

30 June 2023

Norway Transparency Act Disclosure

Introduction

At Advokatfirmaet Vialto Partners AS (“Vialto Norway”), we continuously strive to enhance our commitment to safeguarding human rights and promoting decent working conditions. We recognize the significance of maintaining a safe and secure working environment, both within our own organization and throughout our supply chain. Our dedication to these principles is reflected in our policies and due diligence practices.

Working collaboratively with our suppliers and business partners, we actively promote transparency across our global supply chain. This initiative serves not only to honour our commitment to respecting human rights and upholding the dignity of all individuals but also to fortify the foundations of our business. By fostering transparency, we enhance the resilience of our supply chain, and minimize risks.

Vialto Norway acknowledges the importance of meeting the requirements set forth by the Norwegian Transparency Act and adhering to the OECD Guidelines for Multinational Enterprises. As such, we have prepared this statement to fulfil these obligations and outline our efforts to address human rights impacts during the specified financial year.

Through our ongoing endeavours, we aim to continuously improve our practices and uphold the values we hold dear. We remain dedicated to creating a better and more sustainable future, not only for our organization but for all individuals impacted by our operations.

About the Company

Advokatfirmaet Vialto Partners AS is an independent company operating as part of the Vialto network of firms around the globe. 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. The company provides assistance for both Norwegian and foreign clients. The Vialto Partners management team focuses on strategy, brand, and risk and quality to align operations within the network. Entities within the Vialto Partners network leverage the Vialto Partners name, access network resources, and adhere to common policies while taking local regulatory requirements into account. They maintain the prescribed standards of the Vialto Partners network, ensuring a consistent approach across all entities.

Vialto Norway is headquartered at Dronning Eufemias gate 16, Gnr. 234 bnr. 83, 0191 Oslo, Norway and provides services in all territories nationally and to our global clients. Vialto Norway operates in adherence with

all of Vialto's relevant global policies, procedures, and guidance, and always acts with both a global and local mindset. Vialto Norway procures a variety of services, primarily from strategic suppliers globally.

Vialto Governance Framework

Vialto is committed to sustainability and responsible business conduct in everything we do across our global operations and supply chain. An important part of that commitment is safeguarding fundamental human rights, including labor rights and ensuring decent working conditions, which are key elements embedded in all of Vialto's business operations, across all Vialto firms and supply chain worldwide through our Anti-Discrimination, Anti-Harassment, and Anti-Bullying Policy, Diversity Equity and Inclusion Policy, Human Rights and Modern Slavery policy, Reporting Concerns Policy, Vialto's Code of Business Conduct, and Supplier Code of Business Conduct. These standards address a broad range of fundamental human rights, labor rights and workplace health and safety safeguards in our global operations and supply chain to ensure fairness, ethical behaviour, dignity, and respect. Vialto's policies are regularly reviewed and revised to ensure they remain current and appropriate. These standards are endorsed by Vialto's Chairman and Chief Executive Officer and reinforced through various internal and external communication channels. This commitment is assured through robust governance and risk management processes, which are designed and applied to identify, assess, and mitigate potential adverse social and environmental impacts of our operations and supply chain and to monitor adherence to Vialto's core values.

Human Rights and Modern Slavery Policy

We are committed to upholding human rights throughout our organization and with our partners. Our Human Rights and Modern Slavery Policy sets clear expectations for fundamental freedoms, non-discrimination, and fair treatment. We integrate human rights into supplier processes, conduct assessments, and provide training to ensure compliance. We encourage open communication and aim to contribute to positive change and the protection of human rights.

Our Code of Conduct

Our Code of Conduct (CoC) is a guiding document that outlines our commitment to ethical and responsible business practices. It sets clear standards for employee behaviour and emphasizes integrity, respect, fairness, and compliance with laws and regulations. Our CoC promotes an inclusive and diverse work environment, upholds human rights, and ensures a safe workplace. We encourage employees to report concerns and maintain channels for addressing them. We regularly review and update our CoC to align with evolving standards. The CoC embodies our values, guides our actions, and helps build trust and a positive reputation.

Our Code of Conduct (CoC) serves as a fundamental guide for all employees, providing them with a clear framework to navigate various transactions, interactions, and business opportunities they encounter in their daily activities. The Vialto Code of Conduct represents our unwavering commitment to conducting business in an ethical and responsible manner, regardless of our geographical presence.

