Ecosystems	No	No	No	Not applicable	Not applicable
Circular Economy	No	No	No	Not applicable	Not applicable
Own Workforce	Yes	Yes	No	Yes, in our Sustainability Policy and in the Code of Conduct	Yes
Workers in the Value Chain	No	No	No	Not applicable	Not applicable
Affected Communities	No	No	No	Not applicable	Not applicable
Consumers and End-Users	No	No	No	Not applicable	Not applicable
Business Conduct	Yes	Yes	Yes	Yes, in our Sustainability Policy and in the Code of Conduct	Yes

Company overview

Policies, practices and future initiatives

Code of Conduct or Human Rights Policy:

☑ In place

Complaints-handling mechanism:

Planned for 2026

Topic	Policy in place	Publicly available
Child Labour	Yes	Yes, in our Code of Conduct
Forced Labour	Yes	Yes, in our Code of Conduct
Human Trafficking	Yes	Yes, in our Code of Conduct
Discrimination	Yes	Yes, in our Code of Conduct
Accident Prevention	Yes	Yes, in our Code of Conduct

Chapter One

ESG Topic – Environment

ESG topic – Environment

Introduction to Chapter One: Environment

Environmental responsibility is a central pillar of Nova Film's sustainability strategy. As part of this strategy, we track, manage, and report on key environmental impacts linked to our operations. Our environmental efforts are guided by our responsibility to reduce impacts and our ambition to contribute to a climate-resilient and resource-efficient economy.

This chapter includes the following environmental topics:

- Energy and Greenhouse Gas Emissions
- Water

Each section presents relevant indicators, practices, and targets for the future. Where applicable, additional details are available in our annex.

Energy and Greenhouse Gas Emissions

This section covers energy consumption and GHG emissions across Scopes 1 and 2, as well as related reduction targets and transition planning.

Water

We describe our approach to tracking and managing water use, including consumption intensity and site-specific withdrawal.

Energy and greenhouse gas emissions

Energy consumption – Reporting and targets

Intensity target

Reduce energy consumption per euro of turnover by 1% annually

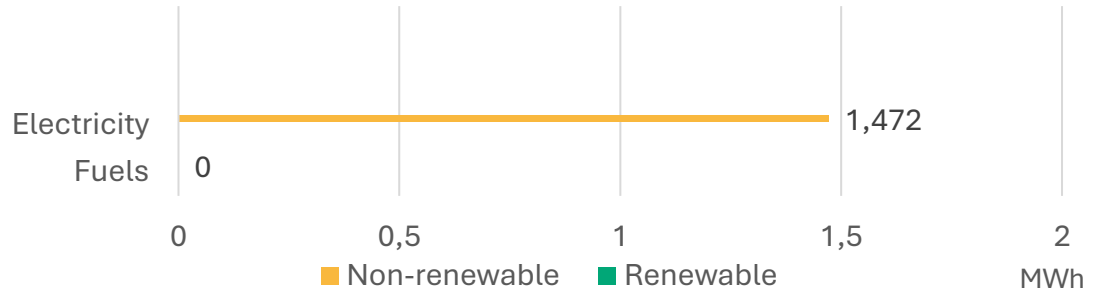
Fossil-free target

All purchased electricity will come from fossil-free sources by 2030

Energy Consumption Overview (MWh)

Source Type	Renewable (MWh)	Non-renewable (MWh)	Total (MWh)
Electricity	0	1,472	1,472
Fuels	0	0	0
Total Energy Consumption	0	1,472	1,472
Energy intensity	0	8.12 MWh / € million	8.12 MWh / € million

Energy mix



Energy and greenhouse gas emissions

Energy consumption – Measures

Nova Film's energy consumption has been estimated according to the Homeworking Emissions Whitepaper published in 2020 by EcoAct. In 2024, total energy consumption was estimated at 1,472 MWh, based on available utility bills. This establishes our initial baseline for future tracking and reduction.

Energy consumption is divided into electricity (heat, steam and cooling) and fuels that are burned.

As of December 31, 2024, 0% of total energy was fossil-free. Electricity accounts for the largest share of consumption, offering a clear starting point for identifying efficiency opportunities and increasing the share of renewable energy sources.

To begin improving energy performance, we have adopted a set of practical measures. These actions mark the starting point of our structured approach to energy management and contribute to UN Sustainable Development Goal 7 – Affordable and Clean Energy.

