

A man with a beard is seen from the side, looking out from the bridge of a ship at night. The background shows a dark sea and distant city lights. The man is wearing a dark jacket. The overall mood is professional and focused.

# Corporate Governance Statement

2024

**SVITZER**

**Svitzer Group A/S**  
Sundkrogsgade 17, 2100 Copenhagen Ø, Denmark  
Registration number: 44 79 14 47

# Corporate governance

## 1 Svitzer Group A/S – Statement on Corporate Governance

This statutory corporate governance statement for Svitzer Group A/S, CVR no. 44 79 14 47 ("Svitzer Group" or the "Company", and together with its subsidiaries and affiliates, the "Group") covering the financial year 2024 has been prepared pursuant to Section 107b of the Danish Financial Statements Act, the Nordic Main Market Rulebook for Issuers of Shares on Nasdaq Copenhagen A/S and the Danish Committee's Recommendations on Corporate Governance from December 2020 (the "Danish Corporate Governance Recommendations").

## 2 Management structure

Svitzer Group has a two-tier management structure consisting of the Board of Directors and the Executive Management. The two bodies are separate and have no overlapping members. The Board of Directors is responsible for the overall and strategic management and proper organisation of Svitzer Group's business and operations, and it supervises Svitzer Group's activities, management, and organisation. The Board of Directors appoints and dismisses the members of the Executive Management, who are responsible for the day-to-day management of the Svitzer Group assisted by the Executive Leadership Team.

## 3 Board of Directors

Pursuant to the Articles of Association, the Board of Directors shall consist of not less than four and not more than eight members elected by the general meeting. Currently, the Board of Directors consists of four members elected by the general meeting. The Board of Directors elects a Chair and a Vice Chair of the Board of Directors among its members. The Chair and the Vice Chair together constitute the Chairmanship. Under the current Danish Corporate Governance Recommendations, two members of the Board of Directors have been assessed by Svitzer Group to be independent.

The members of the Board of Directors elected by the general meeting are elected for a term of one year until the next annual general meeting. Members of the Board of Directors may be re-elected.

The Board of Directors convenes at least four times per year, including a yearly strategy session and ad hoc meetings as required.

#### 4 Board committees

The Board of Directors has established an Audit and Risk Committee, Remuneration Committee, and Nomination Committee, each of which has a charter setting forth its purpose and responsibilities. All board committees report and make recommendations to the Board of Directors.

##### 4.1 Audit and Risk Committee

The Audit and Risk Committee shall consist of no less than three members appointed by and among the Board of Directors. Currently, the Audit and Risk Committee consists of three members. The overall purpose of the Audit and Risk Committee is to review the Company's accounting and audit matters that require, by decision of the Board of Directors or the Audit and Risk Committee, a more thorough evaluation, and to supervise the Company's financial and sustainability reporting, including in respect of the Corporate Sustainability Reporting Directive. Further, the Audit and Risk Committee shall assess the internal controls and risk management systems of the Company, and supervise the external auditor's independence and review of the audit process.

The Audit and Risk Committee shall convene when it is deemed necessary or appropriate, however at least four times a year. Svitzer Group's CFO shall participate in the meetings

of the Audit and Risk Committee, unless otherwise requested by the committee, and members of the Board of Directors, the CEO, relevant employees and external parties, including Svitzer Group's external auditor, shall participate in meetings of the Audit and Risk Committee if so requested by the committee. The external auditor shall attend at least one meeting a year or the relevant part hereof where the Executive Management is not present.

The majority of the members of the Audit and Risk Committee, including the chair of the Audit and Risk Committee, are considered independent.

##### 4.2 Remuneration Committee

The Remuneration Committee shall consist of no less than two members appointed by and among the Board of Directors. Currently, the Remuneration Committee consists of two members. The overall purpose of the Remuneration Committee is to assist the Board of Directors with matters related to the framework and overall principles for the remuneration of the Board of Directors and Executive Management, including preparing and reviewing the Company's Remuneration Policy as well as reviewing the Remuneration Report. The Remuneration Committee shall evaluate and make recommendations for the remuneration of the members of the Board of Directors and the Executive Management, as

well as be consulted on the framework and overall principles for the remuneration for the Executive Leadership Team and be informed of the overall incentive framework applicable for employees in general.

