

Human Rights Due Diligence Report 2025 – UniSea AS

Compliance Overview

This document outlines UniSea AS's compliance with the Norwegian Transparency Act. This legislation mandates due diligence to ensure responsible operations, respecting human rights and ensuring decent working conditions, as per the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct. Our objective is to assess actual and potential negative impacts on human rights and working conditions within our value chain. Further, UniSea's policies and processes are developed to mitigate and prevent these negative impacts.

Operational Governance

Since 1997, UniSea AS has been a leading provider of SaaS and IT solutions for the maritime industry. Our highly skilled team is based in Skudeneshavn, Norway. In 2025 about 30 % of the Norwegian workforce was located in other branch offices across Norway. UniSea AS adheres to Norwegian laws and regulations, and the regulations in the locations we have workforce located. UniSea has been certified in environmental and quality management systems in accordance with ISO 14001:2015 and ISO 9001:2015. These systems help us manage health and safety risks related to the psycho-social and physical work environment. They also enable us to identify, measure, act on, and follow up on potential and actual risks related to both the work and natural environments. Moreover, we actively track regulatory developments to revise our policies and routines as needed.

Responsibility

The ultimate responsibility for compliance with human rights and labor laws at UniSea AS rests with our CEO. The operational responsibility is delegated to our Chief Product Officer (CPO), who also oversees ISO compliance.

Relevant Policies and Routines to Manage Internal Risks:

- Ethical Guidelines (#1845)
- Environmental Policy (#1882)
- Supplier Code of Conduct (#1982)
- HSEQ Policy (#2009)
- Whistleblower Procedure (#2065)

Value Chain Governance

In 2024, the company established a subsidiary in Manila, the Philippines with 10 employees, which during 2025 grew to 15. Unisea also have a subsidiary in Singapore with two employees. The main office and majority of our workforce is still settled in Norway. Norway is considered a low-risk country regarding human rights violations. In Manila, and other offices abroad, we are compliant with local regulations and strive to implement the Norwegian UniSea culture and practices. For internal workers abroad we do not see any particular risk factors, but with expansion we are aware that the risk landscape has changed.

UniSea aims to attract talent within the industry and provide more than appropriate working conditions. Our due diligence efforts are focused on our partners and suppliers.

In 2025, UniSea engaged with 49 suppliers and partners whose deliveries amounted to MNOK 0.1 or more, the threshold for our consideration of suppliers. With more than 83% of the suppliers being Norwegian minimizes the direct risk of human rights breaches. However, potential risks may arise further down the value chain, depending on the industry and products. Purchases from abroad offices are services and ordinary equipment has been evaluated as low-risk regarding human rights breaches.

UniSea's largest purchases are from suppliers considered to be in industries of relatively higher risk; IT equipment and software. Our primary Norwegian suppliers are renowned resellers of products and software developed and produced internationally. These products are typically supplied by large corporations like Microsoft, HP, and Palo Alto Networks, which may source components from various global suppliers.

Apenhetslovkategori	Low	Low/Med	Totalt
Software	40,82%		40,82%
Realestate	16,57%		16,57%
Services	10,71%		10,71%
Insurance	10,66%		10,66%
Travel	6,41%		6,41%
Catering/Food	6,30%		6,30%
IT Equipment		5,11%	5,11%
Inventory		1,66%	1,66%
IT/Tele	1,19%		1,19%
Cleaning		0,51%	0,51%
Freight	0,31%		0,31%
Public	-0,23%		-0,23%
Totalt	92,73%	7,27%	100,00%

For software licenses we consider these risks to be the highest:

- Extensive use of overtime
- Salaries below minimum requirements
- Discrimination

For IT products we consider these risks to be the highest:

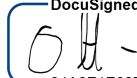
- Extensive use of overtime
- Salaries below minimum requirements
- Unsafe working conditions

Despite the inherent risks in our value chain, UniSea did not identify any incidents or negative impacts on human rights and working conditions during 2025. We still acknowledge the fact that incidents could occur, especially down the value chain, without being identified. Getting around the information gap and impact down the value chain will be the biggest challenges going further.

Actions to Mitigate High-Risk Areas going further:

- Preliminary conclusion is that abroad offices still does not introduce significant risk. That been true, there is still a need for more structurally gathering and evaluating of information regarding risk of human rights breaches for local suppliers for the abroad offices.
- Annually survey selection of selected suppliers regarding human rights and labor rights.
- Report according to Voluntary Sustainability Reporting Standard, EFRAG.
- Evaluate the effectiveness of actions taken and update the list of improvements accordingly.

Skudeneshavn, June 30, 2026

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Hans Ottosen
Chairman of the board

Signed by:

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Kurt Roar Vilhelmsen
Board member / CEO