

A photograph of two women in a modern office setting. One woman, with long blonde hair, is seen from behind, writing on a whiteboard with a green marker. The other woman, with long brown hair, is smiling and looking towards the whiteboard. The whiteboard has some papers and diagrams on it. The background shows large windows and indoor plants.

TRANSPARENCY ACT ACCOUNT 2025

KOMPLETT ASA

TRANSPARENCY ACT ACCOUNT

INTRODUCTION

The Transparency Act (Åpenhetsloven) shall promote enterprises' respect for fundamental human rights and decent working conditions in connection with the production of goods and the provision of services. It shall also ensure public access to information regarding how enterprises address adverse impacts on fundamental human rights and decent working conditions.

The act imposes three main obligations on companies: a duty to carry out due diligence in accordance with the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct ("OECD guidelines"), a duty to account for due diligence and a duty to answer information requests.

Komplett ASA and our subsidiaries ("Komplett Group") are committed to the protection of internationally recognised human rights and fair and ethical work practices.

Komplett Group is committed to the duty to inform the public and the duty to carry out due diligence in accordance with the OECD guidelines in the Norwegian Transparency Act and thus;

1. actively work to embed accountability in our policies,
2. map and continuously assess actual and potential impacts on fundamental human rights and decent working conditions that our operations have either caused or contributed to, or have been directly linked within operations, products or services via our supply chain or business partners,
3. implement measures to stop, prevent or limit negative impacts based on the organisation's priorities and assessments,
4. follow up on the implementation and results of the measures through the annual due diligence assessments
5. communicate our impacts with both the public and affected stakeholders through an annual account that is easily accessible on our website, and finally,
6. remediate negative consequences that we cause or contribute to.

About the account

This account has been prepared in accordance with the Transparency Act and outlines how Komplett Group ensures the safeguarding of human rights and decent working conditions in its own operations and supply chain. It details our governance, policies, and procedures, as well as the risks identified through the updated due diligence assessment and our measures taken to mitigate them. The account follows the guidelines set by the Norwegian Consumer Authority (Forbrukertilsynet).

Komplett ASA and four of its subsidiaries are covered by the act's obligations: Komplett Services AS, Komplett Distribusjon AS, NetOnNet AB, and Ironstone AS.

The subsidiaries Ironstone AB, Webhallen Sverige AB, Komplett Services Sweden AB and Komplett Distribution Sweden AB are not affected by the act directly, but as all activities in Komplett Group are to be assessed, they are included in the group due diligence assessments. Accounts of the due diligence carried out by the subsidiaries can be found in separate accounts. Webhallen has its own due diligence account, while the remaining subsidiaries are covered within the respective accounts of their group entities.

ABOUT KOMPLETT GROUP

Komplett Group is the leading online-first electronics player in the Nordic area and offers our customers one of the market's broadest selections of consumer electronics and business solutions.

We serve customers in the B2C, B2B and distribution segments. Our operations in the B2C segment covers sales to private consumers across Norway, Sweden and Denmark through the brands Komplett, NetOnNet and Webhallen. Our customers were served by 10 webshops, 12 physical stores and 34 complementary self-service, logistics and warehouse shops in 2025.

Komplett B2B (under the brands KomplettBedrift.no in Norway and KomplettForetag.se in Sweden) are online retailers for corporate customers in the Nordics focusing on

medium-sized enterprises and small office and home office segments. Ironstone operates as well on the B2B segment as a cloud-based IT solution provider.

Our activities in the distribution segment consist of large-scale distribution contracts for sale to resellers and other entities not covered by B2B, which are operated under the Itegra brand.

In 2025, the group had 1 459 employees (headcount as at 31 December 2025). Komplett Group is headquartered in Sandefjord, Norway, and listed on the Oslo Stock Exchange.

Subsidiaries

Komplett Services AS ("Komplett") provides consumer electronics on the platforms Komplett.no, Komplett.se and Komplett.dk. The company delivers to the B2B market in Norway and Sweden through Komplettbedrift.no and Komplettforetag.se.

Komplett Distribusjon AS ("Itegra") holds the group's activities in the distribution segment. Itegra is present in Norway and Sweden and serves its customers through the websites Itegra.no and Itegra.se.

Webhallen Sverige AB ("Webhallen") is an omnichannel provider within consumer electronics, with the online platform Webhallen.com and 12 retail stores and pick-up points in Sweden in 2025.

NetOnNet AB ("NetOnNet") has online shops in Sweden and Norway, NetOnNet.se and NetOnNet.no, and a total of 34 complementary self-service, logistics and warehouse shops located in Sweden and Norway.

Ironstone AS ("Ironstone") is a Norwegian cloud company helping businesses with IT solutions ranging from software to customer service.

Commitment to work with human rights and decent working conditions

Komplett Group is committed to upholding basic human rights and ensuring fair conditions within our own operations

and throughout our supply chain. Komplett Group fully supports the right of employees to form and join trade unions within the organisation and recognises the value of collective bargaining, as enshrined in the International Labour Organisation's Core Conventions.

We maintain cooperation between trade unions, employers and the authorities through regular meetings with union representatives to discuss important issues such as recruitment and dismissal, working hours, salary practices, sick leave, and parental leave. We also ensure responsible working conditions through management and measurement related to working hours, salary practices and employee satisfaction surveys.

Komplett Group is part of the employer associations NHO Service and Virke (Norway) and Svensk Handel (Sweden). Agreements between Svensk Handel and relevant unions apply in Sweden, while the EL & IT Forbundet and Abelia agreement apply in Norway.

Komplett Group acknowledges the higher risk of human rights violations and poor working environments within our supply chain. As a relatively small customer for most of our suppliers, our influence on a global basis is limited. Nevertheless, we have the opportunity to influence our suppliers of private label products. This is therefore a prioritised area in our work with human rights and working conditions in the supply chain.

