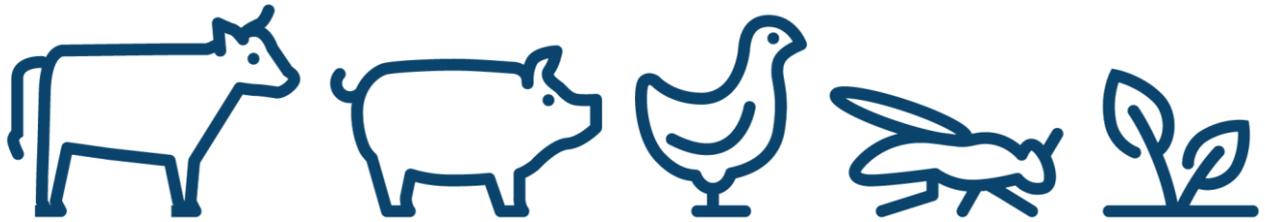


SKOV A/S

Supplier Handbook



How to Cooperate

March 2026



Dear Supplier

SKOV Group is an international company with customers around the world. Our vision is to be the largest and most acknowledged partner providing climate and management solutions for innovative food production worldwide.

Achieving this ambition requires a supply chain that is fully committed to excellence in cost, quality, and time - supported by the right mindset and attitude in all three areas.

This Supplier Handbook is designed to support both existing and potential suppliers in understanding our expectations and to facilitate a strong, long-term partnership that fosters mutual growth and success.

Richard Vad Koch

Chief Operations Officer

Jens Ebbesen Nielsen

Procurement Manager

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1 Introduction

This Supplier Handbook outlines the principles and operational guidelines that govern the cooperation between your company and SKOV A/S, as well as all entities within the SKOV Group.

It serves as an appendix to the contract or agreement signed between SKOV A/S and your organization.

The Supplier Handbook reflects the increasing requirements and expectations SKOV A/S has encountered - particularly from our export markets in recent years.

These requirements demand that SKOV A/S maintain full control and transparency throughout the entire supply chain: from product development and manufacturing to delivery, installation, and on-site maintenance.

To support this objective, SKOV A/S operates with the following three key documents:

1. SKOV A/S Trade Agreement
2. SKOV A/S Conditions for Purchase and Delivery
3. SKOV A/S Supplier Handbook – How to Cooperate

2 SKOV A/S Sourcing

The Purchasing Department plays a key role in SKOV A/S's Project Stage Gate Model and is an integral part of selecting suppliers for new product development.

It is a clear strategic priority for SKOV A/S to operate with as few suppliers as possible in order to build strong, long-term partnerships and leverage greater purchasing synergies. For this reason, we always involve our preferred suppliers when developing new products.

When new products require cooperation with additional or alternative suppliers (ABC suppliers), these suppliers are evaluated using our Supplier Assessment Form (SAF). The SAF assessment covers several critical areas, including:

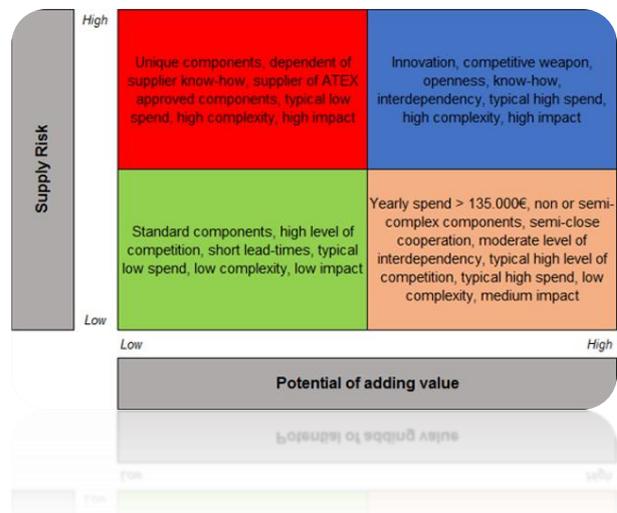
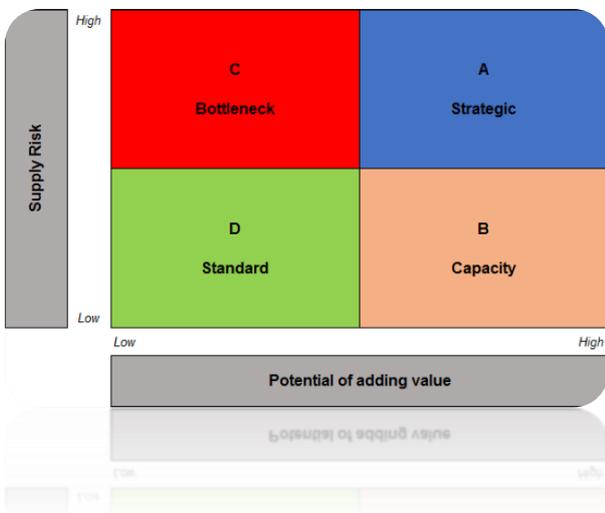
- Financial stability
- Certifications and compliance
- Production facilities and capabilities
- Quality management systems
- Key Performance Indicators

