

VIKING

SUPPLY SHIPS AB (PUBL)

SUSTAINABILITY REPORT

2024



VIKING SUPPLY SHIPS

MORE
THAN A SHIPOWNER

THE
COOLEST
PLACE TO WORK

ALWAYS AHEAD OF
COMPETITION

**SIMPLY
THE BEST**



CEO STATEMENT

In 2024 Viking Supply Ships significantly restructured our operations by outsourcing all our ship management services. Viking Supply Ships' vision is to be the preferred partner in harsh environments, delivering safe and efficient tailored vessels.

As we navigate the complexities of the green transition, Viking Supply Ships is committed to adapting our operations towards sustainable maritime practices. The decision to outsource our ship management services marks a pivotal shift, allowing us to focus on our core competencies while leveraging the expertise of Sea1 Offshore Inc. This strategic move is anticipated to yield significant cost savings and enhance our operational

efficiency, positioning us to meet the growing demands of the offshore industry.

We observe that the markets Viking Supply Ships operate within are continuously developing, as a result of the broader shift to a more sustainable society. With this shift follows a range of new business opportunities within the offshore sector, such as offshore wind projects and other offshore industry developments. A changing climate in the northern hemisphere could also present new geographical market segments. We continue to anticipate increasing demands in regions outside the North Sea, primarily driven by increased rig activities, installations and decommissioning of Floating

Production Storage and Offloading (FPSOs), maintenance of mooring systems, floating wind support, and other projects.

New business opportunities may also lead to the need for investments in our vessel's capabilities. Such capabilities could include equipping our ships to run on alternative fuels and future energy sources. Positioning Viking Supply Ships and our vessels for this rapidly developing context will be an ongoing process for Group management.

We acknowledge that our assets and operations, as for all offshore shipping, have an environmental impact but are working consistently to reduce our vessels' negative



environmental footprint. All vessels in the offshore fleet were built with Clean Design Class notation and have vessel-specific Shipboard Energy Efficiency Management Plans. To further reduce fuel consumption, and negative impact while in harbor, we have installed shore power connections on our vessels operating in the north sea. In 2024 we also completed this for one of our two new AHTS- vessels, ensuring that almost all of our ships are capable of using shore power.

Viking Supply Ships has been working actively to enhance sustainability and ESG management for several years, through development of required processes that have been incorporated in our operations, and

through regular projects to improve the efficiency of our ESG-related management. Going forward, management will work with the operators of our vessels to ensure this remains an important consideration.

Our ethical standards for how we conduct our businesses are high, and we expect all our employees and partners to act openly and transparently in line with these standards. To ensure responsible business conduct that prevents and addresses adverse impacts on planet and people, in own operations and across the company's value chain, Viking Supply Ships is committed to the United Nations (UN) Sustainable Development Goals, the UN Global Compact's Principles on human

rights, labour standards, environment and anti-corruption and IMO's standards for safety, the marine environment and maritime labour.

The Management and Board of Directors are fully committed to this agenda and will support the company going forward with this work.

Gothenburg, 4 March, 2025

Trond Myklebust
President and CEO





ESG

IN VIKING SUPPLY SHIPS 2024

THE GREEN TRANSITION WILL AFFECT BOTH VIKING SUPPLY SHIPS, AND THE INDUSTRY AS A WHOLE. NEW INDUSTRIES, SUCH AS OFFSHORE WIND WILL GROW, AND WE EXPECT A LONG-TERM HEALTHY DEMAND FOR OFFSHORE SERVICES IN GENERAL.

OPERATIONAL CHANGES IMPACTING SUSTAINABILITY REPORTING

During 2024 Viking Supply Ships have decided on substantial operational changes and outsourced the management of its six AHTS vessels to Sea1 Offshore Inc. group for 2024. The initiative, which was concluded during October, is expected to result in significant cost savings.

Additionally, the ship management contracts for Coey Viking and Cooper Viking were terminated during the first quarter 2024 when the vessels were sold. Later, during the second quarter, the ship management contract with SMA regarding the five icebreakers expired. These events, combined with the aforementioned decision during the third quarter to outsource management of the AHTS fleet to Sea1, has resulted in this segment being reported as discontinued operations.

