

ACCOUNT ON DUE DILIGENCE ASSESSMENTS UNDER THE TRANSPARENCY ACT

The Transparency Act entered into force on July 1, 2022. The Act aims to ensure decent working conditions throughout the value chain and promote transparency regarding how we as an organisation respect fundamental human rights and decent working conditions.

Together with other measures, the Transparency Act contributes to Norway's efforts to achieve UN Sustainable Development Goal No. 8 on decent work and economic growth, and Goal No. 12 on responsible consumption and production.



1. OUR BUSINESS

Nettbureau AS is a private Norwegian company with a global position within B2C and B2B product and service comparison websites, making it easier for private individuals and companies to find the right suppliers and products. Nettbureau is a 100% digital company and does not directly handle physical products or deliver physical services.

Nettbureau has a total of 91 employees in 2 countries and customers in 14 countries at the end of 2025. The head office is in Oslo, Norway.

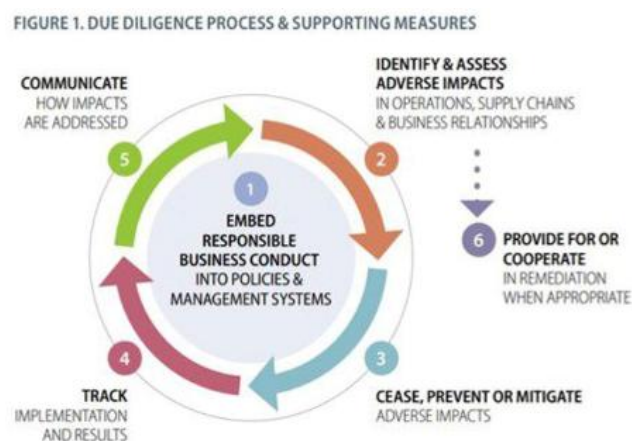
All staff have an employment contract, and we have an employee handbook that staff are required to familiarise themselves with. The handbook includes expectations and guidelines on Ethical and Social behaviour for what is expected of employees and what to expect from Nettbureau as an employer.

When it comes to vendor procurement, all material new relationships are entered into by a person from the Nettbureau management team. All managers involved in this process have been provided with additional guidelines that align with the assessment criteria of the Transparency Act and the framework of our supplier Due Diligence assessment.

2. DUE DILIGENCE ASSESSMENT

Our due diligence assessment under the Transparency Act means that we have investigated whether there are any potential and actual risks of adverse impacts on human rights or decent working conditions in our operations, supply chain and other business relationships. We have adopted the OECD Due Diligence Guidelines for Responsible Business Conduct as our framework approach.

OECD 5-step model in our Due diligence assessment:



Vendors form a significant part of Nettbureau's value chain and therefore materially important when assessing risk factors. We completed a full audit assessment of all 143 vendors used during 2023. This audit carried out a risk analysis regarding Human Rights and Decent Working Conditions and was completed using the following criteria.

- Geographical risk assessment based on what countries vendors are present
- Type of service/products we are buying
- Level of expenditure per vendor (materiality level)

When assessing the country each vendor is present a risk assessment has been carried out using two sets of external risk indexes to highlight any potential risk to Human Rights and Decent Working conditions.

- Global Slavery Index.** Based on national estimates of modern slavery in different countries. Published by walkfree.org
- Labour Rights Index.** Extensive study on the degree of respect for workers' rights within different countries. Published by The International Trade Union Confederation (ITUC)

3. DUE DILIGENCE FINDINGS & ACTIONS

All vendors were categorised into High, Medium and Low Risk regarding potential, Abuse of Labour Rights and Global Slavery Risk. From this assessment, one supplier was identified as being a potential High-Risk due to Geographical location and the corresponding potential risk of Modern Slavery abuse.

This vendor was audited further and requested to provide information on the following areas about their employment conditions and labour policies:

- a) Do you have a Non-Discriminatory Policy?
- b) Do you have an Equal Treatment Policy?
- c) Do all employees including temporary employees and consultants have a legal employment contract that specifies working conditions?
- d) Do you employ workers under the age of 15?

The vendor has confirmed via an audit survey the countries where they employ staff and other workers to deliver our services. The vendor has confirmed that they have specific policies and contracts under questions a), b) and c) and do not employ workers under the age of 15. To gain additional security over the vendor's policies, copies of the documents were requested for our records and have been provided.

In addition, an assessment of social and ethical guidelines has been carried out on materially significant vendors including large multi-national vendors to gain comfort over areas such as Ethical Guidelines, Supplier Code of Conduct and Social responsibility disclosures they have in place.

Since the full audit, new vendors get assessed at the time of contract signing, in accordance with likely risk category.

4. MEASURES WE HAVE IMPLEMENTED

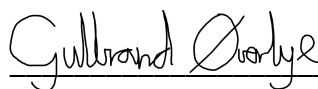
We have provided information to all managers in charge of procurement about the obligations covered under the Transparency Act. We have also informed all Nettbureau staff at a high level about the obligations we have as a company around the Transparency Act and the annual work that we carry out for reporting disclosures.

Our five-step model, risk assessment and risk-mitigating actions have been approved by our Board of Directors.

Oslo, 5th of January 2026



Anders Frahm Øie
Chairman



Gulbrand D. Ø. Øverbye
CEO