

A Statement
to the Norwegian Transparency Act





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1 General Information

1.1 Company

Sotra Link Construction JV ANS (hereinafter referred as "SLCJV" or "We") is a partnership company, registered in Valaskiftet 6, 5355 Knarrevik on the 8th of March 2022 with the Organisation No. 928 890 961, established by 3 partners which are FCC Construcción S.A., Webuild S.p.A, and SK ecoplant Co., Ltd., to perform Rv.555 Sotrasambandet project in Vestland of Norway, which will improve traffic condition between Øygarden and Bergen building new roads, tunnels, and bridges.

FCC Construcción S.A. has 35% of the participation of interest and is a world leader in construction, with extensive experience accumulated over its 120 years of history. Their activities cover all areas of engineering and construction, and they are the benchmark for civil works (roads, railways, airports, hydraulic and marine works, tunnels, and bridges) and residential and non-residential building works such as hospitals, football stadiums, museums, and offices.

Webuild S.p.A. has 35% of the participation of interest and is a global construction player that specialises in building large and complex infrastructure projects for sectors such as sustainable mobility, hydroelectric energy, water, green buildings, and tunnelling. They have 115 years of applied engineering experience on five continents and 70 000 staff from over 100 nationalities.

SK ecoplant Co., Ltd. has 30% of the participation of interest and is a Korean construction & eco-business company, former name of SK Engineering & Construction Co., Ltd., has contributed to stakeholders' happiness through diverse construction projects, such as plants, infrastructure, buildings, and housings, and industrial development at home and abroad in the past 44 years since its establishment in 1977.

1.2 Clients

Statens Vegvesen (NPRA, the Norwegian Public Road Administration) is the ultimate client of this project is a Norwegian government agency responsible for national road networks, driver training, vehicle inspection, and subsidies to car ferries. They strive to ensure that the road transport system in Norway is safe, sustainable, efficient, and available to all. They manage national roads on behalf of the national government and county administrations, this involves planning, developing, operating, and maintaining the roads.



Sotra Link AS is a direct client of SLCJV. It has been granted a concession agreement for this project from Statens Vegvesen. It is a limited liability company consisting of 3 investors, which are Ibsen Investment Holdings Ltd. (Macquarie, general partner, John Laing, limited partner), SK ecoplant, and Webuild.

From the top client to the main contractor and its partners, all parties are big players in this field internationally, all of them has high level of experience and management procedure overarching a high standard of ESG (Environmental, Social and Governance) and a strong code of ethics.

1.3 Product and Market

The Rv.555 Sotrasambandet project is a PPP (Public-Private-Partnership) contract, which has a value of 19.8 billion NOK, awarded to Sotra Link AS by Statens Vegvesen. This project is the largest single contract entered into by the Statens Vegvesen of all time. Sotra Link AS will finance, design, build, operate and maintain the road system for 25 years. In this regard the Design and Build work has been awarded to the SLCJV.

SLCJV are performing work to build 9.4 km four-lane road from the intersection with Fv.562 at Storavatnet in Bergen to the junction with Fv.561 at Koltveit in Øygarden municipality. The Sotra Link bridge and tunnel system will feature 19 roads and pedestrian underpasses, 23 tunnel portals, 22 bridges and viaducts, new four-lane motorways and 14 kilometers of pedestrian and bicycle paths. Approximately 24 kilometers of two-lane access roads will also be built.

The main bridge will be 30 meters wide and 900 meters long, with towers 145 meters high. The Drotningstunnel, which will be nearly 2 000 meters long, will have junctions and ramps to Drotningstunnel. The Harafjell Tunnel will be reconstructed and there will also be three tunnels for pedestrians and cyclists at Janahaugen, Kiplehaugen and Harafjellet.

The products and services we provide detour areas of heavy congestion will resolve bottlenecks and improve traffic safety for road users. It is scheduled to open to traffic on 1 June 2027.

The markets in which we operate is Norway where the work site is located. The physical work will be done in Øygarden – Bergen area and the majority of design consultants and build subcontractors will be from near local area or other part of Norway such as Oslo.

