



Transparency Act

LINK Mobility Group Holding ASA



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1. Introduction

This document constitutes an account for due diligence of Link Mobility Group Holding ASA and its affiliates (“LINK”), as required by the Norwegian Transparency Act (“The Transparency Act”, “The Act”)¹. It consists of the introduction and two main chapters. The first chapter (no. 2) deliberates on a regulatory background set out in the Act, whereas the second one (no. 3) provides a description of a framework for the implementation of the Act at LINK.

The second chapter outlines LINK’s structure, area of operations (no. 3.1) and characteristics of its supply chain (no. 3.2), and concludes with an extensive information on how the company fulfils obligations resulting from the Act (no. 3.3-3.5). The description of the due diligence process itself (no. 3.4.) follows six steps, as set out in the OECD Due Diligence Guidance², which covers the information required from the account for due diligence under the Transparency Act. It therefore describes company’s guidelines and procedures linked to fundamental human rights and decent working conditions (3.3.1), notions related to potential and actual adverse impacts in its supply chain and in relations with business partners (3.3.2), measures aimed at ceasing or mitigating risks of adverse impacts (3.3.3), as well as the expected results of such measures (3.3.3-3.3.5).

2. Regulatory background

2.1 What is the Transparency Act

The Transparency Act (Åpenhetsloven) came into effect on July 1st 2022.

The Act promotes enterprises’ respect for fundamental human rights and decent working conditions in connection with the production of goods and the provision of services.

The Act imposes certain obligations regarding enterprises’ respect for fundamental human rights and decent working conditions, being applicable to:

- larger enterprises, as defined in the Accounting Act, that are resident in Norway and that offer goods and services in or outside Norway;
- larger foreign enterprises that offer goods and services in Norway, and that are liable to tax in Norway.

As a Norwegian Public Limited Liability Company, LINK is subject to the act.

The law understands “Fundamental human rights” in accordance with the UN International Covenant on Economic, Social and Cultural Rights³, the UN International Covenant on Civil and Political Rights⁴, and the ILO Declaration on Fundamental Principles and Rights at Work⁵.

The law understands “Decent working conditions” as work that safeguards fundamental human rights, and health, safety and environment in the workplace, and that provides a living wage.

¹<https://lovdata.no/dokument/NLE/lov/2021-06-18-99>

²<http://mneguidelines.oecd.org/OECD-Due-Diligence-Guidance-for-Responsible-Business-Conduct.pdf>

³<https://www.ohchr.org/en/instruments-mechanisms/instruments/international-covenant-economic-social-and-cultural-rights>

⁴<https://www.ohchr.org/en/instruments-mechanisms/instruments/international-covenant-civil-and-political-rights>

⁵<https://www.ilo.org/declaration/lang-en/index.htm>

2.2. Main obligations under the Transparency Act

The Transparency Act sets out three main obligations:

- duty to carry out due diligence;
- duty to account for due diligence;
- duty to provide information about performed due diligence.

2.2.1. Duty to carry out due diligence

The Transparency Act requires due diligence to be performed in accordance with the OECD Guidelines for Multinational Enterprises, and in proportion to the size and the nature of the enterprise, the context of its operations, and the severity and probability of adverse impacts on fundamental human rights and decent working conditions. The OECD Guidelines are recommendations on responsible business conduct, addressed by governments to multinational enterprises operating in or from the countries that adhere to the Guidelines. The Guidelines are available at: <https://www.oecd.org/daf/inv/mne/48004323.pdf>. Guidance on how to use the guidelines is available at <http://mneguidelines.oecd.org/OECD-Due-Diligence-Guidance-for-Responsible-Business-Conduct.pdf>

According to the requirements, due diligence shall include:

1. embedding responsible business conduct into the enterprise's policies;
2. identifying and assessing actual and potential adverse impacts on fundamental human rights and decent working conditions that the enterprise has either caused or contributed toward, or that are directly linked with the enterprise's operations, products or services via the supply chain or business partners;
3. implementing suitable measures to cease, prevent or mitigate adverse impacts;
4. tracking the implementation and results of measures;
5. communication with stakeholders on how adverse impacts are addressed;
6. providing for or co-operation in remediation and compensation where this is required.

