

Wintershall Dea Norge AS Human Rights Risk Annual Account According to the Norwegian Transparency Act § 5 (2023)

1. INTRODUCTION

Wintershall Dea Norge AS ("**WDNO**") is subject to the Norwegian Transparency Act.

The Transparency Act promotes enterprises' respect for fundamental human rights and decent working conditions in connection with the production of goods and the provision of services. Further, the act aims to ensure the general public access to information regarding how the enterprises address adverse impacts on fundamental human rights and decent working conditions.

By way of due diligence in accordance with the OECD guidelines for multinational enterprises, WDNO identifies risks for adverse impact, implements measures, monitors and communicates with stakeholders to ensure respect for human rights and decent working conditions.

2. WDNO'S ORGANISATION AND AREA OF OPERATIONS

WDNO is part of the Wintershall Dea Group, which is a European independent gas and oil company with activities in E&P and carbon management. WDNO has been active on the Norwegian Continental Shelf for more than 50 years and is involved in exploration for gas and oil, appraisal and development of discovered resources as well as production and sale of hydrocarbons.

WDNO is amongst the leading oil and gas companies in Norway. The company operates four producing subsea fields; Dvalin, Maria, Nova and Vega. It is also an active license partner in fields such as Skarv, Aasta Hansteen, Edvard Grieg, Gjøa, Njord, Bauge, Snorre and Snøhvit.

In 2023, WDNO's main operated development projects are Dvalin North and Maria Phase 2. In addition, WDNO is partner in the development of the Skarv satellite projects, Idun Nord and Alve Nord, the electrification projects for Njord and Snøhvit, as well as the development of Irpa and Solveig Phase 2.

WDNO's exploration and production licenses are mainly in the North Sea and the Norwegian Sea. WDNO's registered office is in Stavanger.

Building on its subsea tie-back expertise, WDNO continues to explore and produce in its core areas, with an aim to further develop a gas-weighted, low-carbon portfolio. Additionally, the company has two operated carbon capture and storage licenses in the Norwegian North Sea, Luna and Havstjerne.

WDNO has around 400 employees and consultants, mainly working onshore out of Stavanger.

WDNO has more than 1500 suppliers. Whilst direct suppliers are predominantly located in Norway, the next tiers of sub-suppliers are located worldwide. The suppliers provide goods and services within the following main areas:

- Drilling rigs & related services
- E&P software, G&G, studies, IT/IS
- OCTG & wellheads
- Transport & logistic services
- Well construction & completion services & related equipment
- C-material and consumables
- Consultancy, HR, communication & business services
- Engineering services & infrastructure
- Maintenance, modification and related equipment
- Subsea production & SURF

More information about WDNO's activities can be found here:

<https://wintershalldea.no/en/where-we-are>

3. GUIDELINES AND PROCEDURES

WDNO, as part of the Wintershall Dea Group, has in place policies, guidelines and procedures setting out requirements for fundamental human rights and decent working conditions. They ensure that WDNO respects fundamental human rights and decent working conditions in connection with all business activities and that responsible business conduct is anchored in WDNO's governing documents.

For instance, the Wintershall Dea Group has implemented a Code of Conduct, ESG Principles, and a Supplier Code of Conduct, defining that the company respects internationally recognised human rights, as well as key labour and social standards. Further, WDNO's Health, Safety, Environment and Quality procedures set out processes and requirements for the company's health and safety management. This includes the "Synergi Life" incident module for incidents, near misses and observations, to which all employees have access.

Throughout 2023, a new policy statement "Wintershall Dea policy on human rights" has been prepared, which can be found here: [Wintershall Dea Policy Statement](#). Further a new risk analysis methodology and tool has been developed.

For processes and procedures particularly addressing WDNO's supply chain, see Section 4.2 below. Further information about the Wintershall Dea Group's work with responsibility in the supply chain is available here:

<https://wintershalldea.com/en/supply-chain#supply-chain-activities>

To ensure that the responsibility for compliance with the Transparency Act is clearly defined in the organisation, WDNO has implemented a Transparency Act Governance procedure in its business management system and a "Transparency Act Committee" to facilitate WDNO's compliance with the Transparency Act across various departments, functions, and roles. The responsibility of the committee is to oversee that the human rights due diligence in WDNO is carried out in accordance with the Transparency Act.

The Wintershall Dea Group has a group-wide grievance mechanism (“Speak Up”) which gives opportunity to report potential compliance violations. The arrangement is also accessible to third parties, such as suppliers, sub-suppliers and their employees, and is available here:

https://www.speakupfeedback.eu/web/pha6ek_SpeakUp_How_the_process_works.pdf
(wintershalldea.com)

Read more about Wintershall Dea Group's work with social responsibility and sustainability, including our sustainability report, here:

<https://wintershalldea.com/en/what-we-believe/sustainability>.