This structured evaluation ensures that all suppliers engaged in product development meet the high standards required to support SKOV A/S's global operations.

3 Supplier Segmentation

All suppliers within direct spend are categorized according to the Kraljic Matrix. This enables SKOV A/S to classify suppliers based on the strategic importance of the materials they provide and the complexity of the supply market.

We apply the Kraljic Matrix to map our supplier base and to determine the appropriate collaboration approach for each supplier category. This ensures that our relationships, priorities, and management strategies are aligned with SKOV A/S's overall business objectives.



4 Contacts at SKOV A/S

Name	Function	Phone	Mobile	E-mail
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5 Delivery Service

Achieving our ambition requires that SKOV A/S consistently delivers a world-class delivery performance to our end-customers.

SKOV A/S defines a World Class Delivery Service as follows:

Quality

The supplier must deliver products in full compliance with all approved specifications. A failure rate exceeding 0.50% per product over a rolling 12-month period is considered unacceptable.

Such performance will require immediate corrective action and may result in a request for the supplier to cover the full-market replacement cost of the affected products.

Flexibility

When required, the supplier must demonstrate a high level of responsiveness and willingness to support SKOV A/S in meeting end-customer requirements. This may include, but is not limited to:

- Expedited deliveries,
- Modifications to packaging or labelling,
- Adjustments to production or logistics plans,
- Other customer-driven requests.

Delivery accuracy

The supplier must be able to deliver according to the first confirmed delivery date.

As a supplier to SKOV A/S, you are expected to maintain a minimum delivery accuracy of 97.50% measured over a 12-month period. In other words, 97.5 out of 100 order lines must be delivered on time relative to the first confirmed delivery date.

Definition of on-time delivery:

- Delivery is considered on time if delivered **+0 / -1 day** from the first confirmed delivery date.

Delivery performance is measured as follows:

1. Actual delivery date vs. first confirmed delivery date.
2. Actual delivery date vs. a new confirmed delivery date, if SKOV A/S requests to postpone the first confirmed delivery date.
3. Actual delivery date vs. a new confirmed delivery date, if SKOV A/S requests an earlier delivery and the supplier accept this new date.

6 Lead times

Lead times will be agreed individually for each supplier and each product category.

SKOV A/S's end-customers expect an availability level above 95% and generally require a lead time of no more than 21 days Ex-Works SKOV A/S.

To meet these expectations, lead times from our suppliers must be reduced to an absolute minimum.

As a supplier to SKOV A/S, we expect you:

- Are willing to hold stock of agreed products for SKOV A/S,
- Are prepared to produce according to the forecast provided by SKOV A/S,
- Can manage minimum/maximum stock levels in your own warehouse,
- Can support frame orders with continuous call-offs.

These capabilities are essential to ensure a stable, reliable, and efficient supply chain that supports SKOV A/S's world-class delivery performance.

7 Product Quality

SKOV A/S requires that all suppliers deliver World-Class Product Quality.

Defective products are defined as any non-conformities attributable to the supplier and identified:

- Upon receipt of the product at SKOV A/S,
- During SKOV A/S's internal production processes,
- During installation or operation at the end-customer.

To ensure consistent quality and full compliance, SKOV A/S requires suppliers to operate a Quality Management System (QMS) that includes the following key elements:

Process Control

Defects originating from the supplier's production processes will inevitably surface - either during SKOV A/S's assembly process and testing or - even worse, at the end-customer's site.

It is therefore essential that robust process controls are implemented to prevent defects from occurring and to ensure stable production quality.

Final Inspection

SKOV A/S does not perform incoming inspection of all purchased parts and products.

The supplier is fully responsible for conducting a complete and thorough final inspection prior to shipment, ensuring that all products conform to the approved specifications and requirements.