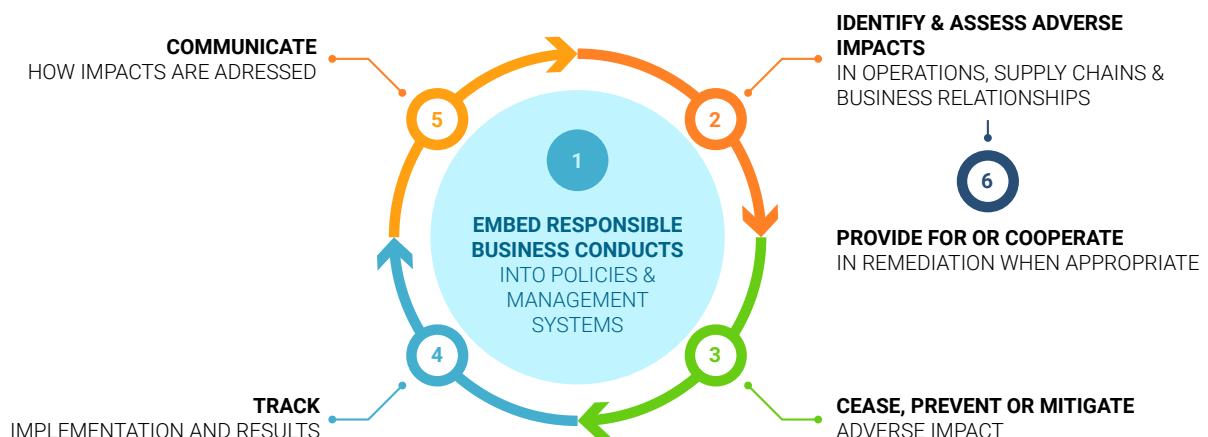


Figure1. The six steps of the OECD Due Diligence Guidance

Source: <http://mneguidelines.oecd.org/OECD-Due-Diligence-Guidance-for-Responsible-Business-Conduct.pdf>

2.2.2. Duty to account for due diligence

The enterprises shall publish an account of the due diligence carried out in accordance with the requirements above, including at least:

- a) 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;
- b) information regarding actual adverse impacts and significant risks of adverse impacts that the enterprise has identified through its due diligence;
- c) 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.

The account shall be made easily accessible on the enterprise's website and may form part of the account on social responsibility pursuant to Section 3-3 (c) of the Accounting Act. The enterprises shall in annual reports inform of where the account can be accessed.

The account shall be updated and published no later than 30 June of each year and otherwise in case of significant changes to the enterprise's risk assessments. It shall be signed in accordance with the rules in Section 3-5 of the Accounting Act.

2.2.3. Duty to provide information

The enterprises are obliged to provide certain information with regard to how they address actual and potential adverse impacts on fundamental human rights and decent working conditions.

The information shall be provided on the individual's written request, in general no later than three weeks after the request is received. The basis for denial of providing information are specified in the Act.

Moreover, the information shall also be provided on the request of the Consumer Authority and the Market Council, within a given deadline. The failures to provide information may be penalized.

3. Transparency Act Framework at LINK

3.1. Who is LINK and in which area it operates?

Link Mobility Group Holding ASA is incorporated and registered in Norway and is subject to Norwegian law. It is listed on the Oslo Stock Exchange (ticker symbol "LINK") and is a parent company to more than 40 subsidiaries in 18 countries across Europe and USA. Link Mobility Group Holding ASA is resident in Norway. The companies forming the group are managed on a local level, but are also bound by group-wide instructions, policies and procedures. The processes described hereunder are implemented group-wide.

All the companies forming LINK Mobility group operate in the digital messaging industry, offering their clients a variety of CPaaS services (communication-platform-as-a-service) that include i.a. application-to-person (A2P) SMS, MMS, VoIP and rich communication services (RCS) provided via telecom networks, as well as communication services provided by OTT channels like WhatsApp, Facebook Messenger, WeChat, Viber and others. Such services are considered “electronic communications services”, and more specifically “interpersonal communication services” under the European Electronic Communications Code. They consist of sending, receiving and/or circulating any electronic message (i.e. exchanging information/ content) between LINK’s customer and an end-user, as shown in Figure 2.

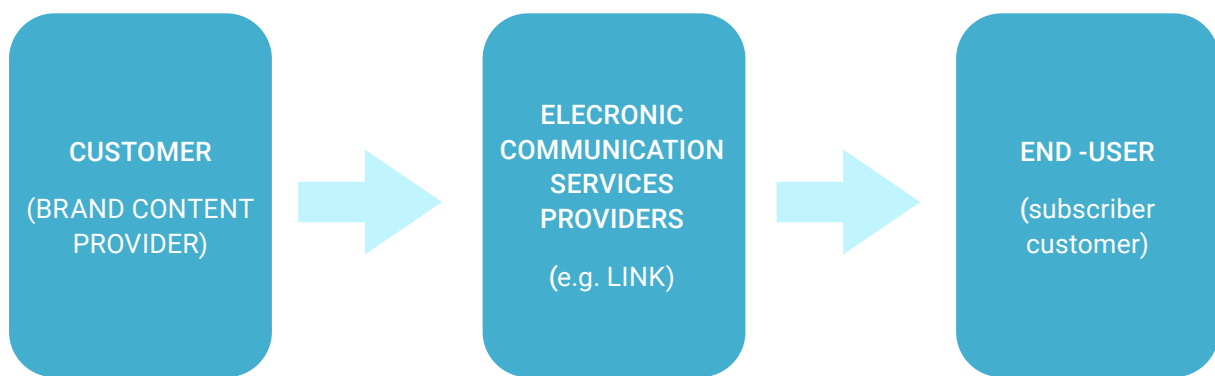


Figure 2. Electronic Communications services’ value chain
Source: own elaboration

3.2. Who are LINK’s suppliers and business partners?

3.2.1. Introduction

In order to provide its services, LINK relies on telecommunication sector providers such as mobile operators, aggregators, OTT providers etc. These are companies that enable the transmission of communication to recipients, namely the holders of mobile handsets. Furthermore, LINK’s services require data storage. This means that IT providers who offer hosting server storage are of relevance. Other providers are most notably in the IT area, but also other sectors. In defining the scope of its relations with suppliers and business partners, LINK has therefore identified three main groups of providers:

- telecommunication providers;
- IT providers;
- other providers.

