

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 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 2023, 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 347,700 employees worldwide as of 31 December 2023. 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.

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 Environmental Social Governance (ESG) program. Cognizant has proudly invested in diverse and dedicated leaders to drive our integrated ESG 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.

In 2021, we updated our Code of Ethics (Code) to reaffirm our core values and emphasize the standards of conduct that we expect from managers and associates to ensure that they are aligned to the Cognizant agenda. 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 of Doing the Right Thing in the Right Way, including complying with the laws of all countries in which Cognizant operates. It is not only the right thing to do, but also an integral part of our commitment to excellence and our dedication to being a superior corporate citizen.

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.

Cognizant's commitment to uphold human rights, across our global operations, is supported by our Human Rights Policy. 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.

Cognizant's 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. 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.

Cognizant has a great focus on employee training and all new employees hired into Cognizant are required to undergo mandatory training in relation to our Code of Ethics. This is maintained annually as all associates are required to undertake refresher training. In addition to this, we have built a specific reference to this into our corporate induction program and included a module on modern slavery in our in-house people manager training courses. In 2023, we made modern slavery training available to all global procurement associates who interact with our suppliers.

Mapping of risks with suppliers and business partners

Cognizant has carried out a risk assessment across all aspects of our business and supply chains and have 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. Any suppliers which are providing labor intensive goods or services in countries with high incidence of modern slavery or child labor, 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. We believe 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 is 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 fulfills its commitment to address violations of fundamental human rights and decent working conditions. Our supply chain management policies include:

- Our Supplier Diversity Policy sets out Cognizant's commitment to working with historically underrepresented and diverse businesses such as minority-, women-, disabled-, LGBTQ+- or veteran owned companies. Cognizant contributes to providing business opportunities to various enterprises, while enabling our long-term success. We verify

supplier self-declarations of diversity-owned status of our suppliers in the United States by requiring formal certification through a recognized certifying body.

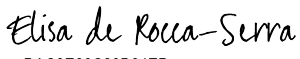
- Our Supplier Standards of Conduct (Supplier Standards) is updated on an annual basis, most recently in Q3 2023, to formalise Cognizant's expectations and requirements in terms of ethical business conduct. The Supplier Standards set out the principles by which all of Cognizant's third-party representatives, 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.*
- 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. The principles addressing child labour and forced labour are:
 - *End human trafficking. Never engage in trafficking in persons, which includes but is not limited to the illegal movement of people, trafficking in persons, sexual exploitation and the use of forced or child labour of any form. We are all responsible for proactively reporting human trafficking to the appropriate authorities. If you know or suspect that human trafficking is occurring/has occurred in any parts of our business or supply chains of any supplier, promptly inform your manager, local HR Manager or the Ethics & Compliance Helpline.*
 - *Consider 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 abuses and is embedded into most vendor contracts 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 violations of fundamental human rights. The suppliers must also 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.

For Cognizant Oil and Gas Consulting Services Norway AS

DocuSigned by:

DAC8E66C28B64ED...
Elisa de Rocca-Serra
Director

Anne Sofie Risasen
Director

Siv Kristin Hestad
Director