

Compliance Report on The Transparency Act

1. Introduction

1.1. About The Transparency Act:

The Norwegian "Transparency Act" (LOV-2021-06-18-99) is legislation aimed at promoting respect for fundamental human rights and decent working conditions within enterprises. It applies to larger enterprises operating in or outside Norway, including foreign enterprises offering goods and services in Norway. The Act requires these enterprises to carry out due diligence in line with the OECD Guidelines for Multinational Enterprises, which includes embedding responsible business conduct into their policies, identifying and assessing potential adverse impacts on human rights and working conditions, implementing measures to mitigate these impacts, and communicating with affected stakeholders. The Act also mandates these enterprises to publish an account of their due diligence, and provides the general public with the right to access information about how these enterprises address adverse impacts on human rights and working conditions.

1.2. About Freska:

Freska Norway is part of the Freska Group, which operates in Finland, Sweden, Spain, and Norway. The group is headquartered in Helsinki, Finland. Freska was established in 2015 with the goal of remedying the prevalent black market in the private cleaning service industry. Through the application of new technology and a determined spirit, we aimed to revolutionize the way Scandinavians purchase home services.

This report will mainly focus on Freska Norway AS, and our commitment to comply with the Norwegian Transparency Act.



1.2.1. Our Values:

At Freska, our actions and decisions are guided by our core values, which serve as the foundation of our company. With these values in mind, human rights, worker rights, and sustainability are ingrained in Freska's DNA. The following sections will delve into Freska Norway's commitment to complying with the Transparency Act. Moreover, we will outline our proactive efforts to identify and address any potential human rights violations within our organization and supply chain.

PEOPLE FIRST

We prioritize exceeding people's expectations and being service-minded. Putting people's interests at the forefront is essential to us. This value also entails being open-minded, respectful, and treating everyone equally. We take a genuine interest in our colleagues and customers alike.

RESPONSIBILITY

Responsibility means setting an example for our colleagues and embodying the Freska ways of working. We strive for positive change while maintaining long-term sustainability. Taking action is crucial, and we always consider the well-being of our people, the planet, and Freska as a whole.

GROWTH

Embracing a can-do attitude and a growth mindset is central to our philosophy. We constantly seek to exceed expectations and challenge ourselves to improve. We actively welcome feedback and ideas for enhancement. Learning and inspiring others while continuously evolving are key aspects of our growth value.

1.2.2. Environment and Sustainability:

A sustainable business is not only beneficial for the environment but also for the company. At Freska, we respect our responsibility towards the environment and the society in which we live. Consequently, we use environmentally friendly products, organize public clean-up projects, and support important associations. We are also environmentally certified (Miljøfyrtårn).



1.2.3. Responsible Employer:

In Freska we strive to create “Real jobs”. Freska is a publicly approved cleaning company with employed staff, and we take pride in compensating our cleaners appropriately rather than organizing them as independent subcontractors. Our employees are paid in accordance with the universally accepted tariff. Along with wages, normal entitlements regarding holiday pay, pension, sickness benefits, insurance, and other employee benefits like personal supervision, social events, etc., are also provided.

In addition to our Freska values, we have implemented a human rights policy that outlines Freska's responsibilities, expectations, and processes related to human rights both internally and externally. For external partners, our expectations are also clearly defined in our Supplier Code of Conduct.

Our commitment to becoming the most sustainable and responsible company in the home cleaning industry begins with identifying and understanding our potential impacts on people.

We are committed to respecting human rights within our entire value chain. Doing so requires us to be aware of our most salient human rights issues and how they vary over time.

2. Our social responsibility

2.1 Embracing Diversity, Equality, and Inclusion in the Workplace

At Freska Norway, we are deeply committed to fostering an inclusive and diverse work environment that is free from discrimination. Our commitment is not just a moral obligation, but it is also a strategic imperative that drives our growth and innovation. We believe that our strength lies in the diversity of our workforce, which is currently composed of **165 employees representing 31 different nationalities**.

2.1.1. Promoting gender equality

Our gender balance is predominantly female, with women making up 96% of our total workforce and men making up 4%. This distribution extends across all levels of our organization, from leadership roles to specialist positions. We are actively working to increase the representation of men in our workforce by encouraging male candidates to apply and tracking the number of male applicants.