Only products that meet all specifications may be shipped to SKOV A/S.

If nonconformities are identified during the supplier's final inspection, and the supplier wishes to request a dispensation to ship the nonconforming products, this must always be approved by SKOV A/S before the goods are dispatched from the supplier.

Handling Non-Conforming Products

When product defects are identified, the supplier must have clear and effective routines to ensure immediate containment.

This includes implementing measures that "close the gates" to prevent defective items from being delivered and ensuring that all non-conforming products are fully segregated from conforming items.

These procedures must prevent any risk of defective products being shipped to SKOV A/S.

Corrective Action & Continuous Improvement

The supplier must operate established routines for corrective actions.

When defects occur, it must be possible to:

- a) Correct the issue immediately,
- b) Implement long-term improvements to prevent similar defects from reoccurring.

Continuous improvement must be embedded in the supplier's quality processes to ensure stable performance and ongoing enhancement of product quality.

Production Basis

It is essential to SKOV A/S that the supplier maintains all documentation required to perform their work correctly and in accordance with current specifications.

This ensures that any changes, improvements, or updates introduced by SKOV A/S can be properly integrated into the supplier's processes and implemented consistently in production.

If production is based on drawings provided by SKOV A/S containing Critical to Quality (CTQ) dimensions, the supplier must comply with the SKOV instruction "*EN – Critical to Quality (CTQ) Dimensions Standard*" and ensure that all CTQ characteristics are fully controlled and documented.

Complaints Handling

The supplier must have a formal and well-defined procedure for handling complaints.

If SKOV A/S needs to submit a complaint regarding a delivered product, we must be confident that:

- The issue will be handled promptly,
- The case will be properly documented,
- The findings will be used by the supplier for internal evaluation and performance improvement.

Document Control

Effective document management is mandatory.

The supplier must be able to:

- Control, maintain, and implement revisions of drawings and specifications where SKOV A/S defines the product,
- Ensure that only the correct and latest drawing revisions are used in production,

- Provide certificates and relevant documentation when required.

Proper document control is crucial for ensuring traceability, accuracy, and compliance.

8 Trade Compliance

Trade compliance is becoming increasingly important because global rules are changing faster, and authorities are monitoring international trade more closely than before. This includes export controls, sanctions, customs regulations, and new sustainability requirements.

By following these rules, both SKOV A/S and you as supplier, avoid delays, extra costs, and legal issues, ensuring that products can move smoothly and safely across borders.

In short, strong trade compliance protects both your business and ours — and ensures that we can continue to work together efficiently and safely.

The list of requirements presented in this document must not be considered exhaustive. New EU initiatives will continue to emerge, and SKOV will be required to comply with them. One example is the upcoming Digital Product Passport, where the specific data requirements for suppliers are still unknown at this stage.

The supplier must therefore always be prepared to provide any relevant data needed for SKOV to remain fully compliant with applicable laws and regulations.

Dangerous goods

Dangerous goods must always be correctly marked, labelled, and packaged in accordance with international transport regulations. Proper marking ensures that all parties in the supply chain can handle the goods safely and compliantly.

In addition to correct marking, suppliers must provide Safety Data Sheets (SDS) and any required test reports for the dangerous goods being shipped. These documents ensure that SKOV A/S has the necessary information regarding safe handling, storage, and transportation.

Dangerous goods must carry hazard labels of a standard size, so they are easily visible during transport. According to the UN Model Regulations hazard labels must:

- Be at least 100 × 100 mm in size,
- Include the UN number and “UN” letters in sizes specified in the regulations.

These size standards ensure the labels remain clearly visible for carriers, customs authorities, and emergency personnel.

Incorrect or missing marking or documentation can result in delays, rejected shipments, penalties, or safety risks. Suppliers are therefore responsible for ensuring full compliance before dispatch.

If penalties occur due to supplier error or non-compliance, the supplier will be required to cover all associated costs.

Material Test Certificate (MTC)

SKOV A/S requires that all *relevant* materials and components are delivered with a valid Material Test Certificate (MTC) when applicable.

The MTC ensures full traceability and verifies that the material conforms to the required specifications, standards, and performance criteria.

As a supplier to SKOV A/S, you are responsible for ensuring that the MTC:

- Matches the delivered batch or lot number,
- Includes the correct material grade, composition, and mechanical properties,
- Confirms compliance with the relevant standards,
- Is issued by the manufacturer or accredited testing body,
- Is provided together with the shipment or uploaded as agreed,
- Is complete, legible, and in English (unless otherwise agreed).