In accordance with the Transparency Act, providers are defined as either

- suppliers – meaning entities who deliver input factors included LINK’s delivery of services, or
- business partners – entities who do not deliver input factors included LINK’s delivery of services

The summary of the mapping of LINK’s suppliers and business partners is presented in Figure 3, and further described below.

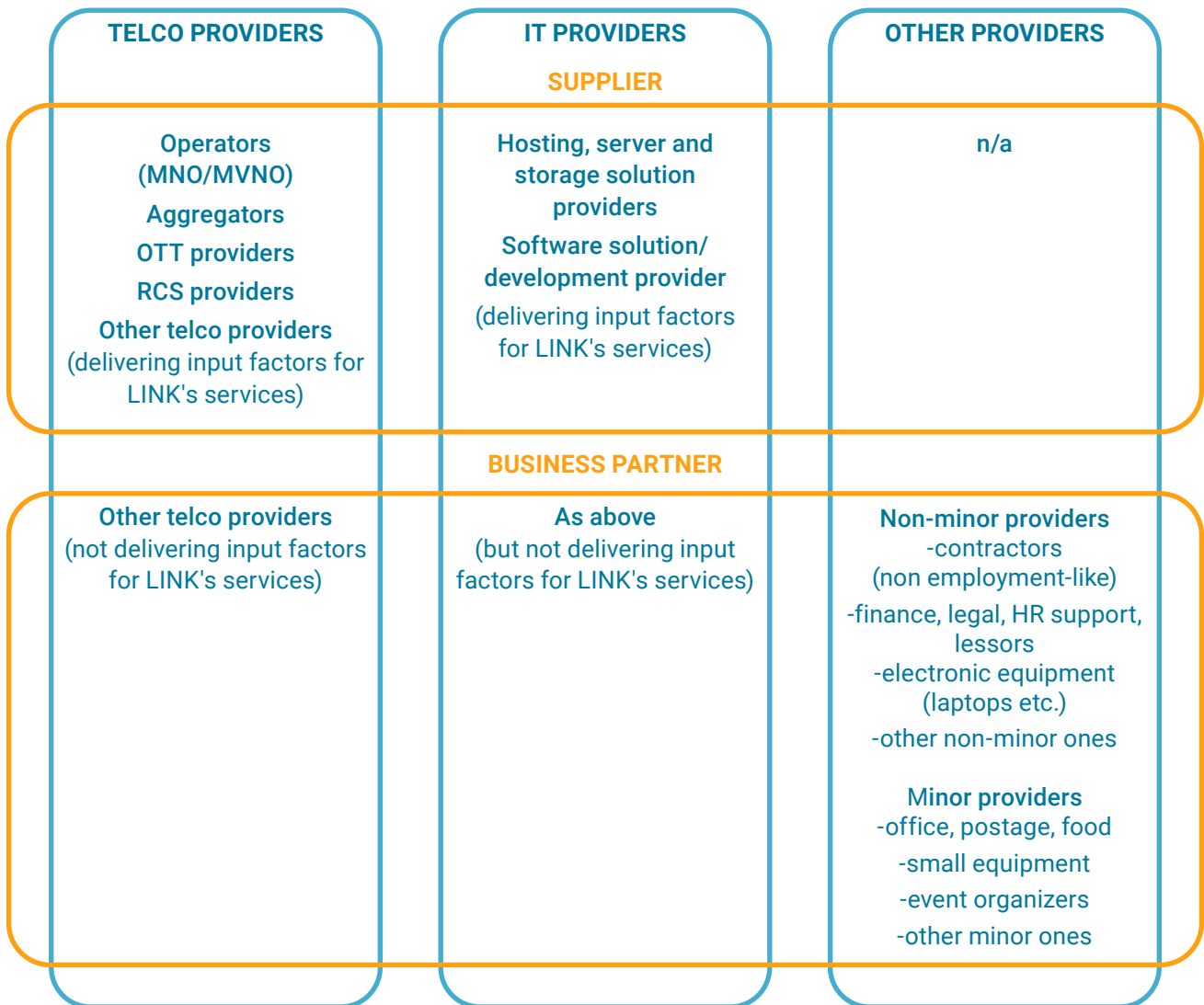


Figure 3. LINK's supply chain and business partners
 Source: own elaboration

3.2.2. About Telecommunication providers

Within the value chain of delivering a message from a customer (sender) to an end user, LINK acts as an aggregator that connects business customers with operators (carriers), RCS providers, over-the-top (OTT) providers or other telecommunication services' providers. In some cases, LINK cooperates with other aggregators that directly or indirectly ensure connection to certain operators. Telecommunication sector providers (MNO, MVNO, aggregators, OTT, RCS and other telecommunication sector providers) have therefore been identified as entities that are part of LINK's supply chain.