Physical factory audits

Compliance with human rights and decent working conditions is assessed through ongoing physical inspections during factory audits at our private label suppliers. Komplett Group's private label products are sourced through our central procurement office in Guangdong/Dongguan, China, consisting of 22 employees. Dedicated employees conduct the physical factory audits. The procurement office complies with the six steps of the OECD Guidelines, as required by the Act. Contact points are established between private label suppliers and Komplett Group's quality manager to facilitate access to information on human rights and working conditions.

Each factory is inspected at least once every two years. An inspection protocol based on the standards ISO 9001, ISO 14001 and Komplet Group's supplier code of conduct is used during the physical factory audits. The protocol includes 70-90 questions for each of the three areas: corporate social responsibility (CSR), quality management system (QMS) and environmental management system (EMS). The QMS and CSR related questions were updated in 2021 and the EMS in 2023. The CSR protocol includes specific criteria in areas such as child labour, forced labour, discrimination, fair compensation, safe working environments, health provisions, union rights, and environmental impact.

In 2025, we conducted 97 factory audits, in addition to audit-related structured dialogue and feedback sessions for employees at the factories in China producing our private label products. Additionally, due diligence checks against tier 2 suppliers were carried out, involving a total of 124 tier 2 suppliers.

Through the audits, we found that some suppliers did not meet our required standards. We mandated corrective actions to bring these suppliers up to our standards. We uphold strict guidelines against unapproved subcontracting, with monitoring conducted by the local team to ensure adherence.

We will continue to strive for greater transparency and oversight at all stages of the supply chain to protect the people affected by our business. We aim to provide guidance to suppliers that do not meet our requirements when audited to help them comply with our ethical standards.

Key measures in 2025

Below is a summary of our key efforts to minimise Komplet Group's negative impact on human rights and to promote decent working conditions across our operations, suppliers, business partners, and entire value chain:

- ▶ Continued implementation of the supplier code of conduct to improve management of significant impacts on workers in the value chain.
- ▶ Continued to streamline procurement operations aligned with the supplier code of conduct at group level.
- ▶ Conducted 97 physical factory audits of the company's

private label suppliers in China. The outcome resulted in the termination of collaboration with 6 audited factories who failed to comply with our standards.

- ▶ Continued due diligence checks against tier 2 suppliers, involving a total of 124 tier 2 suppliers (the suppliers of 10 tier 1 suppliers).
- ▶ Strengthened the sustainability set up in Komplet Group with a dedicated Sustainability and Compliance team to further improve the company's ESG-work.
- ▶ Completed the initial stages of supplier surveys in the ESG management software system Position Green.

GOVERNANCE OF HUMAN RIGHTS AND DECENT WORKING CONDITIONS

Komplet Group's procurement department is centralised to ensure responsible business practices. The department includes four category directors, as well as one business director who is responsible for supplier agreements, private label, supplier onboarding and follow-up.

Responsibilities

The board of directors is informed about the Transparency Act and the duties connected to the law. Komplet Group reports to the board of directors on our human rights efforts related to both our own operations and the supply chain.

The group CEO is responsible for the group complying with the duties as set out in the act. The group CFO is involved in overseeing these efforts and has the ultimate responsibility for corporate governance, including the oversight of strategic planning, review of strategic processes and sustainability reporting. The director legal & compliance of the group has the operational responsibility that the group conducts due diligence on human rights and decent working conditions. This is done in collaboration with the subsidiaries.

Each subsidiary has the responsibility to ensure due diligence and supplier assessments on human rights and decent working conditions is conducted in line with the act and the OECD guidelines. For more information about responsibilities in the subsidiaries, please see the separate accounts.

Policies and governing documents

Komplet Group has integrated human and labour rights into

the core business principles and processes that govern how we make decisions and carry out daily operations. Where applicable, the standards and policies have been updated based on internationally recognised initiatives such as the principles of the UN Global Compact, the OECD guidelines, and the United Nations Convention against Corruption.

In 2025, we continued to the implementation of our standardised supplier code of conduct. Komplet Group's framework agreement for purchasing goods is consistent with the UN Universal Declaration of Human Rights, the ILO's (International Labour Organisation) eight core human rights conventions on working life, the Convention on the Rights of the Child, UN Global Compact, and the OECD guidelines. The group CEO approved the updated policy, and it is included as a standard purchasing policy in all new supplier agreements signed at group level.

Komplet Group's sustainability policy and HR policy further establishes the company's commitment to securing human rights and decent working conditions.

Our code of conduct and anti-corruption and bribery policy set out our zero-tolerance policy on bribery and corruption. Through our e-learning platforms, all employees at Komplet Group shall undergo regular training on corruption risk and business ethics. These policies are signed by all employees.

> [For an overview of the different policies governing the operations of Komplet Group, please see the general information chapter in Komplet Group's sustainability statement 2025.](#)

Whistleblowing

Komplet Group recognises the right of any employee to report any misconduct related to the group. We use the whistleblower channel to systematically map the risk of non-compliance in our own operations, both in Scandinavia and in the procurement office in China. Whistleblowers are not subject to direct or indirect sanctions.

Our whistleblower channel facilitates anonymous reporting and is provided by an independent third party. The channel is available to employees through the intranet website, and to all external stakeholders through our websites. Concerns raised through this channel are handled in accordance with established whistleblower procedures and can relate to any

area, including human and labour rights.

A whistleblower group is responsible for addressing reports of misconduct. All reported concerns are investigated to determine the root causes and assess appropriate corrective and preventive actions. This may include the involvement of relevant authorities as required, such as trade union representatives, or legal counsel.

DUE DILIGENCE WITH RESPECT TO HUMAN RIGHTS AND DECENT WORKING CONDITIONS

Komplet Group values transparency as a key component to ensure that the products sold are of high quality and are manufactured in safe conditions with no violations of human and labour rights. In addition to local supplier screening processes in each business unit, we have initiated a test-phase of our supplier screening module that enables us to prioritise follow-up of screened suppliers based on a human rights risk assessment.

