

Account for Due Diligence

April 2026

English translation from the original Norwegian version.

Executive Summary

This Account for Due Diligence describes how DNV Imatis identifies, prevents, mitigates, tracks, and reports on risks to fundamental human rights and decent working conditions across its operations and value chain. The report is prepared in accordance with the Norwegian Transparency Act, the OECD Due Diligence Guidance for Responsible Business Conduct, and the UN Guiding Principles on Business and Human Rights.

In 2025, the company further strengthened its due diligence system through increased organisational awareness about enhanced routines, clearer roles, improved supplier follow-up and. During the past five years, DNV Imatis screened 364 active suppliers, partners, and sponsorships through prequalification, risk mapping, and follow-up activities where relevant.

Most suppliers operate in low-risk jurisdictions; 69% are based in Norway. Country-level assessments using the ITUC Global Rights Index (GRI) show that no high-risk suppliers remained in 2025, following the termination of a single high-risk relationship. The average GRI score of the 2025 supplier base is 1,52, indicating generally low baseline risk.

Risks remain highest in purchasing categories with longer international supply chains—primarily ICT and electronic equipment, office supplies, and food and beverage products. While no actual violations were identified in 2025, DNV Imatis continued to apply preventive measures such as supplier screening, documentation checks, in-depth investigations, and ongoing monitoring.

Internally, the company maintains a low-risk profile due to strong labour protections, comprehensive HSE processes, and transparent governance systems. The coming period will continue to focus on enhanced employee training, streamlined supplier portfolios, monitoring of medium- and high-risk categories and development of KPIs.

1 About DNV Imatis

DNV Imatis is a Norwegian software company with subsidiaries in Sweden, the United Kingdom, Australia, and the United States. Its headquarters are in Porsgrunn, Norway with most of the approximately 100 employees based there.

The company develops healthcare software solutions that support safe, efficient, and coordinated care by integrating and displaying real-time operational data. DNV Imatis' systems are widely used across Norwegian hospitals and municipalities and in several international markets, including Sweden, Finland, the UK, Italy, Canada, and Australia.

DNV Imatis is a subsidiary of the DNV Group. DNV AS is an independent supplier of services within quality assurance and risk management and operates in more than 100 countries.

2 Compliance with the Transparency Act

DNV Imatis has incorporated the requirements of the Transparency Act into its governance framework. The company's work is supported by group-level policies on human rights, an Employee Code of Conduct, and a Partner and Supplier Code of Conduct shared with all business partners.

The CFO has overall responsibility for the due diligence process, supported by the Quality & Compliance Manager. Purchasing processes have been aligned across the organisation to ensure consistent and responsible procurement.

3 Due Diligence Framework

DNV Imatis conducts continuous, risk-based due diligence aligned with recognised international standards. The company follows a six-step model:

1. Embed responsible business conduct into internal policies
2. Identify and assess potential or actual adverse impacts, internal and external
3. Prevent and mitigate negative impacts
4. Track performance and effectiveness
5. Communicate findings
6. Cooperate on remediation when appropriate

This framework guides all supplier-related risk assessments and follow-up.

Figure 1. DNV Imatis' activities based on OECD 6-step model for Due Diligence Assessments

Due Diligence wheel in DNV Imatis



4 Scope and Methodology

The due diligence system covers all DNV Imatis entities and extends across partners, suppliers, and sub-suppliers. In 2025, the reporting scope was expanded to include suppliers in Sweden, the UK and Australia.

Efforts are risk-based and proportionate. Suppliers in higher-risk categories or geographies are assessed more thoroughly and may be required to provide documentation, clarifications, or additional information. All new suppliers must undergo due diligence before contracts are signed.

4.1 Categorisation

Suppliers are assessed based on the risk level of their country of operation and their procurement category. ICT, electronics, and certain service categories receive particular attention due to their global supply chains.

4.2 Grievance Mechanisms

DNV Imatis maintains a whistleblowing channel for internal and external stakeholders, allowing reports to be submitted confidentially or anonymously. The company also uses internal system to manage HSE, quality, information security, and other deviations. Customer complaints are processed in the customer support system.