Under the Transparency Act, the duty of due diligence covers the entire supply chain, meaning not only partners with whom an enterprise has a direct contractual relationship, but also the indirect ones. At the same time, it must be noted that in case of the telecommunication industry, identification of the "simply understood" supply chain in its entirety is not practically feasible. Telecommunication is a highly regulated sector that enables world-wide communication via a variety of channels.

Example: an SMS-message sent by a Norway-based company who is LINK's customer, shall reach an end-user located in any country, whereas it is impossible to specify that country when sending the message. Even in the case of a domestic number, an end-user may at the moment of receiving the message be located in another part of the world.

In order to ensure that systems and devices located in different countries are able to connect and work together, telecommunication laws are based on the principles of "interconnection" and "interoperability". As the termination of a message is in practice controlled by the recipient's subscription and location, LINK has no influence on where (in which network) the message is in fact terminated. Furthermore, all entities through which the message ultimately reaches an end-user operate on a highly regulated telecommunication market and are therefore subject to regulations that require each entity to fulfil certain requirements. It should therefore be expected that such entities adhere to at least basic standards of the responsible business conduct. LINK recognizes that, even though a variety of telecommunication sector entities (Tier 1 and further one) form part of its supply chain in the meaning of the Transparency Act, numerous factors related to these entities are imposed on LINK, which means LINK cannot in fact contribute to them or influence them. At the same time LINK strives to establish as many direct business relations with respected and well-recognized companies as practically and commercially possible.

Telecommunication sector entities LINK cooperates with, that provide input factors included in LINK's delivery of services, shall be regarded as forming part of the "supply chain" in the meaning of the Transparency Act. These include:

Telecommunication sector entities LINK cooperates with, that provide input factors included in LINK's delivery of services, shall be regarded as forming part of the "supply chain" in the meaning of the Transparency Act. These include:

- operators i.e. MNO, MVNO;
- aggregators;
- over-the-top (OTT) providers;
- RCS providers;
- other telecommunication sector providers, provided they deliver input factors included LINK's delivery of services.

Telecommunication sector providers that do not deliver input factors included in LINK's delivery of services shall be regarded as "business partners" in the meaning of the Transparency Act. These may include e.g. operators that provide mobile services for LINK employees, but no services' forming part of LINK core business towards its customers.

3.2.3. About IT providers

IT sector providers form a vital part of LINK's value chain and they are necessary for both enabling LINK's delivery of services, as well as ensuring LINK's operational excellence in managing its own organization.

In order to be able to act effectively and to provide its services, LINK must ensure it has access to necessary infrastructure, equipment and software. Hence, LINK cooperates- firstly- with entities that provide hosting, server and other storage solutions, making it possible to store, secure, manage and

access digital data. Such providers will mostly form part of LINK’s supply chain in the meaning of the Transparency Act, as they in most cases provide input factors for LINK’s services. Secondly, LINK purchases standardized or customized software, using a variety of licensing models- ranging from “On-Premises”, through “IaaS”, “PaaS” to “SaaS”. Furthermore, LINK develops certain software, relying only on its own capacities or on external providers. In cases when the software serves LINK’s delivery of services, the vendor providing or developing such a software will form part of LINK’s supply chain in the meaning of the Act. In other cases, it will be regarded as a business partner. Providers of electronic equipment such as personal laptops, cables, mice etc. shall not be regarded as “IT providers”, but as “other providers”, described in the next section.

IT sector entities LINK cooperates with, that provide input factors included in LINK’s delivery of services, shall be regarded as forming part of the “supply chain” in the meaning of the Transparency Act. In such cases, certain contractual measures are recommended that apply to both the direct supplier as well as to entities further on the supply chain. These include:

- hosting, server and storage solutions providers, provided they deliver input factors included LINK’s delivery of services;
- software solution/ development providers, provided they deliver input factors included LINK’s delivery of services.

LINK recognizes that, whenever an entity is identified as a supplier, processes shall be introduced in order to manage the entire supply chain. LINK has initiated this process by mapping its supply chain and categorizing the entities it cooperates with. Current example is the work to identify greenhouse gas emissions. Although Scope 3 emissions are not report as part of this year’s GHG report, LINK is in process to collect the footprint from its supply chain.

IT sector providers that do not deliver input factors included in LINK’s delivery of services shall be regarded as “business partners” in the meaning of the Transparency Act. These may include e.g. providers of a software that is used for payroll purposes, accountancy, office suites etc.

3.2.4. Other providers

In its daily activity, LINK cooperates with a variety of other providers, such as property landlords, providers of electronic equipment for office use, office-related products/services providers financial and legal advisors, HR support, postage services providers, event organizers etc. As none of these entities provide input factors necessary for LINK’s delivery of services, none of these are considered suppliers, but rather “business partners” in the meaning of the Transparency Act.