Supplier screening

All tier 1 suppliers have been mapped, more than 1 000 in total, in addition to approximately 1 500 business partners. The risk level has been set based on geography, product/service type and raw materials.

The risk assessment emphasises that the production of electronic components, metals and plastics poses an increased risk of human rights violations. Further, mining and mineral sourcing, especially lithium and other relevant minerals for microchip production, involve risks for workers, including harsh conditions, noise, long hours, and vibrations. The working conditions for the transportation and logistics industry are also considered to have a higher risk of human rights violations.

We influence our suppliers by ensuring that appropriate policies and contractual commitments are in place. Efforts to eliminate child- and forced labour can include identifying suppliers beyond tier 1, conducting due diligence and audits. Training, communication, and awareness-raising programmes are also important measures to mitigate human rights violations.

In determining mitigating actions based on the risk assessment, we recognise that we have most influence over the suppliers of own private label products and the choices regarding downstream transportation. In 2025, all new suppliers associated with Komplet Group's private label were screened using social criteria based on international guidelines. The screening allows us to assess whether the suppliers comply with relevant laws and regulations, as well as ethical standards, including labour rights, human rights, and decent working conditions.

The work on further risk assessment and elaborating mitigating actions will continue in 2026.

Due diligence assessment for existing and new suppliers

We conduct our annual due diligence based on the ISO Standard 31000 methodology for risk management through supervised workshops with an external consultancy agency. The aim is to identify, prioritise, and mitigate risks related to our ability to safeguard human rights and decent working conditions. Key people from the group and subsidiaries with insight into the value chain and procurement processes participate. In the assessment, we consider risks associated with our own operations, business partners and supply chains.

Following the due diligence assessment this year, we identified both internal and external risks, established mitigation plans and implemented measures to mitigate potential negative impacts.

Internal risks

With regards to the supply chain, Komplet Group has yet to initiate screening and supplier assessments, except for private label. This means that despite having good insights into the risk of violations of human rights and decent working conditions for private label suppliers, we have less insight into other suppliers.

Conducting comprehensive supplier assessments across our global value chain is a complex and resource-intensive process. To strengthen risk identification and due diligence processes within the value chain, a new supplier management system has been implemented, and integration across all group entities is currently in progress.

Furthermore, there is risk related to improvement of routines and agreements with business partners. Business partners shall sign the group's supplier code of conduct, especially to ensure that the business partners within the service and maintenance industry comply with the Transparency Act. For instance, Komplet Group is aware that workers in the transportation and logistics industry have a higher risk of work rights violations. The sector is under high pressure to compete on flexibility and responsiveness from the companies, which puts pressure to reduce wages and working conditions. Although no incidents were reported in 2025, we intend to contribute to mitigating the potential risks of human rights abuses and unsatisfactory working conditions by promoting a culture of accountability among our business partners.

As for our own workforce, a relevant risk is health and safety for employees in warehouses and stores. However, the risk is considered to be low due to strict regulations for health and safety in the workplace as well as our robust mechanisms to promote labour rights.

External risks

The most significant external risk identified by Komplet Group is the use of minerals in, for example, mobile phones and computers. Activities include the extraction, transportation, handling, trading, processing, smelting, refining, and alloying of raw materials.

Minerals are defined by the OECD as high-risk raw materials if they originate from conflict-affected and high-risk areas characterised by armed conflict, widespread violence, or other risks of harm to people. Following the EU Conflict Minerals Regulation, we have assessed our influence on minerals sourcing from these regions.

Our due diligence process revealed that our influence is low since we are retailers and distributors of finished goods, with activities associated with minerals sourcing occurring far beyond our direct suppliers. Consequently, we have limited oversight and control. Nonetheless, given the seriousness of the issue, we have identified the use of minerals as a risk area requiring ongoing attention.

The production of other electronic components, such as electronic parts, metals, and plastics, also carries a high risk of labour and human rights violations. Mining and mineral sourcing, particularly for lithium and other relevant minerals for microchip materials, pose risks to workers, including harsh conditions, noise, and long working hours.

Another key challenge is that our supply chain is extensive and multitiered. With over 1 000 suppliers worldwide, conducting thorough supplier audits requires extensive screenings and analysis, which have not yet been fully implemented. This increases the risk of overlooking human rights and decent work violations in both production and distribution.

Regarding our private label brands, our experience in China indicates that suppliers have limited transparency and control beyond tier 1 suppliers. Consequently, there is a risk of human rights abuses and poor working conditions in the production of our private label products. This is why we conduct due diligence checks of tier 2 suppliers.

Additionally, there are risks associated with shipping from China. The transport sector is considered particularly vulnerable in terms of decent working conditions, and we continuously monitor these risks.

For more information about findings in the subsidiaries' due diligence assessments, please see the separate accounts.

MITIGATION OF RISK

Based on previous risk assessments, and the updated assessment for 2025, we are continuing our measures to manage and mitigate potential negative impacts:

1. Further develop the responsibilities and routines regarding supplier assessments

- ▶ Continue with supplier assessments for new suppliers, as well as monitoring risks related to existing suppliers.
- ▶ Continue the group-wide implementation of our supplier management system.
- ▶ Continue to strengthen our supplier audits.
- ▶ Continuously assess the need for resources and additional in-depth expertise.

- ▶ Conduct on-site supplier audits of private label suppliers at least every other year, with annual reviews conducted at suppliers scoring below our internal threshold for risk tolerance.

2. Continue developing routines and procedures for due diligence assessments of business partners

- ▶ Continue to follow up our business partners in the transport and logistics industry, in line with Norwegian Labour Inspection Authorities (Påseplikten) and our related policy.
- ▶ Aim to have all new service suppliers and other business partners sign the supplier code of conduct.

3. Increase employees' knowledge and awareness on sustainable sourcing

- ▶ Provide an annual supplier code of conduct training for all purchasers and other relevant functions in the organisation through e-learning and training.
- ▶ Ensure that employees who purchase services on behalf of the company are familiar with the supplier assessments carried out by the procurement department to ensure compliance with the Transparency Act. They are required to replicate these assessments before signing agreements with new business partners.

