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Statement on due diligence assessments under the Transparency Act

1 Introduction

This report contains a general description of 24Seven Office Norway AS (Finago) organisational structure, business activities, guidelines and procedures for addressing actual and potential adverse impacts on fundamental human rights and decent working conditions. Furthermore, the statement also contains information on actual adverse impacts and significant risks of adverse impacts that Finago has identified through its due diligence assessment. The statement also includes information on the measures Finago has taken or will implement to prevent or mitigate actual and significant risks of adverse impacts.

This statement is updated and published by 30 June each year in accordance with the requirements of the Transparency Act.

2 Our transparency statement

The introduction of the Transparency Act on 1 July requires Norwegian businesses to carry out and report on due diligence assessments. This report describes the measures Finago has implemented to ensure that fundamental human rights and decent working conditions are an integral part of our business and our supply chain.

Finago is a software company offering systems for financial and business management systems, including accounting solutions, operating in the Nordic region. Our group, the Finago Group, is headquartered in Finland and has a presence in Norway and Sweden. Click here for further information about our management.

3 Guidelines on human rights and decent working conditions

At Finago, we have developed our own procedures for reporting and managing actual and potential adverse impacts on fundamental human rights and decent working conditions. Finago works continuously to improve its own procedures and processes.

We use a ‘double materiality approach’ to identify the most material issues for our business, and assess risks and opportunities based on these materiality themes. We also ensure that our Code of Conduct is adhered to within our own companies through regular staff training.

We require our suppliers and partners to comply with the requirements of the Supplier Code of Conduct, and we assess them through ESG questionnaires. Potential negative impacts on fundamental human rights are primarily linked to the use of subcontractors. As an ISO 27001- -

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certified software company, Finago's information security management system is based on ISO 27001 and imposes strict requirements for regular risk assessments of subcontractors. Assessing subcontractors' work with regard to human rights is part of this risk assessment.

If these standards cannot be met, we will take reasonable steps to review the supplier relationship and, if necessary, consider whether to maintain it if the shortcomings cannot be rectified within a reasonable timeframe.

The company also conducts annual due diligence assessments in line with the OECD Guidelines for Multinational Enterprises. Finago bases its due diligence assessments on a risk-based approach that involves identifying, prioritising and following up on risk areas within both its own operations and the supply chain.

See also our website for further information on this.

Any risks relating to human rights and other ESG issues are assessed at least once a year by Finago's ESG Committee, which consists of Finago's management team and is chaired by the Group's Head of ESG.

4 Employee training

Employees are required to comply with the company's Code of Conduct, which is available to all employees, with a strong encouragement to familiarise themselves with its content and Finago's expectation that good working conditions are upheld. In addition, employees must complete mandatory e-learning courses necessary for the performance of their duties.

New employees will be informed of this statement to ensure they are familiar with its contents. Employees are expected to report any concerns via the internal whistleblowing channel, including human rights violations, to Finago, which will investigate all allegations and take the necessary action. This enables the anonymous reporting of suspected breaches of relevant requirements and internal guidelines, and ensures confidential communication between the whistleblower and the person handling the complaint internally.

5 Due diligence

We carry out regular risk assessments to identify any adverse impacts and risks to people associated with our operations.

As of 2025, Finago has not identified any actual adverse impacts.

As part of the due diligence assessment, both our own operations and the supply chain are assessed.

The risk assessments are carried out using a risk-based approach, whereby suppliers and activities are assessed based on the type of service, geographical exposure and degree of influence/control.

6 Significant risk areas in the supply chain

Finago's supply chains consist mainly of organisations within Norway and the European Union, as we do not normally operate outside this area. We have a transparent supply chain with few suppliers

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outside Norway and the EU. We are well acquainted with most of our suppliers through established partnerships over a long period of time.

Finago aims to avoid suppliers or subcontractors located in geographical areas where there is a greater risk that fundamental human rights and decent working conditions will not be upheld. We recognise, however, that the wider supply chain, including indirect suppliers and subcontractors, may involve countries with a higher risk of weak protection of human rights and decent working conditions. To mitigate this risk, we have established processes to ensure that our suppliers pass on this responsibility within their own supply chains.

Finago considers due diligence assessments to be an ongoing process and updates them regularly to reflect changes in the risk landscape, developments in supply chains and updated regulatory guidance, including the Norwegian Consumer Authority's revised guidance published in December 2025. We seek to maintain an appropriate dialogue with relevant stakeholders as part of our efforts to identify, prevent and manage actual and potential adverse impacts.

Furthermore, risks related to war, conflict and other geopolitical conditions are assessed as part of our due diligence assessments, including whether operations, supply chains or business relationships may involve links to areas with an elevated risk of human rights violations. In the event of significant changes in exposure or the risk profile, Finago will carry out updated assessments and implement relevant measures where deemed necessary.

Through a conscious focus and an established Supplier Code of Conduct, as well as clear reporting channels for employees and external stakeholders, the company believes it has reduced the risk of negative consequences for fundamental human rights. Finago's expectations regarding the supply chain are considered to be clearly communicated to our suppliers. In addition, employees will be continuously made aware of their actions in areas that relate to this.

In cases where Finago suspects non-compliance by existing or new suppliers with the requirements of the Transparency Act, reasonable measures will be taken to review the situation and assess whether the supplier relationship should be maintained.

Since the introduction of the Transparency Act in 2022, Finago has implemented measures to identify suppliers that potentially pose a higher risk of human rights violations and poor working conditions. This was done, among other things, by reviewing internal procedures, guidelines and the need for any follow-up with individual suppliers.

Finago considers that the information regarding the measures the company has implemented or plans to implement is sufficient and helps to limit the risk of negative consequences, a view partly supported by external sustainability indicators such as the EcoVadis assessment were we were in the top 5% assessed companies globally in sustainability.

Finago will continuously assess situations as they arise, as well as the extent to which the measures achieve the desired effect. This includes ensuring that any suppliers posing an increased risk are monitored regularly, and that Finago ensures appropriate measures are implemented to address any concerns that may be identified or that are in breach of this statement.

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7 Responsibility

The Chief Executive Director has overall responsibility for ensuring that this statement complies with Finago's ethical and legal obligations. The Board of Directors has overall supervisory responsibility for the company's work on human rights and decent working conditions, including the review and approval of the statement.

Finago reviews this statement annually to confirm that fundamental human rights and decent working conditions are upheld in our operations and supply chains.

8 Signature of the Chief Executing Director

Signed by:

Eirik Aalvik Stranden 6/4/2026

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Eirik Aalvik Stranden

Chief Executive Officer