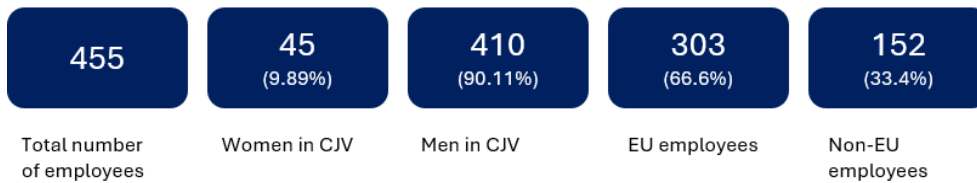


1.4 HR key facts and numbers

SLCJV is structured into seven different departments, with different sub-departments. The departments are Project Management, Commercial, Admin Finance Control, Operations, Construction, QHSE and Technical. Each department has managers on several levels who are responsible for following up the employees.

SLCJV is a multinational company with employees with 45 different nationalities, that is a deduction from last year, from Europe, Asia, Africa, North and South America. The employees of the company origins from Albanian, American, Argentinean, Brazilian, British, Bulgarian, Chilean, Chinese, Colombian, Costa Rican, Croatian, Cypriot, Czech, Egyptian, Ethiopian, Filipino, French, Georgian, German, Greek, Hungarian, Icelandic, Indian, Iranian, Irish, Italian, Jordanian, Kenyan, Korean, Latvian, Lebanese, Lithuanian, Mexican, Norwegian, Pakistani, Polish, Portuguese, Romanian, Russian, Serbian, Slovak, Slovenian, Spanish, Swedish, Turkish.

Some key numbers regarding employees directly in CJV:



2 Human Rights and Working Conditions

2.1 Commitments

Since we established the Company in 2022 and the Transparency Act came into effect in the same year, we have done our best to fulfill the Act, hence, we have implemented noteworthy measures. Through these measures, there are implemented further tools and steps in the performance of the company's due diligence. The due diligence process throws up a lot of information on the target company/contractor/supplier, across all its operational areas, which CJV then review and piece together all this information to a coherent story. This information will serve the procurement of a company and could affect the initial opinion on a deal. But the information and outcome will also serve further departments in the performance of measures, due diligence, audits, and risk assessments.

CJV have implemented a code of ethics, code of conduct for suppliers and HR policy which covers vast topics related to its employees and society. In these documents, we



clearly state that it ensures working condition respectful of human rights and fully rejects any form of illegal, child, forced labour, or practices that constitute modern forms of slavery and human trafficking. Moreover, it is clearly mentioned that all employees will have respectful working condition abide by the Norwegian law standard.

And we have put in place "Integrated Management System for Quality, Environment, Sustainability, Safety and Health" at work. Our management is committed to achieving zero accidents with reference to environment, and health and safety and zero non-conformities with reference to quality. The policy defines actions to fulfill the Environment and Sustainability and actions to preserve workers' safety.

Considering the business area covering this topic is vast, CJV has key personnel in different departments who then report monthly to a project director of SLCJV. Departments' managers who will report on subjects related to human rights and working conditions are such as HR, HSE, Procurement, and Communications, CSR management and so on. For CSR work and for overseeing the transparency act topics, CJV have their own key personnel that operate as a team leader for the CSR department. In this field topics such as onboarding of contractors, assessments for and of contractors, audits etc are performed and overseen. The CSR key personnel reports directly to the 'project manager stakeholders', who oversee departments such as CSR, communication, general services, permits, IT, translators and traffic management. This keeps good cooperation and communication both within CJV but also publicly.

In addition to the above, SLCJV, also in a Sub-Clause 35.2.2 of a contract with the client, committed to conducting regular risk assessments to prevent infringements of fundamental human rights and the ILO's core conventions in its own operations and in the supply chain. Therefore, our Board of Directors and management have clearly acknowledged the importance of this topic.

Through the last 11 months and after the workshops performed with our advisory company in 2024, CJV have worked tirelessly with assessments, routines, cooperation between procurement and CSR, due diligence processes and procedures and identifying new risk factors with clear mitigations.

CJV has primarily focused on the assessments of companies and suppliers that are directly involved with work on site, connected with the project RV555 Sotrasambandet. And through these assessments audits and checks have been performed that have



resulted in deviations and thereafter specific mitigations, such as contract changes, work hour arrangements and back pay. There have been three cases where a contractor has been stopped in their work, but the work has been able to restart after mitigations are agreed.