We have also identified additional initiatives to be implemented over time. The table to the right summarizes our current practices and planned future initiatives.

Current practices	Future initiatives
Encouraging staff to turn off lights, computers, and other equipment when not in use.	Installing lighting systems that automatically adjust based on occupancy and daylight levels thanks to motion and daylight sensors.
Using LED lighting in all our premises.	Introducing smart meters and automated controls to optimize heating, cooling, and lighting systems.
Ensuring that heating, ventilation, and air conditioning systems run efficiently through HVAC maintenance.	Switching to a certified renewable electricity provider for all owned and leased spaces.
Avoiding excessive heating and cooling through thermostatic control and auto-shutdowns.	Evaluating the potential for solar panels or other on-site renewable energy installations.
Implementing automatic power-down settings on all office equipment and computers after working hours.	Launching a staff engagement campaign on energy efficiency to promote behavioral change.
Evaluating energy efficiency criteria when procuring new equipment and appliances.	

7 AFFORDABLE AND CLEAN ENERGY

Nova Film's contribution
By committing to the reduction of overall energy consumption and reducing the share of non-renewable energy, we contribute to UN Sustainable Development Goal number 7.

Energy and greenhouse gas emissions

Estimated gross GHG emissions – Reporting and targets

The table presents Nova Film's estimated gross greenhouse gas (GHG) emissions in tonnes of CO_2 equivalent (tCO_2e), calculated in accordance with the GHG Protocol Corporate Standard.

It includes Scope 1 emissions from owned or controlled sources (such as mobile combustion, fugitive emissions, and stationary combustion), as well as location-based and market-based Scope 2 emissions from the consumption of purchased energy (electricity and heating).

Scope 3 emissions are not yet included. As we are at an early stage of our sustainability journey, Nova Film is currently focusing on establishing reliable data collection and reporting processes for Scopes 1 and 2 before expanding to Scope 3 in future reporting cycles.

GHG Emissions and Targets

Scope	2024 emissions (tCO_2eq)	Share of Total	Target (Absolute) (tCO_2eq)	Target (Percentual reduction)	Target Year
Scope 1	0	0%	-	-	-
Scope 2 Location-based	105,7	100%	99,4	6%	2030
Scope 2 Market-based	684,2	-	-	-	-
Scope 3	Not yet calculated		Not yet targeted		-

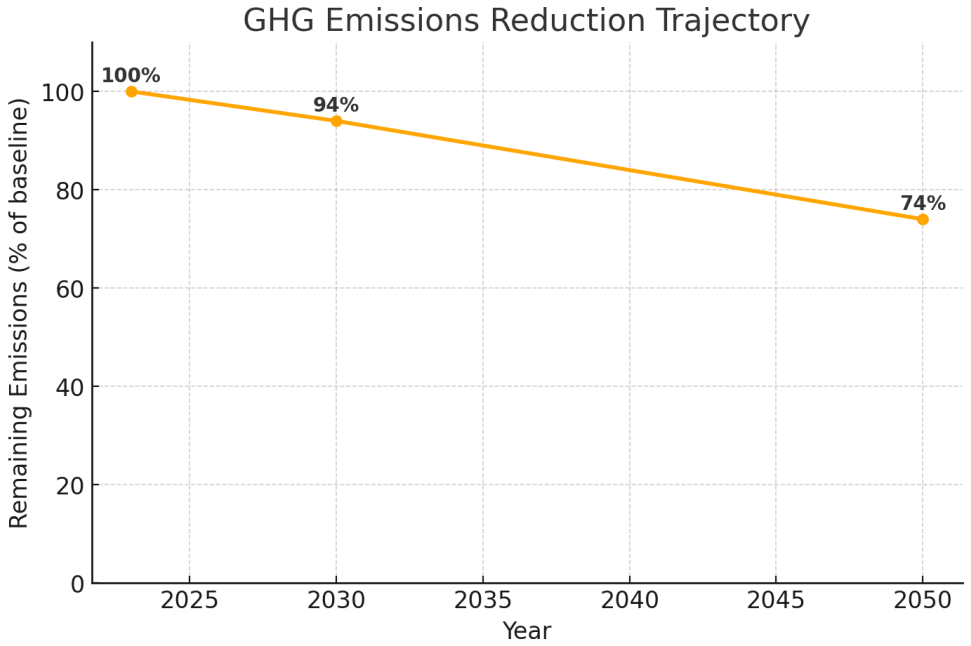
Energy and greenhouse gas emissions

GHG intensity – Reporting and targets

GHG intensity is a key metric for evaluating our energy efficiency relative to company output. We report GHG intensity as gross GHG emissions divided by our turnover (in Euro). This is meant to give a fair representation of our emissions compared to the size of our operations, even as the company changes in size.