The continuing operations consist of the Ice-classed AHTS segment and the Services segment which from this report have been merged and constitute the Group's sole and combined operations. For the 2024 sustainability report, we therefore report the environmental impacts associated with the AHTS segment throughout the year, while only Q1 impacts from the PSV-segment are reported. The discontinuation of our previous segment Ship Management entails that the HSE figures related to our own workforce are reported until October 2024. The environmental information is reported for the entire year, with data for Q4 retrieved from Sea1.

UPDATES IN THE SUSTAINABILITY REPORTING

Over the past years, we have carried out a review of our efforts to implement existing sustainability and ESG-related regulatory requirements as well as preparedness for forthcoming developments in this area. We are paying close attention to regulatory developments in the EU, including the Taxonomy regulation and the Emissions Trading System. As we continue to strengthen our ESG management and implementation, we are also taking steps to prepare for forthcoming reporting requirements under the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS). This is particularly important because the ships owned by Viking Supply Ships will be subject to CSRD reporting, given that they are under operational control of Sea1. In 2024 a double materiality assessment has been conducted. The material sustainability topics for Viking Supply Ships are the following:

VIKING SUPPLY SHIPS MATERIAL ESG TOPICS

E

E1: Climate change

Climate change poses risks to Viking Supply Ships, involving both physical climate-related risks and technological and regulatory transition risks. The company's current strategy takes climate risk into account, but further analysis will be carried out to strengthen the company's climate risk governance. Our various green projects are part of our strategic approach to prepare for the maritime sector's transition.



Viking Supply Ships is also committed to relevant parts of IMO's targets and requirements to increase energy efficiency and reduce emissions of greenhouse gases, and to operate in line with the globally agreed goals for action on climate change, as set out in the Paris Agreement. As a member of the Norwegian Shipowners' Association, we share the association's overall ambition of climate neutrality by 2050.

E2: Pollution

Pollution to air and water are closely linked to GHG emissions from combustion. This topic is associated with both negative impacts on people and the environment, and risks related to regulations. Viking Supply Ships is paying close attention to regulatory developments affecting our industry, and we are committed to minimize emissions from our vessels to air and water.

E4: Biodiversity and ecosystems

Viking Supply Ships' vessels operate in the northern marine ecosystems, where the level of vulnerability is associated with uncertainty. The sector in general is associated with emissions and introduction of invasive alien species, which is a direct driver of biodiversity loss. Viking Supply Ships works to manage this.

S

S2: Workers in the value chain

Workers in the value chain become increasingly important as Viking Supply Ships are dependent on our suppliers and clients. In line with the OECD Guidelines, Viking Supply Ships has implemented processes and procedures

for supply chain due diligence relating to human rights and decent labour risks. We have procedures in place for prequalification and assessments of suppliers and sub-contractors to ensure that adequate health and safety measures and aspects are incorporated in their services and products.

G

G1: Business conduct

Ensuring that our business is conducted in an ethical and responsible way is key for our sustainability commitments. Viking Supply Ships is committed to maintaining the highest level of ethical standard in the way we conduct our business, and to operate in accordance with international standards for sustainable and responsible business conduct. We have developed the company's human rights policy, which explains how we work to embed respect for internationally recognized human rights and ILO standards for decent work in our own operations and across our business relationships.

The framework used for our present Sustainability report is the guidelines provided by the Norwegian Shipowners' Association. Viking Supply Ships is also compliant with the requirements of the Swedish Annual Accounts Act, which requires disclosure of sustainability information. Please note that this sustainability report includes figures solely from the offshore fleet, as the icebreakers are owned by the Swedish Maritime Administration (SMA) and have been covered under SMA's reporting boundaries.



E - ENVIRONMENT

Viking Supply Ships' operations in 2024 involved energy consumption and potential hazards to the environment, with emissions to air and potential pollution to land and sea through our activities. However, various control measures have been in place to reduce the risks and negative impacts on the environment. This includes risk assessments, analysis and establishment of risk reducing measures for all company activities and adherence to industry best practices.

Our offices and fleet are certified in accordance with ISO 9001:2015, ISO 14001:2015 and ISO 45001:2018, and we are certified DOC holders for the flag state of Norway and Sweden. Additional processes and procedures have been established to meet the requirements in applicable Industry Guidelines (GOMO and IMCA) and Maritime Codes (ISPS Code, MLC, Polar Code and ISM Code).

GHG EMISSIONS AND EMISSIONS TO AIR

As a shipowner with vessels in operation, the main contributor to greenhouse gas emissions and pollution is the combustion of fuel.

