



LINK Mobility

ESG Policy

LINK Mobility Group Holding ASA and its subsidiaries
Approved by the Board of directors
Version 2.2 – December 9th 2025

Note: This is a public version of the ESG Policy. Some information has been redacted to prevent disclosure of sensitive information, business confidential details, systems information, or other measures of internal nature.

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ESG Policy

LINK Mobility Group Holding ASA

Adopted by the Board of Directors on December 9th 2025

1. Introduction

1.1 Company information

Link Mobility Group Holding ASA (the “Holding Company”) is incorporated and registered in Norway and is subject to Norwegian law. It is listed on the Oslo Stock Exchange (ticker symbol “LINK”) and is a parent entity to almost 40 companies in 18 countries across Europe and South America (as of December 2024). LINK Mobility Group Holding ASA is resident in Norway. The Holding Company, together with all its subsidiaries, shall be regarded as the “Group” (“LINK Mobility”, “LINK”). The companies forming the Group are managed on a local level, but they are also bound by group-wide instructions, policies and procedures.

All the companies forming the Group operate in the digital messaging industry, offering their clients a variety of CPaaS services (communication-platform-as-a-service) that include i.a. application-to-person (A2P) SMS, MMS, VoIP and rich communication services (RCS) provided via telecom networks, as well as communication services provided by OTT channels like WhatsApp, Facebook Messenger, WeChat, Viber and others. Such services are, as a rule, considered “electronic communications services”, and more specifically “interpersonal communication services” under the European Electronic Communications Code. They consist of sending, receiving and/or circulating any electronic message (i.e. exchanging information/ content) between LINK’s customer and an end-user, as shown in Figure 1.

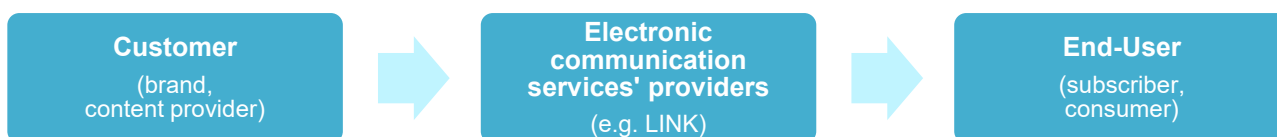


Figure 1. Electronic communication services’ value chain

Source: *own elaboration*

The Group had matured from a private to a public company, and successfully evolved from an Application to Person (A2P) messaging provider to an established CPaaS player. Nowadays, as one of Europe’s leading CPaaS providers, LINK Mobility offers fast, global, and personalized CPaaS solutions that are a key driver in the business-customer dialogue of today. LINK has a clear competitive advantage in facilitating such CPaaS solutions with its unique use case library from the most advanced digital messaging market in the world, local market presence across Europe, and a well-established global customer base.

1.2 Purpose of the ESG policy

The objective of this policy is to reflect LINK Mobility’s commitment to promote sustainable value creation and to follow the principles of responsible business conduct, with a focus on the protection of the environment, the respect for human rights and decent working conditions, as well as the corporate governance, both within the Group’s operations and through its value chain.

LINK Mobility’s ambition is to integrate environmental, social, and governance factors (ESG) into its strategy of offering businesses and governments state-of-the-art communication solutions that increase customer engagement, satisfaction and loyalty, while using sustainable and innovative technologies that support processes of digital transformation.

1.3 Formal basis of the ESG policy

LINK Mobility consists of companies operating in several European countries and to a minor degree- in South America. The Group is therefore subject mainly to local and EU laws and regulations within the area of sustainability. Moreover, certain international guidelines are of relevance- developed mostly as non-binding recommendations aimed at guiding companies on their path to sustainable development, and at addressing adverse impacts business has on planet and society. The following documents and frameworks form basis of LINK's ESG policy:

1.3.1 UN Goals for Sustainable Development ("SDGs")

The 17 Sustainable Development Goals (SDGs),¹ developed within the United Nations, form the heart of the 2030 Agenda for Sustainable Development, adopted by all United Nations' Member States. They tackle most urgent topics related to the economic growth that respects the need to protect human rights, ensure peoples' well-being, and preserve the planet. SDGs are presented on Figure 2 below.



Figure 2. UN Sustainable Development Goals

Source: <https://www.un.org/sustainabledevelopment/news/communications-material/>

The SDGs are recognized by LINK as a general guide on which topics may be considered crucial on LINK's road to the responsible business conduct and sustainable value creation. LINK has identified the following goals as the most relevant to its own operations and its value chain:

- SDG 5: Achieve gender equality and empower all women and girls
- SDG 7: Ensure access to affordable, reliable, sustainable and modern energy for all
 - SDG 7.2: By 2030, increase substantially the share of renewable energy in the global energy mix
 - SDG 7.3: By 2030, double the global rate of improvement in energy efficiency
- SDG 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

¹ <https://sdgs.un.org/>

- SDG 8.2: Achieve higher levels of economic productivity through diversification, technological upgrading and innovation, including through a focus on high value added and labor-intensive sectors
- SDG 8.7: Take immediate and effective measures to eradicate forced labor, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labor, including recruitment and use of child soldiers, and by 2025 end child labor in all its forms
- SDG 8.8: Protect labor rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment
- SDG 9: Build resilient infrastructure, promote sustainable industrialization, and foster innovation
 - SDG 9.c: Significantly increase access to information and communications technology and strive to provide universal and affordable access to the Internet in least developed countries by 2020
- SDG 13: Take urgent action to combat climate change and its impacts
- SDG 16: Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels
 - SDG 16.5 Substantially reduce corruption and bribery in all their forms
 - SDG 16.10 Ensure public access to information and protect fundamental freedoms, in accordance with national legislation and international agreements

1.3.2 UN Guiding Principles on Business and Human Rights (“UN Guiding Principles”)

The UN Guiding Principles on Business and Human Rights² seek to provide an authoritative global standard for preventing and addressing the risk of adverse human rights’ impacts linked to business activity.

LINK aims to conduct its operations in line with the UN Guiding Principles.

1.3.3 UN Global Compact

The UN Global Compact³ is an initiative aimed at encouraging businesses worldwide to adopt and report on the principles of sustainability and responsible business conduct. It brings together more than 25 000 participants from 167 countries⁴ that are committed to work towards respecting the Ten Principles. The Ten Principles of the United Nations Global Compact are derived from: the Universal Declaration of Human Rights, the International Labour Organization’s Declaration on Fundamental Principles and Rights at Work, the Rio Declaration on Environment and Development, and the United Nations Convention Against Corruption.

LINK Mobility Group Holding ASA joined the UN Global Compact in 2021 as part of an increased focus on sustainability. It annually provides the “Communication on Progress” which reflects the development in the implementation of the Ten Principles within LINK’s operations. The report is available on the UN Global Compact homepage: <https://unglobalcompact.org/what-is-gc/participants/145208-LINK-Mobility-Group-Holding-ASA>

The Ten Principles are listed in Table 1 below. This policy aims to reflect LINK’s commitment to adhere to all Ten Principles.

No.	UN Global Compact’s principle	LINK’s ESG policy chapter
1	[Human Rights] Businesses should support and respect the protection of internationally proclaimed human rights; and	5.2

² <https://www.ohchr.org/en/publications/reference-publications/guiding-principles-business-and-human-rights>

³ <https://unglobalcompact.org/>

⁴ as of December 2024

2	make sure that they are not complicit in human rights abuses.	5.2
3	[Labour] Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;	5.1, 5.3, 5.4
4	the elimination of all forms of forced and compulsory labour;	5.1, 5.2
5	the effective abolition of child labour; and	5.1, 5.2
6	the elimination of discrimination in respect of employment and occupation.	5.3
7	[Environment] Businesses should support a precautionary approach to environmental challenges;	4
8	undertake initiatives to promote greater environmental responsibility; and	4
9	encourage the development and diffusion of environmentally friendly technologies.	4
10	[Anti-corruption] Businesses should work against corruption in all its forms, including extortion and bribery.	6.1

Table 1. **UN Global Compact's principles**

Source: <https://unglobalcompact.org/what-is-gc/mission/principles>

1.3.4 OECD Guidelines for Multinational Enterprises (“OECD Guidelines”)

The OECD Guidelines for Multinational Enterprises on Responsible Business Conduct⁵ are recommendations to multinational enterprises, that set out general principles for responsible business conduct, and are therefore of relevance for LINK Mobility. The OECD Guidelines are built around eleven topics, listed in Table 2 below. This policy aims to reflect LINK’s commitment to adhere to OCED standards in all areas.

No.	OECD Guidelines' topic	LINK's ESG policy chapter
1	Concepts and principles	Overall
2	General policies	Overall
3	Disclosure	7.5
4	Human rights	5.2
5	Employment and industrial relations	5.1
6	Environment	4
7	Combating Bribery and other forms of corruption	6.1
8	Consumer interests	5.8
9	Science, technology and innovation	5.9
10	Competition	6.2
11	Taxation	6.4

Table 2. **OECD Guidelines' thematic areas**

Source: https://www.oecd-ilibrary.org/finance-and-investment/oecd-guidelines-for-multinational-enterprises-on-responsible-business-conduct_81f92357-en

⁵ <https://www.oecd.org/corporate/mne/>

1.3.5 OECD Due Diligence Guidance for Responsible Business Conduct (“OECD DD Guidance”)

Businesses can play a major role in contributing to economic, environmental and social progress, especially when they minimize the adverse impacts their operations, supply chains and other business relationships across the value chain may have on people and the planet. The OECD Guidelines recommend that enterprises conduct due diligence in order to identify, prevent or mitigate, and account for how actual and potential adverse impacts are addressed. The OECD Due Diligence Guidance for Responsible Business Conduct⁶ provides practical support to enterprises on the implementation of the OECD Guidelines.

Link Mobility has chosen to align its due diligence processes with the OECD DD Guidance.