In 2024, our GHG intensity (based on Scope 1 and Location-based Scope 2) was estimated at 583 tCO_2e per million euros of turnover.

This metric will be used as a baseline to assess progress in reducing GHG intensity in future years.



Intensity target 2030

Reduce GHG intensity by 6% compared to the baseline year

Intensity target 2050

Reduce GHG intensity by 26% compared to the baseline year

13 CLIMATE ACTION

Nova Film's contribution By expanding carbon accounting to include indirect emissions, we contribute to UN Sustainable Development Goal number 13.

Energy and greenhouse gas emissions

Current practices	Future initiatives
Using digital tools and platforms to reduce unnecessary travel and printing.	Developing internal guidelines on low-emission procurement to support employees in making climate-conscious purchasing decisions.
Encouraging low-emission commuting by allowing remote work and promoting walking, cycling, or public transportation.	Introducing internal policies for low-emission business travel, including clear guidance on when travel is necessary.
Prioritizing local suppliers and service providers to minimize emissions from freight and logistics.	
Implementing waste reduction practices, including reuse of materials and proper sorting, to lower emissions from waste disposal.	
Choosing low-impact materials and products with verified environmental certifications wherever possible.	
Switching to low-emission delivery or logistics providers for customer and/or supplier shipments.	
Replacing company vehicles with electric alternatives when leases and/or ownership cycles expire.	

Reduction of gross GHG Emissions – Measures

To begin reducing our greenhouse gas emissions, and as our first attempt towards reaching our GHG emissions targets, we have adopted a set of practical measures. These actions mark the starting point of our structured approach to emissions management and contribute to UN Sustainable Development Goal 13 – Climate Action.

We have also identified additional initiatives to be implemented over time. The table to the right summarizes our current practices and planned future initiatives.

13 CLIMATE ACTION

Nova Film's contribution By expanding carbon accounting to include indirect emissions, we contribute to UN Sustainable Development Goal number 13.

Water

Water Withdrawal Reporting – Public Water Supply Network

Water is a critical natural resource that supports not only human well-being but also ecosystems and biodiversity. As climate change increases the risk of drought, flooding, and regional water scarcity, responsible water use is becoming essential for both environmental and business resilience.

The company only withdraws water from the public water network and discharges it into the sewer. While Nova Film does not operate in a water-intensive industry, we recognise the importance of managing water sustainably, especially in areas where availability is limited. In 2024, we tracked water use based on metered utility data and available estimates.

- Total Water Withdrawal (m^3): All water drawn into company operations, including tap water, well water, or externally supplied sources.
- Water Withdrawal Intensity (m^3/€): Calculated by dividing total withdrawal by turnover to track efficiency.

None of Nova Film's sites are located in areas of water stress, and no separate disclosure is therefore required for this indicator. Water-stress was assessed for all company sites by using the World Resources Institute's Aqueduct tool.

Since Nova Film operates entirely from home offices, our direct capacity to influence and limit water use is naturally limited. Once we move to an office space, we will set targets and measures for this topic.

Water Use Summary – 2024

Indicator	Value (m^3)
Total Water Withdrawal	1 m^3
Water Withdrawal Intensity	5.52 m^3 per €1 million of turnover

Based on the Format Green estimation method for water withdrawal.

R

High stress 40-80%:
0 sites

Extremely high stress >80%:
0 sites

6 CLEAN WATER AND SANITATION

Nova Film's contribution
By working to reduce water consumption in its operations, we contribute to UN Sustainable Development Goal number 6.

Chapter Two

ESG Topic – Social

ESG topic - Social

Introduction to Chapter Two: Social

At Nova Film, we view our employees as a key driver of long-term success and organizational resilience. Our workforce strategy focuses on diversity, employee well-being, and continuous development, while ensuring fair employment conditions and a safe, inclusive, and supportive working environment.

This chapter provides a structured overview of our workforce as of 31 December 2024. It covers general workforce characteristics, employee well-being, occupational health and safety, remuneration practices, training, and collective bargaining rights. These topics are reflected in our Code of Conduct, which sets expectations for ethical, fair, and respectful behaviour across the entire organisation.