For contracts with companies, suppliers, and assistants outside of Norway and not directly in the project itself, CJV have also brought them into the assessment. Although the assessment is the same regardless of the company, the mitigations and requirements can differ. An example would be suppliers or companies outside of Europe and possibly in a category of high risk, the requirements would be far more and would be assessment between different departments together.

In 2024 and the start of 2025, CJV had visits and audits from the labour inspector. Here there were several breaches of the working environment act and other.

Direct violations regarding timesheets, risk assessments and other HSE aspects.

CJV assessed the orders from the authorities and set them out with direct mitigations. This included new updated reports for time registration, more direct guidelines for working hours, improved and changed HSE routines.

CJV have also in the last period performed employee surveys to assess the situation of psychosocial topics and organization topics. And on the back of this, then performed and produced sufficient risk assessments of the psychosocial areas and organizations areas, within CJV and for the working environment committee.

2.2 Whistleblowing and Complaint Mechanism

Given by a legal frame of the Work Environment Act, part 2, we have implemented the Whistleblowing procedure. This procedure defines the process of handling of reports and potential investigations arising because of such reports, due to information regarding behaviors and actions that do not comply with our Code of Ethics and with possible violations or misconduct that could negatively impact its business or cause reputational damage to the project.

In particular, the report's topic shall be based on the violation or to the presumed misconduct, referring to for example:

- Acts of corruption and fraud
- Workplace health and safety violations



- Environmental violations
- Violation of human rights, in relation to respect of diversity and inclusion, and rights of local communities
- Accounting violations in relation to financial flows or money laundering
- Market manipulation and insider trading
- Theft or improper use of company resources and assets
- Violation of the privacy and confidentiality of data and information
- Conflicts of interest
- Violations in the procurement phase and unfair competition

Once reports or information received by the CJV Compliance Function (hereinafter referred to CCF), through various channels such as email addressed to an independent compliance officer or to the project management, or post etc., a case will be dealt by following procedure:

1. Analysis

The CCF shall assess their contents and carry out a preliminary screening, promptly detecting, where possible, groundless, defamatory and/or offensive reports. In such instances, the CCF shall immediately file the report. Moreover, the CCF, in the event of circumstantial reports, shall ask the whistleblower to provide more information.

2. Investigation

The investigation process mainly aims at confirming the truthfulness of the information under investigation. It provides a precise description of the ascertained facts, through audit procedures and objective investigation techniques. Access to specific information (e.g. documents and e-mails), even if stored in devices that are corporate assets (e.g. PC, phones and external HD), is permitted in some cases and violates privacy at the same time in other contexts.

3. Assessment and final outcome

For each investigation, the CCF shall prepare a final report which includes at least ascertained facts, collected facts and causes and shortcomings that allowed the reported situation to occur.



If the report is grounded, the CCF shall activate the relevant governance bodies and/or control bodies to carry out the most appropriate mitigation measures, which include:

- Amendments to the CJV procedures;
- Amendments to the organisational structures, processes and/or supporting corporate tools;
- Return or require the restitution of any potential improper benefit;
- Disciplinary measures in respect of employees;
- Measures against the 3rd parties (e.g. termination of contracts, partnership agreements, etc.)

The Project Director is responsible for the execution of the disciplinary measures and the action plan submitted by the CCF, except in cases where the Project Director is directly involved in the reporting. In such cases, it is the Executive Committee that is responsible for such actions.

4. Filing

The CCF shall file all documentation. It shall provide results to the Project Director and the CJV Steering Committee on an annual basis, by preparing and presenting a summary report that contains the following information:

- The number of whistleblowing reports received;
- The number of whistleblowing reports substantiated;
- A breakdown of the reports by category; and
- The status or outcome of the reports.

We guarantee that we will not disclose the whistleblower's identity. Maximum confidentiality is, as far as possible, guaranteed with respect to individuals and facts included in the report, and, for this purpose, are employed appropriate communication methods suitable of safeguarding the identity and the honorability of the people mentioned in the report, avoiding, in any case, communication of data acquired to third parties not involved in handling whistleblower's reports.