4. Conduct risk mapping of countries and products

- ▶ Continue conducting risk-based supply chain mapping to enhance transparency and risk identification within the supply chain.

5. Ensure health and safety for individuals on our premises

- ▶ Foster a safety culture grounded in environmental, health and safety guidelines.
- ▶ Ensure safe waste disposal practices to protect the health of workers involved in waste recycling.

6. Monitor measures

- ▶ Monitor the impacts of the above-mentioned initiatives and continuously improve our practices.

EXPECTED EFFECTS OF THE MEASURES

- ▶ The continued efforts on supplier audits, as well as the inclusion of due diligence checks of tier 2 suppliers, aims to strengthen risk management throughout the supply chain.
- ▶ The due diligence checks and requirement for all business partners to sign the supplier code of conduct will support that the group has business partners with the same business ethics and values.
- ▶ The initiatives to increase employee competency and awareness, from local skills development to annual supplier code of conduct training, are expected to contribute to a culture of responsible sourcing.
- ▶ Ongoing supply chain mapping ensures that Komplett Group takes a proactive approach towards responsible sourcing.

Altogether, these measures represent a way to enhance ethical, responsible, and transparent business practices, aligning Komplett Group with its commitment to sustainable and socially responsible operations.

DUTY TO PROVIDE INFORMATION

In accordance with the reporting obligation set forth in the Transparency Act, Komplett Group will publicly report on its due diligence assessments on its website. In accordance with the obligation to provide information, the group also responds to information requests from business associates, journalists, and other stakeholders on how the group works with due diligence assessments to ensure respect for human rights and decent working conditions.

Sandefjord, 17 March 2026
Board of directors and CEO, Komplett ASA

Jaan Ivar Semlitsch
Chair

Fabian Bengtsson
Director

Susanne Ehnåge
Director

Ingvild Næss
Director

Jan Ole Stangeland
Director

Anders Odden
Worker director

Emelie Victorin
Worker director

Vebjørn Torsetnes
President and CEO

The statement from the board has been signed electronically.

KOMPLETT SERVICES AS & KOMPLETT DISTRIBUTION AS

TRANSPARENCY ACT ACCOUNT

This account has been prepared in accordance with the Transparency Act and covers activities in Komplet Services AS and Komplet Distribusjon AS ("Komplet"). It summarises governance, policies, and procedures regarding the protection of human rights and decent working conditions, as well as risks identified in the due diligence assessment and measures to mitigate these risks.

ABOUT KOMPLETT

Komplet provides consumer electronics on the platforms Komplet.no, Komplet.se and Komplet.dk. Komplet also operates two pick-up points, one in Oslo and one at the warehouse in Sandefjord. Komplet delivers to the B2B market in Norway and Sweden through Kompletbedrift.no and Kompletforetag.se. The head office is located in Sandefjord, Norway.

Trough the brand Itegra, Komplet holds the group's activities in the distribution segment and consist of large-scale distribution contracts for sale to resellers and other big entities not covered by B2B. Itegra is present in Norway and Sweden and serves its customers through the websites Itegra.no and Itegra.se.

Komplet mainly sells products from large and established brands. Throughout 2025, Komplet collaborated with over 200 tier 1 suppliers. Komplet also offers private label products under brand names such as Svive, Iiglo and Pro tech tools.

Commitments to human rights and decent working conditions

Komplet complies with the Komplet Group commitments. For more information, please see the Komplet ASA account.

GOVERNANCE OF HUMAN RIGHTS AND DECENT WORKING CONDITIONS

Responsibilities

The board of directors has been informed of the Transparency Act and the duties connected to the law. The group CEO is responsible for the group and its subsidiaries complying with the duties set out in the act.

Komplet's compliance and quality director has the responsibility for conducting due diligence on human rights and decent working conditions in line with the act and the OECD guidelines.

For more information on responsibilities, please see the Komplet ASA account.

Policies and governing documents

Policies and governing documents Komplet expects all our suppliers to share our values and requirements regarding responsible business conduct. The supplier code of conduct is signed by the suppliers as part of the agreement. In 2025, no major breaches of the supplier code of conduct were reported.

In 2026, Komplet will continue to adopt Komplet Group's supplier code of conduct to align our policies with UN Global Compact principles and OECD Guidelines, as well as other internationally recognised initiatives, such as the UN Guiding Principles on Business and Human Rights.

For more information on policies and governing documents, please see the Komplet ASA account.

