



Human Rights Transparency Statement

2024



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Introduction

Crayon believes in treating employees with respect and dignity in our own operations and in our value chain. Forced labor, slavery, excessive working hours, underpayment of wages and benefits, and inhumane working conditions are some of the pernicious social justice issues Crayon must vigilantly safeguard against.

The steady growth of Crayon's business year-on-year places more onus on us to manage the potential risk

of labor and human rights violations as we grow in scale and complexity.

Crayon strives to meet recognized international human rights standards, including the United Nations Guiding Principles on Business and Human Rights (UNGPs) and the Organization for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises.

Labor and human rights due diligence in the value chain is one of the 16 focus areas in Crayon's new global ESG strategy which was approved by the board of directors in 2024. Additional information about our ESG strategy is available in our [2024 Annual Report](#).

The United Nations Guiding Principles on Business and Human Rights

PILLAR 1

Protect

The state duty to protect human rights

10

foundational and operational principles

PILLAR 2

Respect

The corporate responsibility to respect human rights

14

foundational and operational principles

PILLAR 3

Remedy

Access to remedy for victims of business-related abuses

7

foundational and operational principles

31 Foundational and Operational Principles in Total

Crayon's approach to human rights due diligence

GLOBAL POLICIES

- Crayon's Integrity Handbook
- Crayon's Diversity, Equity and Inclusion Statement
- Crayon's Partner Integrity Policy
- Crayon's Secured Productivity Policy



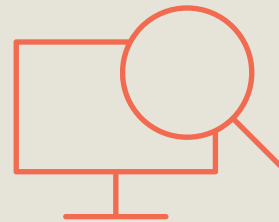
IDENTIFICATION OF IMPACTS

We assess adverse impacts through our due diligence checks.



MITIGATION OF IMPACTS

We mitigate potential and actual impacts through appropriate measures.



MONITORING

We track implementation and measure results.



COMMUNICATION OF OUTCOMES

We communicate how impacts are addressed in our annual report and in our human rights transparency statement.



REMEDIATION

We remediate negative impacts to the extent reasonably possible.

Purpose and reporting period

The statement describes the steps Crayon takes to uphold labor and human rights, including promoting decent working conditions and combatting modern slavery and human trafficking.

The reporting period covered by this statement is Crayon's 2024 financial year which spanned 1 January 2024 to 31 December 2024¹.

Crayon's 2024 Human Rights Transparency Statement is published in accordance with Norway's Transparency Act of 2022 (NTA), the United Kingdom's Modern Slavery Act of 2015 (UK MSA), and Australia's Commonwealth Modern Slavery Act of 2018 (AMSA).

¹ This reporting period pre-dates Crayon's publicly announced combination with SoftwareOne Holding AG and applies only to our 2024 financial year.

Group statement

Crayon Group Holding ASA publishes this statement on behalf of the Crayon group, including:

Crayon entity	Legislation
• Crayon Group Holding ASA • Crayon Group AS • Complit AS • Crayon AS • Crayon IOT SA • Inmeta Consulting AS • Inmeta Management Consulting AS • Puzzlepart AS	Norway Transparency Act of 2022 (mandatory reporting)
• Anglepoint (UK) Limited • Fisher Analytics and Control Technology Limited • Fisher IT Asset Consulting Limited • Fisher IT Services Holdings Limited • Crayon Limited (Crayon UK)	United Kingdom Modern Slavery Act of 2015 ² (voluntary reporting)
• Crayon Australia Holding Pty Ltd • Crayon Software Experts Australia Pty Ltd • Dynamic Business IT Solutions Pty Ltd • EMT Distribution Pty Ltd • Parallo Pty Ltd ATF Parallo Unit Trust • Rhipe Australia Pty Ltd • Rhipe Pty Ltd • Rhipe Dynamics Pty Ltd • Rhipe Solutions Australia Pty Ltd • Rhipe Cloud Solutions Pty Ltd • SmartEncrypt Pty Ltd	Australia Commonwealth Modern Slavery Act of 2018 (mandatory reporting)
• Anglepoint Group, Inc (Australia)³ • Crayon Australia Pty Ltd³ • Navicle Pty Ltd³	Australia Commonwealth Modern Slavery Act of 2018 (voluntary reporting)

² Section 54 of the UK MSA does not apply to any of our UK entities, but we are choosing to report voluntarily.

³ The AMSA does not apply to these entities in Australia, but we are choosing to report voluntarily.

The global policies, procedures, programs and activities described in this statement cover our entities reporting under the NTA, the UK MSA and the AMSA.

Access to the statement

The statement is available online on Crayon's global corporate website as well as our United Kingdom (UK) and Australia websites.

It should be read in conjunction with Crayon's [2024 Annual Report](#) which includes in-depth environmental, social and governance disclosures prepared in compliance with the European Union's Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS).

Our structure, operations and value chain

About Crayon

Additional information about our business model and strategy, the countries in which we operate, as well as our structure and governance is available in our [2024 Annual Report](#).