Missing or incorrect MTC documentation may result in blocked material, delivery delays, or rejection of the shipment.

Long-Term Supplier Declaration (LTSD)

SKOV A/S requires a Long-Term Supplier Declaration from all relevant suppliers.

This declaration confirms the origin of the goods delivered and is necessary for SKOV A/S to document compliance with EU customs and preferential trade rules.

The declaration must:

- Be signed by the supplier,
- Cover the agreed period,
- Confirm whether the products have preferential origin,
- Be renewed every two years.

In addition, you must issue a new declaration immediately if any information changes during the validity period.

Providing an updated LTSD ensures smooth customs handling, correct origin documentation, and helps SKOV A/S avoid delays, extra costs, or incorrect duty payments.

Export Administration Regulations (EAR)

Certain products, technologies, and components delivered to SKOV A/S may be subject to the U.S. Export Administration Regulations (EAR). These rules control how goods, software, and technical information can be exported, transferred, or shared internationally.

As a supplier to SKOV A/S, you are responsible for:

- Identifying whether your products are EAR-controlled,
- Providing the correct ECCN number (Export Control Classification Number),
- Informing SKOV A/S of any export restrictions or license requirements,
- Ensuring that all shipments comply fully with EAR regulations.

Correct EAR classification is essential to avoid delays, incorrect handling, or legal issues when SKOV A/S exports finished products to global markets.

Extended Producer Responsibility (EPR)

Some products delivered to SKOV A/S fall under the Extended Producer Responsibility (EPR) requirements in the EU. EPR rules ensure that manufacturers and importers take responsibility for the environmental impact of their products throughout their lifecycle — including packaging, electronic equipment, and batteries.

As a supplier to SKOV A/S, you are required to:

- Comply with all relevant EPR obligations in your country,
- Ensure correct registration of products subject to EPR (e.g., packaging, WEEE, batteries),
- Provide SKOV A/S with the necessary EPR registration numbers or documentation upon request,
- Ensure that packaging and materials meet current recycling and environmental standards.
- Be able to provide detailed information on how products are packaged, including the type of packaging materials used (e.g., specifications, weight, environmental classification etc.).

Complying with EPR regulations helps SKOV A/S meet legal requirements and supports our sustainability goals.

Carbon Border Adjustment Mechanism (CBAM)

CBAM applies to certain carbon-intensive products that are exported to the EU (for example steel and aluminium). For these product groups, EU importers must report the actual CO₂ emissions embedded in the goods.

SKOV A/S need real emissions data from non-EU suppliers.

As a supplier to SKOV A/S, you must provide:

- Actual emissions data for CBAM-covered products,
- Data calculated according to the EU's official methodology,
- Documentation that can be used for SKOV A/S's CBAM reporting.

This requirement only applies to suppliers whose products fall under the CBAM regulation and are exported to the EU.

Providing correct CBAM data helps SKOV A/S avoid extra costs or incorrect reporting when importing goods into the EU, and it strengthens our cooperation and supports long-term business growth for you as a supplier.

Tariff Codes

Unless others are agreed, SKOV A/S requires that suppliers use the tariff codes (HS codes) provided by SKOV A/S for all shipments.

Correct tariff classification is essential to ensure proper customs handling, avoid delays, and prevent incorrect duty payments when goods are imported.

Using the tariff codes informed by SKOV A/S helps secure a smooth import process and ensures that both parties comply with applicable customs regulations.

Suppliers are required to state the tariff code provided by SKOV on their commercial invoice. This ensures correct and consistent customs classification and helps prevent delays, misclassification, or additional costs during import processing.

EU Deforestation Regulation (EUDR)

EUDR applies to certain "forest-risk" commodities such as wood and rubber, as well as many products made from them.

Companies placing these products on the EU market must prove that they are deforestation-free, legally produced, and fully traceable back to their origin

For suppliers to SKOV A/S, this means:

- You must be able to provide origin information for relevant materials,

- Products must be deforestation-free and comply with local production laws,
- You must support SKOV A/S with the data needed for due diligence, such as supplier details, origin documentation, and where applicable, geolocation information.

These requirements ensure that SKOV A/S can place products legally on the EU market and avoid risks such as shipment stops, fines, or market exclusion.

EU Export Rules for Russia and Belarus

SKOV A/S follows the strict EU sanctions and export regulations that apply to Russia and Belarus.