2.1.2. Anti-discrimination measures

Our commitment to anti-discrimination is reflected in our robust internal policies. Our "Anti-harassment and anti-bullying policy" unequivocally condemns all forms of inappropriate behavior, including sexual harassment, bullying, discrimination, and threats. We have also implemented an anonymous reporting channel to encourage victims to report any incidents of harassment or bullying, ensuring that all reports are handled swiftly and decisively.

2.1.3. Fostering diversity

We celebrate the rich cultural backgrounds and experiences that each employee brings to our company. This diversity contributes to an inclusive and dynamic atmosphere that fuels creativity and innovation. We are dedicated to maintaining a workplace free from discrimination and promoting equal opportunities for all, regardless of nationality.

2.1.4. Equal opportunities and fair treatment

We are committed to providing equal opportunities and fair treatment to all our employees. This commitment is reflected in our recruitment practices, salary, and working conditions, career and development opportunities, and measures to prevent harassment. We also strive to provide a work-life balance for our employees, offering parental leave and pregnancy leave in line with Norwegian law, and making adjustments to workload and tasks during pregnancy if requested by employees.

2.2. Community Engagement

Local Community Impact initiatives:

- Informing the public about the negative impacts of the informal/illegal market in Norway through socially responsible marketing.
- Advocating for the tax deduction of household services (RUT) as a means to reduce the informal/illegal cleaning market and protect cleaners' worker rights, following the success stories in both Finland and Sweden.
- Public cleaning initiatives
- Compliance with the Transparency Act
- Incentivize suppliers to improve

Social Investments:

- Social events: Most of our employees come from different countries and cultures, and many have moved away from friends and family to be here. In an effort to make everyone feel like part of a community, we organize social gatherings to give our employees the opportunity to build a network in Norway.
 - Norwegian language course: For many of our cleaners, Freska is their first job in the country and we are glad we can contribute towards a better inclusion in society through our programs. We offer free Norwegian language courses in partnership with Folkeuniversitetet, starting from both beginner and advanced levels.
 - Freska Forum: At least four times a year, all our employees are invited and paid to attend a meeting about our business and get information on how to succeed with their careers. We always set extra time aside for all our cleaners to raise any concerns or ideas they may have on how to increase sustainability, improve the business and/or their working conditions.
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3. Human Rights & Employee Well-being

3.1. Summary:

Freska Norway is a company deeply committed to upholding and advocating for the human rights of our workforce, championing non-discrimination and diversity, and fostering a healthy and safe work environment. Our dedication to these principles is reflected in our transparent recruitment practices, which emphasize equal opportunities and non-discrimination. We strive to create a workplace that supports work-life balance and offers fair wages and working hours, ensuring every employee is treated with the utmost respect and dignity. Furthermore, we recognize the right to freedom of association and collective bargaining, maintaining a strong relationship with the Norwegian Confederation of Trade Unions and fostering open dialogue through our Worker's Council. We also take seriously the privacy and data protection of our employees, with stringent measures in place to safeguard sensitive personal information.

3.2. Salient Human Rights salient in our own workforce:

Through internal analysis, we have identified several Human Rights issues that we find relevant to our workforce. All of these have been addressed in our Human Rights policy, however, it is also important that we actively work to ensure that none of these rights are violated:

1. Non-Discrimination and Diversity
2. Freedom of Association and Collective Bargaining
3. Safe and Healthy Working Conditions
4. Fair Wages and Working Hours
5. Privacy and data protection

3.3. Non-Discrimination and Diversity

At Freska Norway, we are steadfast in our commitment to fostering a work environment that is characterized by equal treatment, opportunities, and non-discrimination. Over the



past year, we have taken several measures to ensure that these principles are deeply ingrained in our organizational culture and practices.

3.3.1. Promoting Equal Opportunities

Freska Norway follows fair and transparent recruitment practices that provide equal opportunities for all candidates, regardless of their gender, nationality, or other background factors. Our recruitment process is designed to assess the skills and qualifications of each candidate objectively, ensuring that the best candidate is selected for each role.