1.3.6 European Sustainability Reporting Standards (“ESRS”)

The European Sustainability Reporting Standards (ESRS), adopted on the basis of the Corporate Sustainability Reporting Directive (CSRD), cover a variety of environmental, social, and governance issues, and provide a common framework for the corporate sustainability reporting in Europe.⁷ They also take account of discussions with the International Sustainability Standards Board (ISSB) and the Global Reporting Initiative (GRI).

LINK Mobility commits to align its sustainability reporting with the ESRS by the time they are legally binding and applicable to Link.

1.3.1 Science Based Targets Initiative (“SBTi”)

The Science Based Targets is an initiative to develop standards, tools and guidance that allow companies to set greenhouse gas (GHG) emissions reductions targets in line with what is needed to keep global heating below catastrophic levels and reach net-zero by 2050 at latest. It is developed and facilitated in partnership with the CDP, the United Nations Global Compact, the We Mean Business Coalition, the World Resources Institute (WRI), and the World Wide Fund for Nature (WWF).⁸ More than 9 000 companies participate worldwide.⁹

LINK submitted a commitment letter to the Science Based Targets Initiative (SBTi) in 2024 and will work towards developing its environmental goals within this framework.

1.3.2 ISO 37301:2021

ISO 37301:2021 specifies requirements and guidelines for establishing, developing, implementing, evaluating, maintaining and improving an effective compliance management system within an organization. It is applicable to all types of organizations regardless of the type, size and nature of the activity, as well as whether the organization is from the public, private or non-profit sector.

Compliance management is the process of adhering to governmental laws, regulatory requirements and other obligations, hereunder requirements within ESG. Such requirements change over time, often rapidly. LINK's Compliance Management System (CMS) is the Group's framework for compliance management. It follows the structure of the standard for compliance management ISO 19600:2014, which was withdrawn on 13th April 2021, and replaced by ISO 37301:2021. LINK's CMS is built on the ISO 19600:2014, and the aim is to transfer to ISO 37301:2021.

1.4 Scope

This policy covers a wide range of ESG topics that have been identified as the most relevant to LINK's operations. The choice of the focus areas that are included in the policy, is based on the materiality

⁶ <https://mneguidelines.oecd.org/due-diligence-guidance-for-responsible-business-conduct.htm>

⁷ https://finance.ec.europa.eu/capital-markets-union-and-financial-markets/company-reporting-and-auditing/company-reporting/corporate-sustainability-reporting_en

⁸ <https://sciencebasedtargets.org/>

⁹ <https://sciencebasedtargets.org/companies-taking-action>

assessment and due diligence processes, described in chapter 2 and 3 respectively, as well as on the risk and opportunities identified within LINK’s risk management framework, as illustrated on Figure 3 below.



Figure 3. **LINK’s ESG risk and opportunities**

Source: *LINK’s risk assessment framework*

Among other topics, the following policies, statements and principles are incorporated as part of this ESG policy:

- Due Diligence Policy
- Fundamental human rights and decent working conditions principles
- Anti-slavery and human trafficking statement
- Diversity Policy
- Anti-Corruption and Anti-Bribery Policy
- Antitrust Policy
- Sanctions Policy
- Environmental Policy

Separate policies cover certain other areas, such as:

- personal data protection/ privacy,
- information security,
- accounting, taxation and financial reporting,
- corporate governance,
- whistleblowing.

1.5 Applicability and the division of responsibility

The Board of Directors of LINK Mobility Group Holding ASA adopted version 1 of this ESG policy in February 2021 to reflect the company’s commitment to act responsibly and in line with the principles of sustainability. This updated version reflects developments in 2024.

The policy applies to LINK Mobility Group Holding ASA itself as well as to all its subsidiaries i.e. to the Group. The policy applies to all directors, officers, managers, employees (“Personnel”), and to consultants and contractors to the extent applicable.

LINK Mobility’s Global Leadership Team (GLT) has overall responsibility for the integration of the ESG policy into LINK’s processes.

2. Materiality assessment

2.1 General principles

With the changes in the global understanding of the environmental, social and governance matters as important factors affecting business across markets and industries, it is crucial for any business to understand the impacts, risks and opportunities that are of highest relevance to them when making strategy decisions and in their daily operations.

LINK recognizes that environmental, social and governance matters that are of highest importance to the Group may vary over time. Materiality shall therefore be assessed annually in order to identify relevant impacts, risks and opportunities, and to assess which ones are material. Within this process, LINK shall aim to define material matters (material topics) that should be prioritized and included within objectives of the Group's Compliance Management System. LINK's materiality assessment process shall be based on the requirements set out in the ESRS.

The detailed description of the materiality assessment process, its results, and how they are implemented, shall be included in a report prepared annually. Such a report may form part of the sustainability reporting within the annual report, and/or may constitute a separate document. The annual revision of the materiality assessment may vary in its scope, depending on the identified needs and changes in the internal or external factors influencing such an assessment.

2.2 Double materiality principle

LINK's materiality assessment process shall include evaluation of the sustainability matters included in the ESRS, and any other matters that may be of importance. The process shall follow the double materiality principle, as described in the ESRS, with its two dimensions, namely: impact materiality and financial materiality.

Impact materiality refers to LINK's material actual or potential, positive or negative impacts on people or the environment over the short-, medium- or long-term. The assessment of a negative impact shall take into consideration the due diligence process, conducted in line with the UN Guiding and the OECD Guidelines.

Financial materiality refers to sustainability matters that may have material financial effects on LINK, namely such matters that generate risks or opportunities with actual or potential material influence on the Group's development, financial position, financial performance, cash flows, access to finance or cost of capital over the short-, medium- or long-term.

The basics of the double materiality principle are illustrated on Figure 4 below.

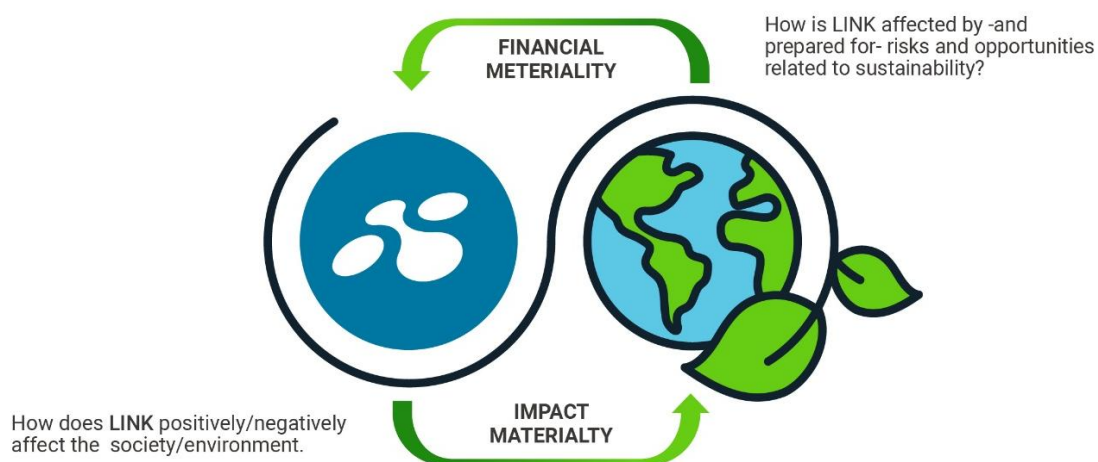


Figure 4. **Double materiality principle**

Source: *own elaboration based on the ESRS*

3. Due Diligence

3.1 Background

LINK commits to conduct due diligence with regard to sustainability matters, as required by the relevant laws, guidelines and standards, both on the Holding Company's and on the subsidiaries' level.

The main goal of LINK's due diligence is to assess the Group's impacts on sustainability matters, and how sustainability matters affect the Group's development, performance and position. The double materiality principle, as described in the ESRS, is therefore reflected also in LINK's due diligence processes. Such processes are inter-connected with both the materiality assessment process, and the risk management framework, in the following way:

- The results of the materiality assessment set out basis for the sustainability due diligence. At the same time, the materiality of the adverse impacts identified within the due diligence process is evaluated within the materiality assessment process.
- Deliberations derived from the risk management framework, within which LINK identifies, assesses, manages and reports risk in a wide sense, form basis and shall be taken into consideration during the detailed risk assessment performed within the due diligence processes.

The due diligence requirements are deliberated on in several EU and local regulations, among which the Corporate Sustainability Reporting Directive (CSRD),¹⁰ the Corporate Sustainability Due Diligence (CSDDD),¹¹ and the Norwegian Transparency Act¹² have been identified as the key ones for LINK.

The basis for carrying out due diligence processes at LINK shall be OECD Guidance, that includes relatively clear recommendations on how to use the OECD Guidelines, referred to in applicable laws and regulations specified above. Aspects specific to the telecommunication industry, as well as additional requirements resulting from the applicable law, shall also be taken into consideration in order to ensure compliance.

The public communication on due diligence shall be provided as required by the applicable law. This includes primarily the Norwegian Transparency Act report, as well as the sustainability report forming part of the annual report, as required by the CSRD.

The supplier due diligence process is described in detail in a separate document.

3.2 General principles – OECD wheel

Due diligence shall be understood as defined in the OECD Guidance, i.e. as a process through which enterprise can identify, prevent, mitigate and account for how they address their actual and potential adverse impacts in their own operations, their supply chain and other business relationships.

LINK's due diligence process, as presented in Figure 5 below, shall each time consist of four steps, namely:

1. identifying and assessing adverse impacts;
2. ceasing, preventing or mitigating adverse impacts;
3. tracking implementation and results;
4. communicating how impacts are addressed.

The due diligence process shall each time be preceded by embedding responsible business conduct practices into company's policies and management systems and- when appropriate- it should be followed by introducing remediation measures.