ILO Core Labour Standards

- Freedom of association and the right to collective bargaining
- Abolition of child labour
- Elimination of discrimination in employment
- Elimination of forced and compulsory labour

These indicators help us:

- Monitor workforce trends and turnover
- Assess gender balance and diversity in employment
- Ensure legal compliance and alignment with international labour standards
- Evaluate our progress toward internal social performance goals

Our commitment to labour standards

Nova Film adheres to national employment laws and recognises internationally accepted labour standards, including the core conventions of the International Labour Organization (ILO).

ESG topic - Social

Workforce – General Characteristics

This section covers workforce structure, diversity, contract types, and employment locations, providing a foundation for fair work practices and strategic workforce planning.

Working Conditions

This section covers employee health and occupational safety: how incidents are recorded and investigated, the measures taken to prevent harm, and initiatives that support well-being.

Equal Treatment and Opportunities for All

This section covers minimum-wage compliance, the female–male pay gap, training hours, and collective-bargaining coverage, alongside actions that foster inclusion and skills development.

Human Rights

This section sets out policies and processes for respecting human rights, including the Code of Conduct, grievance mechanisms, and (where relevant) disclosure of severe human-rights incidents and how they are addressed.

Workforce – General characteristics

General company characteristics – Reporting (Micro-sized company)

A clear overview of the workforce structure supports transparency, fair employment practices, and informed planning. Nova Film monitors the composition of its workforce to assess stability, diversity, and geographic distribution.

Nova Film currently employs two people – one male and one female – both on permanent contracts. The team works from home offices.

We are not structured around departments, but maintain a collaborative and transparent working culture, sharing responsibilities equally. There is no staff turnover, and no temporary or part-time contracts.

As a micro-sized company, our workforce reporting focuses on clarity and proportionality. Due to the limited team size, we are unable to conduct anonymous employee surveys but remain committed to open communication and continuous improvement.

Headcount

2

Type of employment contract

(permanent or temporary)

Permanent	Temporary
100%	0%

Country of employment

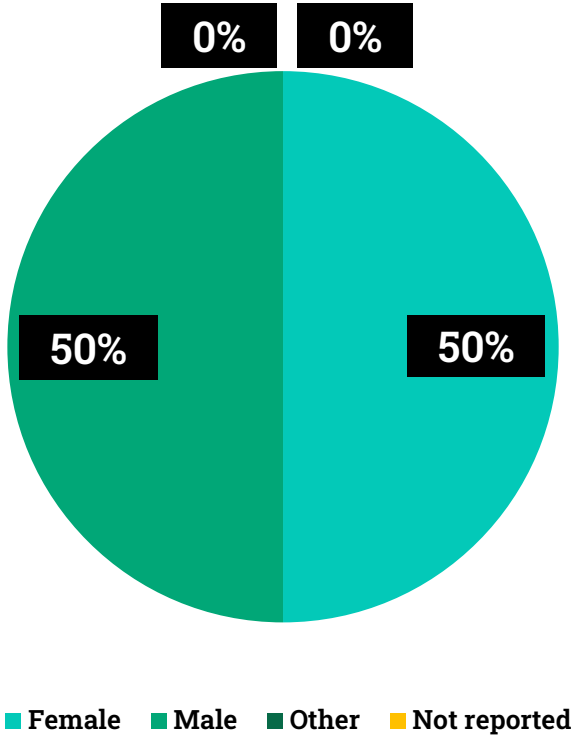
Our workforce is based in Sweden.

8 DECENT WORK AND ECONOMIC GROWTH

Nova Film's contribution
By promoting stable, fair, and inclusive employment conditions, we contribute to UN Sustainable Development Goal number 8.

Workforce – General characteristics | Gender Proportions

Gender ratio at Nova Film 2024



5 GENDER EQUALITY

Nova Film's contribution
By tracking and improving gender balance across all levels of the organisation, we contribute to UN Sustainable Development Goal number 5.

Working Conditions

Working Conditions - Reporting

A safe and healthy working environment is essential for employee well-being and operational stability. Nova Film is committed to maintaining high health and safety standards not only for employees, but also for customers, contractors, and other stakeholders in our value chain. We report on work-related incidents, injuries, and fatalities to identify risks, improve our routines, and promote a culture of prevention and care.