3.3.2. Ensuring Equal Treatment

We have clear policies and procedures to ensure equal treatment of all our employees. This includes our robust "Anti-harassment and anti-bullying policy" which unequivocally condemns all forms of inappropriate behavior, including sexual harassment, bullying, discrimination, and threats. We have also implemented an anonymous reporting channel, North Whistle, to encourage victims to report any incidents of harassment or bullying, ensuring that all reports are handled swiftly and decisively.

3.3.3. Fostering Non-Discrimination

We have taken proactive steps to foster a culture of non-discrimination within our organization. We celebrate the rich cultural backgrounds and experiences that each employee brings to our company, and we are dedicated to maintaining a workplace free from discrimination. We promote equal opportunities for all, regardless of nationality, and we actively work to increase the representation of underrepresented groups in our workforce.

3.3.4. Supporting Work-Life Balance

We recognize the importance of work-life balance for our employees. We offer parental leave and pregnancy leave in line with Norwegian law, and we make adjustments to workload and tasks during pregnancy if requested by employees. We strive to provide a work environment that supports our employees in balancing their work and family life.

3.3. Freedom of Association and Collective Bargaining

At Freska, we deeply value and advocate for our employees' right to join trade unions. We ensure that we adhere to nationally agreed wage rates. In addition, we have instituted a Worker's Council (AMU) composed of representatives from all departments within our organization, further promoting open dialogue and workers' rights.

3.4. Safe and Healthy working conditions.

At Freska Norway, we are deeply committed to providing a safe and healthy working environment. Over the past years, we have made significant strides in this area, implementing a range of measures to ensure the well-being of our workforce.

3.4.1. Training and Education

We understand that safety begins with knowledge. Therefore, we have prioritized the provision of comprehensive training for our employees. This includes training in ergonomics, which is particularly crucial given the physical nature of the cleaning work our employees undertake. By equipping our employees with the knowledge to perform their tasks in a manner that minimizes physical strain, we are helping to reduce the risk of work-related injuries.

3.4.2. Protective Equipment

In addition to training, we have also focused on providing our employees with the necessary protective equipment. This includes support for the purchase of work shoes, which play a vital role in ensuring the comfort and safety of our employees during their workday.

3.4.3. Risk Assessments

Recognizing that the cleaning industry can be associated with certain risks, we have implemented measures to minimize these risks. We have set limitations on the services we provide, and chemicals/products we use. Ensuring that our



employees are not exposed to tasks or substances that could potentially put their health and safety at risk.

3.5. Fair Wages and Working Hours

We do not have significant wage disparities at Freska. All cleaners receive the same hourly wage, which adheres to the universally applicable union agreement. There is essentially little difference in working conditions, but we do have some specialized teams that handle various services. This includes moving-out cleaning, deep cleaning, window washing, and standby replacements with cars who can take on assignments at short notice when illness arises. Certain of these positions receive extra compensation according to agreement. In addition, we see no significant difference between the salaries or contract hours between the genders.

Freska's primary operating hours are from 08:00 to 16:00. Any employees undertaking work outside of these hours do so voluntarily unless their contract explicitly stipulates afternoon working hours.

We employ internal policies and leverage technology to ensure that our cleaners' schedules do not surpass the permissible working hours of 7.5 per day. Any potential overtime must be coordinated with management and will be compensated in accordance with our established internal rates.

3.6. Privacy and data protection

At Freska, we uphold the highest respect for privacy and data protection. All interactions with our service workers take place via encrypted platforms. Barring legal obligations, we will not disclose any sensitive personal information to customers about our service workers under any circumstances. This encompasses details such as their surname, phone



number, email address, home address, and any other personal contact information considered sensitive.

To facilitate mileage reimbursement, we have invested in GDPR-compliant GPS tracking devices. These devices enable accurate tracking of work-related mileage without revealing the employee's personal use of the vehicle to the employer. This ensures the right to privacy for our employees.

4. Value chain risk assessment

In the Freska Supplier Code of Conduct, we outline the standards and expectations we have set for all our suppliers associated with Freska Norway AS. This code, last revised on 11.05.2023, serves as a guiding principle for our suppliers and their employees, agents, subcontractors, and any third parties acting on their behalf.