5 Findings

5.1 Own Operations

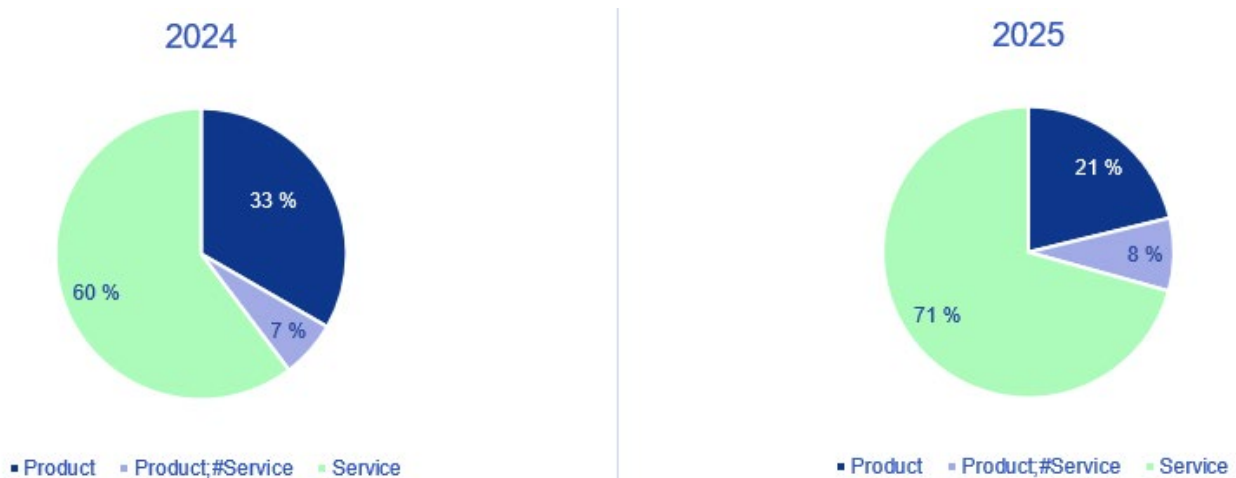
The risk of human rights or labour rights violations in DNV Imatis' own operations is low. This reflects the nature of the company's work, its Norwegian base, and the robust HR, HSE, and governance systems in place.

Comprehensive routines support employee well-being and safety. Regular employee surveys, annual plans, and systematic follow-up ensure continuous improvement. The Work Environment Committee and Safety Representative play active roles in overseeing working conditions, HSE risks, and related matters.

5.2 Products vs Services

Most suppliers deliver services rather than goods, resulting in shorter supply chains with fewer tiers. This reduces the overall risk of labour-rights violations.

Figure 2. Products vs services 2024 and 2025



5.3 Country Risk

A large proportion of the supplier portfolio is located in Norway, contributing to a low country-risk score. In 2025, DNV Imatis terminated its last remaining supplier classified as high-risk.

Thirty-six suppliers operate in medium-risk jurisdictions (index 3 and 4). Many of these deliver software or services, reducing exposure to extended supply chains. The average country risk score across all suppliers remains low 1,52.

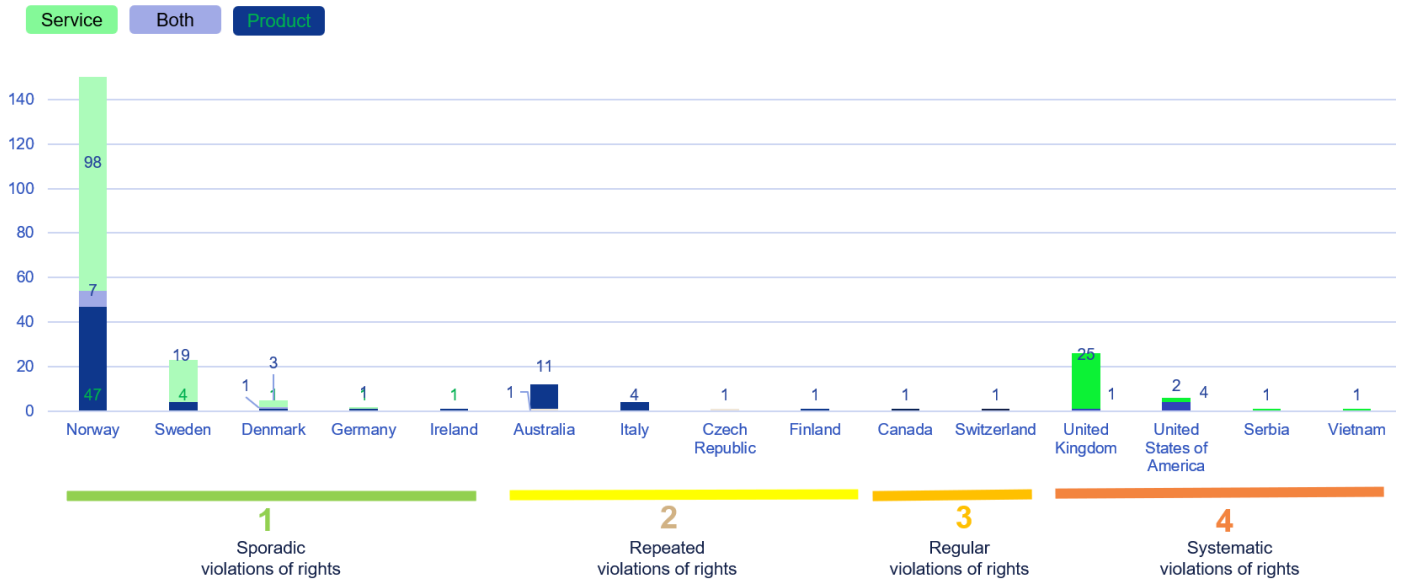
DNV Imatis' average
ITUC Global Rights
Index 2025