3.3. How does LINK carry out its obligation to perform Due Diligence?

3.3.1. How is responsible business conduct embedded in LINK's policies?

The bases for governance in LINK is the LINK Mobility Corporate Governance Policy, giving direction from the board to the organization. It covers the holding company and all subsidiaries. The policy is set out in accordance with the Norwegian Code of Practice for Corporate Governance (Norwegian: "Norsk anbefaling for eierstyring og selskapsledelse"), issued by the Norwegian Corporate Governance Board, and includes commitment to making social considerations part of the basis for operations. This is then followed by operational policies and procedures implemented at LINK, hereunder the policies covering labour, human rights, environment, disclosure, consumer protection, governance, anti-bribery and corruption, which are all of relevance to LINK's fulfilment of the Transparency Act. In particular, LINK's ESG Policy, Privacy Policy, Anti-corruption policy, and the Supplier Code of Conduct are of relevance.

LINK's ESG Policy is revised annually, based on an assessment of material topics, which align with main adverse impacts identified in LINK's operations and its relations with suppliers and business partners. The ESG policy is approved by LINK's board of directors, implemented into daily operations, and followed up in LINK's Compliance Management System annually. A summary of the ESG Policy is available on LINK's homepage under "Sustainability", at [Sustainability - LINK Mobility International](#)

The ESG Policy and Anti-corruption policy are part of LINK's mandatory compliance training, where all employees are required to complete an online course annually. A separate course on the Privacy Policy is also obligatory and revised annually.

LINK Supplier Code of Conduct constitutes bases for the Supplier Due Diligence process, designed for assessing all suppliers and business partners before entering into commitment. LINK's Supplier Code of Conduct is available at [LINK Mobility Supplier Code of Conduct](#)

LINK's processes for corporate governance, following the Corporate Governance Policy, are described in LINK's annual report, available at [LINK Mobility Annual Reports](#). LINK's policies are assessed annually, to ensure compliance with regulatory, market and risk changes. They apply to all companies forming LINK Mobility group.

3.3.2. How does LINK identify and assess actual and potential adverse impacts on fundamental human rights and decent working conditions?

LINK has assessed its current processes and concluded that the requirements under the Transparency Act are met by existing frameworks in LINK.

Potential and actual adverse impacts on fundamental human rights and decent working conditions are specified by identifying potential areas within LINK's business activity, where such fundamental human rights and decent working conditions may have an impact, the risks of such impact in fact taking place, and how such risks are managed in LINK's operations.

Frameworks in LINK's operations where these elements are managed include:

- LINK's materiality analyses form an integral part of ESG policy implementation within LINK's compliance management system; they are performed annually in order to identify areas of highest importance to LINK from a sustainability perspective;

- LINK's framework for risk management is relevant for how LINK identifies, assesses, manages and reports risk in a wide sense, and includes- among others- also risk related to LINK's relations with suppliers and business partners; deliberations derived from this process are taken into consideration during the risk assessment performed within the supplier due diligence process;
- LINK's supplier due diligence process is relevant for how LINK categorizes and manages specific risk related to suppliers and business partners; it bases on the results taken from the annual assessment of risk performed within the framework for risk management, and includes (1) a general risk assessment, performed for each category of suppliers/ business partners that covers i.a. choice of indexes that shall be used for the assessment of risk related to relation with various providers, as well as (2) an individual risk assessment, covering an actual assessment of individual providers LINK cooperates or intends to cooperate with.

LINK's materiality analyses

LINK performs materiality analyses annually in accordance with its ESG Policy, with the purpose to identify the material topics governing LINK's areas of focus from a sustainability perspective. The material topics are also of relevance to the Transparency Act, as human rights and decent working conditions are areas covered by LINK's ESG/ Sustainability processes, ref Sustainability - LINK Mobility International.

Material topics are implemented as objectives in LINK's risk management framework. Risks are identified as threats against reaching these objectives. LINK's objectives chosen during materiality analyses, and identified as relevant to the scope of this report, include:

- ensuring compliance with laws (material topic identified 2022);
- establishing and operationalizing ethical business practices (material topic identified 2022);
- implementing effective supplier due diligence process;
- enhancing processes that ensure compliance with employment and labor law;
- ensuring diversity, inclusion and belonging (material topic identified 2022);
- promoting employee engagement (material topic identified 2022);
- ensuring decent working conditions in LINK's organization and its supply chain;
- embedding respect for human rights in LINK's business;
- making privacy an integral part of LINK's business;
- preventing corruption;
- implementing principles of antitrust and fair competition in LINK's normal course of business;
- considering energy consumption, monitoring, and efficiency (material topic identified 2022);
- managing consequences of Russia's aggression against Ukraine in 2022.

Not achieving the objectives listed above may lead to the potential adverse impacts occurring in reality. Identifying risks that threaten the objectives, and assessing their level, is therefore relevant in order to define potential and actual adverse impacts LINK may have on people, the environment and society. This is managed under LINK's risk management framework.

LINK's framework for risk management

Identification and assessment of risk is performed within the framework and schedule for risk management. The purpose of the risk management framework at LINK is to make it possible to align risk management between six defined areas of risk, as specified in LINK annual report (LINK Mobility Annual Reports). LINK risk management framework thus recognizes both risks to enterprise (inward- facing approach: financial, market, operational, reputational etc.) and risks of adverse impacts on people, the environment and society (outward- facing approach), namely it reflects the double materiality concept, as pictured in Figure 4 below.