3 Risk Assessment

3.1 Identification and Prioritisation of Risks

To conduct a step-by-step risk assessment, we decided to approach from at the high-level to an in-depth level from an overall risk mapping, which is categorisation of suppliers by their intrinsic risks. Then we prioritise suppliers based on severity of risks. After finding out the high-risk group, we will conduct a in-depth risk assessment to mitigate the risks. And finally, we conduct mitigation activities such as due diligence and proper measure for the finding.

As continued in this report, but also based on events and circumstances in 2023, CJV have not changed their overall risks and categories. And the contents of each category are much the same, since CJV had both a workforce on site performing manual labour and construction management.

To map our overall risks, we have conducted a categorization of suppliers we are confronting and considering the nature of our business they have been categorized by 10 types of suppliers.

After categorization of suppliers, to understand each risk in detail, we have analyzed information of 10 types of risks each as follows in next overview table:

Own workforce	The construction industry is at risk of social dumping and work-related crime, as well as HSE risks such as work accidents.
Construction & installation on site	Containing workforce on site, from CJV, suppliers, contractors etc. In several professions within construction, migrant workers are subject to social dumping.
Construction admin	Contains primarily, CJV admin on site and visiting site, but can also contain visitors, auditors etc. Risk may vary based on sub-category, but is mainly related to low wages, overtime and HSE in labour-intensive lines of work
Key materials	The raw material extraction phase poses the highest risks, such as forced labour and child labour in extraction of metals and minerals.
Construction equipment	Construction equipment can consist of heavy machinery, vehicles, and consist of metals and electronic components, which are considered by DFØ (The Norwegian Agency of Public and Financial Management) to be high risk product categories
Field surveys & tests	Field surveys and tests can be considered as professional services and have lower risk of human rights and labour violations.
Staffing and Professional services	Low risk of human rights and labour violation within professional services such as accounting, legal, tax, engineering etc.
Facility management	Facility management can involve services such as maintenance, construction and renovations. There are risks associated to this category, such as frequent use of temporary/hired workers who are subject to labour rights violations in Norway.
Office supplies & equipment	Office supplies, furniture, cars and IT-hardware are all on DFØ's High Risk list of product categories with systematic documented high risk of human rights abuse occurring in the supply chain, meaning the value chain from raw material extraction to component production until finishing assembly.
Software	The Software-as-a-Service (SaaS) sector potentially gives rise to human rights violations regarding privacy infringement of end-users and employees.

To manage risks in an effective manner, we have prioritized 10 categories of suppliers identified in the previous step, based on the

- **scope** (*How many people could be affected by the adverse impact?*),
- **scale** (*How serious would the adverse impacts be for the victim?*) and
- **remediability** (*Will remedy restore the victim to the same or equivalent position before the harm?*)

Combining the likelihood of risk occurrence to the severities, we created risk prioritization matrix as follows:

Severity	High			High risk Priority 1
	Medium		Medium risk Priority 2	
	Low	Low risk Priority 3		
		Low	Medium	High
		Likelihood		

Based on various discussion sessions and internal surveys, we have mapped our **10 risk categories** into **3 risk groups**.



For the High-risk group suppliers, an in-depth risk assessment is needed, this process is performed within the due diligence work from procurement, CSR, HR, construction and HSE within CJV.

CJV has not decided to change risk connected to its own workforce, as we still have a high number of employees both on site and in administration. CJV also has in mind the events and mitigations needed after the labour inspection in 2023. Although CJV now has heavy and specific mitigations in place to prevent risks for its own workforce, such as a collective agreement, environmental committee, safety representatives and



employee representatives, there are of course different factors that can raise the risk for this group through the course of the year. This risk can be such as working hours, travels, the size of the project, colleagues outside of CJV and so on.

Procurement has a step-by-step procedure to follow when procuring and dealing with new contracts. This can be in different steps, and the evaluation is performed within a flow chart based on the process, input and output and the risk category.

One performance evaluation is performed through an excel form, and is for subcontractors, manufacturers, and suppliers. This form evaluates the topics Organization, Information management, HSE, Quality and Schedule & delivery. Within each category one can obtain up to 5 points. At the end a classification is given based on the average points gained. The class is as shown below:

Class based on gained Average points					
CLASS	A	B	C	D	E
AVERAGE RANGE	4,3-5,0	3,5-4,2	2,7-3,4	1,9-2,6	1,0-1,8
	Suitable			Conflictive	Banned

CJV has not yet seen an outcome from the procurement process, where a form has ended below the class of C. This evaluation is performed of each contract every six months.