Our vision

We believe in the power of technology to drive the greater good.

Our values

Our core values are based on our Nordic heritage.

INTEGRITY

With our actions we show integrity and we are accountable for our actions and inactions

QUALITY

What we do, we do with excellence and better than anyone else

PACE

We are customer focused and act and execute with urgency

AGILITY

We innovate through continuous improvement and adapt quickly to change

Our business

Crayon is a customer-centric information technology (IT) consultancy that enables customers to maximize their technology investments.

We help customers reduce costs, optimize their software and cloud, and leverage new opportunities in AI.

Founded in Norway 22 years ago, our international presence has grown. Today, our key markets are the Nordics (our largest and most mature), Europe, Asia Pacific, Middle East, Africa, and the United States.

Crayon Group Holding ASA (Crayon) is a public limited liability company with global headquarters in Oslo, Norway. Crayon is listed on the Euronext Oslo Børs (Oslo Stock Exchange) under the ticker code CRAYN.

Through various subsidiaries, Crayon has an operational presence in 46 countries worldwide in the form of sales, consulting, and technical support offices.



4,182 FTEs

Full-time equivalent employees worldwide

+140,000

Customers from SMEs to large enterprises, with a high share of public sector



4 Main service offerings

- Software procurement
- IT cost management
- Cloud services
- Data and AI solutions

46 countries

Where Crayon is located



59.6 NOK billion

Gross sales

7.0 NOK billion

Revenue

Our value chain

Crayon operates as a business-to-business (B2B) software reseller. We act as an agent to facilitate downstream customers' access to software and cloud licenses that are provided by upstream software publishers/vendors and hyperscale cloud providers, placing us in the middle of the value chain for our industry segment.

Our operations include sales/licensing, deployment, development, design, and marketing of software services and solutions.

UPSTREAM

We have a large international footprint and interact with thousands of software publishers, vendors, and suppliers—primarily headquartered in North America—along with three hyperscale cloud providers.

The key characteristics of our upstream relationships are outlined below.

Top software publisher by volume and strategic importance:

- Microsoft, which provides software and cloud services used internally by Crayon as well as our customers downstream.
- Our high commercial dependency on Microsoft poses inherent risks. To mitigate this, we are diversifying our capabilities—especially in data and AI.

Other important software publishers include, but are not limited to:

- Adobe, Atlassian, Broadcom, Cisco, Citrix, Google, and Red Hat.

Major hyperscale cloud providers:

- Amazon Web Services (AWS), Google Cloud Platform (GCP), and Microsoft Azure.

Business partners and service providers

- To support in-country operations, we have myriad relationships at the local level, ranging from caterers and stationery suppliers to financial and legal advisors.

DOWNSTREAM

Our downstream value chain includes both indirect and direct customer relationships.

Channel ecosystem partners:

- ~8,000 partners that distribute Crayon services to more than 130,000 end-users.
- Composition:
 - About 50% cloud resellers.
 - About 30% hosters.
 - About 20% independent software vendors (ISVs).

Direct enterprise customers:

- ~10,000 customers across public and private sectors.
- Includes both SMEs and large corporate clients.

Our value chain



Upstream

PRODUCTS, SERVICES AND SOLUTIONS

Software publishers/ vendors

Software publishers design or create software solutions (sometimes including a cloud storage component).

Software suppliers

Software suppliers act as intermediaries between Crayon and software publishers. Suppliers can also be publishers.

Hyperscale cloud providers: 3

Hyperscalers are differentiated from other cloud storage providers by their global accessibility and reach; their enterprise-orientation; and the software/product agnostic nature of their platforms.

Business partners and service providers

Various business partners to support Crayon's operations.

Examples include:

- Banking and financial service providers (e.g. lenders and creditors).
- Caterers.
- Couriers.
- Landlords of leased facilities.
- Fleet management companies (vehicles leased by Crayon).
- IT providers (e.g. hardware and software used internally by Crayon).

Data centers: 2

Crayon leases two data centers – they are separate from the hyperscalers.

- One leased by Crayon in Iceland.
- One leased by Crayon in Norway.



Crayon's own operations

SOFTWARE RESELLER (AGENT)

Services and solutions offered by Crayon to our customers

- Consulting provided by Crayon.
- Sales and marketing provided by Crayon.
- Technical support provided by Crayon.

Data center: 1

Crayon owns one data center. It is located in Iceland and supplements the data centers leased by Crayon.

Parent company and subsidiaries: 46 countries

Employees worldwide: 4,182 FTEs

Investors: Shareholders



Downstream

CUSTOMERS

Channel ecosystem partners: ~8,000

Crayon transacts directly with channel partners in the form of cloud resellers, hosters/managed service providers, and independent software vendors. End users reached by these different channel partners are +130,000.

Direct enterprise customers (public and private sector): ~10,000

End customers in relation to which Crayon has a direct relationship and line of sight.