Since 2016, we have reported our fuel figures through the Environmental Ship Index database, which is a voluntary scheme designed to present the environmental performance of ships with regards to air emissions. The database provides a tool for ports, clients and other interested parties to incentivize shipowners to improve their environmental performance.

In addition, since 2019, we have reported our fuel data and other specified data through IMO's DCS reporting schemes for all vessels of 5000 GT and above. The DCS data submitted document the status and progress of our individual ships and the total fleet's GHG emission performance against the emissions targets set by IMO.

FUEL CONSUMPTION AND EMISSIONS TO AIR

Equipment for automatic data collection is now installed on five of Viking Supply Ships vessels. As long as we have had operational control over the ships management, we have had KPIs for our vessels in various operational modes to reduce fuel consumption. This is done by operating the vessels in the most effective way, for example through reduction of transit speed, when possible, or utilizing the best possible engine set-up. We have also had KPIs for our PSV vessels to maximize the use of LNG over Marine Gas Oil.

As of October 2024, the operation of our vessels is outside our operational control, and we no longer continue the operational GHG emission management. The fleet's total fuel consumption increased by 15.70% from 2023 to 2024. This increase can be attributed to the increased activity of the vessels.

The fleet's operational months decreased from 73 in 2023 to 47 in 2024, due to the outsourcing of vessels and changes in management of ship operations throughout 2024. Despite having fewer operational months, the fleet maintained a high level of activity and increased the number of operational days during these months. This higher level of activity explains the overall increase in fuel consumption, which in turn impacted the carbon efficiency. The common accounting metric used for greenhouse gas emission intensity is gCO₂/t·nm, which is a suitable formula for cargo vessels, however, this Carbon Intensity Indicator (CII) calculation developed by IMO is not applicable for offshore service vessels. We therefore apply the following formula for energy intensity for the time being: tCO₂/operational day. Operational day is defined as days with vessel in warm layup, idle in port/field or in operation. All Viking Supply Ships vessels in the fleet operate with

Environmental Indicators	Topic	Unit/Metrics	2022	2023	2024
Fuel Consumption	Total Fuel Consumption	Metric tons (t)	15,424.2	15,556.4	17,998.6
	MGO	Metric tons (t)	12,825	13,503.1	17,665.6
	LNG	Metric tons (t)	2,599.2	2,053.3	333
	Heavy Fuel Oil	Metric tons (t)	0	0	0
	CO ₂	Metric tons (t)	45,918.8	49,919.7	52,865.8
Air Pollution GHG Emission (Scope 1)	NO _x	Metric tons (t)	685.5	755.6	634.4
	Sox	Metric tons (t)	29.8	32.1	445.7
	PM	Metric tons (t)	13.6	13.5	16
Carbon Efficiency	Tons CO ₂ /operational days*		21.3	22.8	36.9
Waste	Total waste generated	Tons (t)	59.3	80.8	71.1
	Plastic	Tons (t)	1.2	1.7	1.8
	Food waste	Tons (t)	13.3	18.1	11.5



low sulphur Marine Gas Oil (MGO), Instalment of Selective Catalytic Reductions (SCR) systems on the AHTS contribute to a significant reduction in nitrogen oxide emissions (> 95%), and by utilizing primarily renewable energy through shore side electricity connections, carbon dioxide, sulphur dioxide and nitrogen oxide emissions are reduced to a minimum when in use.

In 2024, the use of Urea/SCR systems on the AHTS contributed to a 2.8 t reduction in NOx emissions, and use of shore-power to a 0.55 t reduction in CO2 emissions. The two PSV-vessels that were under VSS' operational control until end of first quarter 2024 are fueled with LNG in the dual-fuel engines. The amount of LNG/low-carbon energy has significantly decreased in 2024 because the PSV's had a change in operation during 2024. Availability of LNG and clients' decisions on preferred fuel type during contracts are also contributing factors to the figures.

FLEET INNOVATION PROJECTS

In 2023 we made considerable investments and undertook significant efforts to reduce fuel consumption in the existing fleet. However, as part of the company's structural

changes, several projects have been either transferred, concluded, or outsourced to the Sea1 Offshore Inc. group for 2024.