The Remuneration Committee shall convene when it is deemed necessary or appropriate, however at least two times a year.

The majority of the members of the Remuneration Committee are not considered independent.

##### 4.3 Nomination Committee

The Nomination Committee shall consist of no less than two members appointed by and among the Board of Directors. Currently, the Nomination Committee consists of two members.

The overall purpose of the Nomination Committee is to assist the Board of Directors with ensuring that appropriate plans and processes are in place for nomination of candidates to the Board of Directors, the Executive Management and the board committees. Further, the Nomination Committee shall evaluate the composition of the Executive Management and assist with the annual evaluation of the Board of Directors. This includes making recommendations for nomination or appointment of members of (a) the Board

of Directors, (b) the Executive Management and (c) the committees established by the Board of Directors.

The Nomination Committee shall convene when it is deemed necessary or appropriate, however at least once a year.

The majority of the members of the Nomination Committee are not considered independent.

## 5 Executive Management

Pursuant to the Company's Articles of Association, the Executive Management shall consist of one to three members appointed by the Board of Directors. Currently, the Executive Management consists of two members, the Chief Executive Officer and the Chief Financial Officer, who are responsible for the day-to-day management of the Svitzer Group business and compliance with the procedures, instructions, guidelines, and recommendations issued by the Board of Directors. The Executive Management's responsibilities include, inter alia, organisation of the Svitzer Group as well as allocation of resources, determination and implementation of strategies and policies and ensuring timely reporting to the Board of Directors. The Executive Management also presents and recommends proposals on the overall strategy and objectives to the Board of Directors.

## 6 Internal control and financial reporting procedures

The Board of Directors and the Executive Management are ultimately responsible for Svitzer Group's risk management and internal controls in relation to its financial reporting and approve Svitzer Group's general policies in this regard. The Audit and Risk Committee assists the Board of Directors in overseeing the financial reporting process and the most important risks. The Executive Management

is responsible for the effectiveness of the internal controls and risk management and for the implementation of such controls aimed at mitigating the risk associated with the financial reporting.

As part of the overall financial risk management, Svitzer Group has set up internal control systems, which will be reviewed regularly by the Board of Directors to ensure that these systems are appropriate and sufficient in relation to Svitzer Group's activities and operations. Currently, Svitzer Group has not considered it relevant to establish an internal audit function. The Board of Directors will continuously review the need for such function.

## 7 Danish Corporate Governance Recommendations

Svitzer Group is subject to the Danish Corporate Governance Recommendations, which are available on the Committee on Corporate Governance's website [www.corporategovernance.dk](http://www.corporategovernance.dk). As a company listed on Nasdaq Copenhagen, Svitzer Group is required to report on its compliance with these recommendations according to the "comply or explain" principle. Svitzer Group's position on each recommendation is described in the following and reflects the situation at the time of the reporting.

Svitzer Group complies with all of the Danish Recommendations on Corporate Governance except the following:

- Recommendation 1.1.3 (quarterly reports): Svitzer Group publishes quarterly trading statements instead of quarterly reports as Svitzer Group believes that trading statements provide investors and other stakeholders with sufficient information on the financials of the Company;
- Recommendation 3.3.2 (disclosure of shareholding in the Annual Report): Any trading in the Company's shares by board members is reported via Nasdaq Copenhagen and to the Danish Financial Supervisory Authority pursuant to the provisions of the EU Market Abuse Regulation. The Company does not find reason to repeat this disclosure in the Annual Report; and
- Recommendation 3.4.2 (board committee independence): The majority of the members of the Remuneration Committee and the Nomination Committee, respectively, are not considered independent. The composition of the board committees is determined by the Board of Directors based on a number of criteria and considerations, including in particular qualifications, experience, market and company insight as well as the Company's

shareholder composition. Independence is also part of that assessment, but the Board of Directors does not believe that it should be a decisive factor when assessing the optimal composition of its committees.

Adopted by the Board of Directors of Svitzer Group A/S on 5 March 2025.