¹⁰ <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32022L2464>

¹¹ <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32024L1760&qid=1732793744454>

¹² <https://lovdata.no/dokument/NLE/lov/2021-06-18-99>

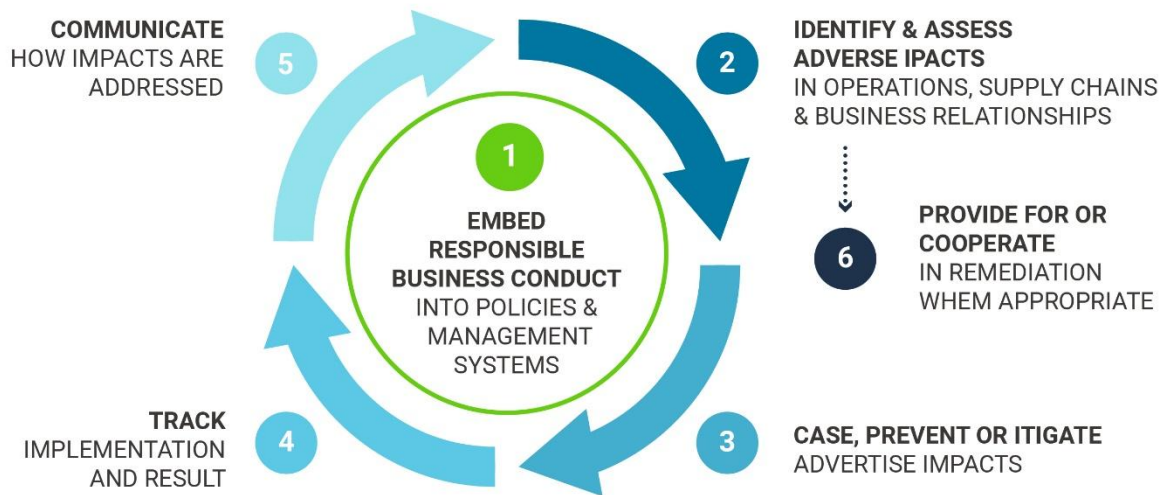


Figure 5. **Due diligence process and supporting measures**

Source: OECD (2018), OECD Due Diligence Guidance for Responsible Business Conduct, OECD Publishing. mneguidelines.oecd.org/OECD-Due-Diligence-Guidance-for-Responsible-Business-Conduct.pdf, p. 21

3.3 Scope

LINK’s long-term goal is that due diligence covers LINK’s own operations as well as its value chain, including its products and services, its business relationships and its supply chain. In the first step, LINK has introduced due diligence of its upstream value chain (supply-side). The next step shall include LINK’s own operations. In the future, due diligence shall also cover LINK’s downstream value chain (demand-side).

LINK’s due diligence process shall include short- and long- term analyses, understood in line with how these terms are defined for the purposes of the financial reporting.

4. LINK Mobility's approach to Environmental Factors

Environmental factors are often such a component of the ESG performance that is most visible to company's external stakeholders, as their direct financial impact and effect on a company's competitive positioning has become increasingly important. Companies that ignore the impacts of their policies and practices on the planet leave themselves exposed to financial and legal risks. Environmental factors that have been identified as relevant for LINK are described below in this policy.

4.1 EU Taxonomy

ESG topic	EU taxonomy – environmentally sustainable activities
Objective E1.1	EU Taxonomy assessment included in the annual sustainability report

The European Union has created a classification system for environmentally sustainable economic activities in the EU Taxonomy Regulation (EU Regulation 2020/852). The EU Taxonomy establishes the criteria for determining whether an economic activity qualifies as environmentally sustainable for the purposes of establishing the degree to which an investment is environmentally sustainable. It is created in order to provide visibility for investors who want to invest in sustainable activities and assists in preventing "greenwashing", but it also offers a standard for organizations to align with in order to be part of the required transformation.

LINK aims at ensuring compliance with the EU Taxonomy. The relevant assessment shall be made annually and its results included in the sustainability report.

4.2 Energy

ESG topic	Energy
Objective E2.1	Energy consumption taken into consideration in procurement
Objective E2.2	Energy consumption taken into consideration in own operations
Objective E2.3	Striving to reduce energy consumption
Objective E2.4	Striving to achieve "greener" energy mix
Objective E2.5	100% employees trained annually on the environmental issues (incl. energy)

LINK recognizes that within environmental factors, energy matters are of highest relevance. Two perspectives shall be taken into consideration:

- **LINK's own energy consumption and LINK's offering to the market** has the ability to impact the environment. LINK is part of the ICT industry, which is a significant consumer of data storage. It therefore affects global energy consumption, but it is also vulnerable to disruptions and failure. On the other hand, the ICT industry may trigger digitalization processes that foster dissemination of the energy-efficient solutions across multiple other sectors, and therefore may positively contribute to the global energy consumption.
- **Availability and cost of energy** has the ability to impact LINK's operations. LINK is heavily dependent on the energy consumption. These affects overall costs and may affect business continuity.

Energy consumption

Data storage

- As a business with high requirements for data storage, LINK Mobility's means of making a positive impact is to increase its focus on energy consumption in its choice of data storage through hosting providers and server sites.
- LINK Mobility aims at choosing well recognized international hosting providers that can show efficient energy consumption. LINK shall ensure that its providers can document their approach to energy efficiency and shall implement requirements towards its suppliers in procurement processes, and routines to document its assessments of providers.
- LINK Mobility's operations cover a wide range of companies in different countries. LINK will continuously assess the possibility to merge existing server sites in its various entities, in order to minimize energy consumption.

Use of Materials

- With a business model that relies heavily on the use of IT infrastructure, LINK is aware that the materials used in manufacturing of the IT infrastructure have an impact on the environment. LINK shall support initiatives that help in sustainable end of life treatment of old equipment (e.g. collection of old equipment's for reuse and recycling). This applies to both the infrastructure that is owned by LINK (the network), as well as to various infrastructure and equipment that is provided by third parties on various basis (laptops, printers, servers etc.).

LINK's Travel Policy

- LINK Mobility's means of making a positive impact in the Group's own activities is by keeping travel to a minimum by providing high quality video conference possibilities.
- Each company in the LINK Mobility group of companies is encouraged to consider the environmental impact of its activities, and to implement processes to reduce impact.

LINK Mobility's product offering affecting energy consumption

- As a provider of mobile communication, LINK Mobility is in a unique position to offer services to the market that will reduce transport, use of paper and unnecessary travels. LINK will continue to explore its possibility to provide its customers with products that have a beneficial effect on energy consumption.

Energy availability and cost

As a business highly dependent upon data storage, LINK Mobility may be affected by issues driven by increased energy prices and loss of power. In order to mitigate such risk, LINK Mobility manages its hosting and server sites as follows:

- Server sites – redundant server sites are set up on 5 different locations in Europe, to mitigate negative effects from issues/incidents in one or multiple active server sites.
- Hosting – LINK chooses well recognized international hosting providers that have documented backup and continuity plans for such events.

4.3 Climate change

ESG topic	Climate change
Objective E3.1	Annual carbon reporting in place
Objective E3.2	Setting GHG-reduction targets via the Science Based Targets initiative (SBTi)
Objective E3.3	100% employees trained annually on the environmental issues (incl. climate change)

As an ICT company, LINK is heavily dependent on the energy consumption, while the supply of energy may be affected by the climate warming and extreme weather conditions. Being a significant consumer of data storage, LINK also leaves certain carbon footprint. On the other hand, LINK's operation may trigger digitalization processes that contribute to the global decarbonization.

LINK commits to act responsibly and to ensure compliance with relevant laws and regulations in the area of climate change. Climate change issues shall be considered as part of LINK's materiality assessment process. Subject to the results of such an assessment, relevant measures shall be implemented.

Carbon reporting

LINK aims to collect data relevant for its GHG emissions and to present it to the public in the form of a carbon report, published annually on LINK's webpage. The scope and relevant methodology shall each time be described in the carbon report.

SBTi participation

LINK commits to set GHG reduction targets via the Science Based Targets initiative, in accordance with the timeframe defined in the commitment letter.

4.4 Waste management

ESG topic	Waste management
Objective E4.1	High attention to waste management
Objective E4.2	Striving to reduce paper use in LINK's offices
Objective E4.3	Ensure waste segregation in LINK's offices
Objective E4.4	100% employees trained annually on the environmental issues (incl. waste management)

LINK commits to act responsibly and to ensure compliance with relevant laws and regulations in the area of waste management. As an ICT company, LINK produces mainly waste related to its ICT infrastructure, electronic equipment, and office operations. LINK recognizes the need to apply principles of circular economy and to follow a 'waste hierarchical approach' to reduce, reuse, recycle and recover waste in cases it is proportionate and economically feasible. The first step is to diligently manage e-waste and office generated waste. LINK's waste management shall therefore be based on the following principles:

Reduce

- limit packaging and reduce paper use in LINK's office operations;

Reuse

- use electronic devices to the extent that exploits their full lifecycle; do not replace them until necessary; repair them ahead of replacing (employees' personal computers and mobile devices shall be used until their full lifecycle is exploited, even in cases an employee leaves the company earlier, when such equipment shall be re-used by another employee);

Recycle and recover

- ensure waste segregation in LINK's offices;

Educate

- promote responsible waste management among LINK's employees by providing awareness actions.

4.5 Air and atmospheric pollution

ESG topic	Air and atmospheric pollution
Objective E5.1	Adequate attention to air and atmospheric pollution
Objective E5.2	Striving to contribute to reducing dust, noise, road congestion and traffic through the encouragement of remote work and online meetings <i>in lieu of</i> commuting and business travels
Objective E5.3	100% employees trained annually on the environmental issues (incl. air and atmospheric pollution)

LINK commits to act responsibly and to ensure compliance with relevant laws and regulations in the area of non-GHG air and atmospheric pollutants. LINK's objective is to seek possibilities to reduce its negative environmental impact through choosing technologies and implementing processes that cause no excessive emissions such as dust, noise, light, road congestion or traffic.

LINK commits to promote through its workforce online meetings to avoid excessive business travels, with an aim to reduce the negative environmental impact resulting from the company's direct operations (lower traffic, dust, noise).