Regulators

Our policy and governance framework for labor and human rights

The global policies, procedures, programs and activities described in this statement cover our entities reporting under the NTA, the UK MSA and the AMSA.

Own workforce

Crayon strictly abides by all applicable local labor laws and our own internal policies (e.g. the Crayon Integrity Handbook and Secured Productivity Policy) throughout our operations. Enforced by **our global network of human resources (HR) representatives who report to the Chief Human Resources Officer**, our recruitment and employment systems and controls aim to avoid child labor, human trafficking, unsafe working conditions, and other forms of exploitation in our workforce.

On our global corporate website (under Trust Center/ Business Integrity) we communicate our general principles of individual dignity and human rights. These principles form the foundation for the conduct we expect from every Crayon employee. Global policies and procedures in 2024 relevant to promoting labor and human rights internally included:

- **The Crayon Integrity Handbook** – The Integrity Handbook sets expectations for employee conduct, including a clear prohibition against inappropriate language, abuse of authority, and disruptive behavior. It also reinforces Crayon's obligation to comply with environmental laws and health and safety requirements. The Handbook was replaced by the Secured Productivity Policy in May 2024, though some subsidiaries still maintain local versions.
 - **Governance:** The Handbook is administered by the local entities through local human resources representatives and local general managers.
 - **Accessibility:** The Handbook is available internally via SharePoint.

- **The global Secured Productivity Policy** – The policy has specific provisions on labor and human rights mentioned in the sections *Acting with Integrity* and *Representing Crayon with Integrity*. This includes Crayon's employees' duties to help protect human rights and decent working conditions, and prevent modern slavery. Additionally, the policy underlines our employees' responsibility to report any breaches of human rights immediately, including cases of modern slavery or of individuals not being provided with decent working conditions.
 - **Governance:** Crayon's Trust Unit leads the formulation of the policy (including revisions). Implementation of the labor and human rights provisions of the policy is led by the human resources team with support from the Trust Unit.
 - **Accessibility:** This policy has an extended internal version available on our internal SharePoint and publicly on our global corporate website.
- **The global Diversity, Equity, and Inclusion Statement** – The statement affirms Crayon's commitment to DEI principles.
 - **Governance and accessibility:** It is available externally on our global corporate website and internally via SharePoint. The People and Culture Team in the human resources function takes the lead on Crayon's diversity, equity, inclusion and belonging (DEIB) initiatives.

Alignment with international standards

Crayon bases its policies on key international human rights standards such as the UNGPs, the Organization for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises, International Labor Organization (ILO) core conventions, and the United Nations Universal Declaration of Human Rights.

Our global policies and procedures are supplemented with local policies and procedures which comply with local laws and regulations.

Workers in the value chain

Crayon's **Partner Integrity Policy** applies globally to all our suppliers and business partners and is Crayon's equivalent to a supplier code of conduct.

The Policy establishes Crayon's right to perform due diligence on our value chain, emphasizing our partners' understanding of their obligations. It includes a specific clause that promotes and protects the rights of value chain workers by explicitly prohibiting discrimination, harassment, child labor, and forced labor – including all forms of modern slavery.

The same clause requires suppliers and partners to uphold environmental governance, health and safety standards, and ensure fair labor practices, including fair compensation and diversity, equity and inclusion.

The Partner Integrity Policy is shared with prospective suppliers and business partners prior to onboarding, and signatures affirming acknowledgement and adherence are required, through an attestation form included in the due diligence procedure and/ or through the standard contractual terms and conditions to be signed by Crayon and the third party. Based on certain risk criteria, Crayon's Trust Unit conducts ongoing due diligence to ensure continued

compliance. We reserve the right to terminate business relationships with entities that do not uphold our standards.

Alignment with international standards

The Partner Integrity Policy aligns with the UN Guiding Principles on Business and Human Rights (UNGPs), ILO Conventions, and the OECD Guidelines for Multinational Enterprises.

Governance

Crayon's Trust Unit is responsible for updating and implementing our Partner Integrity Policy. The mandate of the Trust Unit is to safeguard Crayon's business operations around the world, including through third party due diligence to identify, mitigate and prevent the risk of labor and human rights violations in our value chain. **The Trust Unit is led by the Chief Security Officer, who reports to the Chief Executive Officer.**

The same roles and responsibilities for generalized third party due diligence also apply to human rights due diligence due to considerable practical and logistical overlap between the two.

Accessibility

The Partner Integrity Policy is available on our internal SharePoint and the global corporate website. As part of our continual improvement process, this policy will be updated in 2025 to serve as a Third-Party Code of Conduct.

Identifying potential labor and human rights risks

Potential labor and human rights risks in Crayon's own operations

To inform the ESG disclosures in our 2024 Annual Report, we conducted a double materiality assessment. The process for the double materiality assessment as well as additional findings related to our own workforce are described in our [2024 Annual Report](#).