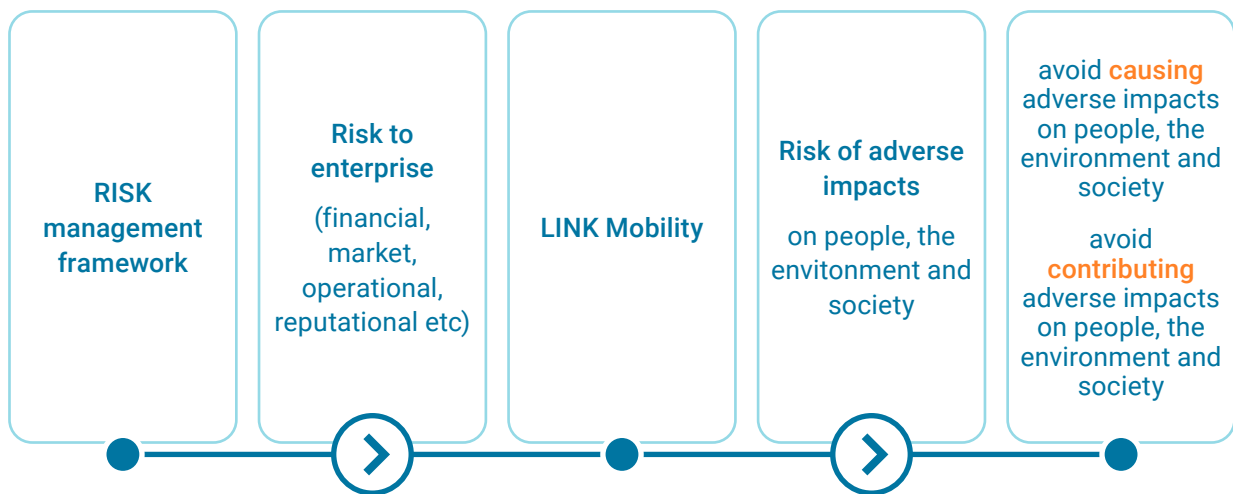


Figure 4. LINK's risk management framework
Source: own elaboration

assessment of risk level is done in accordance with a model for risk assessment, as shown on Figure 5. below.

		PROBABILITY			
		1-Unlikely	2-Possible	3-Likely	4-Very likely
CONSEQUENCE	4-Critical	Low (4)	Medium (8)	High (12)	High (16)
	3-Moderate	Low (3)	Medium (6)	Medium (9)	High (12)
	2-Minor	Low (2)	Low (4)	Medium (6)	Medium (8)
	1-Negligible	Low (1)	Low (2)	Low (3)	Low (4)

Figure 5. . Illustration from LINK's risk assessment template
Source: own elaboration

A number of risks have been identified in 2022 with relation to the objectives listed above. The risks have been assessed in accordance with the above presented template. No risk related to the objectives of relevance has been categorized as high.

The identified risks, when related to LINK’s relations with suppliers and business partners, formed basis for further assessments performed within the supplier due diligence process.

LINK’s supplier due diligence process

The supplier due diligence (SDD) process reflects an outward-facing approach to risk management. It has been designed at LINK in 2021 and has been implemented since 2022, with the aim to integrate the principles of responsible business conduct into the company’s relation to various stakeholders.

The SDD follows a methodology proposed by the OECD Guidance, which is a document that provides a practical support on the implementation of the OECD Guidelines, referred to in the Transparency Act. The framework is available to all LINK affiliates, with a stepwise approach to ensure that categorization as supplier or business partner, and categorization of risk level is performed before commitment.

General risk assessment within SDD process

The actual and potential adverse impacts within LINK’s relations with suppliers and business partners have been identified as part of the general risk assessment performed within the supplier due diligence process annual follow-up. The assessed suppliers and business partner groups include the categories identified during the suppliers’ mapping (see Figure 3 above). For all categories, apart from minor providers, the risk has been assessed as “medium”. The general risk assessment process that has been performed is shown in Figure 6 below.