LINK enables its workforce to work remotely- to a various extent- depending on the specificity of a particular position. The remote work is seen as an action that contributes to reducing the negative environmental impact resulting from the company's direct operations (lower traffic and road congestion, dust and noise).

4.6 Water management

ESG topic	Water management
Objective E6.1	Adequate attention to responsible water management within server and data storage solutions used by LINK
Objective E6.2	100% employees trained annually on the environmental issues (incl. water management)

LINK commits to act responsibly and to ensure compliance with relevant laws and regulations in the area of water management. As an ICT company, LINK recognizes that the water management topic is primarily related to its server and data storage solutions (cooling), no matter if owned, leased, or bought as a service.

LINK recognizes the need to apply principles of responsible water management in cases it is proportionate and economically feasible. The first step to diligently manage water use is to aim at collecting adequate data from LINK's stakeholders.

5. LINK Mobility's approach to Social Factors

A central question behind the social factors is how LINK manages relationships with its workforce, the societies in which it operates, and the political environment. This includes notions such as how workforce requirements and composition may cause problems or bring benefits in the future, how the corporate culture may affect LINK's operations, which are safety, privacy, information security implications of LINK's products, or how demographic and consumer changes may influence the market for LINK's products. This policy describes basic social matters that are relevant for LINK, while detailed notions are covered by separate documents, both on the Group's as well as on the subsidiaries' level.

5.1 Decent working conditions

ESG topic	Decent working conditions
Objective S1.1	Ensuring full compliance with applicable labour laws
Objective S1.2	Annual transparency report in place
Objective S1.3	Zero-tolerance approach to workplace accidents

General statement

LINK Mobility shall, within the framework of international labor standards, applicable laws and regulations, as well as prevailing labor relations and employment practices in each of the countries where it operates, respect the following principles:

- Respect the right of people employed in all LINK companies to establish or join trade unions and representative organizations of their own choice.
- Observe standards of employment and industrial relations not less favorable than those observed by comparable employers in the host country.
- Take adequate steps to ensure occupational health and safety in LINK's operations.

LINK undertakes to adhere to standards of respect for decent working conditions, set out in the Norwegian Transparency Act and in the OECD Guidelines.

Topics of focus

Within LINK's materiality assessment, due diligence and risk management processes, the following topics regarding decent working conditions shall in particular be taken into consideration:

Topic	Examples of considerations to be made
Secure employment	Is there adequate control with use of temporary contracts?
Working time	Is there adequate control with employee working times?
Adequate wages	Is there adequate control with salary levels compared to national standards?
Freedom of association	Is there any risk of employees being denied association right in LINK?
Work-life balance	Is there adequate control with ensuring that work-life balance is aligned with expectations in each country?
HSE	Is there adequate control with ensuring that HSE legislation is monitored and complied with in each country? Is there adequate control with risk of work accidents?

Topics with a zero tolerance approach

LINK follows a "zero-tolerance" approach to the following topics regarding decent working conditions:

- Workplace accidents.

A workplace accident is an unforeseen event to an employee in the workplace that results in an injury, or a casualty. An accident is regarded as minor if its effect is minor injury that is commonly expected in an office, and does not have any effect on the employee's daily life or activities..

5.2 Respect for Human Rights

ESG topic	Respect for human rights
Objective S2.1	Ensuring full compliance with applicable human rights laws
Objective S2.2	Annual transparency report in place
Objective S2.3	Zero-tolerance approach to child labour
Objective S2.4	Zero-tolerance approach to forced or compulsory labour
Objective S2.5	100% employees trained annually on the social issues (incl. human rights)
Objective S2.6	No (0%) usage of child, forced or compulsory labour at LINK
Objective S2.7	100% employees covered each year by social benefits regulated by local laws

General statement

Respect for human rights is of great importance to LINK Mobility, as it is vital for upholding fundamental rights for all human beings, and it constitutes an important element of ensuring the Group's ability to attract employees and conduct business responsibly. LINK Mobility shall, within the framework of international human rights standards, applicable laws and regulations, respect the following principles:

- Oppose and take effective measures against any use of child labor in LINK's operations.
- Oppose and take effective measures against all forms of forced or compulsory labor and take adequate steps to ensure that forced or compulsory labor does not exist in LINK's operations.

LINK shall comply with all applicable laws, and respect internationally recognized human rights wherever it operates, and shall ensure that it is not complicit in human rights abuses. In particular, LINK undertakes to adhere to standards of respect for fundamental human rights, set out in the Norwegian Transparency Act and in the OECD Guidelines. Furthermore, LINK shall ensure- through its code of conduct- that all its managers and employees commit to operating consistently with the United Nations Guiding Principles on Business and Human Rights and the Ten Principles of the United Nations Global Compact.

Anti-slavery and human trafficking

Modern slavery is a fundamental violation of basic human rights and a crime. It takes various forms including slavery, servitude, forced or compulsory labor and human trafficking. These offences are closely related, but legally distinct:

- slavery is where ownership is exercised over a person;
- servitude involves the obligation to provide services imposed by coercion;
- forced or compulsory labor involves work or service exacted from any person under the menace of a penalty and for which the person has not offered himself or herself voluntarily;
- human trafficking involves arranging or facilitating the travel of another with a view to exploiting them.

In all cases, the most vulnerable people in society may be stripped of their dignity and basic freedoms and forced to work for someone else's gain or benefit. The most common forms of modern slavery are sexual exploitation, labor exploitation, including child labor, and domestic servitude.

LINK is committed to taking steps to ensure that modern slavery is not taking place in any part of its own business; and in any part of its supply chain.

Topics of focus

Within LINK’s materiality assessment, due diligence and risk management processes, the following topics regarding human rights shall in particular be taken into consideration:

Topic	Examples of considerations to be made
Child labour	Is there adequate control with zero tolerance for child labour
Forced Labour	Is there adequate control with zero tolerance for forced labour

Topics with a zero tolerance approach

LINK follows a “zero-tolerance” approach to the following topics regarding human rights:

- Child labour.
Child labour is defined as work that deprives children of their childhood, their potential and their dignity, and that is harmful to physical and mental development. It refers to work that:
 - ✓ is mentally, physically, socially or morally dangerous and harmful to children; and/or
 - ✓ interferes with their schooling by: depriving them of the opportunity to attend school; obliging them to leave school prematurely; or requiring them to attempt to combine school attendance with excessively long and heavy work.
- Forced or compulsory labour.
Forced or compulsory labour, including modern slavery and human trafficking, refers to all work or service which is exacted from any person under the threat of a penalty and for which the person has not offered himself or herself voluntarily. This definition consists of three elements:
 - ✓ Work or service refers to all types of work occurring in any activity, industry or sector including in the informal economy.
 - ✓ Menace of any penalty refers to a wide range of penalties used to compel someone to work.
 - ✓ Involuntariness. The terms “offered voluntarily” refer to the free and informed consent of a worker to take a job and his or her freedom to leave at any time. This is not the case for example when an employer or recruiter makes false promises so that a worker take a job he or she would not otherwise have accepted.

The “zero-tolerance” approach includes both LINK’s own workforce as well as workers in the value chain. As far as the value chain is considered, relevant contractual measures should be implemented to ensure compliance with local laws as well as principles of the UN Global Compact and the OECD Guidelines. LINK shall not engage with entities who do not accept compliance with such standards or similar standards.

5.3 Diversity, inclusion and belonging

ESG topic	Diversity, inclusion and belonging
Objective S3.1	Ensuring full compliance with anti-discrimination laws
Objective S3.2	Diversity policy included in the ESG policy
Objective S3.3	Zero-tolerance approach to discrimination
Objective S3.4	Anti-discrimination taken into consideration in recruitment
Objective S3.5	Anti-discrimination taken into consideration in promotion
Objective S3.6	100% employees trained annually on the social issues (incl. discrimination)

General statement

LINK Mobility aims for its workforce to be truly representative of all sections of society and its customers, and for each employee to feel respected and able to give their best. It is LINK Mobility’s purpose to provide

equality, fairness, and respect for all employees, and to act within the framework of international non-discrimination standards, applicable laws and regulations, respecting the following principles:

- not unlawfully discriminate because of characteristics of age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race (including color, nationality, and ethnic or national origin), religion or belief, sex, and sexual orientation;
- oppose and avoid all forms of unlawful discrimination. This includes in pay and benefits, terms, and conditions of employment, dealing with grievances and discipline, dismissal, redundancy, leave for parents, requests for flexible working, and selection for employment, promotion, training, or other developmental opportunities.

LINK is committed to promoting respect for equality, diversity and inclusion, by building on and improving its governance and behavior with regard to its own workforce, and workers in the value chain. The Group shall in particular follow principles included in ESRS S1 (Own workforce) and ESRS S2 (Workers in the value chain).

- Own workforce- LINK Mobility sees its Personnel as its greatest strength, and strives towards a workforce that has the diversity and inclusivity, to reflect the markets where LINK Mobility operates. A team reflecting different perspectives and approaches gives LINK Mobility the ability to find the best solutions and understand our market and stakeholders.
- Workers in the value chain- LINK recognizes its role as a responsible player in the market, and the power to make choices that ensure decent working conditions not only for LINK’s own workers, but in a wider sense.

Topics of focus

Within LINK’s materiality assessment, due diligence and risk management processes, the following topics regarding equality, diversity and inclusion shall in particular be taken into consideration:

Topic	Examples of considerations to be made
Gender equality	Are there processes in place to ensure equal pay for genders?
Disabilities	Is there adequate control with systems to ensure non-discrimination for persons with disabilities?
Violence	Is “zero tolerance” for violence adequately implemented?
Diversity	<ul style="list-style-type: none"> • Does the recruitment policy and its implementation adequately reflect LINK’s goal to ensure a diverse workforce? • Is there adequate control with ensuring that recruitment processes in LINK are based on non-discriminatory requirements that do not discriminate candidates based on racial and ethnic origin, color, sex, sexual orientation, gender identity, disability, age, religion, political opinion, national extraction or social origin, or any other form of discrimination covered by laws applicable to LINK entities? • Is there adequate control with ensuring that promotion processes in LINK are based on non-discriminatory requirements that do not discriminate candidates based on racial and ethnic origin, color, sex, sexual orientation, gender identity, disability, age, religion, political opinion, national extraction or social origin, or any other form of discrimination covered by laws applicable to LINK entities?