Our Supply Chain

We understand the significance of a robust and reliable supply chain in meeting the diverse needs of our global clientele. To achieve this, we actively engage with suppliers from various geographic locations. Our objective is to establish and cultivate strong supplier relationships through a combination of contractual agreements, close collaboration, and effective partnership management.

Through contractual agreements, we work closely with our suppliers to establish clear expectations, standards, and guidelines for our business relationship. These agreements serve as the foundation for our collaboration, outlining key deliverables, quality requirements, and ethical standards that align with our commitment to human rights and decent working conditions.

We prioritize building close relationships with our suppliers, recognizing that effective communication and mutual understanding are key to successful partnerships. We maintain regular dialogue, fostering an environment of trust, transparency, and collaboration. This allows us to address any potential issues proactively, identify areas for improvement, and work together towards shared goals.

Furthermore, our partnership management approach emphasizes long-term sustainability and mutual growth. We strive to establish partnerships that go beyond transactional interactions, fostering a sense of shared values and objectives. By collaborating closely with our suppliers, we can collectively enhance supply chain resilience, manage risks, and drive innovation.

Overall, our approach to supply chain management reflects our commitment to ethical practices, social responsibility, and the well-being of all individuals involved. We continuously assess and improve our supplier relationships to ensure that they align with our core values, contributing to a responsible and sustainable global supply chain.

Supplier Code of Conduct

We collaborate closely with our suppliers to ensure they align with our values and standards. Our Supplier Code of Conduct sets clear expectations for human rights, labor rights, environmental sustainability, and anti-corruption practices. We prioritize dialogue, transparency, and continuous improvement. Through initial diligence and assessments, we verify compliance and drive positive change. Together with our suppliers, we create a responsible and sustainable supply chain that upholds ethical business conduct.

Anti-Discrimination, Anti-Harassment and Anti-Bullying Policy

We prioritize a safe and inclusive workplace free from discrimination, abuse and harassment. Our Global Anti-Discrimination, Anti-Harassment and Anti-Bullying Policy ensures dignity and fairness for all.

Diversity, Equity and Inclusion

At Vialto, we are committed to fostering a diverse and inclusive workplace where everyone feels valued, respected, and supported. We believe in equal opportunities and strive to create a culture that celebrates diversity.

Reporting Concerns Policy/Ethics Hotline

Our Ethics Hotline gives employees, board members, and third parties cooperating with Vialto and relevant stakeholders a channel to report suspected breaches or non-compliance with Vialto's CoC, including those relating to modern slavery and other human rights concerns. We aim to make reporting concerns as easy as possible, creating maximum opportunity for disclosures.

Human Rights Due Diligence Program

Our Supplier Due Diligence Program, managed by our Global Risk and Compliance team, proactively identifies, and manages potential human rights impacts. We prioritize efforts based on salient issues—those at greater risk of severe negative impacts. Our assessment strategy considers factors like likelihood, scope, and severity to allocate resources effectively. We continuously review and update our risk assessment to adapt to changing circumstances. By addressing salient human rights issues, we align with standards and contribute to sustainable and responsible operations.

Supplier Code of Conduct Evaluation Tools

To ensure compliance with our Supplier Code of Conduct, we have implemented a comprehensive evaluation process throughout the procurement journey. Our evaluation tools are designed to assess and monitor supplier performance in relation to sustainability, human rights, and working conditions. This process begins with pre-screening new suppliers to identify potential risks and select responsible partners. We include specific clauses in our supplier contracts that outline our expectations and standards. Suppliers in elevated risk territories are required to complete additional screening that includes a review of their policies, standards, and reports on human and labor rights management. Throughout the process, our Global Risk and Compliance team diligently monitors the implementation of corrective actions and maintains documentation to ensure transparency and accountability. By employing these robust evaluation tools, we uphold the principles of sustainability, human rights, and decent working conditions in our supply chain.

The due diligence assessment in this period has not identified any actual adverse impacts or significant risks of adverse impacts for the business.

Vialto supports a culture of transparency where anonymous reporting of suspected criminal acts or noncompliance with the Vialto Code of Conduct can be submitted through our Ethics Hotline.

This Disclosure is reviewed annually to confirm that basic human rights and decent working conditions are not violated within our operations or supply chains.

Advokatfirmaet Vialto Partners AS



Erland Nørstebø
Chairman of the board



Knut Henry Haraldsen
Board member