# Status on compliance with the Danish Recommendations for Corporate Governance

Recommendation

1. Interaction with the company’s shareholders, investors and other stakeholders

	Svitzer complies	Svitzer explains why	Svitzer explains how
1.1. Communication with the company’s shareholders, investors and other stakeholders			
1.1.1. The Committee recommends that the management through ongoing dialogue and interaction ensures that shareholders, investors and other stakeholders gain the relevant insight into the company’s affairs, and that the board of directors obtains the possibility of hearing and including their views in its work.	✓		
1.1.2. The Committee recommends that the company adopts policies on the company’s relationships with its shareholders, investors and if relevant other stakeholders in order to ensure that the various interests are included in the company’s considerations and that such policies are made available on the company’s website.	✓		
1.1.3. The Committee recommends that the company publishes quarterly reports.		The Company publishes quarterly trading statements for Q1 and Q3. The Company believes that trading statements provide investors and other stakeholders with sufficient information on the financials of the Company, especially when taking into consideration the cyclical nature of the Company’s business.	The Company does not publish quarterly reports but publishes trading statements for Q1 and Q3.

	Svitzer complies	Svitzer explains why	Svitzer explains how
1.2. The general meeting			
1.2.1. The Committee recommends that the board of directors organises the company's general meeting in a manner that allows shareholders, who are unable to attend the meeting in person or are represented by proxy at the general meeting, to vote and raise questions to the management prior to or at the general meeting. The Committee recommends that the board of directors ensures that shareholders can observe the general meeting via webcast or other digital transmission.	✓		
1.2.2. The Committee recommends that proxies and postal votes to be used at the general meeting enable the shareholders to consider each individual item on the agenda.	✓		
1.3. Takeover bids			
1.3.1. The Committee recommends that the company has a procedure in place in the event of takeover bids, containing a "road map" covering matters for the board of directors to consider in the event of a takeover bid, or if the board of directors obtains reasonable grounds to suspect that a takeover bid may be submitted. In addition, it is recommended that it appears from the procedure that the board of directors abstains from countering any takeover bids by taking actions that seek to prevent the shareholders from deciding on the takeover bid, without the approval of the general meeting.	✓		
1.4. Corporate Social Responsibility			
1.4.1. The Committee recommends that the board of directors adopts a policy for the company's corporate social responsibility, including social responsibility and sustainability, and that the policy is available in the management commentary and/or on the company's website. The Committee recommends that the board of directors ensures compliance with the policy.	✓		
1.4.2. The Committee recommends that the board of directors adopts a tax policy to be made available on the company's website.	✓		

Recommendation

2. The duties and responsibilities of the board of directors stakeholders

	Svitzer complies	Svitzer explains why	Svitzer explains how
2.1. Overall tasks and responsibilities			
2.1.1. The Committee recommends that the board of directors in support of the company's statutory objects according to its articles of association and the long-term value creation considers the company's purpose and ensures and promotes a good culture and sound values in the company. The company should provide an account thereof in the management commentary and/or on the company's website.	✓		
2.1.2. The Committee recommends that the board of directors at least once a year discusses and on a regular basis follows up on the company's overall strategic targets in order to ensure the value creation in the company.	✓		
2.1.3. The Committee recommends that the board of directors on a continuously basis takes steps to examine whether the company's share and capital structure supports the strategy and the long-term value creation in the interest of the company as well as the shareholders. The Committee recommends that the company gives an account thereof in the management commentary.	✓		
2.1.4. The Committee recommends that the board of directors prepares and on an annual basis reviews guidelines for the executive management, including requirements in respect of the reporting to the board of directors.	✓		
2.2. Members of the board of directors			
2.2.1. The Committee recommends that the board of directors, in addition to a chairperson, appoints a vice chairperson, who can step in if the chairperson is absent and who can generally act as the chairperson's close sparring partner.	✓		
2.2.2. The Committee recommends that the chairperson in cooperation with the individual members of the board of directors ensures that the members up-date and supplement their knowledge of relevant matters, and that the members' special knowledge and qualifications are applied in the best possible manner.	✓		
2.2.3. The Committee recommends that if the board of directors, in exceptional cases, requests a member of the board of directors to take on special duties for the company, for instance, for a short period to take part in the daily management of the company, the board of directors should approve this in order to ensure that the board of directors maintains its independent overall management and control function. It is recommended that the company publishes any decision on allowing a member of the board of directors to take part in the daily management, including the expected duration thereof.	✓		