Topics with a zero tolerance approach

LINK follows a “zero-tolerance” approach to the following topics regarding diversity, inclusion and belonging:

- Discrimination.
Discrimination is to be understood as any procedure, boundary or policy that prevents individuals from being hired, promoted or obtain salary levels or benefits based on racial and ethnic origin, colour, sex, sexual orientation, gender identity, disability, age, religion, political opinion, national extraction or social origin, or any other form of discrimination covered by laws and regulations applicable to LINK.

The “zero-tolerance” approach includes both LINK’s own workforce as well as workers in the value chain. As far as the value chain is considered, relevant contractual measures should be implemented to ensure compliance with local laws as well as principles of the UN Global Compact and the OECD Guidelines. LINK shall not engage with entities who do not accept compliance with such standards or similar standards.

5.4 Engagement, training and development

ESG topic	Engagement, training and development
Objective S4.1	Annual compliance training provided to all employees
Objective S4.2	Group-wide framework for employees’ development in place (My LINK or similar)
Objective S4.3	Group-wide framework for collecting employees’ opinions in place (LINK Voice or similar)

General statement

LINK is committed to listen to its employees’ voice and to support its Personnel in personal and professional development by ensuring necessary training and skills’ development. Engagement, training and development schemes shall be set in order to enable such goal, and to keep people engaged, enthusiastic and united. As a minimum, all Personnel is expected to follow an annual training on compliance/ESG, privacy and information security. Any other training schemes shall be provided based on the needs of various Personnel members.

In order to keep people engaged, and to be able to answer their needs, LINK shall collect input from all Personnel twice per year through a survey discussing multiple areas related to employee engagement. All results shall be followed up on team level, to ensure that every employee has a possibility to impact areas of importance to them.

Topics of focus

Within LINK’s materiality assessment, due diligence and risk management processes, the following topics regarding equality, diversity and inclusion shall in particular be taken into consideration:

Topic	Examples of considerations to be made as part of annual risk identification
Social dialogue	Are there adequate procedures for dialogue with employees and employee organizations compared to national standard?
Training and Skills	Is there adequate control with systems in place to ensure training and skills development for employees?

5.5 Corporate culture

ESG topic	Corporate culture
Objective S5.1	High attention to corporate culture

LINK aims to build a corporate culture that reflects its commitment to responsible business conduct. Detailed goals and values of LINK’s corporate culture shall be defined in the future.

5.6 Data privacy

ESG topic	Data privacy
Objective S6.1	Ensuring full compliance with data privacy laws
Objective S6.2	Policies on data privacy in place

Objective S6.3	Data Protection Officer in place
Objective S6.4	Data privacy taken into consideration in procurement
Objective S6.5	Data privacy taken into consideration in own operations
Objective S6.6	100% employees trained annually on data privacy

LINK's principles of data privacy are described in separate policies.

5.7 Information security

ESG topic	Information security
Objective S7.1	Ensuring full compliance with information security laws
Objective S7.2	Policies on information security in place
Objective S7.3	Information security taken into consideration in procurement
Objective S7.4	Information security taken into consideration in own operations
Objective S7.5	100% employees trained annually on information security

LINK's principles of information security are described in separate policies:

5.8 Consumer interests

ESG topic	Consumer interests
Objective S8.1	High attention to consumer interests

The Group conducts its business in a B2B model and in principle it does not offer its products directly to consumers. However, LINK recognizes that consumers may constitute end-users of the messages sent by LINK's customers. LINK therefore aims to include consumer interests in its daily operations, which reflects its commitment to responsible business conduct. LINK has identified that, among other consumer interests, ensuring adequate level of privacy shall be the priority.

5.9 Science, technology and innovation

ESG topic	Science, technology and innovation
Objective S9.1	High attention to technology and innovation

The Group conducts its business in a digital industry, offering its clients a variety of state-of-the art communication solutions that are a key driver in the business-customer dialogue of today. LINK recognizes that science, technology and innovation are important areas to be taken into consideration when improving its products, in order to gain competitive advantage and to be able to answer customers' needs. LINK is therefore committed to further develop its technology and to use it in developing innovative products and offering them to the market.

6. LINK Mobility's approach to Governance Factors

Governance factors are often less visible externally than environmental and social factors. However, understanding governance risks and opportunities in decision-making is critical for any company. Governance factors include issues such as defining company's strategic goals, core elements of its corporate structures, decision-making processes, distribution of rights and responsibilities among different internal stakeholders, including the board of directors, managers, shareholders and other stakeholders, how corporate performance is measured, as well as certain other rules and procedures. LINK has adopted and implemented a policy that governs corporate governance to safeguard the interests of the company's shareholders, employees, customers, and other stakeholders. This policy deliberates on a set of further governance matters that are relevant for LINK.

6.1 Anti-corruption

ESG topic	Anti-corruption
Objective G1.1	Ensuring full compliance with anti-corruption laws
Objective G1.2	Anti-corruption policy included in the ESG policy
Objective G1.3	Zero-tolerance approach to corruption
Objective G1.4	Anti-corruption taken into consideration in procurement
Objective G1.5	Anti-corruption taken into consideration in own operations
Objective G1.6	Annual anti-corruption training provided to all (100%) employees (as part of the compliance/ESG training or separately)
Objective G1.7	Implementation of governance incident management (incl. anti-corruption) process

LINK is committed to a strong work ethic and strictly prohibits its employees, service providers, business partners, agents, and other stakeholders from engaging in bribery and other forms of corruption, as well as in any conduct which could give rise to the appearance or suspicion of such illicit activities. Annual training on anti-corruption/ anti-bribery shall be provided to all LINK's employees.

LINK shall follow a principle of a zero-tolerance to bribery and other forms of corruption. LINK's approach in various areas relevant to anti-corruption is described in chapter 8.1. "Anti-corruption policy supplement"

6.2 Fair competition

ESG topic	Fair competition
Objective G2.1	Ensuring full compliance with anti-trust laws
Objective G2.2	Anti-trust policy included in the ESG policy
Objective G2.3	Zero-tolerance approach to non-competitive practices
Objective G2.4	Annual fair competition training provided to all (100%) employees (as part of the compliance/ESG training or separately)
Objective G2.5	Implementation of governance incident management (incl. fair competition) process

LINK is committed to ensure compliance with antitrust laws applicable in countries where it operates, as well as to promote fair competition in LINK's own operations and in relations with customers, resellers, partners, distributors, suppliers and other stakeholders. Annual training on antitrust/ fair competition shall be provided to all LINK's employees.

LINK's approach in various areas relevant to antitrust/ fair competition is described in chapter 8.2. "Fair competition policy supplement"

6.3 Sanctions against certain countries, industries, companies or individuals

ESG topic	Sanctions against certain countries, industries, companies or individuals
Objective G3.1	Ensuring compliance with sanctions laws
Objective G3.2	Sanctions policy included in the ESG policy
Objective G3.3	Zero-tolerance approach to cooperation with sanctioned entities or individuals
Objective G3.4	Sanctions issues taken into consideration in due diligence
Objective G3.5	Implementation of governance incident management (incl. sanctions) process

LINK is committed to respect all applicable regulations in the area of international sanctions against certain countries, industries, companies or individuals in order to ensure compliance and provide a coherent response to any inquiries arising from LINK's stakeholders.

LINK aims to include sanctions-related topics in its due diligence practices, with the goal to identify and assess most relevant risks, and to implement relevant mitigation measures. The assessment shall take into consideration sectors in which LINK operates, geographic areas, and stakeholders it cooperates with. The scheme should be subject to regular review and updates. Internal guidelines, tools and lists regarding sanctions should be reviewed and updated at least annually, and additionally whenever such a need is discovered by LINK's Legal & Compliance Team.

Sanctioned persons and entities

LINK shall ensure that no business or transaction is made involving the sanctioned persons and entities. This may include any deal with such persons or entities (as a client, as a supplier, or any other business partner), or with persons or entities that are related to them (through ownership, management, other control etc.), or even any payment transferred to/from such persons or entities. The minimum requirement is to check if any stakeholder is listed on any of the following **sanctions' lists**:

- **EU:** EU Sanctions Map (<https://sanctionsmap.eu/>)
- **UK:** OFSI Consolidated List Search (<https://sanctionssearchapp.ofsi.hm-treasury.gov.uk/>)
- **USA:** Sanctions List Search (<https://sanctionssearch.ofac.treas.gov/>)
- **ONZ:** United Nations Security Council Consolidated List (<https://main.un.org/securitycouncil/en/content/un-sc-consolidated-list>)

The check should include the entity itself, but also persons related to them (key managers, persons listed as UBO etc.). Once any suspected relation is identified, it should be terminated.

Red-flag, high-risk and medium-risk countries

LINK shall ensure that no business or transaction is made involving the red-flag countries, and diligent considerations, checks and adequate measures are implemented regarding any potential business or transaction involving high risk countries. Adequate checks and measures shall also be implemented regarding business or transaction involving medium-risk countries. This may include any business or transaction with a person or entity seated/ with residency in such countries (being it a client, a supplier, or any other business partner), or with entities or persons that are related to them (through ownership, management, other control etc.), or even any payment transferred to/from such countries.

The **red-flag countries** shall be understood as:

- **US embargoed or prohibited countries** (<https://research.oregonstate.edu/ori/export-control-international-compliance/embargoed-and-sanctioned-countries>)

- LINK must not engage in any business or transaction involving such countries unless, after diligent legal analyses, a decision is made that the embargo does not prohibit certain business or transaction.