The company's long-term strategy has been to reduce GHG emissions from the existing fleet. We are aligned with the strategy of the Norwegian Shipowners' Association of net zero by 2050 and are working to set specific goals and targets to reach this ambition, at least at the same level as other comparable companies. How we will work strategically towards this target going forward will be further assessed in 2025, as VSS is no longer in control of ship management services. The following section highlights some of the innovation projects undertaken in 2024. Shore power on all vessels

A significant improvement from the 2023 reporting year is that Viking Supply Ships has successfully installed shore power connection on Odin Viking in 2024. Adding to our four other AHTS vessels with shore power already installed. Additionally, our most commonly used port in the UK, the Montrose port, has successfully installed shore connection during 2024.



Upgrade Four AHTS vessels with Subsea Cranes

In October Viking Supply Ships secured a contract for four 100-ton heave-compensated offshore cranes to be installed on four of the AHTS vessels. These advanced cranes will enhance the vessels' capabilities, positioning them to meet the increasing demand within the subsea sector. The upgrades will enable the vessels to handle a wider range of assignments across both the oil and gas industry, as well as renewable energy projects, including offshore wind.

Methanol project for the AHTS fleet

We are participating in a feasibility study to verify the possibility and timeline and cost to modify the Anchor Handling Tug Supply vessels (AHTS) to be able to run on Methanol. The initial indications from the engine manufacturer are that this might be possible in 2025 with a mix of 50% Methanol and 50% Marine Gas Oil. Project is ongoing.

Reduced RPM on AHTS to reduce fuel use

We have made installations on Brage Viking, Magne Viking and Loke Viking that enable the possibility of reducing the main propeller revolutions per minute (RPM) when power demand allows it. The expected reduction of fuel consumption is approximately 10% in transit and standby mode. This project is currently under evaluation and adjustment of vessel propulsion is ongoing. Automatic data collection makes evaluation possible.

Mitigating ecological impacts

All vessels in our fleet have a DNV Clean Design Class notation. This environmental class notation involves special requirements related to design, build and operation of the vessels. The vessel design covers systems for preventing accidents and limiting their consequences, including fuel tank protection from grounding damage; handling of cargo, sewage, bilge, garbage, ballast water and fuel oil; environmentally friendly antifouling; combustion machinery emissions; use of refrigerants; and Inventory of Hazardous Materials for crew awareness and recycling of the ship. Throughout our management of the ships in 2024 we have been regulated by IMO International Convention for the Control and Management of Ships' Ballast Water and Sediments. To meet these standards, every vessel in our fleet is equipped with certified Ballast Water Treatment Systems.

Throughout our management of the fleet, we have conducted regular hull inspections on board our vessels and the amount of marine growth will determine when and how often hull cleaning is performed. When the hull is clean, this reduces fuel consumption. The regular inspections are also a measure to control the biofouling risk.

Further, all vessels are fitted with compliant and class-approved systems to handle effluent water, wastewater, and oily water. The systems are registered, and subject to inspections by authorities.

Viking Supply Ships' target is zero reportable spills to environment. Throughout 2024, there were no accidents that resulted in spills into the sea.

Waste management

The fleet's waste management process is strictly regulated and handled according to the MARPOL regulations. Each vessel operates according to their Garbage Management Plan, which outlines the required processes for collecting, storing, processing and disposing of garbage generated on board as well as the equipment available for managing these processes.

The total waste generated on board the vessels decreased by 12% from 2023 to 2024. This reduction is primarily attributed to the termination of ship management contracts and the subsequent sale of vessels in the first quarter of 2024.

Ship Recycling

Viking Supply Ships recognizes that unlicensed ship recycling may be associated with high risk to health and safety and the environment and has taken measures to ensure that future recycling efforts are conducted in a responsible manner.

All vessels managed in 2024 by the company are certified according to the Inventory of Hazardous Materials (IHM) regulations and have processes in place that are in line with the EU Ship Recycling Regulations, the Hong Kong Convention (HKC) and the Basel Convention. In this way, we ensure that all vessels meet requirements for safe and environmentally sound ship recycling, in accordance with above mentioned regulations.

In addition, the IHM documentation on board our fleet is compiled and approved by DNV. This is a key part of documenting our commitment to continuous improvement for long-term sustainability relating to health, safety and environmental objectives throughout the value chain and life cycle of vessels.