As a supplier to SKOV A/S, you are required to inform SKOV A/S immediately if any product you supply is subject to export restrictions,

Compliance with these rules is essential to protect both SKOV A/S and our suppliers from severe penalties, shipment blocks, reputational risk, or legal consequences.

WEEE, RoHS and REACH

WEEE

Suppliers delivering electrical or electronic components must ensure that products comply with the EU Waste Electrical and Electronic Equipment (WEEE) Directive.

RoHS

All supplied products must comply with the Restriction of Hazardous Substances (RoHS) Directive. Suppliers must ensure that materials do not contain any restricted substances above the permitted thresholds and must provide updated RoHS declarations when requested.

If SKOV A/S orders products that do not comply with the RoHS Directive, it is the supplier's responsibility to inform SKOV A/S in advance, before production or shipment takes place, to ensure correct handling and documentation.

REACH

Suppliers must comply with the EU REACH Regulation by ensuring that substances used in supplied products are registered, allowed for use, and not listed as SVHCs (Substances of Very High Concern) above permitted levels. If any SVHC is present above 0.1%, suppliers must inform SKOV A/S immediately and provide full REACH documentation.

9 Order Processing

Purchase Order

SKOV A/S creates purchase orders twice daily for products and components required for our production as well as for items linked to customer sales orders.

Purchase orders are generated automatically through MRP runs and are administered internally by the Operational Purchaser responsible.

The agreed lead times between SKOV A/S and the supplier form the basis for when purchase orders are created and released. It is essential that the agreed lead times are accurate and consistently upheld.

Orders are forwarded to suppliers either by e-mail or through EDI, depending on the agreed communication setup.

SKOV A/S operates production and distribution center in Denmark and distribution centers in Thailand and the United States, and purchase orders may require delivery to any of these locations. Suppliers must therefore always check the delivery address carefully and ensure readiness to deliver to the correct SKOV location as specified on the purchase order.

Regardless of how the order is transmitted, it is the supplier's responsibility to ensure that all required data is received and understood so that delivery can be made in the correct **quantity**, **quality**, and at the required **time**.

Order Confirmation

To meet our customers' requirements for a quick response, SKOV A/S must receive the order confirmation no later than one (1) working day after the date on which the order was placed.

The purpose of the order confirmation is to verify the purchase order in terms of quantity, price, delivery date (arrival at SKOV A/S), and the correct delivery location.

In cooperation with our suppliers, SKOV A/S aims to reduce time spent on non-value-adding administrative work. Therefore, we require that order confirmations be transmitted electronically via MySKOV or via an EDI connection.

To gain access to MySKOV or EDI Connection, please contact your designated contact person at SKOV A/S.

10 Packaging Requirements

All physical dispatches to SKOV A/S must comply with SKOV A/S' packaging requirements.

Packaging of Goods

Goods received at SKOV A/S must meet the following requirements:

- Packaging of wood (pallets and wooden boxes) must be heat-treated in accordance with ISPM-15,
- Packaging may not contain polystyrene,
- Neutral packaging without logos or supplier company name must be used,
- All pallets must have a minimum fork opening of minimum 10 cm to allow handling of standard pallet trucks.

Any packaging that deviates from the above requirements must be approved in writing by SKOV A/S before use.

Labelling of Goods

The smallest packaging unit must be marked with a packaging label. The size of the label must match the size of the packaging unit.

Internally, SKOV A/S typically uses label sizes 70 x 30 mm and 105 x 105 mm.

Each packaging label must contain the following information:

- SKOV A/S part number → Mandatory
- Bar code / QR code for SKOV A/S part number → Mandatory
- Date of delivery → Mandatory
- Quantity → Mandatory
- Country of origin → Mandatory
- SKOV A/S part description → If possible

The label must be placed directly on the packaging (not on the pallet) and must be clearly visible upon goods receipt.



Packaging Quantity

Due to the requirements of the SKOV A/S Warehouse Management System, suppliers must deliver goods in the exact packaging quantities agreed with SKOV A/S.

This means that suppliers are not allowed to change the standard packaging quantity per pallet or box without prior approval from SKOV A/S.

Suppliers are allowed to deliver a maximum of **one** pallet or box that differs from the standard packaging quantity per purchase order.

Example:

Standard packaging quantity: 200 pcs. per pallet

SKOV A/S purchase orders: 900 pcs.

Accepted delivery:

- 4 pallets x 200 pcs.
- 1 pallet x 100 pcs.

Not accepted delivery:

- 3 pallets x 200 pcs.
- 3 pallets x 100 pcs.

