

Account of due diligence in accordance with the Transparency Act in the Cognizant-group

Introduction

The Cognizant group complies with the Act relating to enterprises' transparency and work on fundamental human rights and decent working conditions (Transparency Act). This report describes how the Cognizant group (referred to as Cognizant) methodically maps and assesses actual and potential negative consequences for fundamental human rights and decent working conditions in Cognizant, and Cognizant's work to implement suitable measures to stop, prevent or limit such negative consequences.

In 2025, Cognizant published a statement on modern slavery pursuant to section 54(1) of the UK Modern Slavery Act 2015. The statement shows Cognizant's focus on preserving fundamental human rights and decent working conditions, in both our own business and our supply chains. Cognizant is engaged in the work to streamline systems and restrictions to prevent a breach of this from occurring. This report is based on this statement.

General information about Cognizant

Cognizant is a group consisting of companies that are leading in the provision of professional services and works with transforming clients' operating and technology models for the digital era. Cognizant is headquartered in Teaneck, New Jersey (USA) and had approximately 336,800 employees worldwide as of 31 December 2024. The ultimate parent entity of all Cognizant entities globally is Cognizant Technology Solutions Corporation, a Delaware corporation listed on the Nasdaq Global Select market in the USA.

Cognizant has 186 active suppliers in 15 countries servicing our Norwegian legal entities. They provide goods and services, primarily in the following industries: Software, Finance, Consulting, IT Services, Employee Benefit Programs, Office Supplies, Hardware, and Networking, Storage & Backup.

Alignment with external initiatives

In February 2021 Cognizant joined the United Nations Global Compact (UNGC), a worldwide network of companies and non-business participants that are committed to building a sustainable future. In October 2021, Cognizant deepened our commitment by joining the United Nations Global Compact India (UNGCI), a country-level leadership platform for strengthening sustainable business practices. These principles focus on supporting the protection of human rights, promoting greater environmental responsibility, and working against corruption in all forms. In keeping with these principles, we adopted goals for our company and report regularly on our progress toward their achievement.

Guidelines and routines for managing risks related to human rights and decent working conditions

Cognizant is dedicated to improving everyday life and believes in acting ethically throughout our business. This is why we have built a strong sustainability management programme. Cognizant has proudly invested in diverse and dedicated leaders to drive our integrated sustainability management approach and deliver tangible results. [The Cognizant Sustainability and Corporate Citizenship Report](#) is published annually and includes information about our commitments, policies, and processes.

Our Code of Ethics (Code) sets out our core values and emphasizes the standards of conduct that we expect from managers and associates to ensure that they promote our culture of integrity. Our Code is publicly available and applies to all Cognizant directors, officers and employees worldwide as well as all Cognizant business units and subsidiaries, joint ventures over which Cognizant has operational control, business partners and third-party representatives worldwide (collectively "Associates"). All our Associates are required to undertake our Code of Ethics mandatory training on an annual basis. The Code of Ethics highlights the company's focus on respecting people and the environment.

Our Code requires that Associates must be committed to upholding the company's core values including Do the Right Thing, which requires, at a minimum, complying with the laws of all countries in which Cognizant operates. This is an integral part of our commitment to excellence and responsible business practice. The Code of Ethics highlights the company's focus on respecting people and the environment.

Specifically in relation to labour practices, we uphold human rights in all our global operations. All Cognizant Associates worldwide are entitled to fair wages and hours, consistent with local laws and are entitled to work in an environment free from discrimination. Our company does not make use of child labour (i.e., a person under the minimum age provisions of applicable laws and regulations) or forced labour (i.e., prison labour, indentured labour, bonded labour, military labour, slave labour), does not condone any form of human trafficking and will not work with third parties who engage in such practices.

Our commitment to uphold human rights across our global operations is supported by our [Human Rights Policy](#) which applies to our directors, officers and employees. We consider, integrate, and promote internationally recognized human rights principles, in addition to complying with all local laws and regulations. Our initial Statement on Modern Slavery was launched in 2017 and was accompanied by a training and awareness communication to Cognizant Associates globally. We continue to generate awareness with our Associates, offering education about our zero-tolerance approach to violations of fundamental human rights in the employee induction/onboarding program.

Pursuant to our Whistleblower and Non-Retaliation policy, our Associates and Third Parties can report suspected violations of any of these policies/standards via numerous channels including [Cognizant's Ethics and Compliance helpline](#). Reports are taken seriously and investigated by the company. If any deficiencies in compliance were to be uncovered, remediation plans would be devised to address the deficiencies. Failure to comply with any of these policies/standards may lead to consequences up to and including termination of the relationship.

All new employees hired by Cognizant are required to undergo mandatory training in relation to our Code of Ethics within 30 days of joining. This mandatory requirement is then maintained annually for all tenured associates. In addition to this, we make specific reference to this and the steps we take to address modern slavery risk into our corporate induction program and include a module on modern slavery in our in-house people manager training courses. Since 2023 we have made modern slavery training available to all global procurement associates who interact with our suppliers.

Our Supplier Diversity Policy sets out Cognizant commitment to providing opportunities for all qualified businesses to participate as suppliers of products and services to our company. Our commitment to supplier diversification is not philanthropic, nor does it contradict the application of existing purchasing goals, policies and procedures. The award of opportunities to all Suppliers will be based on criteria established as part of the sourcing request or other criteria that may arise from time to time, including, but not limited to their relative competitiveness, the value of their offerings, and their demonstrated performance.