S - SOCIAL

OWN WORKFORCE

As of October 2024, the management of our six AHTS vessels were outsourced to Sea1 Offshore Inc. group, and the management of the ships are no longer part of Viking Supply Ships' operations. The average number of full-time employees in the Group during the first nine-month period of 2024 was 334 (Jan-Dec 2023: 406). The number of employees decreased as of July 1, 2024, when the seafarers on the five state owned icebreakers were transferred to employment with the Swedish Maritime Administration. The remaining seafarers on Viking Supply Ships' AHTS vessels were in mid-October 2024 transferred to employment with Sea1 due to the outsourcing of management to Sea1. By the end of 2024 we had in total 7 land-employed personnel, whereas 3 were women.

As a result of the outsourcing of ship management, several of our previous initiatives, especially regarding training and development of employees, have been discontinued. The reported numbers that are related to HSE, and our own workforce, excludes Q4, as we no longer have the management segment in our operations.

AN ENGAGING AND SAFE WORK ENVIRONMENT

Up until the outsourcing of management the health and safety of our ship employees has always been the highest priority in Viking Supply Ships, and we have done regular on-board Safety Inspections, with consecutive HSEQ meetings. All seafarers within our operations have been actively included in the process of creating and maintaining a safe working place.

In Viking Supply Ships, our goal has been zero serious personal injuries and major incidents. For all operations, we have conducted safety hazard identification and safety risk assessments to ensure that all risks are mitigated, and to ensure the safety of our people and the environment.

Further, we had no Major Incidents or other Reportable Marine Occurrences in 2024. Port State Controls (PSC) is the inspection of foreign ships in national ports to verify that the condition of the ship and its equipment comply with the requirements of international regulations and that the ship is manned and operated in compliance with these rules. In 2024, Viking Supply Ships had 1.5 findings per PSC inspection.

Viking Supply Ships have systematically tracked the retention rate and sick leave for on- and offshore personnel. The statistics are distributed to the Management Team quarterly. For 2024 the statistics exclude Q4, as ship management was outsourced.

The company's sick leave percentage and retention rate is on an overall level low. We focus on preventing sick leave by creating a good working environment and conducting close follow-up of our employees. We have a range of initiatives to promote employee welfare, including occupational health services, a physical activity campaign, access to physical therapy and regular social events throughout the year.

TRAINING AND DEVELOPMENT

We have put great value upon our personnel and recognized them as our number one asset to reach our vision to be the preferred partner in polar and harsh ocean environments. We believe in providing learning opportunities that align with employees' career goals and company strategies. Employees' skills and knowledge should align with company strategies, market trends, and customer expectations. Annually, we reviewed training requirements, covering shore-based education, vessel operation, cargo handling, and individual competence development per the training matrix. Employees had annual appraisals to align with the training matrix and retain core skills through new or refresher training. Workers in the value chain

Workforce KPIs	Unit/metrics	2021	2022	2023
	Man-hours / exposure hours	705,430	877,320	877,320
	Lost Time Injury (LTI) rate	0	1.14	0
	Total Recordable Injury Frequency (TRI) Rate	1.42	3.41	0
<i>Safety and accidents</i>	Major Incidents and Marine Casualties	0	0	0
	Port State Detentions	0	0	0
	Port State Deficiencies	5	4	3
	findings per PSC inspection	1.3	1.2	1.5
<i>Sick leave and retention</i>	Sickness Absence	4.1 %	6.2 %	5.2 %
	Retention Rate	96.0 %	100.0 %	38.5 %



HUMAN RIGHTS AND LABOUR RIGHTS

We are committed to respecting internationally recognized human rights in our supply chain, and in the communities where we operate. This includes eliminating all forms of forced and compulsory labour, consisting of child labour, modern slavery, human trafficking and discrimination in our value chain. In 2024, we did not conduct any operations in countries with heightened risk of human rights abuse.

The Human Rights Policy outlines the Viking Supply Ships Group's commitment to respecting human rights. The human rights policy interlinks with other policies such as our Code of Conduct, our Supplier Code of Conduct, and our whistleblowing mechanism. We have procedures in place for prequalification and assessments of suppliers and sub-contractors to ensure that adequate health and safety measures and aspects are incorporated in their services and products.

In line with the OECD guidelines for Multinational Enterprises to prevent and address potential and actual negative impacts on human rights and international decent work standards in own activities and the supply chain, Viking Supply Ships has implemented processes and procedures for supply chain due diligence relating to human rights and decent labour risks. The due diligence process is risk-based, where our risk assessments consider the type of supplier, the area in which they operate, and the type of work they perform. Based on the risk assessment a selection of suppliers may be subject to a more thorough due diligence and further information requests. If suppliers do not meet our expectations and requirements when it comes to human rights and decent working conditions, we follow up with the supplier to put in place an action plan to close the gaps.



