



Norwegian Transparency Act Report for 2025

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1 Document History

Table 1

Revision/Date	List of changes	Author (Name and date)	Approval (Name and date)
2026-06-30	Initial version	BD/mke, 2026-06-30	AD/toa, 2026-06-30

2 Preamble

The Norwegian Transparency Act (*Åpenhetsloven*) entered into force on 1 July 2022 and aims to promote respect for fundamental human rights and decent working conditions in connection with businesses' operations, supply chains, and business relationships. The Act requires larger enterprises to conduct due diligence assessments, identify and manage risks, and publish annual statements describing these efforts.

EIDEL AS is a Norwegian technology company specializing in the development, production, and delivery of advanced electronic systems, instruments, and services for the defence, space, and industrial sectors. The company is committed to conducting business in an ethical, responsible, and sustainable manner and operates in accordance with internationally recognized standards, including the OECD Guidelines for Multinational Enterprises and the OECD Due Diligence Guidance for Responsible Business Conduct.

This statement has been prepared and published in accordance with Section 5 of the Norwegian Transparency Act and describes EIDEL AS's due diligence assessments and measures relating to human rights and decent working conditions. The statement covers the reporting period from 1 January 2025 to 31 December 2025.

3 Organisation, Operations and Governance

EIDEL AS develops and manufactures advanced electronics and technology solutions for customers within the defence, space, and industrial sectors. The company operates from its offices in Eidsvoll and Lillestrøm in Norway, and maintains relationships with suppliers, subcontractors, and business partners in Norway and internationally.

EIDEL AS has established internal policies and procedures to promote responsible business conduct and to ensure compliance with applicable legal and ethical requirements. The company is committed to:

- Respecting internationally recognized human rights;
- Promoting decent working conditions;
- Conducting risk-based due diligence assessments;
- Preventing and mitigating adverse impacts where identified; and
- Continuously improving its responsible business practices.

Requirements relating to responsible business conduct, human rights, and due diligence are incorporated into EIDEL AS's Quality Management System (QMS), supplier management processes, and compliance framework. Responsibility for due diligence activities is anchored

in executive management and forms part of the company's overall risk management and compliance framework.

4 Due Diligence Assessments

4.1 Methodology

During the reporting period, EIDEL AS conducted a structured review of more than 200 suppliers, subcontractors, and business partners. Suppliers and business partners were assessed using a risk-based approach taking into account factors such as geographic location, industry sector, the nature of products and services provided, and publicly available information relating to human rights, labour conditions, ethics, and compliance.

The due diligence process included:

1. Identification and mapping of relevant suppliers and business relationships;
2. Collection and review of publicly available information, including:
 - Norwegian Transparency Act statements and sustainability disclosures;
 - Information relating to human rights and labour practices;
 - Regulatory inspections, sanctions, or enforcement actions;
 - Relevant media coverage and public reports;
3. Assessment and categorisation of identified risks based on likelihood and potential severity;
4. Documentation and follow-up of findings.

The methodology is aligned with the OECD's six-step framework for risk-based due diligence and is designed to identify actual and potential adverse impacts on fundamental human rights and decent working conditions.

5 Findings

5.1 General Findings

The assessments identified that a significant number of suppliers and business partners have implemented policies, reporting practices, or public disclosures relating to responsible business conduct, sustainability, human rights, or labour conditions. Such measures were considered positive indicators during the assessment process.

5.2 Public Information Reviewed

Publicly available information was reviewed to identify indications of non-compliance with human rights standards, labour laws, or other matters that could present elevated risk under the Norwegian Transparency Act.

Some entities reviewed had public references or media coverage; however, no findings were identified that indicated actual adverse impacts relevant to the purpose of the assessments.

5.3 Risk Assessment Results

For the vast majority of reviewed suppliers and business partners, no publicly available information indicated:

- Violations of fundamental human rights;
- Violations of labour rights or decent working conditions;
- Relevant regulatory sanctions or enforcement actions; or
- Significant adverse media coverage indicating elevated risk.

