

The Transparency Act

Routine for Handling requests for information

1. Objective

Tekna Holding ASA ("Tekna") has developed this routing for handling 3rd party requests for information to ensure the correct handling and compliance with requirements as set out in the Norwegian Transparency Act ("T.A."; section 6 and 7). According to the law the public has every right to information about how Tekna prevents and handles negative consequences on basic human rights and decent working conditions.

2. Scope

On 1 July 2022, the Norwegian Transparency Act came into effect. The Act promotes enterprises' respect for human rights and decent working conditions in connection with the production of goods and the provision of services. It also ensures the general public's access to information regarding how enterprises address adverse impacts on fundamental human rights and decent working conditions. This is the scope of the routine.

3. Responsibilities

The CEO is responsible for adopting this routine. The VP Corporate Strategy, encompassing Sustainability, is responsible for the creation, implementation, interpretation and maintaining up to date of this routine. He/she ensures the application of the rules and procedures described therein.

Relevant employees must receive training in the routine, and it must be easily accessible.

4. Roles

VP Corporate Strategy, encompassing Sustainability, is responsible for handling requests and must, possibly in collaboration with other relevant persons, handle the request in line with this routine.

It must be clearly stated on Tekna's website who will receive requests, together with the address and e-mail address information requests should be send to.

5. Processing of requests for information

This chapter contains a step-by-step guide on how to handle information requests. If the information relates to accidents or suspect conditions that apply to Tekna, its employees, subsidiaries, suppliers, business partners, etc., or a breach of applicable regulations like the Code of Conduct for employees or business partners, the employee must consider and follow the procedures and instructions in the aforementioned policies in parallel.

5.1. Receipt of inquiries

The request can be submitted by "anyone", such as consumers, journalists, interest organizations and unions. The law requires that the request be made in writing, for example via e-mail or physical letter.

To ensure proper handling, email should be addressed to esg@tekna.com; letters should be sent to the group headquarters in Canada: Tekna Plasma Systems, to attention of ESG department, 2935 Boulevard Industriel, Sherbrooke, Québec, J1L 2T9 Canada.

A reply must always be sent to the information seeker, to acknowledge receipt of the request (use the example in chapter 6.1 below). The answer must be sent as soon as possible.

5.2. Assessing information requests (section 6 of T.A.)

In case of requests received by any other means of communication, Tekna will request submission or confirmation of the request *in writing* before acknowledging its receipt.

The next step is to assess whether the information requested falls within the scope of the Transparency Act. If the request is for information that does not fall within the scope, the request may be refused.

Important to know: As a result of other legal requirements and obligations, publicity, and Tekna's wish to be transparent, it must be assessed whether information can be released, even if it is out of scope.

Everyone's right to information applies to information about how Tekna prevents and deals with negative consequences on basic human rights and decent working conditions. It appears from the preparatory work that, for example, information seekers have the right to information about:

- Tekna's organization and structure,
- which guidelines and routines the business has established to prevent or limit negative impact on basic human rights and decent working conditions,
- what negative impact the business has identified,
- how the business handles these, and
- what effect any measures have had.

Information seekers consequently have a claim to a comprehensive range of information.

As per section 6 of the Transparency Act a request for information may be denied if:

- *a) the request does not provide a sufficient basis for identifying what the request concerns*
- *b) the request is clearly unreasonable*
- *c) the requested information concerns data relating to an individual's personal affairs*
- *d) the requested information concerns data regarding technical devices and procedures or other operational and business matters which for competitive reasons it is important to keep secret in the interests of the person whom the information concerns.*

Important to know:

The right to information regarding actual adverse impacts on fundamental human rights with which the enterprise is familiar, applies irrespective of the limitations in the second paragraph.

The right to information does not cover information that is classified pursuant to the Security Act or protected pursuant to the Intellectual Property Rights Act.

Guidance on how the assessment of the above alternatives should be done:

- a) the request does not provide a sufficient basis for identifying what the request concerns

If the request does not provide sufficient grounds to identify which information is requested, the request may be refused. Tekna cannot demand a justification for the request, however, if necessary, it can be pointed out that it will contribute to a more comprehensive answer. This is a narrow right to refuse. Before a request is possibly refused, Tekna must therefore give the information seeker the opportunity to clarify what the information seeker wants information about.

The standard email in chapter 6.4 can be used in these situations.

- b) the request is clearly unreasonable

This exception is primarily intended as a safety valve where the requirement appears as harassing or affects the business in a disproportionate way. The access is therefore narrow and depends on the public's interest in transparency in the matter. According to the preparatory work, this assessment can be based, among other things, on the economic and the administrative burden the business will have associated with answering the information requirement. This means that if Tekna has to use disproportionate resources to obtain and compile information to answer the claim, it may give grounds for refusal.