Recommendation

3. The composition, organisation and evaluation of the board of directors

	Svitzer complies	Svitzer explains why	Svitzer explains how
3.1. Composition			
<p><b>3.1.1. The Committee recommends</b> that the board of directors on an annual basis reviews and in the management commentary and/or on the company's website states</p> <ul style="list-style-type: none"><li>• which qualifications the board of directors should possess, collectively and individually, in order to perform its duties in the best possible manner, and</li><li>• the composition of and diversity on the board of directors.</li></ul>	✓		
<p><b>3.1.2. The Committee recommends</b> that the board of directors on an annual basis discusses the company's activities in order to ensure relevant diversity at the different management levels of the company and adopts a diversity policy, which is included in the management commentary and/or available on the company's website.</p>	✓		
<p><b>3.1.3. The committee recommends</b> that candidates for the board of directors are recruited based on a thorough process approved by the board of directors. The Committee recommends that in assessing candidates for the board of directors – in addition to individual competencies and qualifications – the need for continuity, renewal and diversity is also considered.</p>	✓		
<p><b>3.1.4. The Committee recommends</b> that the notice convening general meetings, where election of members to the board of directors is on the agenda - in addition to the statutory items - also includes a description of the proposed candidates'</p> <ul style="list-style-type: none"><li>• qualifications,</li><li>• other managerial duties in commercial undertakings, including board committees,</li><li>• demanding organisational assignments and</li><li>• independence.</li></ul>	✓		
<p><b>3.1.5. The Committee recommends</b> that members to the board of directors elected by the general meeting stand for election every year at the annual general meeting, and that the members are nominated and elected individually.</p>	✓		

	Svitzer complies	Svitzer explains why	Svitzer explains how
<b>3.2. The board of director's independence</b>			
<p><b>3.2.1. The Committee recommends</b> that at least half of the members of the board of directors elected in general meeting are independent in order for the board of directors to be able to act independently avoiding conflicts of interests.</p> <p>In order to be independent, the member in question may not:</p> <ul style="list-style-type: none"><li>• be or within the past five years have been a member of the executive management or an executive employee in the company, a subsidiary or a group company,</li><li>• within the past five years have received large emoluments from the company/group, a subsidiary or a group company in another capacity than as member of the board of directors,</li><li>• represent or be associated with a controlling shareholder,</li><li>• within the past year have had a business relationship (e.g. personally or indirectly as a partner or an employee, shareholder, customer, supplier or member of a governing body in companies with similar relations) with the company, a subsidiary or a group company, which is significant for the company and/or the business relationship,</li><li>• be or within the past three years have been employed with or a partner in the same company as the company's auditor elected in general meeting,</li><li>• be a CEO in a company with cross-memberships in the company's management,</li><li>• have been a member of the board of directors for more than twelve years, or</li><li>• be closely related to persons, who are not independent, cf. the above-stated criteria.</li></ul> <p>Even if a member of the board of directors does not fall within the above-stated criteria, the board of directors may for other reasons decide that the member in question is not independent.</p>	<div>✓</div>		
<p><b>3.2.2. The Committee recommends</b> that members of the executive management are not members of the board of directors and that members retiring from the executive management does not join the board of directors immediately thereafter.</p>	<div>✓</div>		

	Svitzer complies	Svitzer explains why	Svitzer explains how
<b>3.3. Members of the board of directors and the number of other managerial duties</b>			
<b>3.3.1. The Committee recommends</b> that the board of directors and each of the members on the board of directors, in connection with the annual evaluation, cf. recommendation 3.5.1., assesses how much time is required to perform the board duties. The aim is for the individual member of the board of directors not to take on more managerial duties than the board member in question is able to perform in a satisfactory manner.	✓		
<b>3.3.2. The Committee recommends</b> that the management commentary, in addition to the statutory requirements, contains the following information on the individual members of the board of directors: <ul style="list-style-type: none"><li>• position, age and gender,</li><li>• competencies and qualifications relevant to the company,</li><li>• independence,</li><li>• year of joining the board of directors,</li><li>• year of expiry of the current election period,</li><li>• participation in meetings of the board of directors and committee meetings,</li><li>• managerial duties in other commercial undertakings, including board committees, and demanding organisational assignments, and</li><li>• the number of shares, options, warrants, etc. that the member holds in the company and its group companies and any changes in such holdings during the financial year.</li></ul>	✓ (partly)	Trading in the Company's shares by board members is reported via Nasdaq Copenhagen and to the Danish Financial Supervisory Authority pursuant to the provisions of the EU Market Abuse Regulation and disclosed. The Company does not find reason to repeat this disclosure in the Annual Report.	The board members' trading in the Company's shares during a financial year and individual board members' total shareholding are not disclosed in the Annual Report.
<b>3.4. Board committees</b>			
<b>3.4.1. The Committee recommends</b> that the management describes in the management commentary: <ul style="list-style-type: none"><li>• the board committees' most significant activities and number of meetings in the past year, and</li><li>• the members on the individual board committees, including the chairperson and the independence of the members of the committee in question.</li></ul> <p>In addition, it is recommended that the board committees' terms of reference are published on the company's website.</p>	✓		

