

# Norwegian Transparency Act Disclosure

June 30, 2026

## Introduction

The Norwegian Transparency Act (the “Act”), which came into force on July 1, 2022, seeks to promote human rights and decent working conditions within companies, in connection with the production of goods and provision of services in Norway and supply chains across the world.

Section 5 of the Act requires in-scope enterprises to publish an annual statement, setting out:

1. A general description of the enterprise's structure, area of operations, guidelines and procedures for handling actual and potential adverse impacts on fundamental human rights and decent working conditions.
2. Information regarding actual adverse impacts and significant risks of adverse impacts that the enterprise has identified through its due diligence.
3. Information regarding measures the enterprise has implemented or plans to implement to cease actual adverse impacts or mitigate significant risks of adverse impacts, and the results or expected results of these measures.

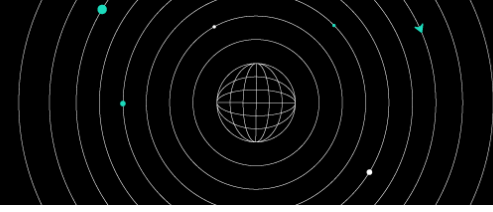
Advokatfirmaet Vialto Partners AS (“Vialto Norway”) is an independent, locally owned, law firm in Norway operating within Vialto network of firms. The following statement is produced pursuant to Section 5 of the Act, requiring enterprises to publish an account of its due diligence, and pursuant to Section 4, which requires enterprises to carry out due diligence in line with OECD Guidance. In accordance with Section 6 of the Act, Vialto Norway acknowledges the public’s right to request information on the details contained in this statement. This statement covers Vialto Norway’s accounting year, January 1, 2025, to December 31, 2025.

## Description of the Enterprise

Vialto Norway is headquartered at Dronning Eufemias Gate 8, 0191, Oslo, Norway and provides services in all territories nationally and to Vialto global clients. Vialto Norway is a global mobility company focused on cross-border compliance and risk assessment for tax, immigration, social security, business travel, rewards and compensation, and remote work, and other services in connection with the cross-border activity for the clients. Vialto Norway operates in adherence with many of Vialto global policies, procedures, and guidance and procures a variety of services, primarily from strategic suppliers globally.

The Board of Vialto Norway has ultimate responsibility for ensuring Vialto Norway is compliant with the Act, including oversight and review of human rights and decent working conditions. Vialto Norway relies on a number of Vialto global group policies which are relevant to the protection of human rights and decent working conditions, including the following:

- Human Rights and Modern Slavery Policy



- Global Code of Conduct
- Global Third-Party Code of Conduct
- UK Modern Slavery Statement 2025 (learnings applied to this statement)

The Board approves this statement and the underlying group policies, and delegates day-to-day oversight of human rights and decent working conditions to the Vialto network Global Legal, Risk and Compliance function, working in collaboration with the Procurement and Human Resources functions.

In addition, the Vialto group has a “Speak Up” culture, which promotes the ability for employees to speak up and report concerns. This includes a dedicated Ethics Whistleblower helpline, which is available to employees and external parties available both online: <https://vialtopartners.ethicspoint.com> and on mobile: [vialtopartnersmobile.ethicspoint.com](https://vialtopartnersmobile.ethicspoint.com). Reports are handled confidentially and fairly, on a non-retaliation basis, and any substantiated concerns are addressed through appropriate remediation.

## Overview of Due Diligence Processes

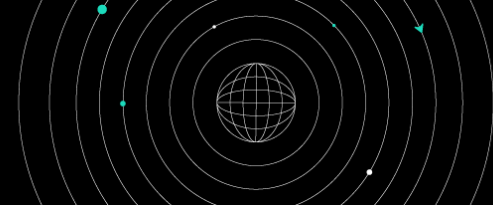
We acknowledge that human rights issues and indecent working conditions sadly exist in many jurisdictions in which we operate, and from which we procure goods or services. We are a professional services organization strictly regulated by professional regulatory bodies across many of the jurisdictions in which we operate. Our ongoing assessment is that we are at low risk of human rights issues and indecent working conditions, within our own business.

Vialto Norway periodically assesses its human rights and modern slavery risk, taking into account factors such as geographic footprint, the nature of services provided, and supplier operating models. This assessment is refreshed annually to ensure it remains current and informs where enhanced due diligence or additional controls may be required.

Our Third-Party Due Diligence process, which is managed by the Vialto network Global Legal, Risk and Compliance team, in conjunction with its Procurement and Finance functions identifies, mitigates and manages the risk of potential human rights violations and indecent working conditions. Our risk-based process considers factors like likelihood, scope, and severity to allocate resources effectively. To ensure compliance with our Global Third-Party Code of Conduct, we have implemented a comprehensive evaluation approach throughout Vialto’s supplier selection and contracting process. This approach protects the company from engaging with fraudulent or corrupt suppliers and requires that new suppliers are evaluated through a due diligence process prior to any engagement. In cases where a potential adverse impact is identified, we take steps including engaging with the supplier, requesting remediation, enhancing contract clauses, or terminating the relationship.

Our evaluation processes focus on assessing supplier performance in relation to sustainability, human rights, and working conditions. This process begins with pre-screening new suppliers to identify potential risks and ensure we select responsible partners. We include specific clauses in our supplier contracts that outline our expectations and standards. Suppliers are required to complete screening which includes subscribing to our Global Third-Party Code of Conduct. A review of supplier policies and standards in relation to human and labor rights management is performed if the supplier does not subscribe to our Global Third-Party Code of Conduct.

Throughout the process, the Global Legal, Risk and Compliance team with support from Vialto’s Procurement function, monitors and maintains documentation to ensure transparency and accountability. By employing these



processes, we uphold the principles of sustainability, human rights, and decent working conditions in our supply chain.

Relevant personnel, particularly those in procurement and supplier-facing roles, receive awareness training on human rights and modern slavery risks, including how to recognize potential concerns and the routes available to escalate them. All employees are required to complete an annual risk and compliance training course which includes human rights and modern slavery as part of an annual refresher.

During the reporting period, Vialto Norway has continued to strengthen and mature its approach to human rights and decent working conditions, reinforcing governance and oversight, apply learnings from the Vialto Group UK Modern Slavery Statement, updating training and awareness activities, and placing greater emphasis on measuring the effectiveness of its controls through a structured and ongoing approach to continuous improvement. Employees in Norway have a 100% completion rate on the Modern Slavery course and their annual mid-year training.

The due diligence assessment in this fiscal year (January 1, 2025, to December 31, 2025) has not identified any adverse impacts or significant risks of adverse impacts for the Vialto Norway business.

This statement is reviewed and updated annually as part of an ongoing approach to continuous improvement.

Advokatfirmaet Vialto Partners AS

Knut Henry Haraldsen,  
Chairman of the board

Date: June 30, 2026