The purpose of this requirement is to ensure correct registration, stock handling, and efficient processing in SKOV A/S' Warehouse Management System.

Handling / Transport Symbols

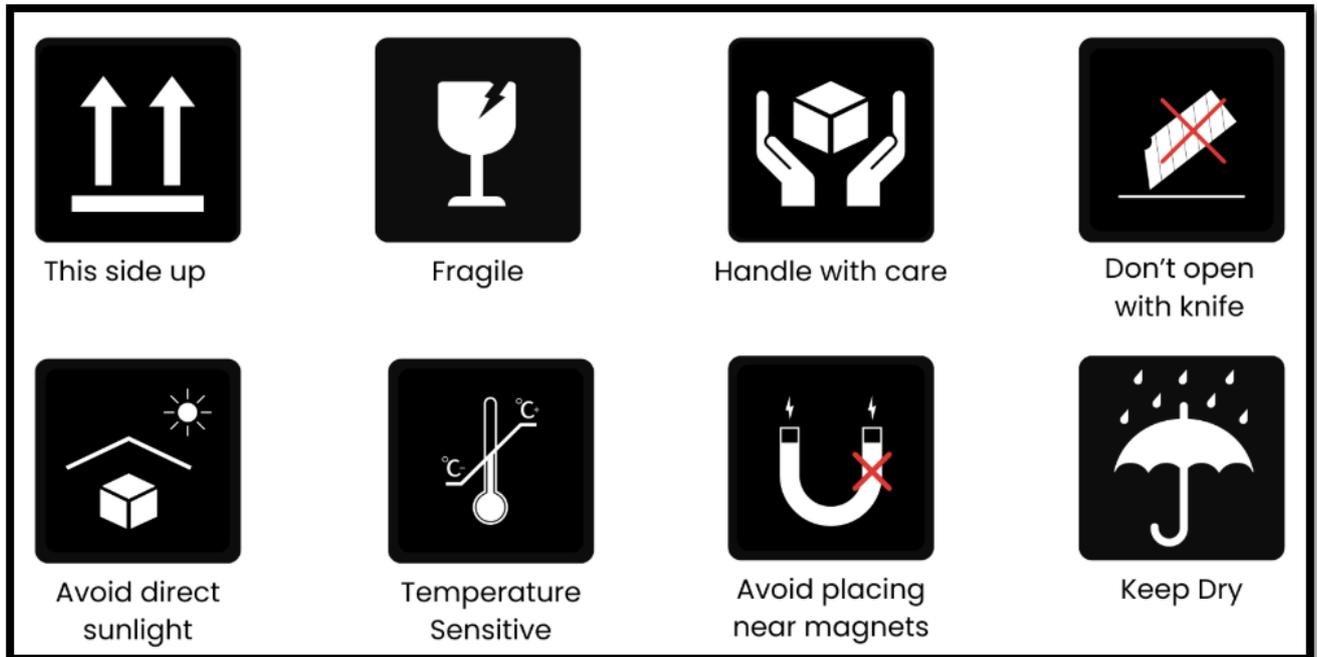
Handling symbols must be used wherever required to ensure proper and safe handling of the goods throughout the logistics process.

All pallets and packaging materials delivered to SKOV A/S must be clearly marked with their stacking and load limitations. The marking must indicate:

- Whether the pallet or packaging may be stacked,
- The maximum number of units that may be stacked,
- The maximum permissible load (in kilograms) that the packaging can safely withstand.

Clear and accurate marking is essential to ensure safe handling, transport, and storage throughout the supply chain and to prevent damage to products or packaging.

The supplier must always align and agree the intended stacking height with SKOV A/S before shipment.



Condition of Goods

- In general, goods must be stored indoors at the supplier due to ISPM15 regulations when exporting to countries where ISPM-15 compliance is required.
- Supplies for SKOV A/S must be adequately packaged.
- Goods must arrive in the same condition as when they left the supplier.
- Goods may not project beyond the width or length of the pallet upon arrival.
- In case of deviations, SKOV A/S will document the issue and inform the supplier so that corrective actions can be carried out.

11 Shipping Documents

Delivery Note

As a minimum, suppliers must provide delivery notes containing the following information in both text and bar-code / QR-code format:

1. SKOV A/S purchase order number
2. Supplier delivery note number
3. SKOV A/S part number
4. Quantity

Placing of Delivery Note

The delivery note **must** be placed on the outside of the packaging in a plastic pocket.