- c) the requested information concerns data relating to an individual's personal affairs

If the request concerns information about someone's personal circumstances, and it is not possible to remove this information in connection with a submission, the request may be refused. A good guideline is whether or not it is common to want to keep such information to oneself, for example a health condition, outlook on life, etc.

- d) the requested information concerns data regarding technical devices and procedures or other operational and business matters which for competitive reasons it is important to keep secret in the interests of the person whom the information concerns.

If the request concerns information about technical devices and methods or other operating or business conditions that will be of competitive importance, the request can be refused. This assumes, however, that it is not possible to adapt the information so that operating and business relationships are not stated. Information on production methods, product, contract terms, marketing strategies, analyses, forecasts or strategies related to the business are examples of information which, according to the preparations, may indicate that the request can be refused. The key thing is always whether secrecy is of competitive importance in understanding that the information may result in financial loss or reduced profit for the business, either directly or by competitors being able to exploit the information. Among other things, information covered by the Trade Secrets Act could normally be exempted.

The right to information regarding actual adverse impacts on fundamental human rights with which the enterprise is familiar, applies irrespective of the limitations in the second paragraph.

The right to information does not cover information that is classified pursuant to the Security Act or protected pursuant to the Intellectual Property Rights Act.

If the requirement falls outside the scope of the Transparency Act, Tekna's employees can use the e-mail which is included in chapter 6.3 as a starting point.

If the processor of the information request is uncertain about the legal assessment, the legal adviser is contacted. If the practitioner believes the information may affect PR/commercial matters, the CEO must be contacted.

5.3. Responding to information requests (section 7 of T.A.)

Now that all necessary assessments have been made, the information seeker should receive a response. Tekna will strive to respond to requests for information as soon as possible and latest respecting the deadlines in compliance with the Transparency Act and set out in this section.

Upon receipt of a written request for information Tekna will provide a response in adequate and comprehensible writing **within three weeks** of receipt. This timeline also applies to communication of a denial of a request.

In accordance with section 7 of the Transparency Act the response time may be extended to **maximum two months** if *"the amount or type of information requested makes it disproportionately burdensome to respond to the request for information within three weeks"*.

In that case, no later than three weeks after the request for information is received, Tekna will inform the person requesting information of the extension of the time limit, the reasons for the extension, and when the information can be expected. Refer to example 6.2 below.

The response will either be a denial of information or a response that contains the information requested. The two options are described below.

Option 1: How to respond to requests if the request is refused

All refusals must inform about the legal basis for the refusal, the right to and the deadline to request a more detailed justification and that the responsible authority is the Norwegian Consumer Protection Authority.

Example of a response that can be used as a starting point is included below in point 6.5.

Option 2: Give the information seeker the information they have requested

From 2023 onwards, Tekna must annually publish an account of its due diligence assessments according to the Transparency Act. The statement must be easily accessible on the company's website and can be included in the annual report. In some cases, information requests will apply to information such as has already been published in the aforementioned report. In that case, reference must be made to the explanation. If the information is not currently available, a full and comprehensive description of the requested information must be given in an email, in a way that is understandable to the information seeker.

6. Examples of responses

6.1. Standard response:

Thank you for the information request. We will respond within three weeks. Kind regards,

6.2. Extension of response deadline:

Important to know: This email must be adapted to the individual case. However, the email must always contain the information shown in the example below. It is also important to know that extension of the deadline for responding can never be more than two months after receipt.

Thank you for the information request. We need to extend the time limit due to the [describe reason for invoking extension]. We will respond within [specify date]. Kind regards,

6.3. Request that falls outside the Transparency Act:

We have reviewed your request and assessed that your request falls outside the scope of the Transparency Act. Please feel free to contact us if the request needs to be clarified or if you have any other questions falling within the scope. Kind regards,

6.4. Need for a more detailed request:

We have reviewed your request and kindly ask you to provide us with more details about which information you are seeking. Kind regards,

6.5. Refusal of request:

Important to know: This email must be adapted to the individual case.

Thank you for your request. We will not be able to disclose the information requested. The reason for this is [insert argumentation for legal basis]. If you require a more detailed justification for the rejection, such request must be submitted within three weeks of this rejection. The Consumer Authority is the supervisory and advisory body for cases related to the Transparency Act. This rejection cannot be appealed. Kind regards,

7. Contact person

The contact person for the Transparency Act is disclosed specifically on the website (www.Tekna.com/esg).

The Transparency Act is governed by the Norwegian Consumer Authority and Tekna will provide these authorities with the information to carry out their duties pursuant to this Act.