The **high risk countries** shall be understood as:

- **US targeted sanctions countries** (<https://research.oregonstate.edu/ori/export-control-international-compliance/embargoed-and-sanctioned-countries>)
 - LINK shall carefully consider business relationships and transactions involving these countries through increased checks and control measures; such checks and controls should include, among others, checking the entity or person LINK intends to make business or transaction with on each of the above listed sanctions' lists;
- **high-risk third countries** in the meaning of the Commission Delegated Regulation (EU) 2016/1675 of 14 July 2016, as amended, supplementing Directive (EU) 2015/849 of the European Parliament and of the Council by identifying high-risk third countries with strategic deficiencies (<https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:02016R1675-20240207>)
 - LINK shall carefully consider business relationships and transactions involving these countries through increased checks and control measures, as specified in Article 18a of the Directive (EU) 2015/849; LINK's Finance Manual may impose stricter requirements regarding transactions involving such countries; such checks and controls should include, among others, checking the entity or person LINK intends to make business or transaction with on each of the above listed sanctions' lists;
- countries listed as the ones towards which **certain EU/ UN restrictive measures** apply (<https://sanctionsmap.eu/#/main>)
 - LINK shall carefully consider business relationships and transactions involving these countries through increased checks and control measures; such checks and controls should include, among others, checking the entity or person LINK intends to make business or transaction with on each of the above listed sanctions' lists;
- countries that are identified as "**high risk jurisdictions**" by the Financial Actions Task Force- FATF (<https://www.fatf-gafi.org/>)
 - LINK shall carefully consider business relationships and transactions involving these countries through increased checks and control measures; LINK's Finance Manual may impose stricter requirements regarding transactions involving such countries; such checks and controls should include, among others, checking the entity or person LINK intends to make business or transaction with on each of the above listed sanctions' lists.

The **medium risk countries** shall be understood as:

- countries **outside EU/ EEA and with no GDPR adequacy** decision (https://commission.europa.eu/law/law-topic/data-protection/international-dimension-data-protection/adequacy-decisions_en)
 - in case personal data processing is involved, LINK shall perform increased GDPR and InfoSec checks, and implement adequate measures- DPO approval is necessary;
- countries where **Corruption Perceptions Index** (CPI), developed by Transparency International, is below the EU lowest scoring country (<https://www.transparency.org/en/cpi>)
 - LINK shall perform due diligence regarding corruption/ bribery, and adopt adequate measures addressing any detected problems;
- countries that are identified as "**jurisdictions under increased monitoring**" by the Financial Actions Task Force- FATF (<https://www.fatf-gafi.org/>)
 - LINK shall perform due diligence regarding corruption/ bribery, and adopt adequate measures addressing any detected problems;
- countries where **Sustainable Development Goals Index** (SDGI), developed by the UN, is below the EU lowest scoring country (<https://www.sustainabledevelopment.report/>)
 - LINK shall perform due diligence regarding ESG/ sustainability, and adopt adequate measures addressing any detected problems.

6.4 Accounting, taxation and financial reporting

ESG topic	Accounting, taxation and financial reporting
Objective G4.1	Ensuring full compliance with accounting, tax and financial reporting laws
Objective G4.2	Policies on accounting, taxation and financial reporting in place
Objective G4.3	Annual report in place

LINK's principles of accounting, tax, and financial reporting rules are described in separate policies.

6.5 Compliance with laws

ESG topic	Compliance with laws
Objective G5.1	Ensuring compliance with relevant laws and regulations
Objective G5.2	Risk management framework in place
Objective G5.3	Compliance management framework in place
Objective G5.4	Implementation of governance incident management process

LINK Mobility operates in a number of jurisdictions and is subject to regulation on the international, EU, and local level. Such regulations include the general rules relevant for business entities, as well as sector regulations.

LINK is committed to ensure compliance of its operations will all applicable laws and regulations. This shall be reflected and followed up within LINK's Compliance Management System (CMS), As mentioned in chapter 1.3.7.

6.6 Corporate governance

ESG topic	Corporate governance
Objective G6.1	Policy on corporate governance in place
Objective G6.2	Annual report in place
Objective G6.3	Implementation of governance incident management process

LINK's principles of corporate governance are described in separate policies.

6.7 Whistleblowing

ESG topic	Whistleblowing
Objective G7.1	Policy on whistleblowing in place
Objective G7.2	Whistleblowing tool in place
Objective G7.3	Integrity Audit Committee in place

LINK is committed to provide a whistleblowing channel for all Personnel to safely raise their concerns by reporting any suspected or potential breach of applicable law, LINK's code of conduct, LINK's values or any other company policy. Notification may be provided anonymously if the person wish to. Reports received in the whistleblowing channel shall be processed by the Integrity Audit Committee. If a report raises concerns about the impartiality of any member of the Integrity Audit Committee, such member shall be replaced by, a senior member of the group HR or Legal& Compliance team respectively, or by an external specialist under strict duty of confidentiality.

Whistleblowing policy constitutes a separate document.

7. Enforcement and governance

7.1 Allocation of responsibilities

All LINK Mobility Personnel must familiarize themselves with this policy.

Strict compliance to this policy is expected and required from all LINK Mobility Personnel, and from consultants and contractors to the extent applicable. Violation of this policy may result in disciplinary action, up to and including termination of employment.

It is the responsibility of every LINK Mobility manager to implement this policy within their area of functional responsibility, to lead by example, and to provide guidance to the Personnel reporting to them. They shall also collect ESG best practices from key stakeholders, as required by LINK’s due diligence processes.

LINK Mobility expects the ESG factors to be taken into consideration upon making business decisions, in procurement, in daily operations and in strategic decisions. LINK Mobility’s managers, with Human Resources function’s support, shall also seek to structure incentives and conduct performance assessments accordingly.

The below included Figure 6 presents the division of responsibilities regarding sustainability issues, namely:

- non-financial reporting;
- risk management;
- materiality assessment;
- other sustainability (ESG) issues covered by the ESG Policy and other relevant documents.

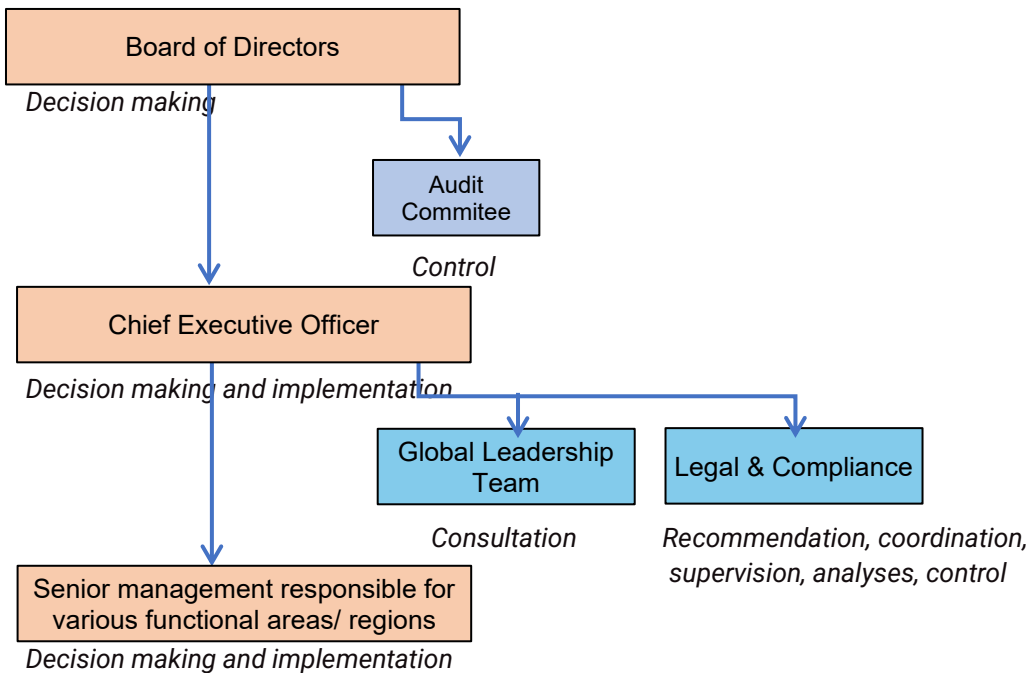


Figure 6. Division of responsibilities regarding sustainability issues

Source: own elaboration

7.2 Implementation

The implementation of this policy is conducted both at Group and country level. The following measures are seen as supporting implementation of the ESG policy:

7.2.1 Codes of conduct

The ESG policy is reflected in LINK's codes of conduct that have been a first step in raising employees' and stakeholders' awareness with regard to sustainability issues.

- **Employee Code of Conduct** – aimed at raising Personnel's awareness of various ESG issues. It has already been developed and is easily available online (internal page). It shall be subject to annual audit and update if needed.
- **Supplier Code of Conduct** – aimed at communicating and promoting core values LINK's suppliers and business partners should adhere to. It has already been published and is easily available online (public page).¹⁴ It shall be subject to annual audit and update if needed.

7.2.2 Training

Training is a measure of raising the Personnel's awareness of various ESG issues. The **general ESG**, the **privacy** and the **ItSec training** have been obligatory to all LINK Personnel for several years. All new employees are expected to complete these trainings by commencement of their employment at LINK and subsequently every year. The content of the training program is subject to annual audit and update if needed.

7.2.3 Questionnaires

Internal and external questionnaires help to assess relevant factors during the due diligence processes.

7.2.4 Contractual measures

When relevant, the sustainability compliance of third parties shall be ensured contractually.

7.3 Reporting Potential Misconduct/Non-Retaliation

Personnel with knowledge of suspected misconduct must report their suspicion promptly in accordance with LINK Mobility's Whistleblowing Procedure or Governance Incident Management process. Reporting potential misconduct in good faith or provision of information or otherwise assisting in any inquiry or investigation of potential misconduct will be protected against retaliation. When Personnel raises a concern, LINK Mobility will maintain its confidentiality to the extent permitted by the local law in its country.