Based on currently available information:

- **We have no operations at significant risk** of forced labor, compulsory labor or child labor.
- **We have no indications that employees with specific characteristics** or in certain geographies face higher risk than others within our workforce.

Some of the relevant material impacts, risks and opportunities (IROs) related to our own workforce's labor and human rights are depicted below.

Many of the countries in which Crayon operates have robust local laws to protect worker wellbeing and to prevent, detect and remediate the violation of workers' labor and human rights.

Crayon actively enforces these legal requirements in our business, and in so doing, reduces the risk of the potential occurrence of slavery, human trafficking, inhumane working conditions and other labor and human rights issues.

For example, in the United Kingdom we conduct statutory eligibility to work checks of prospective candidates and verify that individuals have their own bank accounts. We rarely partner with employment agencies, and when we do, it is for candidate referrals to identify prospective employees who might be a good fit with Crayon. If successfully recruited, the candidates have a direct relationship with Crayon.

In addition, on the rare occasions that we work with employment agencies, we subject them to a vetting process to ensure they are compliant with the UK Modern Slavery Act.

We adopt a similar approach in Norway and Australia, adapted to the local regulatory context.

PROFILING THE WORKERS IN OUR OWN WORKFORCE

Crayon's global workforce comprised 4,182 full-time equivalent employees, about 99% of whom were designated as having permanent contracts and 1% as having temporary contracts. We did not have any non-guaranteed hours employees in 2024.

In terms of gender composition, women represented 32.5% of our workforce, men 67%, and the category 'other' 0.5% in 2024.

Sixty-seven percent of our employees were located in the two regions below:

- Asia Pacific and Middle East Africa, mainly in India, the Philippines and Australia.
- The Nordics, primarily at our headquarters in Norway.

The majority of our employees were in technical roles (45%), 18% were in management roles, and 37% were in all other roles in 2024.

Material impacts, risks, and opportunities related to remuneration and social protection

IRO type	Description	Position in value chain
● Positive impact (actual)	• Wages: We strive to provide fair compensation to employees across all locations, taking into account relevant benchmarks and our desire to attract and retain world-class talent.	Own operations
● Positive impact (actual)	• Social benefits: Crayon provides employees and their families with benefits tailored to local needs, including extended parental leave, health insurance, education reimbursement, and safety measures in conflict-affected areas.	Own operations

Material impacts, risks, and opportunities related to collective bargaining and social dialogue

IRO type	Description	Position in value chain
● Positive impact (potential)	• Social dialogue: Crayon follows local laws in all operating regions, including recognizing and engaging with employee representatives where required. We respect and support employees' rights to join trade unions, workers' councils, and similar bodies.	Own operations

Potential labor and human rights risks in Crayon's value chain

PROFILING THE WORKERS IN OUR VALUE CHAIN

The workers in Crayon's value chain encompass the workers of our upstream suppliers, spanning:

- Software vendors/publishers and software suppliers.
- Hyperscalers.
- Workers of our local business partners and services who support our local operations (e.g. couriers, providers of office supplies).

Where relevant and appropriate, we also consider workers of our downstream customers – our customers are public/ government entities and private companies.

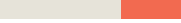
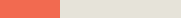
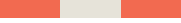
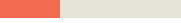
Our value chain workers therefore represent the full spectrum from blue collar workers to white collar professionals.

Through our double materiality assessment for the [2024 Annual Report](#), we identified material impacts, risks and opportunities (IROs) related to value chain workers based on our generalized industry knowledge and direct experience operating in 46 countries. These IROs are illustrated on the following page.

Double materiality means that both perspectives are taken into account to identify salient labor and human rights issues