G - GOVERNANCE

BUSINESS ETHICS

Viking Supply Ships is committed to carrying out its work in a responsible manner, both towards its own employees, partners and the society in general.

We will not accept any forms of improper influence on any individual or entity by our employees or representatives. Due to the international nature of our business, we are subject to several anti-corruption laws. Corruption is a threat to fair business, it undermines legitimate business activities, and any violation within our company will be a threat to our reputation and credibility in the market.

Our main risk is related to work at shipyards and in relation to port calls in countries where corruption and bribery is more common. Currently our exposure to this type of risk is relatively low, and in 2024 we did not have any port calls in any countries with heightened corruption risks (notably, no port calls in countries below average ranking in the Transparency International's Corruption Perception Index). As the management of ships has been outsourced, this will primarily be a value chain risk going forward.

We are committed to complying with applicable laws and international standards – including the Swedish and Norwegian Penal Codes and the UK Bribery Act 2010. We have also established policies and procedures in that regard, including through our Code of Conduct, our Supplier Code of Conduct and a dedicated Bribery and Anti-Corruption Policy. We have also established a whistle-blower policy to enable reporting of concerns or violations discovered in the organization.

ESG GOVERNANCE

Viking Supply Ships' ESG management and sustainability related work is an integral part of the company's governance and operations. Ultimately, the Group's Board of Directors and CEO are responsible for overseeing Viking Supply Ships work and disclosures in this area. Control and follow-up of ESG management and sustainability work follow the same structure as other operations in the Viking Supply Ships Group. The Group has several policies and procedures related to ESG management and sustainability. Key documents include:

- Viking Supply Ships Code of Conduct
- Supplier Code of Conduct
- HSEQ Policy
- Human Rights Policy
- Bribery and Anti-Corruption Policy
- Supply chain human rights due diligence procedure
- Whistleblower Policy

Viking Supply Ships' sustainability reporting is the company's key means for disclosing information about sustainability and ESG-related risks, opportunities and governance.

Cyber Risk Management

Risk Management is fundamental to safe and secure shipping operations. Traditionally, it has been focused on physical operations, but greater reliance on digitalization, integration, automation and network-based systems has led to an increasing need for cyber risk management in the shipping industry in general. The development in digital solutions relies to a large extent on increased connectivity via internet between servers, IT systems and OT systems, which again increases the potential cyber vulnerabilities and risks.

In 2023 we performed an OT and IT vulnerability risk assessment in close cooperation with our IT service supplier. Possible consequences for personnel, environment, assets and the company were assessed. Based on these assessments, a Cyber Security Management Plan was developed, detailing the overall company cyber risk management strategy with focus on work processes and routines to protect our data and infrastructure, incident response and recovery management.

Whistleblowing channel

The whistleblowing channel provides all employees and external stakeholders with a secure channel to report violations of laws, our governing elements, and internal policies. Our whistleblowing channel enables all employees of Viking Supply Ships, business partners, and stakeholders to report any serious concerns or offenses in a confidential manner. In 2024, no reports of concerns or violations were submitted through the whistleblowing channel.

GDPR

Viking Supply Ships complies with the General Data Protection Regulations (GDPR), and GDPR practices are managed through our internal procedures. The Records Management Policy assist Viking Supply Ships in meeting the legal, statutory, and regulatory requirements under the Data Protection Act 2018 (DPA) and GDPR and ensures that all personal information under the control of the company is processed in a compliant manner and in the individual's best interest.

Rödl & Partner

Translation of the auditor's report in Swedish

Auditor's report on the statutory sustainability report

To the general meeting of the shareholders in Viking Supply Ships AB, corporate identity number 556161-0113

Engagement and responsibility

It is the board of directors who is responsible for the statutory sustainability report for the year 2024 and that it has been prepared in accordance with the Annual Accounts Act.

The scope of the audit

Our examination has been conducted in accordance with FAR's standard RevR 12 *The auditor's opinion regarding the statutory sustainability report*. This means that our examination of the statutory sustainability report is substantially different and less in scope than an audit conducted in accordance with International Standards on Auditing and generally accepted auditing standards in Sweden. We believe that the examination has provided us with sufficient basis for our opinion.

Opinion

A statutory sustainability report has been prepared.

Stockholm 4 March 2025

Mathias Racz
Authorized Accountant



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