



# The Norwegian Transparency Act Report 2024

## The duty to carry out human right's due diligence

### Introduction

Pentagon North Europe AS has its headquarters in Kristiansand, Norway and subsidiaries in Kristiansand, Oslo, Larvik and Stavanger with approx. 180 employees in our warehousing, logistics, transport and marine operations. Through Pentagon Freight Services AS, Pentagon Transport Nordic AS and Pentagon Marine AS we are utterly devoted to delivering ***The Logistics of Certainty*** to a world that never stops. Utilizing our Global network of experts expanding the reach of our Global One Pentagon network we offer comprehensive logistics services to customers.

### The Transparency Act

From 1 July 2022, the Norwegian Transparency Act came into force. The purpose is to promote companies' respect for basic human rights and decent working conditions for business associates and in supply chains. An essential part of the law is to ensure the public's access to information regarding these matters and how companies handle them. Together with other measures, the legal requirement shall contribute to Norway's work to meet and comply with the UN's Sustainable Development Goal no. 8 on decent work and economic growth, as well as goal no. 12 on responsible consumption and production. The core of the law entails the duty to perform and account for human rights due diligence assessments. Human rights due diligence assessments mean that companies must identify possible negative consequences for basic human rights and decent working conditions related to production and supply chains, implement improvement measures, follow up and report.

### Human rights due diligence assessments – what does Pentagon do?

Pentagon has its own policy for human and workers' rights, which covers our work with human rights in our own organization and the supply chain. The policy is based on the OECD, MSA 2015 and UN's Guiding Principles for Business and Human rights and describes the main principles for how we will handle the human and worker rights that are most relevant to our day-to-day operations. In the policy, we describe how we want to carry out due diligence assessments and work with improvement measures both within our own companies and in the Global transport supply chain. Furthermore, we describe what we expect from all companies in Group so they can properly implement the policy. Every year, we analyse the risk of deviations from the policy. At the same time, we have plans to further work of safeguarding human rights. As per § 5c in the Norwegian Transparency Act Pentagon has focused on enhanced supplier management procedures in 2024 where Pentagon Group included Norway has outlined the requirements for the management evaluation and selection of Suppliers and Approved Agents. Pentagon aims to control and monitor all work carried out by critical suppliers as outlined in our QHS-GLOBAL-PRO-300 Supplier Management Procedure using the COMET Supply Chain Supplier Management Platform to monitor, and manage supplier compliance, safety and performance within its global supply chain operations. The system was implemented in November 2024 and the process of transferring existing and requesting new suppliers started when implemented.

Pentagon is working with suppliers and sub-contractors. We require all our direct suppliers to approve Pentagon's Supplier Code of Conduct, which describes our supplier requirements related to human rights and other issues within sustainability. This means that the supplier commits to carry out its transport services in accordance with internationally recognized standards related to human rights, working conditions, the environment and anti-corruption. We follow up our suppliers through regular dialogue, supplier evaluations and third-party ethical audits.

### Read more

More information about our work related to due diligence assessments can be found on our website [www.pentagonfreight.com](http://www.pentagonfreight.com) and **Our corporate responsibility under Code of Conduct, Modern Slavery and Human Trafficking statement, QHSE Policies, Anti-Bribery and Anti-Corruption Policy, Corporate Social Responsibility Policy and Commitment to section 172**

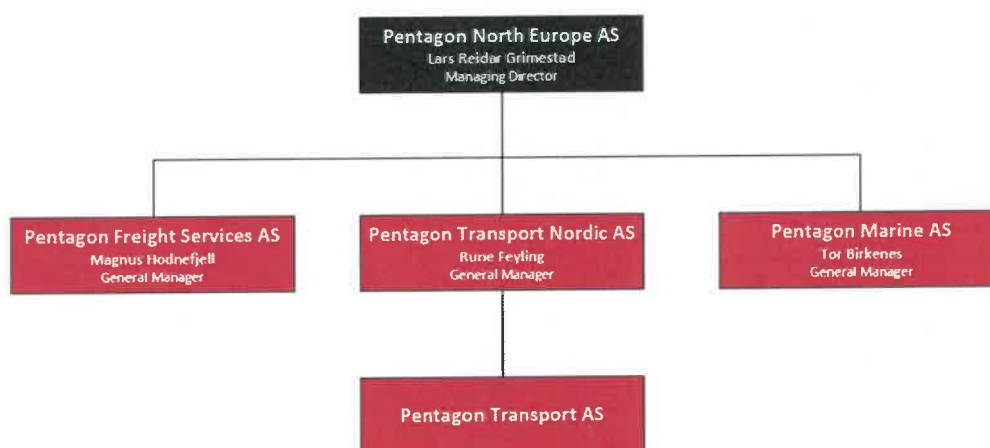
### See also

- [Corporate sustainability Policy](#)
- [Pentagon's human rights policy](#)
- [Pentagon Supplier Code of Conduct](#)

### Contact

Please contact [management.norway@pentagonfreight.com](mailto:management.norway@pentagonfreight.com) if you have questions regarding the Norwegian Transparency Act.