Personnel shall not suffer adverse consequences for refusing to pay or take a bribe or kickback, or engage in other activities that violate this policy, even if this results in the loss of business to LINK Mobility.

7.4 Monitoring the effectiveness of ESG policy (review mechanism)

The regular review of this policy shall be performed in order to monitor its effectiveness. An assessment shall be based, where appropriate, on qualitative and/or quantitative indicators, and shall be carried out annually, and whenever there are reasonable grounds to believe that significant new issues may arise. The ESG policy shall be updated in accordance with the outcome of those assessments.

The governance incidents and whistleblowing notifications shall be registered in a structured way, as described in the Governance Incident Management process and Whistleblowing Policy.

7.5 Publicly communicating on ESG

The public communication on ESG shall be provided as required by the applicable law. This includes primarily the Norwegian Transparency Act report, as well as the sustainability report forming part of the annual report, as required by the CSRD.

The public version of this policy may also be communicated through LINK's corporate website.

¹⁴ <https://linkmobility.com/supplier-code-of-conduct/>

8. Enclosures

8.1 Anti-corruption policy supplement

LINK's approach in various areas relevant to anti-corruption/ anti-bribery is described below. All the general goals, rules, processes and measures described in this ESG policy are relevant to anti-corruption/ anti-bribery

Bribery

Bribery means offering, giving or promising (or authorizing someone to offer, give, or promise) an improper benefit, directly or indirectly, with the intention of influencing or rewarding the behavior of someone, to obtain or retain a commercial advantage. Bribery can take a variety of forms – offering or giving money or anything else of value. Gifts, hospitality and entertainment, even if regarded as common business practices, may constitute bribes, or be regarded as means to build or maintain relationships during a bribery scheme.

A gain or advantage may involve sales initiatives, such as tendering and contracting; or it may simply involve the handling of administrative tasks such as licenses, customs, taxes matters. It does not matter whether the act of bribery is committed before or after the tendering of a contract or the completion of an administrative task, it is illegal and is not permitted.

LINK Personnel must not directly or indirectly (e.g. via suppliers, agents, distributors, consultants, lawyers, intermediaries or anyone else):

1. offer or give bribes or improper advantages (including facilitation payments) to any public official or other individual or third party, which are, or give the impression that they are, intended to influence decisions by any person about LINK Mobility; and/or
2. request or receive bribes or improper advantages from any third party, which are, or give the impression that they may be, intended to influence decisions by LINK Mobility about that third party.

Gifts, hospitality, and entertainment rules

Gifts, hospitality, and entertainment must be modest, reasonable and infrequent as far as any individual recipient is concerned. Gifts, hospitality, and entertainment must never be promised, offered, or provided with the intent of causing the recipient to do something favoring LINK Mobility, to reward such behavior, or to refrain from doing something disadvantaging LINK Mobility. Gifts, hospitality, and entertainment must never be accepted or received if such acceptance or receipt is, or may be perceived as an incentive to do something favoring the offering party as a reward, or to refrain from doing something disadvantaging the offering party. Gifts received from or provided to any third party should be avoided unless they have insignificant monetary value. Common promotional items with a company's logo will often be considered acceptable. Cash and gifts that are cash equivalent (e.g., shopping coupons) must never be given.

Payment of travel or other expenses, or receipt of such payment, is acceptable only to the extent the expenses are a legitimate contribution to achieving a business outcome.

Reasonable and appropriate entertainment, local tours, cultural and sporting events may be offered to third parties only in conjunction with legitimate business meetings, conferences or events hosted, supported by LINK Mobility. They may never be provided on a stand-alone basis.

Gifts means benefits of any kind given to someone as a sign of appreciation or friendship without expectation of receiving anything in return. They include 'courtesy gifts', which are small gifts given at culturally recognized occasions (e.g., weddings, funerals) or special times of the year (e.g., Christmas, New Year). Hospitality generally includes refreshments, meals, and accommodation. Entertainment generally includes attendance at plays, concerts, and sports events.

Facilitation payments

LINK Mobility prohibits facilitation payments, irrespective of whether local law permits facilitation payments. Facilitation payments means payments to public officials to expedite or secure the performance of duties of a non-discretionary nature. These payments are intended to influence only the timing of the public officials' actions (e.g., payments to expedite the issuance of a visa, license or permit, customs clearance).

Rules related to public officials

LINK Mobility does not distinguish between public officials and employees of private sector organizations as far as bribery is concerned; however, it is important to recognize that public officials are often subject to rules and restrictions that do not apply to persons who operate in the private sector. Any relationship with public officials must be in strict compliance with the rules and regulations to which they are subject (i.e., any applicable rules or regulations in the particular country relating to public officials or that have been imposed by their employer) and any benefit conveyed to a public official must be fully transparent, properly documented, and accounted for.

The term 'public official' has been extensively interpreted by regulators and includes:

1. any elected or appointed officer or employee of a government or government department, government agency, or of a company owned or partially owned by a government,
2. any elected or appointed officers or employees of public international organizations,
3. any person acting in an official capacity for or on behalf of a government or a government department, government agency, or of a public international organization,
4. politicians and candidates for a political office,
5. any other person who is considered to be a public official according to applicable laws.

In particular, Personnel must not:

1. make a charitable donation if it confers a personal benefit on a Public Official or if the donation is part of an exchange of favors with the official; and/or
2. hire an official or someone suggested by, or related to, a Public Official to help LINK Mobility obtain or keep business, or if the Public Official offers to give a benefit to LINK Mobility or threatens to act in a way that harms LINK Mobility if the requested hiring decision is not taken.

Avoiding conflict of interest

Conflict of interest arises when an employee (or other Personnel member) allows their actual, perceived or potential personal, financial or non-financial interests to affect their objectivity when performing their assignment or their job function at LINK Mobility. A conflict of interest may arise, and disclosure is required, when a Personnel's member:

1. hires, manages, or has an influence on the workload, performance assessment, granting of approvals and / or reward of someone with whom they have a close personal relationship; or
2. accepts or performs a Public Official role, or has a family member or a close personal contact who is a Public Official with the ability to take decisions that could impact LINK Mobility's business; or
3. has a close personal interest in the business of competitors or other third parties relevant to LINK Mobility (this includes cases where an employee, its family members or a close personal contact work for or provide any services to competitors or to any other third parties relevant to LINK Mobility's business); or
4. holds substantial interests in a competitor or any other third party relevant to LINK Mobility's business (more than 5% of the net worth of any of these entities); or
5. is interested in taking up, in a personal capacity, a proposed directorship (or equivalent) of another organization, whether commercial or not-for-profit relevant to LINK Mobility's business.

Personnel must:

1. immediately disclose an actual, perceived or potential conflict of interest to LINK Mobility's Legal and Compliance Team who will determine the best way to manage the situation in consultation with the Personnel's reported Line officer; and/or
2. ensure that external commitments do not provide access to commercially sensitive information concerning actual or potential LINK Mobility's competitors (see fair competition/ antitrust policy chapter); and / or create any liability for LINK Mobility. In particular, the Personnel must inform the

other organization that they take up this position on a personal basis, with no responsibility for LINK Mobility; the Personnel must not take, or divert to others, any business opportunities that arise in the course of doing their assignment or job function at LINK Mobility that could be of interest to LINK Mobility and/or must not hire, contract or engage any individual or organization without ensuring they are free of conflict of interest with LINK Mobility.

Anti-money laundering

It is important not to become involved – even unwillingly – in criminal activities of others. In particular, LINK Mobility and its Personnel must ensure that LINK does not receive the proceeds of criminal activities, as this can amount to the criminal offence of money laundering. When dealing with third parties in high-risk countries, specific attention should be given to take all necessary precautions. Personnel must:

1. look out for warning signs of money laundering, such as: supplier or partner and distributor request to:
 - a) pay funds to a bank account in the name of a different third party or outside the country of their operation,
 - b) take payments in a form outside the normal terms of business,
 - c) split payments to several bank accounts,
 - d) overpay customer payments to LINK Mobility:
 - from multiple bank accounts,
 - from bank accounts overseas when not a foreign customer,
 - made in cash when normally made by cheque or electronically,
 - received from other third parties,
 - made in advance when not part of normal terms of business; and
2. immediately notify LINK Mobility's Legal and Compliance Team, if they have any suspicions about actual or potential money laundering activity.

Accurate records, reporting and accounting

The financial reports and other information that LINK Mobility maintains internally and the financial information it provides to shareholders, regulators and other stakeholders must be accurate and complete. Procedures and processes must be in place to ensure that underlying transactions are properly authorized and accurately recorded. Any failure to record transactions accurately or falsifying or creating misleading information or influencing others to do so, could constitute fraud and result in fines or penalties for Personnel or for LINK Mobility.

Personnel must:

1. record all transactions accurately, completely and promptly; and/or
2. only perform transactions, such as buying, selling or transferring goods/ assets and services, for which they are authorized; and/or
3. ensure transactions they approve are legitimate and based on valid documentation ; and/or
4. notify LINK Mobility's Group CFO of any potential fraud, other misrepresentation of accounting or other information; and/or
5. retain records that may be relevant to any ongoing audit, litigation or regulatory investigation in accordance with the company retention and archives standards; and/or
6. co-operate fully, openly and honestly with internal/external auditors, tax authorities and other regulators; and/or
7. do anything to artificially inflate or shift sales or profit between reporting periods; and/or
8. conceal, alter or falsify company records, accounts and documents.

Personnel who is responsible for reporting financial and other business information must:

1. comply with all applicable laws, in particular those regarding financial statements and tax requirements; and/or
2. adhere to all applicable external reporting standards and regulations, such as international and national accounting standards and stock market listing standards and rules; and/or
3. ensure sales, profits, assets and liabilities are recorded in the correct time period; and/or

4. properly document assumptions that underpin accounting records, especially those relating to provisions, journal entries and contingent liabilities.