	Svitzer complies	Svitzer explains why	Svitzer explains how
<p><b>3.4.2. The Committee recommends</b> that board committees solely consist of members of the board of directors and that the majority of the members of the board committees are independent.</p>	<div><div>✓</div><div>(partly)</div></div>	<p>The composition of the board committees is determined by the Board of Directors based on a number of criteria and considerations, including in particular qualifications, experience, market and company insight as well as the Company's shareholder composition.</p> <p>Independence is also part of that assessment, but the Board of Directors does not believe that it should be a decisive factor when assessing the optimal composition of its committees.</p>	<p>The board committees consist solely of members of the Board of Directors.</p> <p>The majority of the members of the Audit and Risk Committee are considered independent.</p> <p>However, the majority of the members of the Remuneration Committee and the Nomination Committee, respectively, are not considered independent.</p>
<p><b>3.4.3. The Committee recommends</b> that the board of directors establishes an audit committee and appoints a chairperson of the audit committee, who is not the chairperson of the board of directors. The Committee recommends that the audit committee, in addition to its statutory duties, assists the board of directors in:</p> <ul style="list-style-type: none"><li>• supervising the correctness of the published financial information, including accounting practices in significant areas, significant accounting estimates and related party transactions,</li><li>• reviewing internal control and risk areas in order to ensure management of significant risks, including in relation to the announced financial outlook,</li><li>• assessing the need for internal audit,</li><li>• performing the evaluation of the auditor elected by the general meeting,</li><li>• reviewing the auditor fee for the auditor elected by the general meeting,</li><li>• supervising the scope of the non-audit services performed by the auditor elected by the general meeting, and</li><li>• ensuring regular interaction between the auditor elected by the general meeting and the board of directors, for instance, that the board of directors and the audit committee at least once a year meet with the auditor without the executive management being present.</li></ul> <p>If the board of directors, based on a recommendation from the audit committee, decides to set up an internal audit function, the audit committee must:</p> <ul style="list-style-type: none"><li>• prepare terms of reference and recommendations on the nomination, employment and dismissal of the head of the internal audit function and on the budget for the department,</li><li>• ensure that the internal audit function has sufficient resources and competencies to perform its role, and</li><li>• supervise the executive management's follow-up on the conclusions and recommendations of the internal audit function.</li></ul>	<div><div>✓</div></div>		

	Svitzer complies	Svitzer explains why	Svitzer explains how
<p><b>3.4.4. The Committee recommends</b> that the board of directors establishes a nomination committee to perform at least the following preparatory tasks:</p> <ul style="list-style-type: none"><li>• describing the required qualifications for a given member of the board of directors and the executive management; the estimated time required for performing the duties of this member of the board of directors and the competencies, knowledge and experience that is or should be represented in the two management bodies,</li><li>• on an annual basis evaluating the board of directors and the executive management's structure, size, composition and results and preparing recommendations for the board of directors for any changes,</li><li>• in cooperation with the chairperson handling the annual evaluation of the board of directors and assessing the individual management members' competencies, knowledge, experience and succession as well as reporting on it to the board of directors,</li><li>• handling the recruitment of new members to the board of directors and the executive management and nominating candidates for the board of directors' approval,</li><li>• ensuring that a succession plan for the executive management is in place,</li><li>• supervising executive managements' policy for the engagement of executive employees, and</li><li>• supervising the preparation of a diversity policy for the board of directors' approval.</li></ul>	<div>✓</div>		
<p><b>3.4.5. The Committee recommends</b> that the board of directors establishes a remuneration committee to perform at least the following preparatory tasks:</p> <ul style="list-style-type: none"><li>• preparing a draft remuneration policy for the board of directors' approval prior to the presentation at the general meeting,</li><li>• providing a proposal to the board of directors on the remuneration of the members of the executive management,</li><li>• providing a proposal to the board of directors on the remuneration of the board of directors prior to the presentation at the general meeting,</li><li>• ensuring that the management's actual remuneration complies with the company's remuneration policy and the evaluation of the individual member's performance, and</li><li>• assisting in the preparation of the annual remuneration report for the board of directors' approval prior to the presentation for the general meeting's advisory vote.</li></ul>	<div>✓</div>		