The outcome of these evaluations is informed to project director, CJV management and CSR, for further assessment and mitigation within the different areas.

3.2 Risk Assessment System & Process

Since we are implementing overall risk mitigation measures, here we specify a risk assessment system & process covers most of the risk categories listed in 3.1.

Risk assessment CJV company based

Based on the projects risk, the high amount of ongoing work through a day, week and month, CJV have ongoing assessments of risk through several channels. These can contain areas of work environment, organizational factors, work on site, work at severe height and site visits.

CJV have over the **last 11 months**, together with their occupational health service, seen an increase in risk within the psychosocial and organizational factors. Therefore, the working environment committee has had a lot of focus within this area, with different measures and assessments. Such as employee surveys, interviews and inspections.



It is also important to note that this work is and has been overseen and performed directly through the working environment committee on a yearly basis or more often if needed.

The risk assessment for performance work on the project site, that is made by our subcontractors, suppliers, and contractors, is also implemented and considered.

All risk assessments that are connected to the project are collected and implemented into an overall risk assessment called '**Cumulative risk assessment**'. Such assessments are based on each area of the project, there are **11 different areas** with such a cumulative risk assessment. These areas are based on projects and contain such as tunnel work, day zone work and bridge work.

Social Compliance

As a first point of contact with the contractor, contract assistant or supplier, we use the system HMSReg, this can be introduced through the procurement stage, before contract is signed, after contract is signed, but also upon new contracts and addendums. Through this system we perform the onboarding of the relevant contractor, contract assistant or supplier, based on the level of the contract chain, but containing all the contract chain. Each contractor or supplier has a set of documents to deliver, some of them will provide CJV with relevant information to further perform an assessment of the contractor or supplier. From this assessment we will then decide if further inspection or audit is necessary.

HMSReg is handled by the CSR department, with and through a dedicated resource for supplier intake, but with assistance from both procurement and contract department.

The assessment of each contractor and supplier is performed in Excel. The assessment has a set of **19 different categories**. This is a new improved assessment over the last **11 months**. The previous assessment had 26 different categories. CJV have now, through intensive work, gathered some categories into one and in some cases made categories much more specific to their area. The assessment will give an indicator of a **Low, Medium, and High outcome**. Green, yellow and red for visualization.

The categories are amongst others based on company information such as tax, organization set up, number of employees, number of foreign employees, number of employees travelling or living abroad and use of agencies. There are other categories based on collective agreements, working hour agreements and the number of sub-sub-contractors or contract helpers. CJV have also now brought into the assessment two



categories that are directly linked to the onboarding process, so the supplier intake can provide some specific input based on the onboarding process.

The assessment is being updated regularly, the first update is performed by CSR resources and then updated in meetings concerning the topic. Meetings such as CSR meeting for CJV, and CSR meeting with our client. These meetings can affect the assessment based on information received in these meetings. The CSR department update the risk assessment through a meeting each month, in this meeting attending is the team lead, supplier intake, infield coordinator and the KLAV auditor. It is the infield coordinator who owns and updates the risk assessment on a weekly basis.

Based on the assessment, CJV then perform inspections if necessary. These inspections and audits will and have been performed in the manner below:

- Wages and working conditions audit
- Accommodation inspections
- Company based audit
- Legality for using agencies
- Evaluation of workplans and working time arrangements

When performing this type of inspection and audits, we have produced a set of checklists to use for the appropriate audit. The requirements and checklists that are used are shown to other parties, that can help to promote and improve the content. Third parties that can provide such comments are the labour authority, trade unions, solicitors, client, and an organization from worker-and businessowner associations (fair play bygg og anlegg). When performing an audit of wages and working conditions, we will perform this in HMSReg with a checklist through the system. The use of HMSReg helps keep personal information guarded and secure, one point of contact through HMSReg and not through email, the advantage to pick workers based on performed hours and degree. And a pre-performed report after the audit is finished.

