

Sted og prosess Viken AT Market AS / Rammebetingelser**Sist godkjent dato** 16.02.2024 (Kjersti Denver)**Dato endret** 16.02.2024 (Kjersti Denver)**Dokumentkategori****Siste revisjonsdato****Neste revisjonsdato**

Due diligence report 2023

1. Introduction - Transparency Act

The Transparency Act entered into force 1st 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 applies to Viken AT Market AS and will be updated and made public annually by 30th June or with significant changes in the business' risk assessments.

2. Our Business - 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 has 4 employees, and its owners are two of the leading forest cooperatives in Norway, representing approximately 40 % of the annual harvesting of forest in Norway. The company is certified by PEFC COC, FSC COC and SBP.

Annual turnover in 2023 was 934 MNOK and 1.017.000 solid cubicmeter of roundwood and woodchips.

3. Due diligence assessment

The assessment in this statement is prepared in accordance with the Transparency Act, UN's guidance principles for business and human rights, and the OECD Due Diligence Guidance for Responsible Business Conduct. There have been implemented guidelines on how Viken AT Market should assess risk according to the Transparency Act. The guidelines contain a description of the requirements stated in the Transparency Act and how the results of the assessments should be published.

Working in a global export market, the company is generally considered to be more exposed to risk related to human rights and decent working conditions. 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 assessment takes into consideration the law of the land and branch specific regulations. 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», based on information from the points below.

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 company's Total Quality Management system. In the management system there is also a system for “whistle blowing” in case of uncovering actual or potential violations to human rights.

DD report - Transparency Act

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Code of Conduct

Viken AT Market has a written Code of Conduct for their Business relations (suppliers, customers, employees, partners). The Code of Conduct refers to general compliance, business integrity, human- and labour rights, health and safety and environment. The Code is distributed to the Company's Business relations.

Country and united connections

Country, continent and united connections are basic information to start analysis 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. FSC places a strong emphasis on social issues, including indigenous rights, workers' rights, and local community participation in forest management.

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.

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- 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 2023 as pivot table below:

Due dilligence assessment show in total 40 business partners, all classified as negligible risk (Ilim Nordic Timber has been classified both as customer and Wood Supplier since we had one import vessel from them in 2023).

Antall av COUNTRY	Kolonneetiketter		
Radetiketter	NEGLIGIBLE	Totalsum	
CONTRACTOR	4	4	
CUSTOMER	23	23	
CUSTOMER2	6	6	
SHIPPING	4	4	
WOOD SUPPLIER	4	4	
Totalsum	41	41	