

Bonheur ASA Transparency Act statement

Bonheur remains focused on conducting its business with honesty and integrity and expects everyone involved in Bonheur's business to reflect high standards of behaviour in accordance with internationally established human rights and applicable regulations for and within the Bonheur group of companies.

Promoting fundamental human rights and decent working conditions and business relationships, is important to Bonheur. Thus, Bonheur is in support of regular due diligence assessments in accordance with the OECD Guidelines for multinational enterprises.

Bonheur is subject to the Norwegian Transparency Act and this statement is a supporting document to the sustainability statement in the annual report which cover the due diligence processes in Bonheur's operating subsidiaries. Bonheur's statement on due diligence processes according to the requirements of the Norwegian Transparency Act is integrated into the different chapters of the Annual Report, primarily in the social chapters of the Sustainability Statement. The table below show where in the Annual Report the required information is located.

Transparency Act requirement	Reference to disclosure in annual report
General description of the company structure and operations	See section SBM-1 under the Overview chapter as well as the ESRS 2 SBM-subchapters.
Description of guidelines and procedures for handling actual and potential adverse impacts on fundamental human rights and decent working conditions	The governance structure for handling of sustainability issues is described in Gov-2. For further information, see S1 Own workforce (S1-1, S1-2, S1-3), S2 Workers in the value chain (S2-1, S2-2, S2-3) and S3 Affected communities (S3-1, S3-2, S3-3),
Information regarding actual adverse impacts and significant risks of adverse impacts that the enterprise has identified through its due diligence	The actual adverse impacts and identified risks are described in S1-SBM-3, S2-SBM-3 and S3-SBM-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	See the annual report chapters S1 Own workforce (S1-4, S1-5), S2 Workers in the value chain (S2-4, S2-5) and S3 Affected communities (S3-4, S3-5).
Where the statement can be accessed	On Bonheur's website LINK

The Board of Directors and the Managing Director
of Bonheur ASA