CJV have in the last period also acquired a system called Protencon. This is a system that we use in risk management for international companies, suppliers and contractors. It gives CJV an advanced AI model to handle and has an overview of risks connected to each of our connected international suppliers and contractors. CJV has several documentation requirements in this system, much like the onboarding process in



HMSReg, this is directly for international companies working abroad. CJV do have planned audits based on risk management and received documentation in Protencion, but have not yet performed any in the system. Although by registering the company names and nation, CJV gets a preliminary report and risk through the system. Protencion directly supports and gives us information for our due diligence.

When performing an inspection of accommodation this is performed through a checklist in word, based on the information of the accommodation in advance, but this inspection is performed physically at the elected accommodation.

We have also produced templates and base all other audits surrounding this topic within the HMS reg system. Audits regarding collective agreements, internal control systems, company-based audits etc., are all performed in HMSReg through our own templates.

If there are any deviations discovered in the audit, we will command the contractor or supplier to align with the requirements & regulations, and if necessary, back-date mitigations for any deviations.

In a case where the deviations are serious and in detail seem to be performed outside of our scope of work, we have the possibility to inform third parties who work solely of this topic in Norway. Such as "Politiets A-krim, Skatteetaten, Arbeidstilsynet og Fair play bygg".

Another important part of the assessment is to be aligned with updates within law and regulations, but also through news articles that can affect us in any matter.

With updates of laws and regulations the CSR resource has a subscription through lovdata.no, arbeidstilsynet.no and contact with our union NAF. The CSR department work closely with the compliance officer in CJV, that will benefit from being up to date with relevant regulations. Through this close work and cooperation with other departments and especially the compliance officer, we have produced and implemented a policy and procedure that gathers the scope of CSR within CJV. Our procedure explains how CJV should conduct due diligence assessments of its own business but also related to direct and indirect procurement in our business. The purpose of due diligence assessments is to avoid causing or contributing to negative impacts on people, the environment, and society, and to try to prevent negative impacts resulting from operations, products, or services.

We also have close cooperation with third parties, that can give us insightful information



regarding companies we are dealing with, such information is regarding as confidential information and therefore we use this carefully when assessing companies based on this information.

All these updates and information are saved in the working file, attached to the assessment.

The following key numbers from the risk assessment are as shown below:

Category	Mitigation performed since 07.2024	
Contracts in HMSReg	678	
Contracts assessed since 07.2024	510	
Contracts assessed high risk since 07.2024	32	11
Contracts assessed medium risk since 07.2024	62	60

4 Risk Mitigation

In this section, we cover predominantly the Construction and installation supplier category's risks.

4.1 Mitigation Plan

Through social compliance work, we will be able to detect this type of topics through the following channels:

- Whistleblower
- Dalux system, by registered RUH (Non-conformities or complaints)
- Emails/ complaints from environment
- Information from third parties who have dialogue with us, such as NAF (norsk arbeidsmandforbund), fair play bygg & anlegg, tax authorities, Polities A-krim

When gathering this type of information from other parties the information can affect the assessment given of a company in the social compliance assessment.

By this case, we can perform measures based on a new assessment or risk.

We can take measures to prevent, limit or stop such negative consequences. This of



course depends on the severance of the consequences or deviation.

We have the possibility both through contract requirements and law to command the following:

- Direct changes in working conditions
- Salary adjustments
- Adjustments to accommodation and living conditions
- Limits in the contract chains and use of agencies
- Direct stop in the contract chains and use of agencies
- Reject the use of a contractor
- Contract adjustments both for workers and sub-contractors/suppliers
- Requirements for supplier of materials

These types of measures need to be based on direct information and possibly an audit performed by us. The requirements of Compliance and Code of Ethics have been included as an annex in agreements with suppliers.

Moreover, relevant clauses of this Act will be added to the contract document templates in order that suppliers comply with the Act and further requests for our audit.

In case we are noticed or informed that a material risk is detected, we are planning to conduct our own due diligence or a 3rd party due diligence.

4.2 Detected Risks and Mitigation Results

So far, we have detected direct deviations based on social compliance that are within our scope and reach, through our due diligence and assessments. Although in the period CJV have also been involved with third party audits for our contractors and suppliers. These audits have been performed by our client NPRA and the labour inspector. CJV have followed the audits closely and helped directly our contractors and suppliers with their answer to the labour inspector. Any deviations have been followed up in meetings, we have also assessed the severity of these deviations and seen if we need to intervene



with our own inspection or sanctions.