Material impacts, risks, and opportunities related to value chain workers

IRO type	Description	Position in value chain
● Positive impact (potential)	• Work efficiency: A possible positive impact we foresee is improved work efficiency and work-life balance for our customers' workers. Crayon specializes in providing digitalization and cloud services to customers. Through digital transformation, we could therefore have a positive impact on workers in the downstream value chain by making their workflows more efficient, saving them time and money.	Downstream 
● Negative impact (potential)	• Working time: Crayon's business practices, including scoping, payment terms, and timelines, could indirectly impact workers in the value chain. Excessive overtime may increase the risk of burnout, health problems and workplace safety concerns.	Upstream 
● Negative impact (potential)	• Freedom of association: In terms of potential negative impacts, workers in Crayon's value chain could potentially be negatively impacted if their rights to freedom of association were curtailed or stripped by their employers, where such freedoms are guaranteed by local law. Similarly, workers in Crayon's value chain can potentially be negatively impacted if they are prohibited or hindered from entering into collective bargaining agreements where the legal landscape permits. We recognize that collective bargaining agreements can be useful and essential tools to protect worker rights and give workers a voice in strategic and operational decision-making.	Upstream 
● Negative impact (potential)	• Collective bargaining: Collective bargaining agreements can be useful and essential tools to protect worker rights and give workers a voice in strategic and operational decision-making. Workers in Crayon's value chain can potentially be negatively impacted if they are prohibited from entering into collective bargaining agreements where the legal landscape permits.	Upstream 
● Negative impact (potential)	• Gender equality: There could be a potential negative impact on workers in Crayon's value chain if there is no gender equality (e.g. in the form of equal pay for men and women). Examples of negative impacts include depressed and lagging wages for women, affecting their socioeconomic status and lifetime earnings; insufficient gender balance and representation in leadership roles in the software industry; difficulties achieving work-life balance due to competing professional and personal obligations (depending on the social and cultural context, men and women may be impacted in different but negative ways).	Upstream, downstream 
● Negative impact (potential)	• Violence and harassment: Actual and potential violence and harassment in any workplace within Crayon's value chain can have long-term negative impacts on worker well-being.	Upstream 
● Negative impact (potential)	• Forced labor: Because Crayon has a global and complex value chain the possibility of some unforeseen instances of forced labor is never completely eliminated. Based on our industry knowledge this is particularly true in the following scenarios: in higher risk geographies which are known not to respect labor and human rights; and amongst local service providers/business partners in higher risk industries/sectors that are prone to human rights violations (e.g. cleaning and catering).	Upstream, downstream 
● Negative impact (potential)	• Limited language options in grievance mechanisms: Crayon's grievance mechanisms are in English only and are not currently designed to be accessible in the local languages of our local service providers and local business partners. While it is unclear whether and to what extent this has been detrimental in practice, theoretically we might fail to detect and address human rights violations of workers in the value chain who are not proficient in English.	Upstream, downstream 
● Opportunity	• Human rights information: There is potential reputational and financial risk stemming from Crayon potentially associating with firms or organizations that, unknown to us, in reality violate labor and human rights.	Upstream 
● Risk	• Insufficient value chain insights: At the same time, there is an opportunity to improve the quality of our human rights information. This would benefit value chain workers through more refined and targeted human rights due diligence measures implemented by us, while also reducing Crayon's exposure to the potential reputational and financial risks of non-compliance.	Upstream 

Addressing labor and human rights risks

Addressing labor and human rights risks in Crayon's own operations

Adequacy of remuneration and social protection

All Crayon employees are paid adequate wages, in line with the applicable benchmarks provided by Mercer, a firm specializing in compensation and benefits data. There are no countries where Crayon employees earn below the adequate wage benchmark.

In 2024, we used Mercer's benchmarking data to gain insights into median wages and industry standards for comparable roles. These external insights were assessed alongside internal factors to establish fair and consistent salary structures across all subsidiaries, departments, and roles. As part of this work, we considered factors such as gender, age, and nationality to help eliminate bias and ensure non-discriminatory practices.

All employees are covered by social protection in line with local labor laws and regulations. Coverage is provided either through public programs or through Crayon's locally administered benefits. These protections cover major life events such as:

- Sickness.
- Unemployment.
- Employment injury and acquired disability.
- Parental leave.
- Retirement.

Crayon assesses local benefit structures annually in collaboration with the local human resources representatives to align on a global approach. Our health insurance offerings are comprehensive, providing additional coverage for a wide range of medical needs. We also offer well-being programs around the world to always support the mental and physical health of our employees.

Collective bargaining coverage and social dialogue

We protect our employees' right to collective bargaining and freedom of association. Collective bargaining agreements (CBAs) give Crayon staff a voice in strategic and operational decisions. Employees also benefit from the spotlight placed on job security, remuneration, health and safety, and working hours because of CBAs. CBAs reduce the risk of exploitation and foster a strong sense of stability and protection.

In 2024, collective bargaining agreements (CBAs) covered 14.04% of our employees in seven countries (2023: 12.84% in six countries). The employees covered by CBAs were located in Austria, Denmark, Finland, France, Iceland, Spain and Sweden.

We have agreements with employees for representation by the European Works Council (EWC).

These agreements were in force in 2024. None of our employees outside the EU and EEA are covered by collective bargaining or other social dialogue agreements.

Accommodating regional differences

We have a diverse and international workforce who experience different cultural and professional contexts. Through our local human resources representatives, we can develop an understanding of potential risks and take pre-emptive measures. Where relevant, issues are escalated to local, regional, and global management.

For example, in Australia, Crayon complies with the Workplace Gender Equality Act of 2012 which promotes women's workforce participation and economic empowerment. We prepare an annual gender equality report, which analyses gender representation and pay equity in our workforce.

The report is shared with our employees and senior leaders in Australia, in addition to being registered on the relevant government portal. Appropriate measures are taken to ensure we improve our performance in the areas governed by the legislation, in alignment with Crayon's human capital strategy and priorities.

Plans for 2025

In 2025, we will establish a cross-functional panel to better coordinate and expedite investigations of reported complaints and incidents related to labor and human rights issues, including harassment and discrimination. This cross-departmental coordination will draw on a technology-enabled approach for complete case lifecycle management.