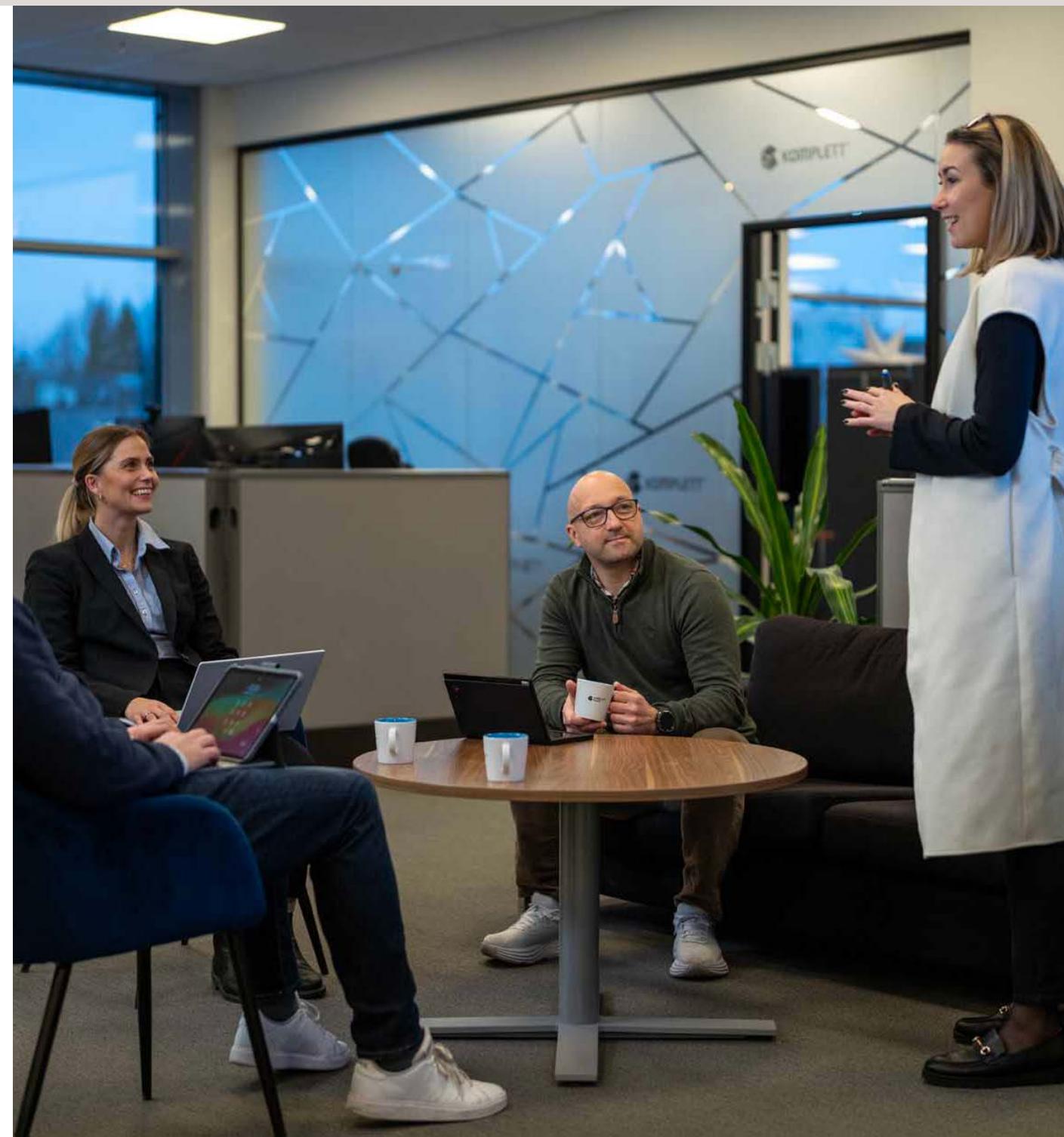
Whistleblowing

Komplet has a channel for whistleblowing in place. For more information, please see the Komplet ASA account.

DUE DILIGENCE WITH RESPECT TO HUMAN RIGHTS AND DECENT WORKING CONDITIONS

Due diligence assessment

Through supervised workshop sessions in January and February 2026, Komplet Group has conducted a strategic due diligence assessment on behalf of Komplet Services, in accordance with the requirements of the Transparency Act. The assessment performed by key personnel from the group and subsidiaries, was based on a methodology including ISO Standard 31000 for risk management, with the aim to identify and prioritise risk related to Komplet's ability to promote and protect human rights and decent working conditions.



In the assessment, we looked at risks associated with our own operations, business partners and supply chains. Key employees with insight into the value chain and procurement processes participated. Both internal and external risks were covered.

Komplett also maps the risks associated with all our suppliers and business partners. All tier 1 suppliers and business partners are mapped, and risk level has been set based on geography, product type and raw materials. This work will continue in 2026.

Internal risk

While there remains a need for stronger system support to enable efficient supply chain assessments and robust documentation in response to stakeholder information requests, the company has initiated structured mitigation measures. Through the supplier screening system, pilot testing has now been completed on a selected group of suppliers, screening them against defined human rights due diligence and other ESG criteria. This work is currently in an early implementation phase, and coverage is therefore limited. Until the process and supporting systems are fully scaled and embedded across the entire supplier base,

there is a continued risk of incomplete assessments and documentation gaps.

Moreover, we currently lack a structured risk profile of products and commodities, which makes it challenging to prioritise suppliers and areas requiring screening and assessment. We therefore recognise the importance of developing such a risk profile to better target our screening and assessment efforts towards the highest-risk areas within our supplier base.

External risk

We have identified minerals from conflict-affected and high-risk areas as a matter of severe risk. For more information about this, please see the Komplett ASA account.

Further, protection of human rights and decent working conditions in production, as well as chemical use in this part of the supply chains are seen as areas of high risk. The risk is increasing as the supply chain is complex and has a low degree of transparency. There is also a lack of competence in the supply chain on these matters.

Lastly, Komplett has identified human rights and decent working conditions within distribution as an area requiring continued attention, particularly in relation to transport and logistics partners operating outside Scandinavia.

MITIGATION OF RISK

Measures

Based on the strategic due diligence assessment, Komplett has not identified actual negative impacts on fundamental human rights and decent working conditions linked to the company's own operations, the supply chains and business partners.

Gaining a better insight into our supply chains is an important measure in 2026 and going forward. There has been a project to further monitor sourcing partners through audits for compliance with the standards and requirements set out in our supplier code of conduct.

For the potential negative impacts identified in the strategic due diligence assessment, the following measures and initiatives have been identified:

- ▶ Establish a plan for internal ownership of supplier screening and assessments in relation to the system support.
- ▶ Self-assessment surveys of new and existing suppliers.
- ▶ Continue to improve risk mapping of countries, products, and raw materials.
- ▶ Continue roll-out of supplier code of conduct training through e-learning platforms.
- ▶ Collaborate with Komplett Group regarding sourcing of private label.

Komplett is committed to continuously improving its due diligence work. In 2025, progress included pilot testing of supplier screening through the group's ESG management system and the continued roll-out of the supplier code of conduct. The continued implementation of these measures will strengthen Komplett's overview of risks related to human rights and decent working conditions and support the ongoing monitoring of potential adverse impacts.