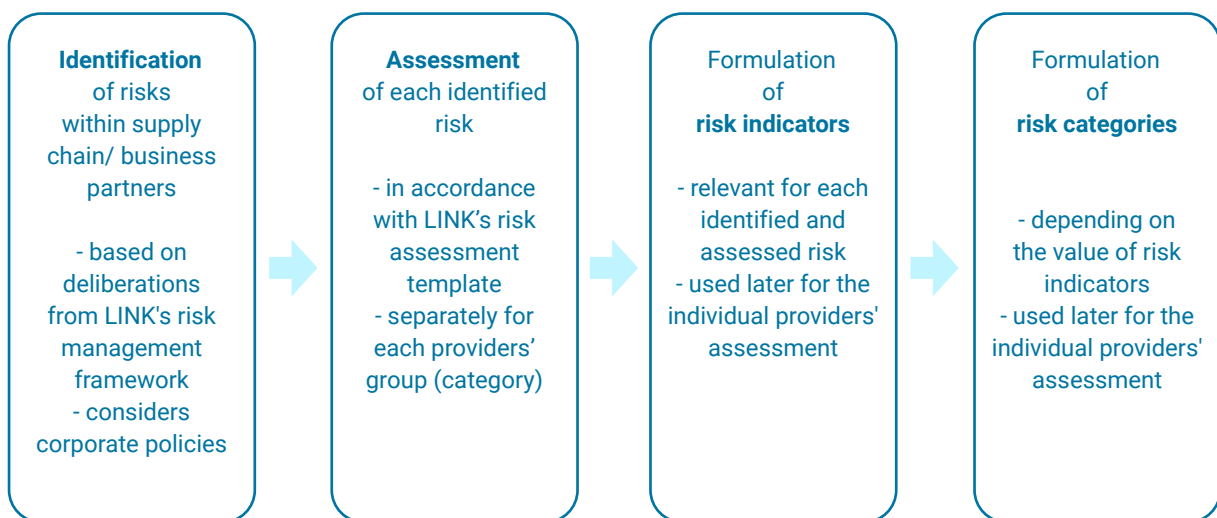


Figure 6. LINK’s general risk assessment process- for relations with suppliers and business partners
Source: own elaboration

During the general risk assessment performed within the supplier due diligence process, certain risk indicators are chosen, that are later used for the assessment of individual providers. Such indicators cover the following areas:

- type of a provider (suppliers'/ business partners' group);
- geographical location of a provider;
- characteristics of personal data processing;
- total value of all contracts with a provider in the financial year.

The general conclusion from risk analyses is that the probability and the consequence associated with adverse impacts within the area of fundamental human rights and decent working conditions do not depend on the specific provider's group, but rather on its geographical location. The geographical location of a provider has therefore been chosen as the main indicator for the mentioned risk areas. More specifically, in the individual providers' assessment, LINK uses the Sustainable Development Goals Index (SDGI), which is an index that assesses where each country stands with regard to achieving the UN „Sustainable Development Goals“. It is developed by the Sustainable Development Solutions Network- a Global Initiative for the United Nations (under auspices of UN, <https://www.sustainabledevelopment.report/>).

Individual risk assessment within SDD process

The scope of the SDD process depends on the individual provider's risk assessment, during which certain indicators are taken into account, as mentioned above. Depending on a type of vendor, its characteristics, and the scope of cooperation, questionnaires are set out in order to identify and address potential risk for the assessed suppliers/business partners.

3.3.3. How does LINK implement suitable measures to cease, prevent or mitigate adverse impacts?

In order to prevent or mitigate adverse impacts, any identified risks in LINK's own operations, in its supply chain, or in its relation with business partners, must be adequately managed. In LINK, such management includes ensuring approval on top management level of any significant risk, and implementation of measures to mitigate risk. Measures specific for LINK's relations to suppliers and business partners are implemented within the supplier due diligence process.

Measures implemented within LINK's risk management framework

- Risk profile

The Board of Directors in LINK define a risk profile annually, where acceptable risk level for each risk area is defined. In the event that a risk is assessed, and the risk level is higher than deemed acceptable, measures to avoid or mitigate the risk in question must be implemented. Measures are assigned to responsible personnel, and followed up through the PDCA annual wheel. Status on all risk in aggregate is regularly reported to management in LINK, including the board.

- Authority

The authority to commit LINK is managed in an authority policy, which includes the authority to commit to any supplier where the SDD shows a high risk with red flags. As a consequence, no supplier or business partner can be onboarded unless specific approval is provided. No such approval has been provided by top management under the authority policy.

- Measures to mitigate risks

All risks categorized with a risk level above the approved risk profile are assigned controls in the risk management system. Risks with a lower risk level are in most cases assigned controls. All controls are followed up through the annual wheel in LINK’s risk management process, as illustrated below.