LTIR

0

Lost Time Injury Rate (LTIR) refers to the number of work-related injuries resulting in time off, per one million hours worked. It is a key indicator of workplace safety performance. An LTIR of 0 means that no injuries occurred during the reporting period that caused employees to miss work.

Number of work-related accidents

0

Number of work-related fatalities

0

Collective Bargaining Coverage

Percentage of employees covered by collective bargaining agreements

0%

3 GOOD HEALTH AND WELL-BEING

Nova Film's contribution
By improving working conditions and promoting employee well-being, we contribute to UN Sustainable Development Goal number 3.

8 DECENT WORK AND ECONOMIC GROWTH

Nova Film's contribution
By promoting stable, fair, and inclusive employment conditions, we contribute to UN Sustainable Development Goal number 8.

Working Conditions

Working Conditions - Targets

As part of our social commitments, Nova Film has set measurable targets to strengthen safety, integrity, and employee feedback and participation. The commitments listed here cover core expectations on zero harm and the Code of Conduct, and, where relevant, extend to collective bargaining, grievance access, absenteeism, and engagement. We will track progress and review these annually.

Zero injury target:

Zero workplace fatalities and serious injuries annually.

Code of Conduct:

Ensure all employees and contractors are covered by the Code of Conduct.

CoC training:

Train all staff on the Code of Conduct at onboarding.

Annual employee survey:

Conduct an annual employee satisfaction survey starting 2026, with a response rate of 100%.

Reducing absenteeism:

Maintain or reduce employee absenteeism due to work-related injuries to 0% by 2026.

Secure complaints mechanism:

Ensure that all employees have access to a secure complaints mechanism by 2026.

Working Conditions

Working Conditions - Measures

To begin improving working conditions, we have adopted a set of practical measures focused on preventing injuries, strengthening safety culture, and ensuring respectful conduct with meaningful employee participation. These actions mark the starting point of our structured approach to occupational health and safety and contribute to UN SDG 8 – Decent Work and Economic Growth and SDG 3 – Good Health and Well-being.

Current practices
Issuing written employment agreements to all staff, specifying terms of employment, compensation, and working hours.
Providing flexible scheduling options where possible to accommodate work-life balance.
Offering a wellness allowance to promote physical and mental well-being among employees.
Ensuring equal treatment regardless of contract type (e.g., permanent, temporary, part-time).
Maintaining an open-door policy that encourages feedback and communication between staff and management.
Implementing and communicating health and safety protocols to all employees, including clear procedures for incident and hazard reporting.
Providing all employees with mandatory safety training.
Introducing a secure and anonymous complaints mechanism for all employees, with a formalized procedure for resolution and follow-up.

3 GOOD HEALTH AND WELL-BEING

Nova Film's contribution
By improving working conditions and promoting employee well-being, we contribute to UN Sustainable Development Goal number 3.

8 DECENT WORK AND ECONOMIC GROWTH

Nova Film's contribution
By promoting stable, fair, and inclusive employment conditions, we contribute to UN Sustainable Development Goal number 8.

Equal Treatment and Opportunities for All

Equal Treatment and Opportunities for All - Reporting

Equal pay, access to development, and inclusion are central to a fair workplace. Nova Film commits to complying with minimum-wage requirements, keeping pay practices simple and transparent.

We support role-relevant learning and aim to provide opportunities proportionate to our size and resources. To monitor access, we track average annual training hours per employee, by gender. We also promote a respectful, inclusive environment, with clear guidance on anti-harassment and reasonable workplace adjustments where feasible, in accordance with our Code of Conduct.

Minimum wage compliance

We confirm that all employees are paid at or above the legal minimum wage.

Training hours - male employees 2024

0 hours

Training hours - female employees 2024

0 hours

4 QUALITY EDUCATION

Nova Film's contribution
By providing fair access to training, upskilling, and lifelong learning, we contribute to UN Sustainable Development Goal number 4.

8 DECENT WORK AND ECONOMIC GROWTH

Nova Film's contribution
By promoting stable, fair, and inclusive employment conditions, we contribute to UN Sustainable Development Goal number 8.

Equal Treatment and Opportunities for All

Equal Treatment and Opportunities for All - Targets

As part of our social commitments, Nova Film has set measurable targets to advance fair pay, equal opportunity, and inclusion, where appropriate for our operations. The commitments listed here cover core expectations on minimum-wage compliance, monitoring and addressing pay disparities (where applicable), and ensuring access to role-relevant training for all employees.

