1. ORGANISATION, SCOPE OF OPERATIONS, POLICIES AND PROCEDURES

CMS Kluge Advokatfirma AS is a Norwegian law firm wholly owned by its partners. The firm has offices in Oslo, Stavanger, Bergen and Hamar and provides legal services across all areas of commercial law. The majority of our clients are businesses and public sector organisations.

CMS Kluge is organised into eight specialist departments and an administration department. The administration comprises HR, various support functions, marketing, finance, compliance and IT. The administration and specialist departments report to the Managing Partner. The Managing Partner and the compliance function report to the Board. The Board consists of six board members plus the Chair. Two of the board members are employee representatives. The firm's highest governing body is the partners' meeting.

CMS Kluge has a long-standing tradition of promoting social responsibility through our work. We are committed to conducting our business in an ethical and sustainable manner. We work continuously to ensure that the firm 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. Under the 'Responsible Business/Corporate Social Responsibility' tab, you can read more about our various initiatives in the humanitarian field as well as in the areas of the environment and sustainability.

CMS Kluge also works continuously to promote fundamental human rights and decent working conditions in connection with the production of goods and the provision of services, in accordance with the Norwegian Transparency Act. CMS Kluge conducts due diligence on all its suppliers and business partners and carries out ongoing assessments of risks relating to fundamental human rights, decent working conditions, and the environment and sustainability. In connection with our due diligence assessments, we refer to the Norwegian Directorate of Public Administration and Financial Management's high-risk list, established guidelines and sector-specific guidance from the OECD and other objective sources.

Our work on safeguarding human rights and decent working conditions is reported to the Board. We have a number of procedures and guidelines addressing these issues, which are set out in a Code of Conduct endorsed at Board level. The practical monitoring of suppliers and due diligence assessments are carried out by the manager responsible for procurement in collaboration with the Office Manager, in line with our procurement policy. In addition, both the compliance team and specialist internal resources provide support.

2. DUE DILIGENCE ASSESSMENTS AND MEASURES

Based on our due diligence assessments, our business activities generally entail a limited risk of adverse impacts on fundamental human rights and decent working conditions. We have not identified any actual adverse impacts in our due diligence assessments, nor any significant risk of adverse impacts. CMS Kluge has a good overview of its supply chain and business partners, which consist mainly of Norwegian companies. The largest purchases are made from larger, well-established companies, which largely have their own procedures and guidelines to ensure that they meet our expectations.

Competent, satisfied and committed employees are our most important resource. CMS Kluge is known for having a positive and inclusive working environment. We offer competitive terms and conditions across all job categories and facilitate a healthy and sustainable work-life balance. Looking after our staff and the working environment is a key priority, and working environment surveys are carried out by HR, alongside ongoing monitoring in collaboration with health and safety representatives and the working environment committee.

We work actively to promote equality, ensure equal opportunities and rights, and combat discrimination. In recent years, projects have been carried out to assess the status of equality and the impact of existing measures. This has resulted in proposals for new measures to continue promoting gender equality, and these measures have been endorsed by the board. This work has helped us to achieve our targets for increasing the proportion of women at senior solicitor and associate partner level, whilst also strengthening representation on internal committees. We have still not reached our target for the proportion of women amongst partners, and this is an area we are continuing to work on. Our aim is to ensure that all employees are well placed to achieve their targets and budgets, and thus also to benefit from the firm's incentive schemes. We place a strong emphasis on diversity in the recruitment of new staff.

With regard to potential adverse impacts on fundamental human rights and decent working conditions, 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. To minimise any negative impact, CMS Kluge endeavours to repair and reuse items wherever possible; see the section below on the recent refurbishment of our Oslo offices for further details. Furthermore, we monitor our suppliers closely and require them to provide the documentation mentioned above. We have a Supplier Code of Conduct, which, amongst other things, sets out requirements regarding the protection of human rights and decent working conditions. For major purchases, and for purchases falling within the areas we have identified as posing the greatest risk, our Supplier Code of Conduct will form part of the agreement with the supplier. In addition, there is a requirement for reporting via a self-declaration prior to the conclusion of the agreement. We are also working to implement this in our agreements with our existing major suppliers.

Some of our largest procurement items involve the letting of office premises. CMS Kluge rents office premises in Oslo, Stavanger, Bergen and Hamar. The tenancy agreements are well-regulated and entered into with large, reputable landlords. Caretaker services, cleaning, the canteen, etc. comply with applicable collective agreement provisions regarding pay and working conditions.

In March 2025, we moved back into newly refurbished office premises in Oslo. We have created good workspaces and meeting areas for all staff, and added more colour and plants to promote well-being and energy. The Board stipulated in advance that environmental and sustainability considerations should be taken into account throughout the process. We have achieved this, amongst other things, by avoiding unnecessary alterations to the existing building structure and placing a strong emphasis on the reuse of furniture. Our interior designer also works as a reuse consultant and has been able to provide us with valuable guidance throughout the process. When selecting new furniture and equipment, we have set strict requirements for our suppliers and carried out careful assessments of the products.

In cases where we are unsure how a supplier impacts the wider world, we require an explanation and supporting documentation. If a supplier cannot demonstrate satisfactory safeguarding of fundamental human rights and decent working conditions, this may have consequences for their contractual relationship with CMS Kluge. In normal circumstances, we will first seek to encourage the supplier to minimise the risk and to rectify any breaches that have occurred.

CMS Kluge's objective is that people who supply inputs to our business should have a good quality of life and a living wage.

Going forward, we will continuously monitor new suppliers and business partners in line with our established procurement policy. In terms of internal measures, we will focus more on training and providing information to staff, covering procurement, due diligence assessments and whistleblowing.

3. CONCLUSION

Please contact Janne Felumb by email at janne.felumb@cms-kluge.com or by telephone on +47 41402588 if you require further information.

This statement was considered and adopted by the board of CMS Kluge in June 2026, and applies to the period from 1 January 2025 to 31 December 2025.