1. **Legal Compliance:** Our suppliers are expected to comply with all applicable local, national, and international laws, regulations, and standards. This includes labor laws, environmental laws, human rights laws, and laws against bribery and corruption.
2. **Ethical Business Practices:** We insist on ethical business practices from our suppliers. This includes anti-corruption measures, fair competition, and respect for confidentiality and privacy.
3. **Respect for Labor and Human Rights:** Our suppliers must treat all employees with dignity and respect, prohibit child and forced labor, respect freedom of association, and refrain from engaging in activities in conflict-affected areas.
4. **Health and Safety:** Suppliers are required to provide a safe and healthy working environment for all employees, in line with applicable laws and regulations.
5. **Environmental Responsibility:** We expect our suppliers to minimize their environmental impact and comply with all applicable environmental laws and regulations.
6. **Implementation and Monitoring:** Suppliers are responsible for ensuring that their employees and subcontractors are aware of and comply with this code. We reserve the



right to audit suppliers for compliance and to terminate contracts with suppliers that violate this code.

7. **Reporting Violations:** We encourage suppliers to promptly report any known or suspected violation of this code to our whistleblower channel.

By accepting a purchase order from Freska, a supplier agrees to comply with this code and ensures that its employees and subcontractors also comply. Failure to provide documented proof of compliance may lead to the immediate termination of the supplier relationship. This code does not create new or additional rights for any third party.

Our Supplier Code of Conduct reflects our commitment to ethical business practices, respect for human rights, and environmental responsibility. We believe that by upholding these standards, we can create a more sustainable and equitable supply chain.

We have requested all suppliers to complete a survey, which will facilitate the computation of each supplier's risk level. For our business partners and service providers, this risk assessment is predominantly based on public ESG (Environmental, Social, and Governance) data. Moreover, we have solicited due diligence reports and sustainability reports from our suppliers, business partners, and service providers. Companies that fail to provide the requested information will be subject to an increased risk factor in our Supplier Risk Analysis calculation.

4.1. Value-chain Due Diligence

We believe that a comprehensive due diligence process is instrumental in minimizing potential risks to our business and ensuring a responsible and sustainable value chain. By enforcing a stringent Supplier Code of Conduct and promoting ethical practices amongst our business partners and service providers, we are steadfast in our commitment to corporate social responsibility.

To conduct an effective due diligence process, we have divided our value chain into specific segments and further into subcategories:



4.1.1. Internal

Includes Freska employees, both part of Freska Norway and sister/mother companies within the Freska group.

Internal - Sub-category	Salient Human Rights issues
Freska Norway:	1,2,3,4,5
<i>Service Workers</i>	1,2,3,4,5
<i>Office workers</i>	1,2,3,4,5
Freska group	1,2,3,4,5

1. Non-Discrimination and Diversity
2. Freedom of Association and Collective Bargaining
3. Safe and Healthy Working Conditions
4. Fair Wages and Working Hours
5. Privacy and data protection
6. Child labor and conflict-affected areas

4.1.2. Suppliers

Include companies with which we maintain close relationships on a daily basis and supply products that are crucial for our day-to-day business operations. For example, our cleaning equipment suppliers are part of this category. As a key customer of these businesses, we have the leverage to demand compliance with our Supplier Code of Conduct. We also encourage and incentivize improvements in sustainability and adherence to human rights standards.

Since 2023, we have conducted risk assessments on all our suppliers and found no significant ethical or sustainability breaches.

Suppliers - Sub-category	Salient Human Rights issues	Risk
Equipment suppliers	1,2,3,4,5	Low
Indirect suppliers (Equipment)	1,2,3,4,5,6	Medium
Financial services	1,2,3,4,5	Low



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4.1.3. Business partners

Include organizations with which we collaborate to expand our business activities, bring in innovation, or enhance our market presence. This could include partners for joint ventures, distributors, franchisees, and strategic allies. We follow a comprehensive vetting process for our business partners, ensuring their values and business practices align with ours. Our due diligence process includes understanding their business model, financial health, reputation, regulatory compliance, and commitment to ethical standards.

We share similar concerns for our Branded Merchandise Vendors as expressed for our Equipment Suppliers. However, given that these services are only engaged on an ad-hoc basis and long-term relationships are not maintained with these companies, we plan to confirm their compliance with our Supplier Code of Conduct (SCoC) during our next purchase. In a worst-case scenario, we are prepared to seek out new suppliers for these services.