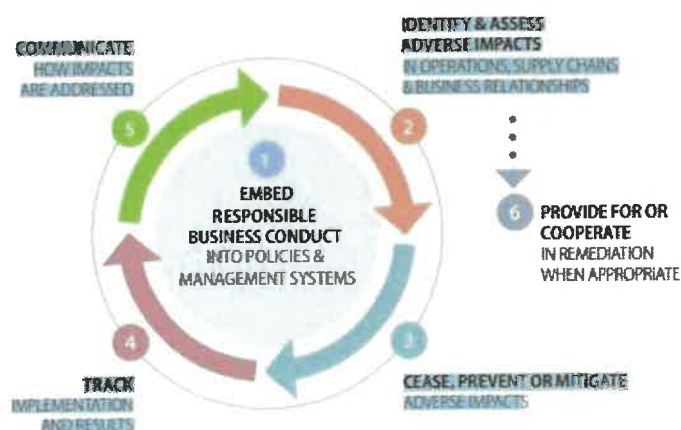
### Company Structure per May 1<sup>st</sup>, 2024



### Due diligence assessment:

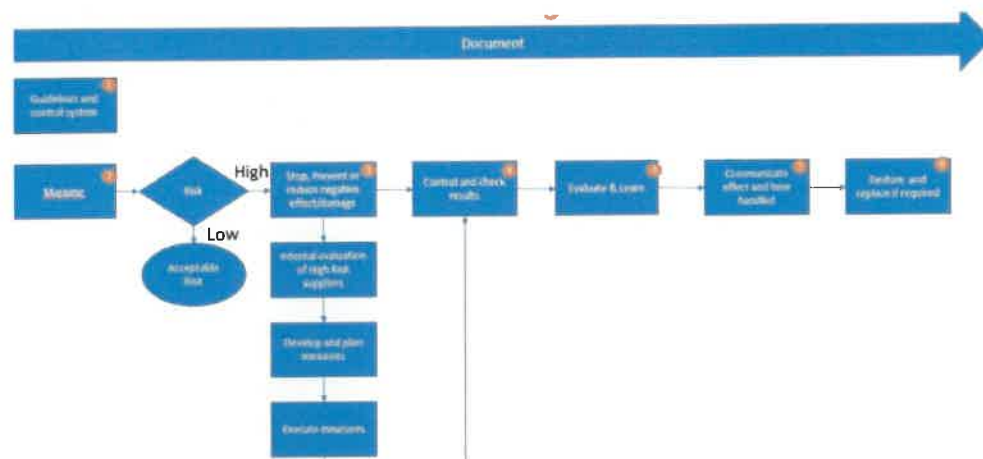
The process for due diligence assessments in Pentagon is based on "OECD's guide for due diligence assessments for responsible businesses."

**FIGURE 1: DUE DILIGENCE PROCESS & SUPPORTING MEASURES**



### How we work with our Due Diligence assessments:

The numbers are referring to the steps in the due diligence model from OECD (see point 1-6 on the previous model)

