



Statement pursuant to the Norwegian Transparency Act – Financial Year 2025

Introduction

Corporater works systematically to help ensure that fundamental human rights and decent working conditions are safeguarded in our global operations. This statement has been prepared in accordance with the Norwegian Transparency Act and is carried out in line with the OECD Guidelines for Multinational Enterprises.

About Corporater

Corporater AS is a global software company headquartered in Stavanger. Corporater offers configurable software that enables comprehensive and integrated GPRC (*Governance, Performance, Risk and Compliance*), allowing medium-sized and large companies globally to manage their operations efficiently on a single platform.

Corporater's group structure includes a branch in the United Arab Emirates and subsidiaries in the United States, Romania, the United Kingdom, Germany, the Netherlands, South Africa, Norway, India, and Saudi Arabia.

At Corporater, operational responsibility for ESG, including compliance with the Norwegian Transparency Act, is handled by the Legal & HR department. In addition, Corporater's executive management team is involved in this work, including the due diligence assessments carried out. The statement is reviewed and approved by the Board of Directors on an annual basis.

Preventive Measures

Corporater's corporate culture is based on the company's values, which are anchored in Corporater's Code of Business Conduct. This ensures that our values and ethical guidelines are integrated into, and permeate, Corporater's global business operations. We work continuously to embed the requirements and expectations set out in the Code of Business Conduct, including through training and education, which is provided to all new employees upon onboarding and through an annual review for all employees. Corporater has also incorporated considerations relating to human rights and decent working conditions into several of our internal procedures and guidelines.

Furthermore, Corporater conducts due diligence on all new business relationships, and the outcome of this process is decisive for whether Corporater enters a contractual relationship with the relevant business partner. This applies to both partners and suppliers. In our contracts with business partners, we require that Corporater's Code of Business Conduct has been reviewed, and we include a contractual obligation to comply with it.

Corporater has an established whistleblowing channel that is clearly communicated to employees and enables anonymous reporting.

Due Diligence Assessments

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Corporater continuously conducts due diligence assessments with respect to fundamental human rights and decent working conditions. In our assessment for 2025, we have placed particular focus on (1) labor rights, (2) modern slavery, (3) corruption, (4) discrimination, and (5) excessive overtime.

Based on the assessments carried out, we have made the following observations relating to circumstances or risks:

1. International presence:

- Corporater operates in several countries where international indices or reports have identified weaknesses in, or violations of, labor rights, modern slavery, corruption, discrimination, and excessive overtime.
- Even where we have not identified direct or actual adverse impacts, Corporater acknowledges that there is a general potential for adverse impacts arising from Corporater's international operations.

2. Gender equality:

- At the end of 2025, women represented 31% of Corporater's workforce.
- Women in Corporater AS earn 92% of what men earn in comparable positions.
- The company's Board of Directors consists of 3 men and 2 women.

3. Excessive overtime:

- One definition of excessive overtime associated with health risks is where employees work 55 hours or more per week.
- In Corporater Norway, it has been identified that 13.4% of the workforce worked more than 55 hours in one week during 2025. Excessive overtime is associated with health issues.




Measures

Corporater has implemented and continuously works on improvements to safeguard fundamental human rights and decent working conditions in connection with Corporater's operations. This includes, as mentioned above, global guidelines and procedures, training programs, due diligence and contractual clauses related to business partners, as well as reporting and escalation channels.

In addition to the general measures described above, Corporater has implemented specific measures related to the observations from the due diligence assessment:

1. International presence: Corporater has clear global frameworks, procedures, and guidelines, combined with country- and region-specific procedures and guidelines. The content of the company's training programs is continuously developed to ensure that employees have a good understanding of the requirements and expectations applicable to them. Furthermore, the company has worked actively to strengthen its governance and controls related to its global operations.
2. Excessive overtime: We do not consider there to be any systematic challenges relating to the use of excessive overtime internally at Corporater. Accordingly, corrective measures have been implemented at the individual level in consultation with the HR department. Relevant measures include reducing or reallocating work tasks, hiring additional resources where necessary, and internal communication regarding maximum limits on working hours.
3. Gender equality: In addition to Corporater's work under the Norwegian Transparency Act, Corporater works continuously on gender equality through its work under the activity and reporting duty. The group within Corporater responsible for this includes Legal & HR and management, who work deliberately to promote the recruitment of more women, as well as the promotion of women within the group. With respect to salary determinations and annual salary adjustments, these are handled and decided centrally by HR to ensure principles of equal treatment.

Signed by:


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Tor Inge Vasshus

CEO

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 Kontorveien 15
 Stavanger, N-4033
 thu@corporater.com
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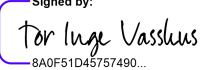
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