Business partners - Sub-category	Salient Human Rights issues	Risk
Legal services	1,2,3,4,5	Low
Financial Services & Insurance	1,2,3,4,5	Low
Advertising & Marketing	1,2,3,4,5	Low
Consulting & Auditing	1,2,3,4,5	Low
HR & Recruitment	1,2,3,4,5	Low
Branded Merchandise Vendors	1,2,3,4,5	Medium
<i>Indirect suppliers (Branded Merchandise Vendors)</i>	1,2,3,4,5,6	High

1. Non-Discrimination and Diversity

2. Freedom of Association and Collective Bargaining
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5. Privacy and data protection
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4.1.4. Service providers

Include companies that support our core business operations, such as IT services, logistics, legal support, marketing, or HR services. These firms often take the form of sizable international corporations, which can pose challenges when encouraging compliance with our values and Supplier Code of Conduct (SCoC). However, we remain unwavering in our commitment to uphold these standards.

In pursuit of this commitment, we conduct Due Diligence exercises, grounding our assessments in publicly available information about these corporations prior to availing of their services. We believe in transparency and informed decision-making, and this process enables us to ensure that our potential partners align with our ethical standards.

Moreover, we actively manage potential risks associated with these service providers through our News Alerts initiative. This real-time, proactive measure keeps us abreast of significant happenings, helping us swiftly identify and address any emerging concerns related to our affiliations.

Our guidelines explicitly decree that we refrain from any association with companies or services known to have severe human rights violations. This firm stance reflects our dedication to social responsibility and ethical business practices, ensuring that we maintain the highest standards of integrity in all our partnerships.

Service providers - Sub-category	Salient Human Rights issues	Risk
Communications systems	1,2,3,4,5	Low
Software & Cloud services	1,2,3,4,5	Low
Energy & Utilities	1,2,3,4,5	Medium
Food & Beverage	1,2,3,4,5	Low

Vehicle related services	1,2,3,4,5	Low
Logistics & delivery	1,2,3,4,5	Medium
Real Estate & Property Services	1,2,3,4,5	Low
Aviation & Commuting	1,2,3,4,5	Medium
Accommodation & hospitality	1,2,3,4,5	Medium

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4.1.5. Government and authorities

Include local and international authorities. We consider the risk rating of these institutions to be close to/equivalent to zero, thus no further investigation has been conducted. Given these institutions' nature, we are obligated to comply and collaborate with their practices and demands.

In order to ensure compliance with new legislation we actively monitor updates from these institutions. *(See further elaboration under News alerts).*

4.2. News alerts

In Freska we proactively monitor local and global news leveraging technology in order to identify potential human rights issues in our value chain, relevant industries, political and legislative changes, as well as other threats (such as epidemics, expected public transport delays, etc).

This allows us to stay prepared for any challenges and issues that may arise. As part of this initiative, we have also established Response Protocols to determine ahead of time how we

will respond to different types of alerts effectively, and properly apply measures to mitigate potential risks.

4.3. Supplier audits and risk assessments

Freska carries out annual supplier risk assessments. These assessments will guide our audit strategies, meaning that suppliers identified with a severe risk profile may undergo additional audits.

4.4. Grievance Mechanisms

4.4.1. Reporting systems

Freska Norway has adopted North Whistle as our official whistleblowing channel. We are committed to the robust protection of human rights and the reinforcement of responsible business conduct within our organization as well as in our supply chain.

The implementation of Northwhistle is instrumental in achieving these objectives, as it provides a safe, secure, and confidential platform for our employees and workers within our supply chain to voice their concerns. Through this, we are encouraging an open and honest dialogue concerning any potential violation of human rights, labor standards, or ethical guidelines.

This measure will not only enhance the working conditions for Freska's employees but will also promote fairness and dignity for all those who contribute to our business operations, solidifying our commitment to responsible business practices and human rights adherence.



Every month, we distribute a survey to all our Freska employees with the goal of understanding their experiences and perceptions of their employment with us. The survey is conducted through a platform called **&Frankly**, which ensures anonymity and compliance with GDPR regulations. The survey covers a range of factors including stress levels, management effectiveness, information flow, and the social dynamics of the work environment. The results of this survey enable our management team to adapt and refine our initiatives and strategies in a way that best suits our employees' needs and enhances their work experience.