A new code of conduct currently being drafted by Group HR will launch in 2025; it will include provisions on labor and human rights issues.

CBAs and worker representatives

	Inside the European Union and European Economic Area in 2024	Outside the European Union and European Economic Area in 2024
Employees covered by collective bargaining agreements	14.04%	0%
Employees covered by worker representatives	23.67%	0%
Other social dialogue agreements	0%	0%

Addressing labor and human rights risks in Crayon's value chain

We are dedicated to continually enhancing our practices and contributing to the advancement of human rights and global value chain risk management.

We assess our business partners throughout the lifecycle of our relationships with them. From a labor and human rights perspective, Crayon's due diligence assessments emphasize crucial aspects such as human rights, child labor, decent working conditions and DEI. The assessments ensure our business partners' compliance with international regulations as well as our own rigorous standards. Where necessary, we use the findings to discontinue relationships that do not meet our standards.

In 2024, Crayon's Trust Unit led further expansion and refinement of our supply chain due diligence process. Throughout the year we stress-tested a solution that was based on an external platform and received user feedback. It became apparent that, to improve and achieve a higher standard of operational excellence, we needed to take a different approach.

We therefore launched the One Crayon Onboarding Process (OCOP) in 2024, which provides a clearer framework for conducting thorough, efficient, technology enabled assessments and evaluations. We have now established a standardized, questionnaire-based process for all types of third parties. This is combined with data from OSINT and private external providers, and covers a range of risk areas, including ESG and integrity.

To ensure third parties do not contribute to or cause labor and human rights violations, our risk assessments cover topics such as:

- Compliance with laws and regulations.
- Endorsements of other voluntary commitments (e.g. UNGPs).
- Previous or ongoing incidents or investigations, fines or penalties for breaches or violations.
- Existence of internal and external whistleblowing and reporting mechanisms.
- Adequacy of due diligence procedures throughout their own value chain.

The third parties currently within scope of our new OCOP process include prospective and existing customers and global suppliers. In 2025, we will migrate to local suppliers, local service partners and local subcontractors that support our local in-country operations. The main change at the local level will be a shift to centralized governance and oversight.

In future, the OCOP process will also enhance the follow-up reviews of third parties signalled in high-risk categories, focusing on their governance maturity and the integrity of the reported information under this new due diligence process. Remedial actions will be transparent and effectively implemented across the organization – especially if related to third parties to be offboarded or under quarantine due to high severity/ critical findings across any domains, including human rights within our supply chain.

Plans for 2025

We are exploring the possibility of conducting an in-depth human rights risk assessment of our value chain in 2025 to more concretely define the nature and scale of the issues, and how we can address them.

Additionally, to champion human rights within the IT services ecosystem, in 2025 we will invite customers, partners, and suppliers to join our Global Partnership Programs run by the Trust Unit. We aim to collect best practices and evaluate possible improvements related to labor and human rights.



Our grievance mechanisms and access to remedy

Crayon's grievance mechanisms



Send an email to
concerns@crayon.com



Call our hotline on
+47 23 96 84 00

Crayon has confidential channels for workers to report their concerns about working conditions and other labor and human rights issues. There is a dedicated email address and a telephone hotline.

At the beginning of 2024, we had an externally managed online whistleblowing portal. However, this was deactivated after the first quarter to safeguard against potential conflicts as the service provider was also bidding to provide audit services to Crayon. Throughout 2024, the Trust Unit actively evaluated alternative external whistleblowing solutions that can comply with international directives while guaranteeing complete anonymity. A final decision and subsequent rollout are expected in 2025.

Crayon pays for all reporting channels and grievance mechanisms. All of these channels, including whistleblowing solutions, are as equally accessible to workers in our value chain as they are to our own employees. They are communicated on our global corporate website as well as our internal SharePoint.

In addition, all Crayon employees can express their concerns about working conditions and other matters to their supervisors and by directly contacting the executive management team.

Investigation and follow-up

Crayon takes all legitimate reports made in good faith seriously. Reports of potential misconduct involving either our own employees or the employees of our partners (value chain workers), are handled with care and due process. All investigations are carried out by a dedicated Investigations Team under the supervision of the Trust Unit and ultimate oversight by Crayon's board of directors. The Investigations Team may also collaborate with other internal teams (such as information security and data protection, human resources and legal) for investigative purposes or to ensure that appropriate actions are taken.

Protection from retaliation

Any internal or external parties who make good faith use of our reporting and whistleblowing channels are protected from retaliation by our strict non-retaliation policy, as stated in our Secured Productivity Policy and Partner Integrity Policy.

In compliance with the EU Whistleblower Directive (EU 2019/1937), we have established procedures for protecting individuals who step forward with allegations. These protections from retaliation apply throughout the lifecycle from when an issue is reported to when an investigation is concluded.