Sandefjord, 17 March 2026

Board of directors and managing director, Komplett Services AS & Komplett Distribusjon AS

Vebjørn Torsetnes
Chair

Katharina Eriksen
Director

Thomas Røkke
Director

Morten Johnsen
Managing director
Komplett Services

Jan Erik Svendsen
Managing director
Komplett Distribusjon

NETONNET AB

TRANSPARENCY ACT ACCOUNT

This account has been prepared in accordance with the Transparency Act and covers activities in NetOnNet AB ("NetOnNet"). It summarises governance, policies, and procedures regarding the protection of human rights and decent working conditions, as well as risks identified in the due diligence assessment and measures to mitigate these risks.

ABOUT NETONNET

NetOnNet has two online shops in Sweden and Norway, NetOnNet.se and NetOnNet.no, and a total of 34 complementary self-service, logistics and warehouse shops, of which 29 are located in Sweden and five in Norway. Since 2022, NetOnNet has been part of Komplet Group. The head office is located in Borås, Sweden.

While NetOnNet mainly sells products from large and established brands, the company also offers private label products under brand names such as Andersson, Austin & BBQ, Mission SG, Loeffen, Pure Sense and Avant.

Commitments to human rights and decent working conditions

NetOnNet complies with the group commitments. For more information, please see the Komplet ASA account.

GOVERNANCE OF HUMAN RIGHTS AND DECENT WORKING CONDITIONS

Responsibilities

The board of directors has been informed of the Transparency Act and the duties related to the law. The group CEO is responsible for the group and its subsidiaries complying with the duties as set out in the act.

NetOnNet's managing director is responsible for the work related to sustainability at NetOnNet. This includes the responsibility for conducting due diligence on human rights and decent working conditions in line with the act and the OECD guidelines.

For more information on responsibilities, please see the Komplet ASA account.

Policies and governing documents

NetOnNet uses the Komplet Group supplier code of conduct, which is based on the UN Universal Declaration of Human Rights, the ILO's (International Labour Organisation) eight fundamental human rights conventions on working life, the Convention on the Rights of the Child, UN Global Compact, and the OECD Guidelines for the Operations of Multinational Enterprises.

For more information on policies and governing documents on group level, please see the Komplet ASA account.

Whistleblowing

NetOnNet has a channel for whistleblowing in place. For more information, please see the Komplet ASA account.

DUE DILIGENCE WITH RESPECT TO HUMAN RIGHTS AND DECENT WORKING CONDITIONS

Due diligence assessment

Through a supervised workshop in January and February of 2026, Komplet Group has conducted a strategic due diligence assessment on behalf of NetOnNet, in accordance with the requirements of the Transparency Act. Furthermore, a dedicated session was conducted with the employees managing the private label operations in China. The assessment performed by key personnel from the group and subsidiaries, was based on a methodology including ISO Standard 31000 for risk management, with the aim to identify and prioritise risk related to NetOnNet's ability to promote and protect human rights and decent working conditions.

In the assessment, we looked at risks associated with our own operations, business partners and supply chains. Key employees with insight into the value chain and procurement processes participated or were consulted, and both internal and external risk were covered.

We also map the risks associated with all our suppliers and business partners. All tier 1 suppliers and business partners are mapped, and risk level has been set based on geography, product type and raw materials. The work will continue in 2026.



Internal risk

NetOnNet has identified a need for additional expertise and resources to strengthen the work on due diligence and supplier assessments going forward. Further, system support is needed for the company to be able to carry out due diligence and assessments of suppliers in line with the OECD guidelines in the future.

We do not conduct screening or assessments of brand suppliers. Brand suppliers do, however, sign the supplier code of conduct. As for business partners and distribution partners, the supplier code of conduct has not been signed.

External risk

NetOnNet has identified the sourcing of minerals from conflict-affected and high-risk areas as a significant risk. For more information on this, please see the Komplet ASA account. Additionally, working conditions at subcontractors to tier 1 suppliers of private label products is considered a risk, as a significant share of the production takes place in China. Furthermore, brand suppliers exhibit a low degree of transparency in how they work to protect human rights and decent working conditions.

MITIGATION OF RISK

Measures

Based on the strategic due diligence assessment and other conducted screenings, NetOnNet has not identified actual negative impacts on fundamental human rights and decent working conditions linked to our own operations, the supply chains and business partners.

For the potential negative impacts identified in the strategic due diligence assessment the following measures and initiatives have been identified:

- ▶ Plan an implementation strategy of system support for self-assessment questionnaires for tier 1 suppliers through the group’s supplier screening software.
- ▶ Increase knowledge and carry out risk assessments of the use of conflict minerals in products provided.
- ▶ Increase knowledge and continue to carry out due diligence assessments of subcontractors of private label.
- ▶ Continue roll-out of online training on the supplier code of conduct across the business unit.

Continuing to implement these measures will provide NetOnNet with better transparency related to human rights and decent working conditions. Further, measures will contribute to monitor potential risk and adverse impact that might occur.

Sandefjord, 17 March 2026

Board of directors and managing director, NetOnNet AB

Vebjørn Torsetnes
Chair

Thomas Røkke
Director

Emélie Sandström
Director

Karl Eckerdal
Managing director

The statement from the board has been signed electronically.

WEBHALLEN SVERIGE AB

TRANSPARENCY ACT ACCOUNT

This account has been prepared in accordance with the Transparency Act and covers activities in Webhallen Sverige AB ("Webhallen"). It summarises governance, policies, and procedures regarding the protection of human rights and decent working conditions, as well as risks identified in the due diligence assessment and measure to mitigate these risks.

ABOUT WEBHALLEN

Webhallen is a Swedish retailer in hardware, home electronics, gadgets, games, and film. The company is an omnichannel provider with the online platform Webhallen.com and in 2025 there were 12 retail stores and pick-up points, located strategically around Stockholm and bigger cities in Sweden. The company was acquired by Komplet Group in 2013 and has the head office in Solna, Sweden.