Gender pay parity:

Achieve gender pay parity across comparable roles by 2026.

Training opportunities:

Ensure that all employees have access to at least one training opportunity per year, starting 2026.

Accessibility of company facilities:

Reach full accessibility of all company facilities for people with disabilities by 2026.

Human Rights

Human Rights Incidents – Reporting

Nova Film is committed to respecting people's rights in our own work and in our small network of suppliers and partners. As a micro-sized business, we use a simple, proportionate approach:

- A Code of Conduct shared with staff and suppliers
- A clear contact point for concerns (confidential and non-retaliatory)
- A basic incident log reviewed by the owner/manager

If an issue arises, we speak directly with the supplier, agree corrective actions and deadlines, and follow up; serious cases may lead to suspended work.

In 2024, Nova Film identified no confirmed human-rights incidents in the value chain or local community.

Confirmed incidents within the company	Confirmed incidents within the value chain or communities
0	0

8 DECENT WORK AND ECONOMIC GROWTH

Nova Film's contribution
By promoting stable, fair, and inclusive employment conditions, we contribute to UN Sustainable Development Goal number 8.

16 PEACE, JUSTICE AND STRONG INSTITUTIONS

Nova Film's contribution
By promoting stable, fair, and inclusive employment conditions, we contribute to UN Sustainable Development Goal number 16.

Human Rights

Nova Film's Code of Conduct

We have a Code of Conduct in place for our own workforce. This Code covers the following topics:

- Core values
- Responsibility and Compliance
- Responsibility for the Environment
- Human Rights, Diversity, and Equal Opportunity
- Fair Working Conditions, Accident Prevention, and Safety
- Forced Labour, Child Labour and Human Trafficking
- Community Engagement
- Business Ethics, Conflicts of Interest, and Fair Competition
- Anti-Corruption and Public Sector Integrity
- Anti-Money Laundering
- Data Privacy and GDPR

8 DECENT WORK AND ECONOMIC GROWTH

Nova Film's contribution
By promoting stable, fair, and inclusive employment conditions, we contribute to UN Sustainable Development Goal number 8.

16 PEACE, JUSTICE AND STRONG INSTITUTIONS

Nova Film's contribution
By promoting stable, fair, and inclusive employment conditions, we contribute to UN Sustainable Development Goal number 16.

Human Rights

Human Rights - Target

As part of our social commitments, Nova Film has set measurable targets to safeguard people's rights across our workforce and business relationships. The commitments listed here establish core expectations on zero tolerance for severe labour abuses and ethical conduct and, where relevant, extend to staff awareness and training, supplier due-diligence, privacy protections, and confidential, non-retaliatory grievance channels. Progress is tracked and reviewed annually.

Zero incidents target:

Maintain zero confirmed incidents of child labour, forced labour, or human trafficking.

Human Rights

Human rights - Measures

Protecting people's rights in and around our business is hands-on work: setting clear expectations, building awareness, and resolving issues quickly. To begin strengthening our human-rights practices, we have adopted a set of practical measures focused on preventing severe labour abuses, promoting ethical conduct, building staff awareness through training. These actions mark the starting point of our structured approach to respecting rights in the workplace and key business relationships and contribute to UN SDG 4 – Quality Education (training and awareness) and UN SDG 8 – Decent Work and Economic Growth (fair and safe employment).

We have also identified additional initiatives to be implemented progressively. The table to the right summarizes our current practices and planned future initiatives.

Current practices
Handling employee data in line with GDPR and restricting access to authorised personnel.
Prohibiting child and forced labour and ensuring voluntary employment terms through policy, procurement, and contracts.
Conducting due diligence on suppliers and subcontractors, prioritising higher-risk regions and industries.
Developing a dedicated HR/employee data privacy policy.

8 DECENT WORK AND ECONOMIC GROWTH

Nova Film's contribution
By promoting stable, fair, and inclusive employment conditions, we contribute to UN Sustainable Development Goal number 8.

16 PEACE, JUSTICE AND STRONG INSTITUTIONS

Nova Film's contribution
By promoting stable, fair, and inclusive employment conditions, we contribute to UN Sustainable Development Goal number 16.

Chapter Three

ESG Topic – Governance

ESG topic – Governance

Introduction to Chapter Three: Governance

Strong governance underpins transparency, accountability, and sound decision-making. At Nova Film, governance practices form the foundation for responsible decision-making, risk management, and sustainability integration.