General approach to remedy

In our own workforce, appropriate measures are taken to censure employees who act in breach of the law or our policies, to remediate employees who are unjustly and negatively impacted, and to improve the robustness of Crayon's policies and procedures. These measures can include:

- Ensuring affected individuals or groups are treated fairly.
- Supporting victims – if a violation is identified, we may offer appropriate support and remediation for affected employees, including counseling, legal assistance, and compensation.
- Ensuring other corrective actions are taken, including disciplinary measures when necessary.
- Developing action plans to prevent the recurrence of human rights violations, including extended dialogue with internal and external stakeholders such as employees and/or experts on human and labor rights.

In relation to workers in the value chain, the appropriate interventions and remedies are assessed on a case-by-case basis, influenced by factors such as whether Crayon is the direct cause of the harm, and the severity of the negative impact experienced by the value chain worker (s).

Consulting our stakeholders

Representatives of Crayon's Norwegian, UK and Australian reporting entities, as well as Crayon employees in global group support functions, were consulted in the preparation of this statement and are aware of the actions needed to mitigate labor and human rights risks.

Interests and views of our own workforce

We utilize several communication channels to promote collaboration, mutual respect, and two-way dialogue with our employees. Crayon's suite of global and local communication tools include:

- The direct and permanent accessibility and availability of our executive management team to the workforce at large; and of supervisors to their direct reports.
- Monthly town halls with the executive management team, and other town halls arranged by different subject matter experts within the organization.
- Our annual employee feedback survey which is delivered to all employees worldwide by an independent third party contracted by Crayon.
- Local communication and engagement through local general managers, local human resource representatives, safety representatives, and local committees catering to different needs and action areas. The format and frequency of engagement are determined by the local parties, aligning with local legislation where relevant.

Engagement with worker representatives takes place through the relevant and appropriate channels, and within the prescribed parameters, typically at the local level. The type and frequency of engagement varies by country.

In addition, the grievance mechanisms described in the section [Our grievance mechanisms and access to remedy](#) are other ways we interact with our own workforce and external parties. Their effectiveness depends on accessibility — ease of use and availability of multiple channels — stakeholder awareness, performance reporting (for example, turnaround time from first answer to final resolution), and feedback from users.

When incidents are reported, the findings from Crayon's investigations inform the strategic decision-making of the internal stakeholders who manage our own workforce. Adjustments may also be made to our own workforce processes if deemed necessary. In this way, the perspectives of our own workers can inform

Crayon's decisions or activities aimed at managing actual and potential impacts.

Different role players across Crayon are empowered to ensure engagement with our own workforce, with the Chief Human Resources Officer at the forefront by virtue of leading the human resources function.

Interests and views of value chain workers

Our grievance mechanisms described in the section [Our grievance mechanisms and access to remedy](#) are the ways in which we interact directly with workers in our value chain. The frequency of engagement with value chain workers is open-ended as the channels are perpetually available and monitored at all times. Engagement can occur whenever concerns are raised or input is received.

In the event incidents are reported, the findings from Crayon's investigation inform the strategic decision-making of the internal stakeholders who manage our relationships with suppliers and business partners.

Adjustments may also be made to our human rights due diligence processes if deemed necessary. In this way, the perspectives of value chain workers can inform Crayon's decisions or activities aimed at managing actual and potential impacts.

There are therefore different touchpoints within Crayon for engagement with value chain workers, with the Chief Security Officer being the most prominent by dint of leading the Trust Unit.

TRAINING IN LABOR AND HUMAN RIGHTS

In coordination with the human resources team, our trust advocate team in the Trust Unit drives annual integrity and ethics training to all Crayon employees as part of a wider Secured Productivity Policy awareness campaign. Crayon also requires its new employees to complete this same training when onboarding.

New and existing employees in Norway, the United Kingdom and Australia are included in this training requirement.

Part of the integrity and ethics training is focused on **acting with integrity and representing Crayon with integrity**. Amongst other behaviors we encourage, Crayon employees are trained to:

- Help protect human rights and decent working conditions, and prevent modern slavery.
- Treat everyone with dignity and respect.
- Uphold our position of non-retaliation for concerns reported in good faith.
- Make use of available grievance mechanisms and reporting channels to report breaches of human rights.

Crayon training on our Secured Productivity Policy (including training on ethics and integrity)

	2024	2023
Number of employees trained ¹	4,571	5,002
New joiners	652	1,508
Annual training for existing employees	3,191	3,494

¹ Number of trained employees at the close of the annual secured productivity training campaign.

Moreover, a training module titled **How procurement decisions can advance decent work in supply chains** (developed by the United Nations Global Compact, to which Crayon is a signatory) is accessible to all our employees worldwide through our TalentSoft training catalog. TalentSoft is our human resources information management system.

Assessing effectiveness

Crayon periodically assesses the effectiveness of the internal systems and controls in our own operations. Similarly, we conduct annual reviews of our supply chain due diligence to ensure it remains fit for purpose.