	Svitzer complies	Svitzer explains why	Svitzer explains how
3.5. Evaluation of the board of directors and the executive management			
<p><b>3.5.1. The Committee recommends</b> that the board of directors once a year evaluates the board of directors and at least every three years engages external assistance in the evaluation. The Committee recommends that the evaluation focuses on the recommendations on the board of directors’ work, efficiency, composition and organisation, cf. recommendations 3.1.-3.4. above, and that the evaluation as a minimum always includes the following topics:</p> <ul style="list-style-type: none"><li>• the composition of the board of directors with focus on competencies and diversity</li><li>• the board of directors and the individual member’s contribution and results,</li><li>• the cooperation on the board of directors and between the board of directors and the executive management,</li><li>• the chairperson’s leadership of the board of directors,</li><li>• the committee structure and the work in the committees,</li><li>• the organisation of the work of the board of directors and the quality of the material provided to the board of directors, and</li><li>• the board members’ preparation for and active participation in the meetings of the board of directors.</li></ul>	✓		
<p><b>3.5.2. The Committee recommends</b> that the entire board of directors discusses the result of the evaluation of the board of directors and that the procedure for the evaluation and the general conclusions of the evaluation are described in the management commentary, on the company’s website and at the company’s general meeting.</p>	✓		
<p><b>3.5.3. The Committee recommends</b> that the board of directors at least once a year evaluates the work and results of the executive management according to pre-established criteria, and that the chairperson reviews the evaluation together with the executive management. In addition, the board of directors should on a continuous basis assess the need for changes in the structure and composition of the executive management, including in respect of diversity, succession planning and risks, in light of the company’s strategy.</p>	✓		

Recommendation

4. Remuneration of management

	Svitzer complies	Svitzer explains why	Svitzer explains how
4.1. Remuneration of the board of directors and the executive management			
4.1.1. The Committee recommends that the remuneration for the board of directors and the executive management and the other terms of employment/service is considered competitive and consistent with the company's long-term shareholder interests.	✓		
4.1.2. The Committee recommends that share-based incentive schemes are revolving, i.e. that they are periodically granted, and that they primarily consist of long-term schemes with a vesting or maturity period of at least three years.	✓		
4.1.3. The Committee recommends that the variable part of the remuneration has a cap at the time of grant, and that there is transparency in respect of the potential value at the time of exercise under pessimistic, expected and optimistic scenarios.	✓		
4.1.4. The Committee recommends that the overall value of the remuneration for the notice period, including severance payment, in connection with a member of the executive management's departure, does not exceed two years' remuneration including all remuneration elements.	✓		
4.1.5. The Committee recommends that members of the board of directors are not remunerated with share options and warrants.	✓		
4.1.6. The Committee recommends that the company has the option to reclaim, in whole or in part, variable remuneration from the board of directors and the executive management if the remuneration granted, earned or paid was based on information, which subsequently proves to be incorrect, or if the recipient acted in bad faith in respect of other matters, which implied payment of a too large variable remuneration.	✓		

Recommendation

5. Risk management

	Svitzer complies	Svitzer explains why	Svitzer explains how
5.1. Identification of risks and openness in respect of additional information			
5.1.1. The Committee recommends that the board of directors based on the company's strategy and business model considers, for instance, the most significant strategic, business, accounting and liquidity risks. The company should in the management commentary give an account of these risks and the company's risk management.	✓		
5.1.2. The Committee recommends that the board of directors establishes a whistleblower scheme, giving the employees and other stakeholders the opportunity to report serious violations or suspicion thereof in an expedient and confidential manner, and that a procedure is in place for handling such whistleblower cases.	✓		

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