This chapter outlines how expectations are set and enforced: the policy prohibiting bribery and improper advantages; roles and oversight; controls on gifts, hospitality and conflicts of interest; third-party due diligence; training and attestations; confidential, non-retaliatory reporting channels; and how concerns are investigated and addressed.

This chapter includes the following governance topic:

- Corruption and Bribery

Corruption and Bribery

This section provides insight into the company's financial health, material economic risks and opportunities, and any relevant compliance or anti-corruption measures.

Corruption and Bribery

Corruption and Bribery – Reporting

This section addresses legal and ethical risks that can affect the company's financial standing and stakeholder trust. It includes disclosures on anti-corruption measures, any legal violations or fines, and revenue exposure to activities that may be excluded from EU sustainability benchmarks. Together, these elements reflect the company's commitment to compliance, transparency, and long-term resilience.

In 2024, Nova Film recorded 0 convictions or regulatory fines.

16 PEACE, JUSTICE AND STRONG INSTITUTIONS

Nova Film's contribution
By promoting stable, fair, and inclusive employment conditions, we contribute to UN Sustainable Development Goal number 16.

Corruption and Bribery

Nova Film does **not** operate in any of the sectors for which revenue disclosure is required, including controversial weapons, tobacco, fossil fuels, or the manufacture of pesticides and other agrochemical products. Therefore, the company has no related revenues to report.

Nova Film does **not** operate in sectors excluded from EU benchmarks as defined in Article 12.1 and 12.2 of Commission Delegated Regulation (EU) 2020/1818. The company derives **no** (significant) revenues from coal, oil, gas, or high-emission electricity generation above the defined thresholds.

Nova Film's contribution
By promoting stable, fair, and inclusive employment conditions, we contribute to UN Sustainable Development Goal number 16.

Corruption and Bribery

Corruption and Bribery – Targets

As part of our governance commitments, Nova Film has set measurable targets to prevent bribery and corruption across our operations and third-party relationships. The commitments listed here establish a zero-tolerance baseline for improper payments or advantages and, where relevant, extend to staff training and annual attestations, controls on gifts, hospitality and conflicts of interest, risk-based due diligence of suppliers and intermediaries, confidential, non-retaliatory reporting channels, and timely investigation and remediation of concerns. Progress is monitored and reviewed annually. More details are described in our Code of Conduct.

Zero incidents target:

Achieve and maintain zero confirmed incidents of corruption, bribery or facilitation payments.

Anti-corruption training:

Ensure all employees and relevant business partners complete anti-corruption training by 2026.

Procurement risk assessments:

Perform corruption risk assessments for all international/major procurement decisions and partnerships by 2026.

Anti-corruption clauses in contracts:

Include anti-corruption clauses in all new supplier and partner contracts by 2026.

Corruption and Bribery

Corruption and Bribery – Measures

Protecting integrity is built into how we work every day. Our approach emphasises prevention, awareness, and accountability so that decisions are made free from improper influence and concerns are handled promptly and fairly. Measures are proportionate to our risk profile and reviewed on a defined cycle to ensure they remain effective. The table to the right provides a concise view of what is in place today and the improvements we plan to implement next. Together, these efforts support UN SDG 16 – Peace, Justice and Strong Institutions.

Current practices	Future initiatives
Conducting due diligence on new suppliers and contractors before contracting.	Implementing a standardised due-diligence process for all new suppliers and business partners.
Maintaining clear procedures for reporting suspected misconduct or unethical behaviour.	
Introducing recurring third-party audits of procurement and contract management.	

16 PEACE, JUSTICE AND STRONG INSTITUTIONS

Nova Film's contribution
By promoting stable, fair, and inclusive employment conditions, we contribute to UN Sustainable Development Goal number 16.