4. RISKS ASSESSMENT, FINDINGS AND MEASURES

4.1 Risk assessment

Introduction

WDNO carries out risk assessments in accordance with the Transparency Act section 4 b), by identifying and assessing actual and potential adverse impacts on fundamental human rights and decent working conditions that the company has either caused or contributed towards, or that are directly linked with the company's operations, products or services via the supply chain or business partners.

We have chosen to categorise the risk assessment as follows: (i) WDNO own operated activities, (ii) WDNO's supply chain and (iii) Other business partners (partner operated licenses).

Risk Assessment Process

Our regular risk analysis is built on a risk-based approach that identifies risks in our own operations and supply chains.

The starting point is an abstract risk analysis of potential inherent risks for our company. Based on external data such as country- and sector-specific risks we create an overview of the potential risk exposure and identified focus areas (“inherent risks”), such as:

- Human rights violations in our business relationships (supply chain),
- Inadequate health and safety standards - occupational safety and work-related health hazards including excessive working hours,
- Unequal treatment in employment (discrimination, harassment, and bullying, discriminating recruitment practices),
- Environmental damage that impacts people.

We continue with a concrete analysis by engaging with relevant internal stakeholders. The objective of the concrete risk analysis is to identify which specific risks exists and prioritise. The analysis is based on the result of the abstract risk analysis. According to our risk prioritisation we focus our effort where we identify the biggest potential negative impact as well as where we see greatest leverage to improve with our measures.

Own Activity

Based on the country risk for Norway and risks associated with the oil and gas industry, we have considered the risk level for adverse impacts for WDNO own activity. Information is gathered through dialogue with internal WDNO departments, dialogue with employee representatives, the working environment committee and safety delegates. Information from grievance mechanisms, incident report systems, surveys and inspection reports have been analysed.

Supply Chain

For supply chain, a risk assessment is conducted by categorising suppliers as high, medium or low risk based on an evaluation of country risk, and the procurement category. These factors, as well as annual spend, determine the follow-up analysis and assessments. WDNO has identified a certain number of suppliers with potential medium risk. No suppliers have been identified as posing potential high risk.

For the suppliers identified as potential medium risk, a process for further analysis and risk assessments through supplier self-assessments is in place, to identify the related risks more concretely and what measures the supplier has put in place to prevent or mitigate the relevant risks.

Other Business Partners (Partner Operated Licenses)

WDNO's Business Partners are mainly renowned, established operators on the Norwegian Continental Shelf. In partner operated licenses, WDNO follows the general recommendations set out in Offshore Norge's guidelines for compliance with the Norwegian Transparency Act ([1.2.2.8 Offshore Norge guideline 148](#)). According to the guideline, it is the operator that in the first place conducts due diligence of the license activity. The license partners can, as a starting point, use the operator's evaluations as a basis for its own risk assessments.

WDNO has included human rights risks as a risk factor to consider as part of the process for follow up of license partners in its business management system.

4.2 Findings and measures

General

WDNO has not identified any actual adverse impacts in connection with the risk mapping and assessments for 2023.

Own Activity

For WDNO's own activity, the risk assessment shows that there are no significant risks for adverse impact, considering the preventive actions such as policies, guidelines and measures implemented throughout the organisation. In case a negative impact would occur despite the existing procedures, there are mechanisms to raise complaints or report incidents such as Speak Up or Synergi Life in place.

Supply Chain

We have not identified any actual adverse impact caused by the suppliers of WDNO through our risk assessment. Nor have any material incidents been recorded through incident reporting in Synergi Life, other than minor incidents that have been managed appropriately.

It is however acknowledged that inherent risks exist in the supply chains of the oil and gas industry and we're aware that health and safety issues occur in our business relationships despite existing processes and procedures in our management systems. It can therefore not be fully ruled out that through WDNO's approximately 1500 suppliers there is a potential for negative impact.

We have specifically addressed such risks through the expectations we set to our suppliers via the Supplier Code of Conduct. The following processes address human rights risks in the supply chain:

- Contractual commitment: suppliers' commitment to our "Supplier Code of Conduct" and ESG principles is included in our standard contract templates for suppliers.
- Process for qualification of suppliers includes a separate section for human rights risks (as further described in section 4.1 above). Suppliers that are identified as medium and high risk are subject to a further analysis, conducted on a prioritised basis.
- Procedures relating to marine assurance and verification: The procedures include verification of ships' compliance against the Maritime Labour Convention
- Through the industry collaboration tool Magnet JQS, human rights assessments are conducted using a risk-based approach.
- Human rights are implemented as a criterion to be considered as part of WDNO's business management system.

WDNO expects that the policies, guidelines, and measures implemented provide a good basis for a continuous risk management relating to human rights and decent working conditions and understands the human rights due diligence process as a continuous learning process which will lead to further improvements of the process itself.

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