Webhallen sells mainly products from large and established brands. Throughout 2025, Webhallen collaborated with over 200 suppliers.

Commitments to human rights and decent working conditions

Webhallen complies with the group commitments. For more information, please see the Komplet ASA account.

GOVERNANCE OF HUMAN RIGHTS AND DECENT WORKING CONDITIONS

Responsibilities

The board of directors has been informed of the Transparency Act and the duties connected to the law. The group CEO is responsible for the group and its subsidiaries complying with the duties as set out in the act.

Webhallen's managing director has the responsibility for conducting due diligence on human rights and decent working conditions in line with the act and the OECD guidelines.

For more information on responsibilities at group level, please see the Komplet ASA account.

Policies and governing documents

The Komplet Group code of conduct for employees describes Webhallen's commitment to maintaining high ethical standards in everything the company does. It sets out the standards of behaviour that Webhallen can expect from internal parties, and what external parties can expect from Webhallen. The Komplet Group code of conduct for suppliers also apply at Webhallen.

For more information on group policies and governing documents, please see the Komplet ASA account.

Whistleblowing

Webhallen has a channel for whistleblowing in place. For more information, please see the Komplet ASA account.

DUE DILIGENCE WITH RESPECT TO HUMAN RIGHTS AND DECENT WORKING CONDITIONS

Due diligence assessment

Komplet Group has conducted a strategic due diligence assessment on behalf of Webhallen, in accordance with the requirements of the Transparency Act. The assessment performed by key personnel from the group and subsidiaries, was based on a methodology including ISO Standard 31000 for risk management, with the aim to identify and prioritise risk related to Webhallen's ability to promote and protect human rights and decent working conditions.

In the assessment, we looked at risks associated with our own operations, business partners and supply chains. Key employees with insight into the value chain and procurement processes participated or were consulted, and both internal and external risks were covered.

Additionally, we map the risks associated with all our suppliers and business partners. All tier 1 suppliers and business partners are mapped, and risk level has been set based on geography, product type and raw materials. The work will continue in 2026 and going forward.



Internal risk

Webhallen does not conduct due diligence or supplier screening/assessments on human rights and decent working conditions on either new or existing suppliers. The company has identified a need for additional expertise and resources to strengthen the work on due diligence and supplier assessments. While system support is currently being initiated at group level, increased resources is needed for Webhallen to be able to carry out assessments of the supply chains accordingly.

A consequence is that Webhallen has limited insight and knowledge about potential risk that might occur in the supply chains. For Webhallen's own operations, health and safety in stores and at headquarters is a relevant risk area, although it is overall considered low due to strict regulations on worker safety and employee rights.

External risk

Webhallen has identified minerals from conflict-affected and high-risk areas as a severe risk. For more information about this, please see the Komplet ASA account. The same goes for working conditions in the production part of the supply chains. Our supply chains are of high complexity which may increase the risk of violation of human rights and decent working conditions. Further, working conditions in distribution are also considered an area of risk.

MITIGATION OF RISK

Measures

Based on the strategic due diligence assessment, Webhallen has not identified actual negative impacts on fundamental human rights and decent working conditions linked to our own operations, the supply chains and business partners.

For the potential negative impacts identified in the due diligence assessment the following measures and initiatives have been identified:

- ▶ Develop routines, checklists and other governing documents for due diligence and screening/assessments of suppliers.
- ▶ Continue roll-out of training on supplier code of conduct across the business unit.
- ▶ Risk mapping of countries, products, and raw materials.

Continuing to implement these measures will provide Webhallen with better transparency related to human rights and decent working conditions. Further, the measures will contribute to monitoring potential risk and adverse impacts that might occur.

Sandefjord, 17 March 2026

Board of directors and managing director, Webhallen Sverige AB

Vebjørn Torsetnes
Chair

Emélie Sandström
Director

Thomas Røkke
Director

Kim Andersson
Managing director

The statement from the board has been signed electronically.

IRONSTONE AS

TRANSPARENCY ACT ACCOUNT

This account has been prepared in accordance with the Transparency Act and covers activities in Ironstone AS ("Ironstone"). It summarises governance, policies, and procedures regarding the protection of human rights and decent working conditions, as well as risks identified in the due diligence assessment and measure to mitigate these risks

ABOUT IRONSTONE

Ironstone is a cloud company helping businesses with IT solutions ranging from software to customer service. Ironstone aims to be a business partner rather than a traditional IT partner and delivers hardware through Komplett as part of their service. Ironstone was acquired by Komplett Group in 2021. The head office is located in Oslo, Norway.

Commitments to human rights and decent working conditions

Ironstone complies with the group commitments. For more information, please see the Komplett ASA account.

GOVERNANCE OF HUMAN RIGHTS AND DECENT WORKING CONDITIONS

Responsibilities

The board of directors has been informed of the Transparency Act and the duties connected to the law. The group CEO is responsible for the group and the subsidiaries complying with the duties as set out in the act.

In Ironstone, the managing director is responsible for the company conducting due diligence on human rights and decent working conditions in line with the act and the OECD guidelines.

For more information on group responsibilities, please see the Komplett ASA account.

Policies and governing documents

Komplett Group's code of conduct for employees describes Ironstone's commitment to maintaining high ethical standards in everything the company does. It sets out the standards of behaviour that Ironstone can expect from

internal parties, and what external parties can expect from Ironstone. The Komplett Group code of conduct for suppliers also apply at Ironstone.

Whistleblowing

Ironstone has procedures for whistleblowing in place. For more information, please see the Komplett ASA account.