VSME Disclosures and Omission Justifications (Page 1/3)

VSME disclosure	Description	Page	Justification for omission	References
		Basic module - General information		
		B1 - Basis for preparation		
B1-24	Basic or comprehensive module	4-6	-	
B1-24	Omitted disclosures	41-43	-	
B1-24	Individual or consolidated report	-	No subsidiaries.	
B1-24	Company sites	-	Company operates entirely from home-offices.	
B1-24	Legal form	7	-	
B1-24	NACE sector classification code(s)	7	-	
B1-24	Balance sheet	7	-	
B1-24	Turnover	7	-	
B1-24	Number of employees	24	-	
B1-25	Sustainability certifications	-	No sustainability certifications or labels to report.	
		B2 - Practices, policies and future initiatives for transitioning towards a more sustainable economy		
B2-26	Implemented policies, practices and future initiatives	9	-	
B2-27	Table overview of sustainability issues that are covered	11	-	
B2-28	Complement information in B2 with C2 datapoints	-	Basic Module reporting only.	
		Basic Module - Environment metrics		
		B3 - Energy and greenhouse gas emissions		
B3-29	Total energy consumption	15	-	
B3-30	Estimated GHG emissions for Scope 1 and Scope 2	17	-	
B3-31	GHG intensity	18		
		B4 - Pollution of air, water and soil		
B4-32	Pollutant emissions to air, water and soil	-	No identified pollutant emissions from operations.	
		B5 - Biodiversity		
B5-33	Sites in or near a biodiversity sensitive area	-	Operations not located near biodiversity-sensitive areas.	
B5-34	Land-use metrics	-	Land-use data not applicable to company activities.	
		B6 - Water		
B6-35	Total water withdrawal	20	-	
B6-36	Water consumption from production processes	-	No production processes requiring water consumption.	

VSME Disclosures and Omission Justifications (Page 2/3)

B7 - Resource use, circular economy and waste management			
B7-37	Circular economy principles	-	No circularity initiatives implemented to date.
B7-38	Waste generation and waste diversion	-	No waste data collected or available for the reporting year.
B7-38	Mass-flow	-	Mass-flow indicators not applicable to operations.
Basic Module - Social metrics			
B8 - Workforce - General characteristics			
B8-39	Type of employment contracts	24	-
B8-39	Gender distribution	25	-
B8-39	Country of employment contract	24	-
B8-40	Employee turnover rate	-	Company has fewer than 50 employees; disclosure not required.
B9 - Workforce - Health and safety			
B9-41	Work-related accidents	26	-
B9-42	Work-related fatalities due to injuries and ill health	26	-
B10 - Workforce – Remuneration, collective bargaining and training			
B10-42	Minimum wage compliance	29	-
B10-42	Gender pay gap	-	Company has fewer than 150 employees; disclosure not required.
B10-42	Collective bargaining coverage	26	-
B10-42	Annual training hours broken down by gender	29	-
Basic Module - Governance metrics			
B11 - Convictions and fines for corruption and bribery			
B11-43	Total convictions and fines	37	-
Comprehensive module - General information			
C1 - Strategy: Business Model and Sustainability – Related Initiatives			
C1-47	Products and services	8	-
C1-47	Markets	8	-
C1-47	Business relationships	8	-
C1-47	Strategy elements related to sustainability	-	-
C2 - Description of practices, policies and future initiatives for transitioning towards a more sustainable economy			
C2-48	Description complementing information from B2	-	-
C2-49	Most senior level responsible for sustainability measures implementation	3	-

VSME Disclosures and Omission Justifications (Page 3/3)

Comprehensive module - Environmental metrics			
C3 - GHG reduction targets and climate transition			
C3-54	GHG reduction targets	17	-
C3-55	Transition plan description	-	-
C3-56	Transition plan adoption	-	-
C4 - Climate risks			
C4-57	Hazards and transition events	-	-
C4-57	Exposure and sensitivity	-	-
C4-57	Time horizons	-	-
C4-57	Climate change adaptation actions	-	-
C4-58	Adverse effects for financial performance or business operations	-	-
Comprehensive module - Social metrics			
C5 - Additional (general) workforce characteristics			
C5-59	Gender ratio at management level	-	-
C5-60	Self-employed and temporary workers	-	-
C6 - Additional own workforce information - Human rights policies and processes			
C6-61	Code of conduct	32	-
C6-61	Topics covered by the code of conduct	32	-
C6-61	Complaints-handling mechanism	12	-
C7 - Severe negative human rights incidents			
C7-62	Confirmed human rights incidents in own workforce	31	-
C7-62	Actions taken to address incidents in own workforce	-	-
C7-62	Confirmed human rights incidents in the value chain	31	-
Comprehensive module - Governance metrics			
C8 - Revenues from certain sectors and exclusion from EU reference benchmarks			
C8-63	Revenues disclosure	38	-
C8-64	Exclusion from EU reference benchmarks	38	-
C9 - Gender diversity ratio in the governance body			
C9-65	Gender ratio in governance body	-	-