Moreover, we have detected indications of negative consequences for social compliance for certain contractors, these are negative consequences based on the following information:

- Companies with tax arrears
- Breach in working hour agreements
- The use of sub-contractors in a chain longer than accepted
- Missing or low understanding regarding the law for hour registration
- Missing or lower conditions based on the attached collective agreements

We have applied different measures to stop or limit these direct negative consequences; they are as listed below:

- Limitation in the use of a sub-contractor
- Rejection to use a certain sub-contractor
- Rejection of using a certain supplier
- Changes applied to the given working hour agreements
- Corrected to comply with the collective agreement
- Back pay of salary and other compensations regarding collective agreements
- Direct meetings or time used for helping understand different aspects of the law and collective agreements

Additional information from the contractor on how they align their work directly to the correct collective agreement.

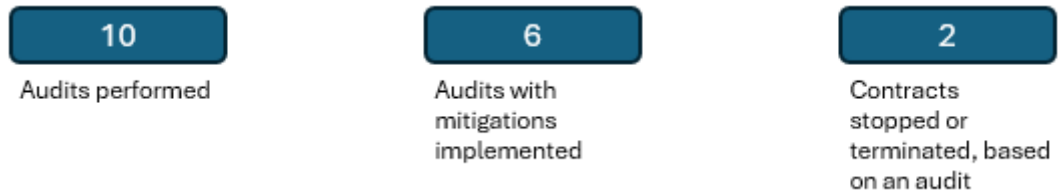
Due to the nature of our business, we have confronted concerns regarding HSE from the community and nearby neighbors. We are having regular meetings with community members to share our construction plan, hearing opinions from the community and trying to reflect on the opinions as much as possible.

One example of this action is that we have assessed specifically the need and the possibility for work at night. This is done in accordance to the authorities, unions and workers representatives, it is also risk based upon how the work is needed to be



performed at night.

Audits performed and mitigation implementation is as seen below:



4.3 Proceeding and the way forward

The process implemented for risk assessing suppliers, contractors, and contract assistants, both within CSR and procurement will continue in the manner as today.

Based on the information, experience, and input CJV have gathered since June 2023, the templates and systems used within the due diligence process, will be reevaluated as planned and updated to perform more adhered. Although CJV have through the last period gained more aligned systems, such as Protencion, a lot of the work will still be performed and logged in the original risk document.

Results and findings throughout the last period have shown that CJV have a large assessment regarding sub-contractors and contract assistants. Based on these assessments, CJV see the risk outcome and quantity of risk assessments to be sufficient, but also as expected. Audits performed based on the risk assessments have not been in accordance with expectations, CJV see that there should and could have been performed more audits. But this has been obstructed because of manpower and the severity of one specific audit. Therefore, the audit and assessment process within the CSR department has been altered somewhat based on the future. Connected to this obstruction and lack of audits, CJV has increased the CSR team by one personnel. But CJV has also brought in a third-party auditor to perform and overtake one specific audit.

Audits performed and planned based on the risk assessment will also continue in the manner as of today, to the same extent as the past year.

The due diligence assessment and the different steps of the process are to be evaluated when dealing with contracts that are in the high-risk category. This is something CJV will focus on and work more thoroughly within 2025, although there will be much more focus regarding international companies delivering specific components to the project.



Through 2025, CJV have planned more compliance audits with the contract chain, also outside of Norway, specifically within using the system Protencon.

Inquiries about how we work with human rights should be addressed in writing to us by e-mail: communication@slcjv.no . The request will be processed and answered within three weeks of receipt of the information request.

Sandsli, July 2025

Board members of Sotra Link Construction JV ANS

Webuild S.P.A

Firmato da:

A handwritten signature in black ink that reads 'Luca Polito'.

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Luca Polito

Sotra Link CJV Chairman

FCC CONSTRUCCION
SUCURSAL NORUEGA

Firmado por:

A handwritten signature in black ink that reads 'Carlos Pallares Rodriguez'.

6782DA75380446A...

Carlos Pallares Rodriguez

Sotra Link CJV