1,52

Figure 3: ITUC GRI description of the index rating scale



Figure 4: Country shares of our suppliers based on purchase/procurement types, sorted by the International Trade Union Confederation's Global Rights Index¹ "ITUC GRI" country risk

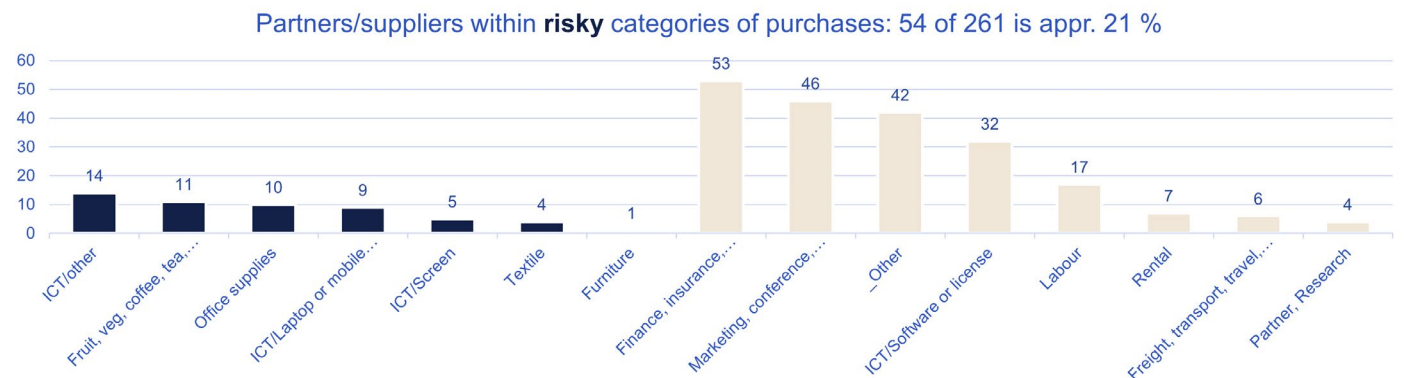


5.4 Procurement Category Risk

The highest risks relate to ICT and electronic equipment, particularly items manufactured in regions with complex and less transparent supply chains. Additional risk categories include office supplies and food and beverages.

Potential risks include forced labour, child labour, unsafe working conditions, discrimination, and breaches of workers' rights. These are addressed through targeted supplier follow-up.

Figure 5: 21% partners/suppliers deliver risky categories of products or services (dark columns)



5.5 Overall Summary

The primary risks for DNV Imatis relate to ICT and electronics suppliers operating within long global supply chains. While the company cannot directly influence all upstream suppliers, it prioritises those with strong due diligence practices and transparent governance. No actual adverse impacts were detected in 2025.

6 Measures Implemented

By 2025, the supplier qualification and follow-up processes had become more predictable and structured. Key measures include:

- Conducting prequalification and risk assessments before entering agreements
- Including the Partner and Supplier Code of Conduct in contracts
- Ongoing monitoring of supplier compliance
- Requesting additional documentation when needed
- Engaging directly with suppliers in higher-risk categories

In one case, the company performed a deeper assessment of a supplier linked to a higher-risk region, including interviews and review of management documents. The supplier was found to have adequate policies and practices.

Increased awareness has also led to a more streamlined supplier portfolio, with only three more suppliers in 2025.

7 Improvement Plans

In the next reporting period, DNV Imatis will:

- Strengthen employee training on due diligence processes
- Evaluate supplier necessity to streamline the portfolio
- Continue monitoring medium- and high-risk categories
- Develop KPIs for due diligence monitoring
- Investigate use of software solution to improve visibility and enable automated supplier self-assessments

8 References

- 1) [Act relating to enterprises' transparency and work on fundamental human rights and decent working conditions \(Transparency Act\) - Lovdata](#)
- 2) [Due diligence for responsible business conduct | OECD](#)
- 3) [UN Guiding Principles - Business and Human Rights Centre](#)
- 4) <https://www.ituc-csi.org/global-rights-index>
- 5) [Public Procurement and Human Rights | Anskaffelser.no](#)

9 Board signatures

Porsgrunn 29th April 2026
The Board of DNV Imatis AS

____[signature]____

Liv Hovem
Chair of the Board

____[signature]____

Esben Andreas Rusås
Board member

____[signature]____

Daniel Holth Larsen
Board member

____[signature]____

Charlotte Hellenes Andresen
Board member

____[signature]____

Morten Andresen
Board member

____[signature]____

Else Marit Tiset Kittelsen
Employee representative

____[signature]____

Anniken Midtvik Thorstensen
Employee representative

____[signature]____

Bjørn Erik Martinsen
CEO