

Due diligence report 2023

Transparency Act

The Transparency Act entered into force on 1 July 2022 and shall promote enterprises' respect for fundamental human rights and decent working conditions in connection with the production of goods and the provision of services and ensure the general public access to information regarding how enterprises address adverse impacts on fundamental human rights and decent working conditions.

The Transparency Act apply to Viken AT Market AS.

About Viken AT Market AS

Viken AT Market AS was established in 2015 by Viken Skog SA and AT Skog SA as a trading company mainly for the exports of logs and woodchips. The company's owners are two of the leading forest cooperatives in Norway, representing approximately 40 % of the annual harvesting of forest in Norway.

Annual turnover in 2022 was 941 MNOK and 1.135.000 solid cubicmeter of roundwood and woodchips. All exports were to Europe.

Due diligence assessment

Each supplier, customer or business partner is assessed analytically based on various objective criteria and any other specific reasons that may have arisen through our business relationship. The purpose of the assessment is to reveal whether there is a risk of violations of fundamental human rights and decent working conditions. Finally, we do classify the risks as either «Negligible» or «Significant».

If the risk is classified as «Significant», the company will implement measures or plans to cease actual impacts or mitigate significant risks. The action plan will follow the written routine „TQM 25986 – Complaint, conflict and risk management“, stated in the companys Total Quality Management system.

Suppliers Code of Conduct

Viken AT Market has a written Code of Conduct for their suppliers, which will be introduced to their suppliers.

Country and united connections

Country, continent and united connections are basis information to start analyzis of risk assessment.

International Labour Organization (ILO)

The ILO Declaration on Fundamental Principles and Rights at Work , adopted in 1998 and amended in 2022, is an expression of commitment by governments, employers' and workers' organizations to uphold basic human values - values that are vital to our social and economic lives. It affirms the obligations and commitments that are inherent in membership of the ILO, namely:

- a. freedom of association and the effective recognition of the right to collective bargaining;
- b. the elimination of all forms of forced or compulsory labour;
- c. the effective abolition of child labour;

- d. the elimination of discrimination in respect of employment and occupation; and
- e. a safe and healthy working environment.

PEFC COC certified

PEFC Chain of Custody includes requirements relating to health, safety and labour issues that are based on ILO Declaration on Fundamental Principles and Rights at Work (1998). The organisation shall demonstrate its commitment to comply with the social, health and safety requirements.

FSC COC certified

FSC Chain of Custody core labour requirements are based on the ILO Core Conventions principles (2017). The organisation shall give due consideration to the rights and obligations established by national law, while the same time fulfilling the objective of the requirements.

SBP compliant

The organisation shall implement the requirements of either PEFC COC or FSC COC.

Obligation to ensure compliance

The Norwegian regulation «Forskrift om informasjons- og påseplikt og innsynsrett» regulate the obligation to provide information, to ensure compliance and right of inspection.

It is the employer who has the main responsibility for ensuring compliance with generally applicable conditions. However, several other parties have rights and obligations in this connection:

- A person who engages workers or purchases a service from a supplier/contractor or subcontractor is obliged to provide information concerning these provisions.
- The main contractor must ensure that generally applicable conditions are complied with by subcontractors.
- Employees' representatives in the main contractor's undertaking may request the right of inspection of the pay and working conditions of workers in sectors with generally applicable collective agreements.

Viken AT Market has contracts with several subcontractors who in turn have their own employees or hire people. The contracts do ensure compliance with the regulation.

Maritim Labour Convention (MLC)

The Maritim Labour Convention is about seafarers' working and living conditions, and the vessels do normally have a certificate of MLC. The shipowner shall demonstrate compliance with the requirements, and the certificate is issued by a recognized organization (RO).

<https://www.sdir.no/en/shipping/vessels/certificates-and-documents-for-vessels/mlc---maritime-labour-convention/>

Principles of minimum safe manning

The International Maritime Organization (IMO) has adopted a resolution for «Principles of minimum safe manning».

The objectives of these Principles are to ensure that a ship is sufficiently, effectively and efficiently manned to provide safety and security of the ship, safe navigation and operations at sea, safe operations in port, prevention of human injury or loss of life, the avoidance of damage to the marine environment and to property, and to ensure the welfare and health of seafarers through the avoidance of fatigue. Ships or shipowners do normally ensure compliance to this resolution.

Results

Results from assessment of business partners for 2022 as pivot table below:

| Antall av COUNTRY | Kolonneetiketter | |
|-------------------|------------------|-----------|
| Radetiketter | NEGLIGIBLE | Totalsum |
| CONTRACTOR | 4 | 4 |
| CUSTOMER | 23 | 23 |
| CUSTOMER2 | 5 | 5 |
| SHIPPING | 4 | 4 |
| WOOD SUPPLIER | 3 | 3 |
| Totalsum | 39 | 39 |

Due dilligence assessment show in total 39 business partners, all classified as negligible risk.

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