

REPORT ON DUE DILIGENCE

Section 5 of the Transparency Act

The Transparency Act promotes companies' respect for fundamental human rights and decent working conditions and ensures public access to information. The law imposes a duty of disclosure on emagine AS and a duty to, among other things, conduct due diligence assessments of our supply chains.

The law also means that emagine AS must be able to give the public access to information about these conditions, and the work emagine AS does to ensure this, if requested.

emagine AS's suppliers, and business partners are central to the ability to carry out our business. emagine AS ensures that our business relationships shall be based on trust and openness, and that our suppliers share our attitude towards ethics and compliance. Our suppliers and contractual partners shall respect fundamental requirements for human rights, labor rights and the environment in accordance with the UN's Sustainable Development Goals.

Our work on safeguarding the Act will be carried out in line with the OECD's due diligence methodology. We have started mapping our supply chains regarding the risk areas covered by the Transparency Act and attributed it to individual suppliers for more information. This work will be an ongoing process, where we will successively uncover potential risks, clarify whether it is real and, if necessary, work to reduce such possible risk.

emagine AS is the Norwegian company in the international emagine Group, with the parent company located in Copenhagen, Denmark. To ensure the direction of the Group's adopted policies, including policies on fundamental human rights and decent working conditions described in the Transparency Act, implementation and reporting is done from the emagine headquarters in Copenhagen. All companies in the Group, including emagine AS, must comply with the policies, and responsibility is vested with local country management ensuring compliance with Group policy and national laws such as the Transparency Act.

emagine AS reports annually to the headquarters on compliance with corporate policy, including the content of the Transparency Act, which is incorporated into emagine Consulting A/S annual ESG report which can be found on

<https://www.emagine.org/int/ESG>.