Both sets of reviews are geared towards ensuring a sustained, long-term decrease in the frequency and severity of potential or actual adverse labor and human rights impacts, including slavery, forced labor, human trafficking and poor working conditions.

Performance related to labor and human rights

Additional information on our performance and impact is available in our [2024 Annual Report](#).

Our own workforce

No severe human rights issues and incidents connected to Crayon's own workforce occurred in 2024.

Own workforce labor and human rights metrics 2024

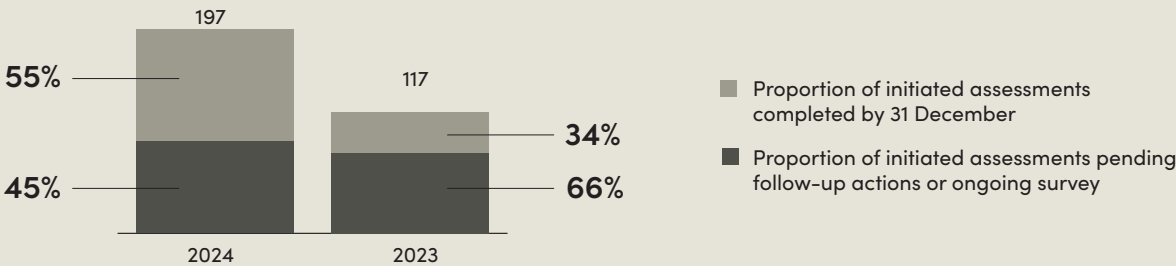
Metric	Value
Number of labor and human rights complaints raised through Crayon's internal channels, including grievance mechanisms	0
<i>Complaints confirmed by Crayon as valid and referred for investigation</i>	
Number of complaints filed to National Contact Points for OECD Multinational Enterprises	0
<i>Complaints confirmed by OECD as valid and referred for investigation</i>	
The total amount of fines, penalties, and compensation for damages as a result of the incidents and complaints disclosed above, and a reconciliation of such monetary amounts disclosed with the most relevant amount presented in the financial statements	NOK Zero
Number of severe human rights issues and incidents connected to own workforce e.g. forced labor, human trafficking, child labor	0
Number of severe human rights issues and incidents connected to own workforce that are cases of non-respect of UN Guiding Principles and OECD Guidelines for Multinational Enterprises	0
Number of fines, penalties, and compensation for severe human rights issues and incidents connected to own workforce	NOK Zero

Performance related to our value chain workers

In 2024, there were no reported cases of non-respect of the UN Guiding Principles on Business and Human Rights, ILO Declaration on Fundamental Principles and Rights at Work or OECD Guidelines for Multinational Enterprises that involved value chain workers in our upstream and downstream value chain.

	2024	2023
Number of severe human rights issues and incidents connected to upstream and downstream value chain e.g. forced labor, human trafficking, child labor	0	0
Number of fines, penalties, and compensation for severe human rights issues and incidents connected to upstream and downstream value chain (monetary value, NOK)	NOK Zero	NOK Zero
Proportion of Crayon third parties that have acknowledged and committed to complying with Crayon's Partner Integrity Policy	100% of completed due diligence assessments	100% of completed due diligence assessments
Number of grievances related to labor and human rights reported by Crayon against third parties	0	0
Number of grievances related to labor and human rights reported against Crayon by third parties	0	0

Number of labor and human rights risk assessments initiated in the year



Geographic breakdown of all initiated human rights risk assessments



Conclusion and approval

We made progress with respect to labor and human rights due diligence in 2024, as described in this statement and in our 2024 Annual Report.

However, we recognize there remains room for improvement. We are committed to doing our part to drive positive and enduring change.

Crayon was a publicly listed company with a board of directors as the principal governing body in the reporting period. The board of directors of our parent company, Crayon Group Holding ASA, has reviewed and approved this statement on human rights transparency.

This statement has also been reviewed and approved by the boards of directors of all the entities within the Crayon group that are in the scope of the NTA, the UK MSA and the AMSA.

Approved by:

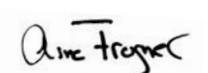
The board of directors and chief executive officer of Crayon Group Holding ASA

Oslo, 30 June 2025


Rune Syversen
(Chairman)

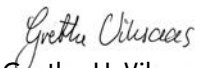

Wenche Agerup
(Board Member)


Marina Lønning
(Board Member)


Arne Frøgner
(Board Member)

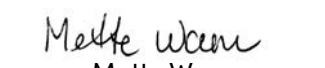

Dagfinn Ringås
(Board Member)


Jens Rugseth
(Board Member)


Grethe H. Viksaas
(Board Member)


Timmy Herland
(Employee Representative)


Lars Larhammer
(Employee Representative)


Mette Wam
(Employee Representative)


Melissa Mulholland
(CEO)

Additional information



Download
[Crayon's 2024 Annual Report](#)

To request information or report concerns
related to labor and human rights.



E-mail us at:
concerns@crayon.com



Visit Crayon's global website
www.crayon.com