

1. THE COMPANY'S ORGANIZATION, AREA OF OPERATION, POLICIES AND PROCEDURES

CMS Kluge Advokatfirma AS is a Norwegian law firm that is wholly owned by the company's partners. The company has offices in Oslo, Stavanger and Bergen and provides legal services within all business law disciplines. The majority of our clients are businesses and public sector organizations.

CMS Kluge is organizationally divided into six specialist departments and administration. The administration includes HR, various support functions, marketing, finance, compliance and IT. The administration and specialist departments report to the Managing Partner. The Managing Partner and Compliance report to the Board of Directors. The board consists of eight board members plus the chairman. Two of the board members are employee representatives. The company's highest body is the partner meeting.

CMS Kluge has a tradition of promoting social responsibility through our work. We are committed to conducting business in an ethical and sustainable manner. We work continuously to ensure that our business complies with the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises. CMS Kluge is a member of the UN Global Compact. You can read more about our various initiatives in the humanitarian, environmental and sustainability fields under the tab "Responsible business/social responsibility".

CMS Kluge also works continuously to promote fundamental human rights and decent working conditions in connection with the production of goods and provision of services, cf. the Norwegian Transparency Act. CMS Kluge surveys all its suppliers and business associates and conducts ongoing assessments of risks relating to fundamental human rights, decent working conditions and the environment and sustainability. In connection with our due diligence, we refer to the Norwegian Agency for Public Management and Financial Control's high-risk list, prepared guidelines and industry-specific guidance from the OECD and other objective sources.

Work on safeguarding human rights and decent working conditions is reported to the board. We have a number of routines and guidelines that deal with these topics, which in turn are gathered in a Code of Conduct that is anchored at board level. The practical follow-up of suppliers and due diligence assessments are carried out by the head of purchasing in collaboration with the Office Manager, in line with our purchasing policy. In addition, both compliance and specialist resources assist internally.

2. DUE DILIGENCE AND MEASURES

Based on our due diligence assessments, the business basically entails limited risk of negative consequences for fundamental human rights and decent working conditions. We have not identified any actual negative consequences in our due diligence, nor any significant risk of negative consequences. CMS Kluge has a good overview of the supply chain and business partners, most of which are Norwegian companies. The largest purchases are made from larger and well-established companies, which to a large extent have their own routines and guidelines to meet our expectations.

Competent, satisfied and committed employees are our most important input factor. CMS Kluge is known for having a good and inclusive working environment. We have competitive conditions in all job categories and facilitate a healthy and sustainable "work-life-balance". Follow-up of our employees and the working environment is central, and working environment surveys are conducted via HR.

and ongoing follow-up with safety representatives and the working environment committee. We work actively to promote gender equality, ensure equal opportunities and rights and prevent discrimination. Projects aimed at assessing the status of gender equality and existing measures have been carried out in recent years. The projects have resulted in proposals for new measures to continue to promote gender equality, and the measures are anchored in the board. As a result, we have achieved our goals of increasing the proportion of women at senior lawyer and associate partner level, and we have increased the representation of men on internal committees. We do not see any gender differences in the allocation of bonuses or in connection with salary adjustments. So far, we have not reached the desired target for the proportion of women among partners and are continuing to work to achieve our goals. We also have a strong focus on diversity when recruiting new employees.

In terms of potential negative impact on fundamental human rights and decent work, we have identified that the greatest risk relates to the procurement of ICT equipment, electronics, light sources, certain types of office furniture and office supplies. In order to minimize any negative impact, CMS Kluge seeks to repair and reuse as far as possible, see more about this in the section below on the recent refurbishment of the office premises in Oslo. We also monitor our suppliers closely and set requirements for documentation as mentioned above. We have a Supplier Code of Conduct that was adopted in 2024, which includes requirements for the protection of human rights and decent working conditions. In the case of major purchases, and in purchases that fall into the areas that we have identified with the greatest risk, our Supplier Code of Conduct will be part of the agreement with the supplier. In addition, reporting is required through a self-declaration prior to entering into an agreement. Since our last report under the Transparency Act, we have worked to ensure that our largest suppliers have committed to our Supplier Code of Conduct.

Some of our largest purchases are leases of office space. CMS Kluge rents office space in Oslo, Stavanger, Bergen and Hamar. The leases are well regulated and signed with large and reputable landlords. Janitorial services, cleaning, canteen, etc. comply with current collective agreement provisions on pay and working conditions.

We have completed a year of rebuilding our premises. The board of directors stipulated in advance that the environment and sustainability should be taken into account in the process. We have done this by avoiding unnecessary changes to the existing building structure and focusing strongly on the reuse of furniture. Our interior architect also works as a reuse consultant and has been able to give us good guidance along the way. When selecting new furniture and equipment, we have set strict requirements for our suppliers and made careful assessments of the products.

In cases where we are unsure of how the supplier affects the outside world, we demand an explanation and documentation. If a supplier cannot document satisfactory compliance with basic human rights and decent working conditions, this may have consequences for the contractual relationship with CMS Kluge. In normal cases, we will first seek to influence the supplier to minimize the risk and to repair any violations that have been committed.

CMS Kluge's goal is that people who supply input factors to our business should have good lives and a living wage.

Measures going forward will be to continuously follow up on new suppliers and business partners in line with our established purchasing policy. Internally, we will focus to a greater extent on training and information for employees on purchasing, due diligence and whistleblowing.

3. DISCLOSURE.

Please contact Janne Felumb via e-mail janne.felumb@cms-kluge.com or phone 41402588 if you would like further information.

This report was considered and adopted by the Board of Directors of CMS Kluge in June 2025, and is valid for the period 01.01.2024 to 31.12.2024.

[signature page follows]

Knut Prestvik
Chairman of the Board

Thomas Rieber-Mohn
Board member

Lars Ivar Nyland
Board member

Frode Olsen
Board member

Naja Dannow
Board member

Grethe Gullhaug
Board member

Preben Øvsthun-Sandvik
Board member

Thea Killengreen
Board member

Torill Hasle Aamelfot
Board member

Bjørnar Alterskjær
General Manager