DUE DILIGENCE WITH RESPECT TO HUMAN RIGHTS AND DECENT WORKING CONDITIONS

Due diligence assessment

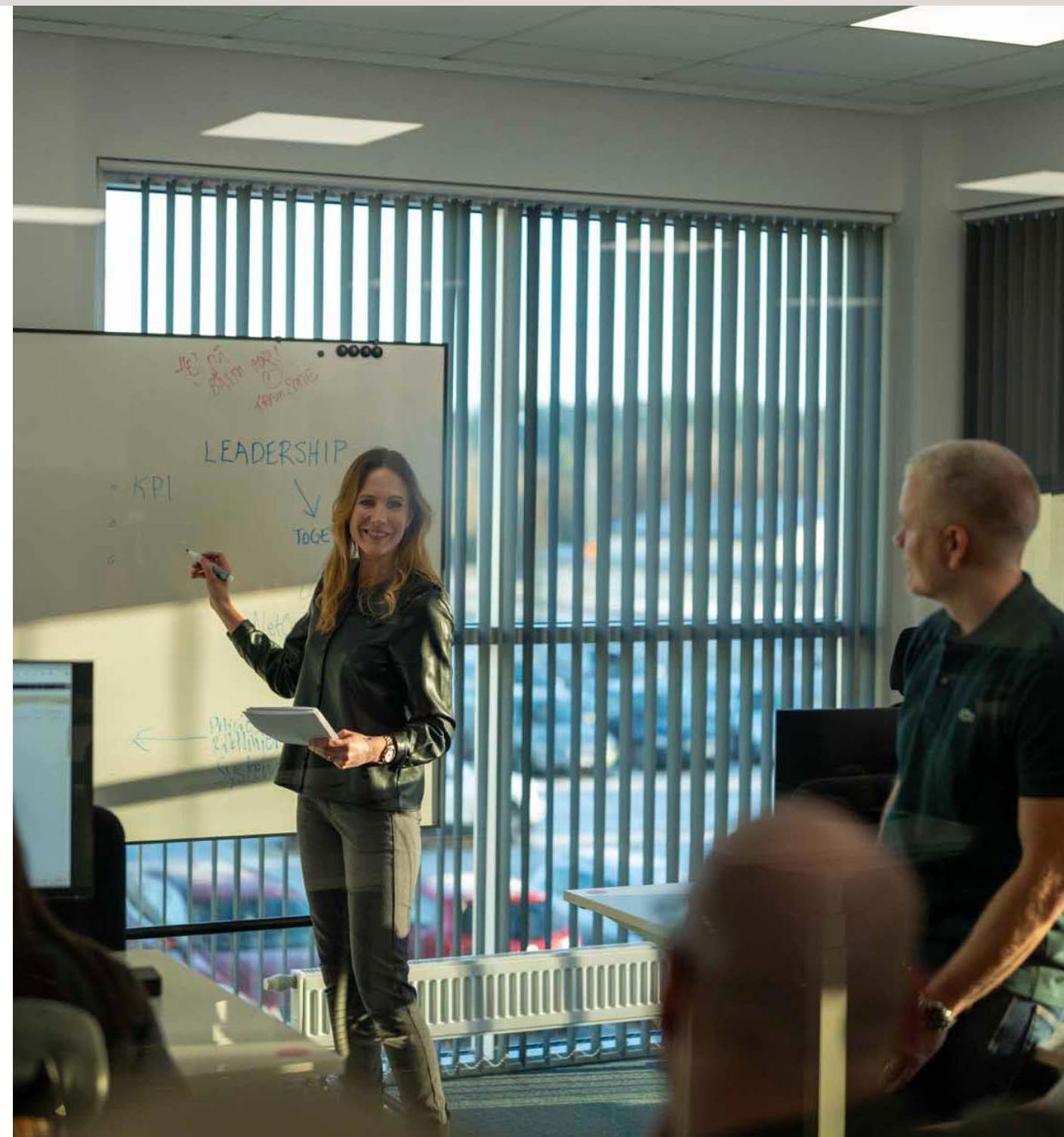
Komplett Group has conducted a strategic due diligence assessment on behalf of Ironstone, in accordance with the requirements of the Transparency Act. The assessment performed by key personnel from group and subsidiaries, was based on a methodology including ISO Standard 31000 for risk management, with the aim to identify and prioritise risk related to our ability to promote and protect human rights and decent working conditions.

In the assessment, we looked at risks associated with our own operations, business partners and supply chains. Key employees with insight into the value chain and procurement processes participated or were consulted, and both internal and external risks were covered.

Furthermore, we map the risks associated with all our suppliers and business partners. All tier 1 suppliers and business partners are mapped, and risk levels are set based on geography, product type and raw materials. The work will continue in 2026 and going forward.

Internal risk

Ironstone has identified limited resources and competence to conduct in-depth screening of suppliers as a risk for our ability to promote human rights and decent working conditions.



External risk

As part of the service, Ironstone, may deliver hardware to customers, supplied by Komplet. Some of these hardware products are risk exposed as they contain minerals where it is considered to be a high risk of violation of human rights and working conditions. For more information about minerals from conflict-affected and high-risk areas, please see the Komplet ASA account.

Further, Ironstone has identified materials used in data centres as an area that might involve risk.

MITIGATION OF RISK

Measures

Based on the strategic due diligence assessment, Ironstone has not identified actual negative impacts on fundamental human rights and decent working conditions linked to our own operations, the supply chains and business partners.

For the potential negative impacts identified in the due diligence assessment the following measures and initiatives have been identified.

- ▶ Develop routines, checklists and other governing documents for due diligence and assessments of suppliers.
- ▶ Establish systems and routines for assessment of tier 1 suppliers through self-assessment questionnaires.
- ▶ Assess the need for resources and competence.
- ▶ Risk prioritisation of existing suppliers.
- ▶ Map the conditions in the service parks of business partners.

Implementation of measures will provide Ironstone with better transparency related to human rights and decent working conditions. Further, the measures will contribute to monitor potential risk and adverse impact that might occur.

Sandefjord, 17 March 2026
Board of directors and managing director, Ironstone AS

Markus Solvik
Chair

Stig Nerland
Director

Jan Erik Svendsen
Director

Alexander Bergedalen
Managing director

The statement from the board has been signed electronically.

Komplett ASA

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