Based on the information available and the assessments conducted during the reporting period, EIDEL AS did not identify any actual adverse impacts on fundamental human rights or decent working conditions within its own operations or among the reviewed suppliers and business partners.

6 Measures and Follow-Up

6.1 Measures Implemented

During the reporting period, EIDEL AS implemented the following measures:

- Appointment of a dedicated employee responsible for Norwegian Transparency Act compliance,
- Mapping and review of suppliers and business partners;
- Collection and assessment of publicly available information relevant to human rights and labour conditions;
- Risk classification of suppliers and business relationships;
- Documentation of assessment results and identified risk indicators; and
- Integration of due diligence activities into existing compliance and risk management processes.

6.2 General Terms and Conditions for Suppliers

EIDEL AS expects its suppliers, subcontractors, and business partners to conduct their operations in a responsible and ethical manner. Suppliers are expected to comply with applicable laws and regulations, respect internationally recognised human rights, provide decent working conditions, prohibit forced labour and child labour, maintain safe working environments, and conduct business with integrity. EIDEL AS communicates these expectations through supplier engagement, procurement processes, and contractual requirements where appropriate. The company will continue to develop and strengthen its supplier requirements and monitoring activities as part of its due diligence framework.

6.3 Planned Measures

To further strengthen its due diligence efforts, EIDEL AS will continue to:

- Develop and implement supplier self-assessment questionnaires where appropriate;
- Strengthen supplier dialogue regarding human rights and decent working conditions;

- Prioritise monitoring of suppliers operating in higher-risk industries or geographical areas;
- Conduct annual reviews and updates of due diligence assessments;
- Continue incorporating contractual expectations relating to responsible business conduct, ethics, and compliance; and
- Improve internal awareness and training regarding Norwegian Transparency Act requirements and responsible business practices.

7 Effectiveness and Continuous Improvement

EIDEL AS recognises that responsible business conduct is an ongoing process requiring continuous monitoring and improvement.

The company regularly evaluates the effectiveness of its due diligence activities through:

- Periodic reassessment of identified risks;
- Review and improvement of internal procedures and governance structures;
- Supplier engagement and follow-up activities where relevant; and
- Monitoring of changes in supply chains, business relationships, and applicable regulatory requirements.

This approach supports a proportionate and risk-based implementation of the Norwegian Transparency Act and OECD due diligence principles.

8 Conclusion

Based on the information available and the due diligence assessments conducted during the reporting period, EIDEL AS did not identify any actual adverse impacts on fundamental human rights or decent working conditions within its own operations or among the reviewed suppliers, subcontractors, and business partners.

While no documented breaches were identified through the assessment process, EIDEL AS acknowledges that risks may arise within global supply chains and business relationships. The company will therefore continue to strengthen its due diligence framework through regular assessments, supplier engagement, risk monitoring, and continuous improvement of its compliance processes.

EIDEL AS remains committed to conducting its business in a responsible, ethical, and transparent manner and to fulfilling its obligations under the Norwegian Transparency Act and the OECD Guidelines for Responsible Business Conduct.

9 Right to Information and Contact Information

Pursuant to Section 6 of the Norwegian Transparency Act, any person has the right to request information regarding how EIDEL AS addresses actual and potential adverse impacts on fundamental human rights and decent working conditions.

Requests and inquiries relating to EIDEL AS's due diligence assessments under the Norwegian Transparency Act may be submitted to:

Musab Köse

Contract Manager

EIDEL AS

Smed Hagens veg 11, 2080 Eidsvoll, Norway

E-mail: mke@eidel.no

Telephone: +47 63 95 97 00

EIDEL AS will process and respond to requests for information in accordance with the requirements and deadlines set out in the Norwegian Transparency Act.

10 Approval and Signatures

This statement has been approved by the Board of Directors of EIDEL AS on 30 June 2026 and signed on behalf of the Board.

Truls O. Andersen

CEO

Tronn Lervik

Chairman of the Board

Jan-Erik Nordal

Board member