Risk Management yearly process

Annual process for Group-wide risk management process following PDCA model

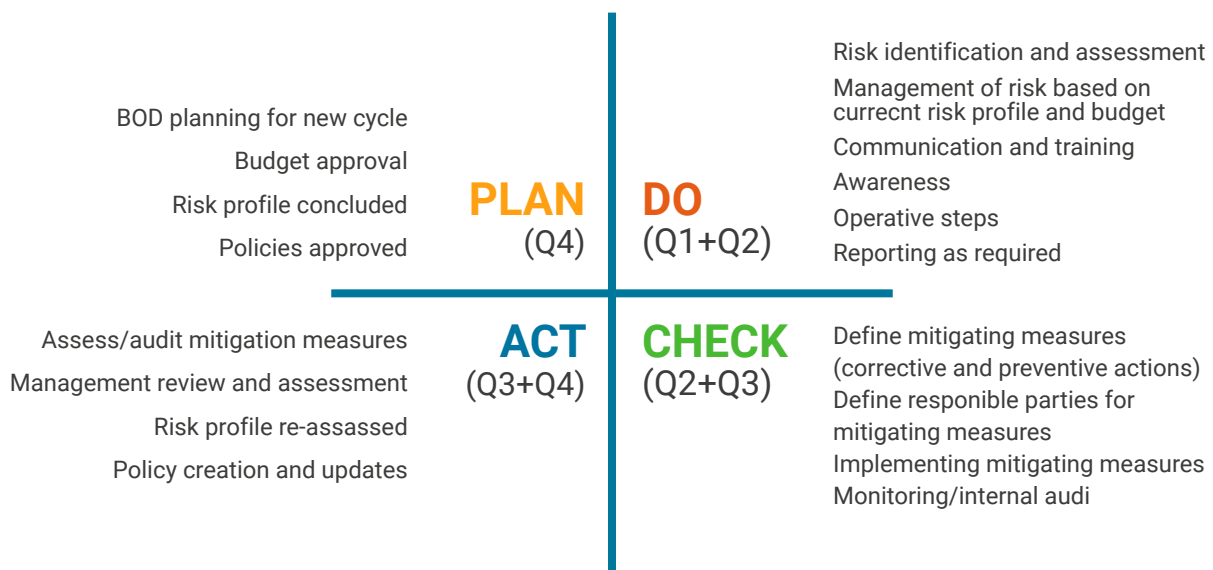


Figure 7. Illustration from LINK’s risk management framework
Source: own elaboration

No risks relevant to the scope herein were categorized above the risk profile in 2022. All relevant risks categorized as medium and most categorized as low, have been assigned controls, and will be followed up accordingly.

Measures implemented within LINK’s supplier due diligence process

Measures aimed at addressing adverse impacts in LINK’s relation with suppliers and business partners are defined in LINK’s supplier due diligence process. Depending on the risk category the individual provider is assigned to during the risk assessment, different actions need to be performed. The main tool used during this process is an internal SDD questionnaire, where an employee that onboards a provider gets a checklist of tasks that need to be performed before the contract is signed. The implemented measures include:

- Supplier Code of Conduct – implemented with the aim to raise stakeholders’ awareness; introduced firstly in 2021, and applied ever since, it conveys a clear message of LINK’s expectations within areas covered by ESG, anti-corruption, competition, and privacy policies, and hence, it contributes to improving sustainability through LINK’s value chain;
- Employee Code of Conduct – implemented with the aim to raise employees’ awareness; has been a part of the LINK DNA for multiple years, embedding LINK’s core values and building ethical foundation for LINK’s daily operation;

- Employees training – implemented with the aim to raise employees’ awareness of various compliance issues, including the required conduct towards third parties; privacy training (GDPR and IT security training) has been obligatory for all LINK employees for several years now, and in 2021 the company additionally launched a general compliance training, covering sustainability, anti-corruption, and competition policies;
- SDD questionnaire – implemented with the aim to raise employees’ awareness of compliance issues, and to collect relevant knowledge on third parties; acts as a primary guidance tool in the SDD process, by instructing an employee on steps that should be performed when onboarding an individual provider, depending on the associated risk that is assessed based on the embedded indicators (e.g. if a provider is assessed as «high risk with red flags» the commitment must be deliberated and approved on a higher authority level);
- Contract measures – implemented with the aim to ensure a binding commitment of third parties to adhere to standards set out in the Supplier Code of Conduct; application depends on the specificity of particular contractual relationship;
- Privacy/ IT security questionnaires – implemented with the aim to mitigate risks related to the processing of personal data in vendors’ systems; used for several years already.

3.3.4. How does LINK track the implementation and results of measures?

The risk framework governs processes managed as part of the operations in LINK. The processes are followed up through an annual wheel as illustrated above (Plan-Do-Check-Act), and documented in an IT tool, followed up by personnel in LINK’s compliance team.

Status on risks, mitigating measures in place and objectives is regularly followed up, hereunder through monthly report to group management and presentations to the board of directors.

For Suppliers, the assessed risk and performed due diligence is available at all times, and the goal is to be able to follow-up suppliers identified as medium or high risk, as soon as the Supplier Due Diligence process is mature.

3.3.5. How does LINK communicate with stakeholders on how adverse impacts are addressed?

LINK’s main communication channels regarding adverse impacts on human rights and decent working conditions are listed below. LINK will assess the requirement for added or adjusted communication annually:

- LINK Annual report ([LINK Mobility Annual Reports](#))
- LINK Sustainability pages ([Sustainability - LINK Mobility International](#))
- LINK’s report on UN Global Compact ([LINK Mobility Group Holding ASA | UN Global Compact](#))
- This Transparency Act report, published online annually before June 30th

3.3.6. How does LINK provide for or co-operation in remediation and compensation where this is required.

As described above, LINK's processes have not currently identified adverse impacts where remediation or compensation is required. In cases where LINK finds high risk in relation to Human Rights or Decent working conditions, LINK will comply with the law and seek out international guidelines on remediation where available, and where such standards or guidelines are not available, consider a remedy that would be consistent with that provided in similar cases. LINK shall seek to restore the affected person or persons to the situation they would be had the adverse impact not occurred (where possible) and enable remediation that is proportionate to the significance and scale of the adverse impact.

3.4. How does LINK carry out its obligation to account for its Due Diligence?

A description of LINK's structure, area of operations, guidelines and procedures for handling actual and potential adverse impacts on fundamental human rights and decent working conditions in light of the Transparency Act are described in this document, and will be available on LINK's homepage before June 30th 2023.

Information regarding measures LINK 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, on a level more specific than covered by this document will be provided as required, when such information is relevant.

3.5. How does LINK carry out its obligation to provide information?

Information is provided on request, in accordance with the Act.

Information is provided in English or Norwegian.