Mapping of risks with suppliers and business partners

Following a risk assessment, we undertook across all aspects of our business and supply chain, we updated our process to include targeted due diligence relating to violations of human rights, including modern slavery, within our global supply chain. Cognizant's main focus has been to strive for standards and expectations to be clearly communicated to existing and prospective suppliers. High risk suppliers, which are providing labour intensive goods or services in countries with high incidence of modern slavery or child labour, are required to provide details of their own practices and their supply chain in relation to the preservation of fundamental human rights. These suppliers are required to provide evidence that they have implemented mechanisms to prevent violations of fundamental human rights, including modern slavery.

Cognizant is fundamentally a "people business" where the focus is on human capital, and we are an

equal opportunity employer. We do not manufacture any products, nor do we usually directly procure products for clients. An exception to this is that Cognizant Technology Solutions and Cognizant Oil and Gas Consulting Services, from time to time, may enter into software and hardware resale agreements for clients. We monitor this continuously and, in our view, such arrangements do not have a material effect on the level of our exposure to the risk of violations of fundamental human rights and decent working conditions.

Since IT consulting and professional services is a highly competitive industry, we need to attract and retain top talent while building a diverse, inclusive workforce that delivers exceptional client service. The nature of the industry in which we operate means the risk of violation of fundamental human rights and decent working conditions within our sphere of influence is lower than in some other industries.

We consider that Cognizant's guidelines and routines for handling risks related to violation of fundamental human rights and decent working conditions are complied with, and that the conducted due diligence across our own business and supply chains has not uncovered conditions of significant importance.

Measures to limit risk in the supply chains

Cognizant opposes all violations of fundamental human rights and decent working conditions in its operations and the operations of its suppliers. Cognizant's management of fundamental human rights and decent working conditions falls within its overall approach to protecting human rights and equal opportunity and upholding business ethics.

Given the nature of the industry in which we operate, and our risk assessment of violations of fundamental human rights and decent working conditions emerging in our operations and supply chain, Cognizant's focus has been ensuring that its standards and expectations are clearly communicated to existing and prospective suppliers.

Our Supplier Standards of Conduct (Supplier Standards), which Cognizant updates on an annual basis, was updated in Q3 2024 to formalise Cognizant's expectations and requirements in terms of ethical business conduct. The Supplier Standards set out the principles by which all of Cognizant's third-party representatives, suppliers, vendors and subcontractors and their parent, subsidiary and affiliated entities are expected to abide by. The Supplier Standards list a number of specific requirements. Those addressing child labour and forced labour are:

- **Prohibition on Child Labour.** Cognizant strictly prohibits the use of child labour in any of the Supplier's operations. Suppliers must not employ workers younger than the greater of (a) 15 years of age, or 14 where the local law allows such exception consistent with International Labour Organization guidelines, or (b) the age for completing compulsory education, or (c) the minimum age established by law in the country of operations. In addition, Suppliers must comply with all legal requirements for authorized young workers (including students and interns), particularly those pertaining to hours of work, wages, and working conditions.
- **Prohibition on Forced Labour.** All forms of forced or compulsory labour, such as prison labour, bonded labour, or indentured labour, are forbidden in any operations. Forced overtime and human trafficking are also strictly prohibited. Additionally, Cognizant expects Suppliers to follow responsible recruitment practices to prevent forced labour and other forms of modern slavery. Suppliers and their labour agents and subagents shall not hold, destroy, conceal, confiscate, or deny workers access to their identity or immigration documents. Cognizant leverages publicly available globally recognized slavery risk indices to assign country and purchase commodity-level risk to suppliers, which determine appropriate due diligence to perform on our supply chain.
- **Our Human Rights Policy** outlines our commitment to respect the basic principles of human rights and sets the expectation that our suppliers, business partners, and clients adopt similar policies within their own businesses. When considering our supply chain, Cognizant has zero-tolerance for human rights abuses in our supply chain. Our Supplier Standards of

Conduct prohibits and addresses human rights abuse and is embedded into every vendor contract throughout our supply chain

For goods or services considered to be both high risk and provided from countries with a high risk of slavery or trafficking in persons, suppliers are required to upload their policy and process to avoid modern slavery and respond to a modern slavery questionnaire as part of their onboarding. The questionnaire includes questions such as whether the suppliers have taken any steps to eliminate acts of modern slavery from their own organisations and supply chain. Suppliers who do not submit sufficient documentation of their policies and procedures to address modern slavery may be prevented from doing business with Cognizant. Information gathered via the supplier set-up form is entered into a central database for visibility. The questionnaire process was made standard practice globally in 2022.

Cognizant will continue to work actively to limit risk of violations of fundamental human rights and decent working conditions in our own business and supply chains. The due diligence is carried out annually and changes in the risk profile are being monitored.

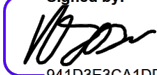
We will continue to monitor the effectiveness of our actions against modern slavery and human trafficking, striving to activate new and existing measures to support our zero-tolerance stance on modern slavery. Our next steps may include:

- ☐ The continued education and dialogue with our new and existing associates on the issues and implications of modern slavery.
- ☐ The continued reassessment of our high-risk suppliers to review compliance with the UK Modern Slavery Act. Leverage third party risk intelligence to incorporate horizon screening for early detection.

For Cognizant Oil and Gas Consulting Services Norway AS

Signé par :

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