The retention and archive of the company records must be consistent with LINK Mobility retention and archive standards and tax and other applicable laws and regulations.

Third parties

A Third Party means any natural person or legal entity with whom LINK Mobility interacts and who poses, due to the nature of their business, a particular level of corruption risk. Third Parties include suppliers, agents, representatives, consultants, brokers, contractors, or any other intermediary that provides services to LINK Mobility, as well as customers, resellers, partners, distributors, or any other intermediary or business entity who purchases services from LINK Mobility.

LINK Mobility must only engage Third Parties if all of the following requirements are met:

1. there is a legitimate need for the services or the services and goods that they provide; and
2. the services and goods are priced at no more than market value; and
3. the Third Party is suitable from an anti-bribery and fraud perspective after assessment in a robust Due Diligence process; and
4. there is a written contract or other written document with a similar legal effect (e.g., Purchase Order ; and
5. the receipt of services or goods must be documented and must never be used to create an incentive, or to reward or to secure any improper business advantage for LINK Mobility.

Personnel involved in engaging or contracting with Third Parties must:

1. ensure that the Third Parties in question are subject to screening to assess their identity and legitimacy before contracts are signed or transactions occur; and
2. determine, with guidance from LINK Mobility's Legal and Compliance Team, which tools and processes should be used to facilitate appropriate screening and record-keeping; and
3. carefully consider, where necessary in consultation with LINK Mobility's Legal and Compliance Team, screening outcomes before deciding whether to do business; and
4. regularly monitor and / or review with LINK Mobility Legal and Compliance Team and the local Finance Manager, Third Parties to identify business activity or governance that could indicate money laundering is taking place.

Failure to check or update screenings periodically may put LINK Mobility and its Personnel at risk.

New business and joint ventures

Before entering into an agreement for new business or entering into a joint venture, adequate anti-bribery due diligence must be completed. In addition, a remediation plan should be developed and implemented to address identified issues.

New business means any transaction involving the takeover or acquisition of all or any part of a third party or business, or the merger of a LINK Mobility business with another company or business.

8.2 Fair competition policy supplement

LINK's approach in various areas relevant to antitrust/ fair competition is described below. All the general goals, rules, processes and measures described in this ESG policy are relevant to antitrust/ fair competition.

Basic principles of antitrust laws

Antitrust laws protect free and unrestricted competition between all players at all levels of a business ecosystem. They prohibit:

- agreements or concerted practices (such as a common understanding) that aim at or result in the restriction of competition and
- the abuse of a dominant position.

LINK Mobility must compete independently from other market players and must not seek to control the commercial policy and practices of its resellers, partners, distributors or suppliers. LINK Mobility must not coordinate its competitive behavior with other companies to try to avoid or reduce the rigors and uncertainty of a competitive marketplace. This covers both contacts with competitors and interactions with resellers, partners, distributors or suppliers. In the specific situation where LINK Mobility may be considered to hold a dominant position, antitrust laws may also prohibit unilateral behavior which may prevent (or foreclose) competitors from competing for business.

Under antitrust laws, agreements and arrangements that prevent or restrict competition, or intend to do so, may be considered illegal, whether such agreements are written or oral, formal or informal. Illegal agreements may be inferred from conducts and other data such as, telephone calls, emails, meetings, being seen at the same trade shows, conduct in bidding situations, timing of pricing decisions, participation in trade association meetings.

Relationship to competitors

LINK aims to ensure compliance with antitrust laws in its relationships with competitors. Personnel must therefore avoid engaging in any behavior that results or may result in the infringement of antitrust laws within the mentioned area. The most severe infringements include:

- Price Fixing- Price fixing between competitors is one of the most serious breaches of antitrust laws and is regarded as a hard-core cartel, punishable by the highest levels of fines; it is also a criminal offence punishable with imprisonment in many countries. Price fixing relates to any agreement or concerted practice between competitors that restricts or aims to restrict price competition. LINK Mobility employees must always make decisions about pricing and commercial terms independently of competitors and must never discuss pricing or commercial terms with competitors.
- Market Sharing Agreements and concerted practices between competitors to allocate markets, whether by service, territory, channel, type or size of customer, or in any other way, are illegal.
- Bid rigging (coordinating tenders)- Co-ordinating tenders between competitors is a serious infringement of antitrust law and a criminal offence in many jurisdictions. Competitors must bid independently of others.
- Exchange of confidential and commercially sensitive information- It is not permissible to exchange confidential information which may reduce or remove any degree of uncertainty between competitors in respect of current or future market conduct. Confidential information includes pricing, credits or discounts, terms of sale, capacity, sale forecasts, current trading conditions, commercial strategies, identity of customers and suppliers, details of negotiations with retailers, marketing plans, etc. Any benchmarking project must be reviewed in advance with the Legal Function. The mere receipt of such information can be illegal, even if the employee does not reciprocate by disclosing similar information.

Trade associations

Trade associations provide a venue for market actors to legitimately meet and discuss industry trends and issues, such as legislation impacting their industry sector. However, trade associations also present an inherent risk of facilitating intentional or inadvertent illegal information exchanges or even cartels. LINK Personnel must stay vigilant when attending trade associations to ensure there are no inadvertent breaches of antitrust laws. Passively listening to attendees engage in anti-competitive exchanges is sufficient to breach the law. Personnel must:

- Seek management approval for all trade association memberships; and
- Ensure trade associations have an antitrust policy and guidelines in place and contact the Legal Function in case a trade association does not have such a policy and guidelines; and
- Insist that a written agenda be circulated to participants well in advance of any trade association meeting and contact the Legal Function in case of any potential antitrust concerns with the agenda in advance of attending the meeting; and
- Object to deviations from the agenda during the meeting and leave the meeting if any potential anticompetitive practices (price fixing, market sharing, etc.) are discussed. Ensure that its objection and/or departure is/are properly recorded in the minutes of the meeting and contact the Legal Function; and
- Report immediately to the Legal Function any other incident in the environs of the meeting which could have antitrust law consequences; and
- Keep minutes of each meeting.

Customers, resellers, partners, distributors and suppliers

The general principles of antitrust law apply also to LINK's relationships with its customers, and in particular its resellers, partners and distributors. Broadly, customers must be free to determine their commercial strategy independently. To avoid the aforesaid risk, LINK Personnel must avoid participating in exclusive or restricting deals. Examples of such restrictions include:

- Resale price maintenance- Pursuant to the majority of antitrust laws, in most countries LINK Mobility's customers should be free to set their own resale prices. In those countries where resale price maintenance is prohibited, any agreements or concerted practices which result in fixing a reseller's, a partner's or distributor's resale prices or setting a minimum resale prices will generally be deemed to be illegal. However, it is generally acceptable to issue a resale price recommendation and explain the rationale behind it (value of brand, service consumer perception, market situation), as long as the customer is not required to follow that recommendation. Similarly, it may be acceptable to agree maximum prices to customers where this does not result in a fixed price, however employees should first contact the Legal Function.
- Restrictions on resale territories or customers- As a general rule, customers are free to sell wherever they wish and to whomever they wish. Within the European Union, all the companies, including resellers, partners and distributors are free to sell into any European Union member state and to any customer or group of customers. There are limited exceptions to this rule which must always be cleared in advance with the Legal Function. In all geographic regions, employees must seek advice from the Legal Function before agreeing geographic or customer restrictions.
- Restricting customers from selling competing services- Personnel must seek advice from the Legal Function before restricting a customer's freedom to sell services competing with LINK Mobility's services.
- "Exclusive" arrangements.
- Tying and Reciprocal Dealing- A tying arrangement occurs when a seller agrees to sell one service only on the condition that the customer purchases a second service. LINK Mobility will let its customers freely decide the products they want to buy. A similar type of transaction is reciprocal buying, which occurs when a seller agrees to sell one service to the buyer on the condition that the buyer sell it a different service. Reciprocal buying can be illegal if coercion is used. Tying arrangements may constitute antitrust violations in certain circumstances. The Legal Function must

be consulted about any tying or reciprocal buying transaction where these circumstances are present, or where a customer or a supplier might argue that they are present.

Abuse of a dominant position

There is nothing illegal or wrong with winning over customers and achieving strong market shares. However, antitrust laws impose specific additional restrictions on the commercial freedom of dominant companies in order to keep markets open and competitive. Where employees consider that LINK Mobility may have strong market positions for particular services, Personnel must seek advice from the Legal Function in particular before:

- Agreeing exclusive purchasing requirements or non-compete clauses; and/or
- Agreeing customer loyalty incentives (rebate, price scheme or bonus); and/or
- Selling services below the purchase cost (known as predatory pricing); and/or
- Offering a bundled discount on a package of services where the seller has the monopoly position on one of the services and a competitor on the non-monopoly service cannot match the bundled price; and/or
- Refusing to supply certain customers where the LINK Mobility service in question may be considered as necessary for that customer to conduct its business and no reason exists for the refusal other than to exclude competition and/or
- Demanding exclusivity from suppliers or customers so that competitors are blocked from essential provision of services or channels of distribution.

Anticompetitive corporate transactions

Some corporate transactions may violate antitrust laws if they impair competition. In many markets, mergers, acquisitions, and joint ventures are highly regulated through applicable antitrust legislation by the corresponding authorities. Personnel must:

- Remember that when LINK Mobility is participating in due diligences or negotiations related to merger transactions or joint ventures, they may come into contact with sensitive competitor information; and
- Ensure to follow the terms of any applicable confidentiality agreements, as well as local antitrust law; and
- Not share competitor information with other LINK Mobility business units unless required sharing for which appropriate NDA is in place; and
- Remember that the documents you create in relation to a merger, acquisition, or joint venture (including handwritten notes, e-mails -even if deleted- and drafts of documents, whether kept at the office or in a private place) can be requested by the Antitrust Authorities for review. Draft responsibly.

Before beginning any discussion with a competitor concerning a potential collaboration, merger or joint venture, Personnel must ensure that the appropriate steps are taken for compliance with antitrust laws.