4.4.2. Mechanisms for Value Chain Workers

Aligned with our commitment to respecting and promoting human rights, we have instituted comprehensive policies that detail our expectations regarding the treatment of all workers within our value chain.

For our internal employees, we have implemented an Employee Code of Conduct that clearly defines the standards for workplace behavior and practices. This code serves as a guiding principle to foster a respectful, inclusive, and ethical working environment.

For individuals beyond our direct employment, particularly those involved in our supply chain, we have similarly outlined our expectations in our Supplier Code of Conduct. This document emphasizes our commitment to ethical business practices, fair labor standards, and environmental responsibility within our supply chain.

Further, we have established a whistleblower channel in partnership with NorthWhistle. This channel provides a confidential platform for individuals to report any perceived or actual breaches of our standards and policies. We have a firm stance against any form of retaliation or persecution against individuals who, in good faith, report any misconduct or violation. By promoting transparency and



accountability, we seek to cultivate a culture of ethical conduct throughout our value chain.

4.4.3. Risk Mitigation and Continuous Improvement

Our commitment to upholding ethical business practices and maintaining a sustainable supply chain extends to implementing effective risk mitigation strategies and promoting continuous improvement. We acknowledge that the success of our value chain risk assessment relies on our ability to promptly identify and address potential issues that may arise within our supplier network.

To this end, we have established a systematic approach that enables us to effectively respond to risks identified through our annual assessments and due diligence processes. This includes establishing clear communication channels for reporting violations, implementing corrective action plans for non-compliance, and providing education and training to suppliers to ensure understanding and compliance with our Code of Conduct.

Furthermore, we recognize that our risk mitigation strategies must evolve in tandem with the dynamic business environment. Therefore, we are committed to continually refining our assessment processes and risk management strategies, adapting to new insights and changes in the regulatory landscape.

In conclusion, our comprehensive approach to risk assessment and mitigation, backed by robust due diligence processes, supports our objective to create a responsible and sustainable value chain. Through these efforts, we seek to uphold our commitment to ethical business practices, human rights, and environmental responsibility.

5. Completed improvements & initiatives 2024

5.1. “Freska Sustainability Champion”

We have hired a dedicated expert to lead our ESG (Environmental, Social, and Governance) efforts, ensuring Freska meets investor and regulatory standards. This role involves assessing and reporting on our current sustainability status, developing a roadmap for improvements in 2024 and beyond. This strategic hire underscores our commitment to sustainability and responsible business practices.

5.2. Due diligence processes

We continuously monitor current suppliers and have established routines for news tracking to identify and mitigate emerging risks that could potentially impact our supply chain.

5.3. Internal communication of initiatives and strategies

To ensure widespread understanding and compliance, all management positions have been duly notified and equipped with relevant training and information. The HR Department has been entrusted with the responsibility of upholding and ensuring adherence to the Transparency Act and our associated policies.

In line with our dedication to transparency and respect for human rights, we have actively engaged our workforce through our internal Freska forum. Through this platform, we have provided regular updates on our ongoing efforts related to the Transparency Act and our initiatives concerning Human Rights.

By actively communicating and involving our employees in these important matters, we strive to foster a culture of transparency, accountability, and social responsibility throughout our organization.

6. Moving forward

6.1. Annual supplier business assessments

As part of our continuous improvement plan, we will maintain the annual Supplier Business Assessments. These evaluations will enable us to monitor our suppliers' practices closely, thereby ensuring that they adhere to our company standards, ethics, and the Transparency Act.

6.2. Raising Awareness about the Black Market

As part of our commitment to ethical practices, we will initiate a campaign to raise awareness about the black market for home cleaning services in Norway. This campaign aims to educate the public on the legal, ethical, and financial implications of using unregulated services.

6.3. Business Intelligence and Data Analysis

To gain a deeper understanding of our operations and areas for improvement, we plan to further leverage business intelligence and data analysis. These tools will provide us with invaluable insights into our compliance with the Transparency Act, thereby aiding us in refining our practices, identifying potential risks, and implementing necessary changes in a timely manner. This data-driven approach will bolster our commitment to transparency and accountability throughout our operations.