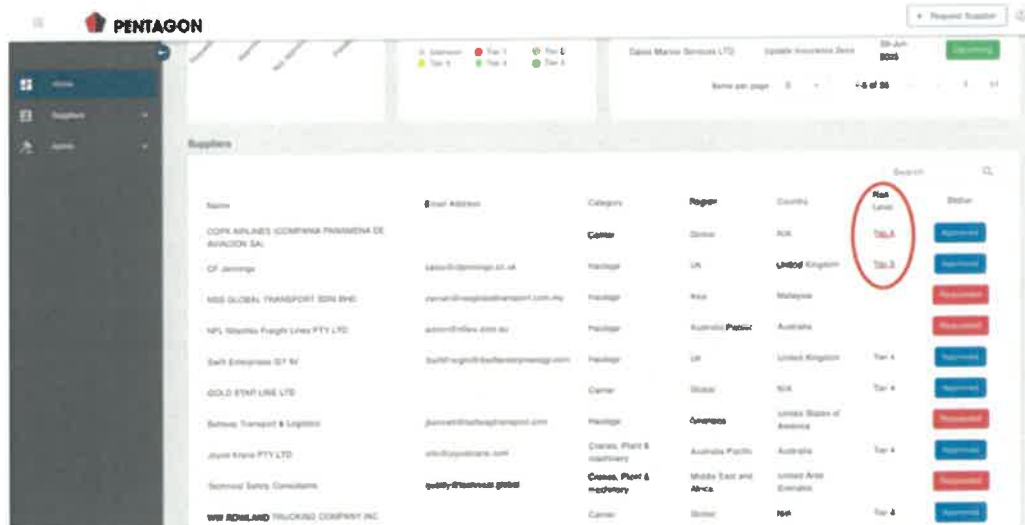


1. Embed responsible business conduct into policies and accountability in guidelines and management systems and Pentagon has its own Corporate Sustainability Policy and HR, QHSE and Management teams has worked to ensure the Transparency Act is implemented in the business. Where the due diligence assessments on behalf of the Group have been conducted to inspect business relationships, suppliers, and agreements. Pentagon has approved all policies for the Group and confirm that Pentagon shall promote companies respect for basic human rights and decent working conditions in connection with executing our transport and shipping services, thus ensuring public access to information on how Pentagon handle negative consequences for basic human rights and decent working conditions.
2. Identify and assess adverse impacts on our business, supply chain and business relationships. Using our approved guidelines to map selected suppliers. In this process the suppliers have been reviewed and risk assessments carried out based on their input to our COMET Supply Chain Supplier Management Platform described in QHS-GLOBAL-PRO-300 Supplier Management Procedure, Health & Safety, Environment, Quality, Ethics and Compliance and signed declaration. Herunder agree to our Code of Conduct where demands are made to, among other things, Respect for people and Health & Safety, Non-discrimination, legal compliance and Fair dealing and ethics, including but not limited to the Norwegian ***"Egenerklæring i forbindelse med allmenngjøring av gods sjåfør-tariff av 1 Juli 2015."***
  - 2.1 Risk assessment is about identifying the businesses possible and actual negative impacts or damage in the way we operate. This enables us to prioritize the more serious risks to people, society, and environment. Our risk / impact assessment procedures are described in our QHSGlobal-PRO200 Risk and Impact Assessment Procedures.

### Criteria for risk assessments and tier classifications of suppliers:

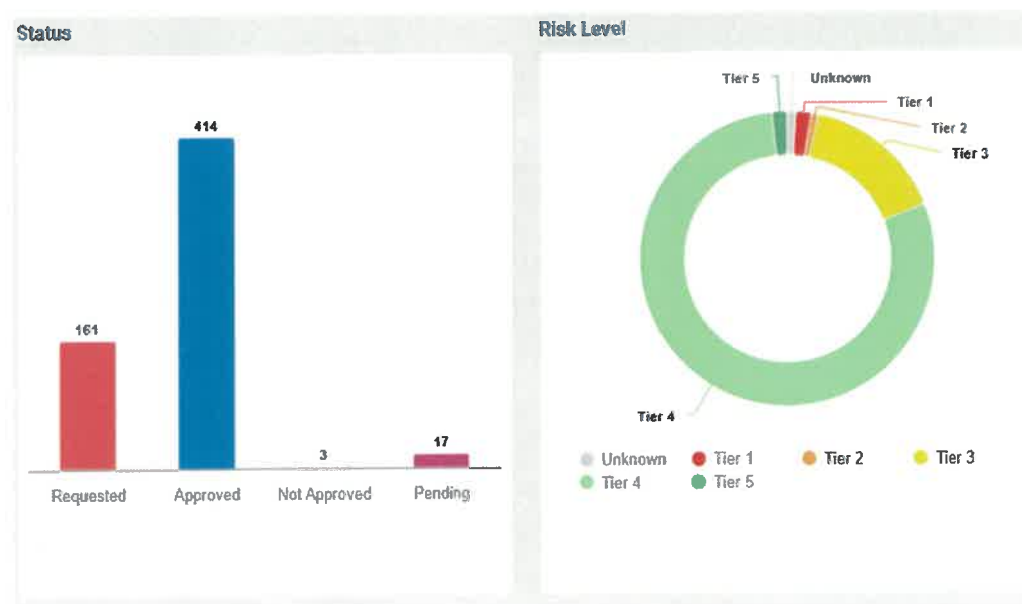
- Suppliers Turnover
- Suppliers' agreements
- Suppliers Certifications
- Quality Management
- Health & Safety
- Human Rights
- Signed review and acknowledge reports in COMET ref.:
  - QHS-GLOBAL-PRO-300 Supplier Management Procedure,

### Risk matrix and tier classification 1 to 5:



Name	Postal Address	Category	Region	Country	Risk Level	Status
CORIN AIRLINES (COMINGA) PASSENGER DE AVIACION SA		Carrier	Global	N/A	Tier 5	Approved
CP Airways	44000000000000000000	Freight	UK	United Kingdom	Tier 3	Approved
MSE GLOBAL TRANSPORT BBN BHD	myriad@msetransport.com.my	Freight	Asia	Malaysia	Tier 3	Approved
NPS Logistics Freight Lines PTY LTD	admin@npsltd.com.au	Freight	Australia	Australia	Tier 3	Approved
B&B Enterprises LTD NI	bath@bent.co.uk	Freight	UK	United Kingdom	Tier 4	Approved
GOLD STAR LINE LTD		Carrier	Global	N/A	Tier 4	Approved
Bethesda Transport & Logistics	business@bethesda.com	Freight	Europe	United States of America	Tier 4	Approved
Alvion Airline PTY LTD	alvion@alvion.com	Carrier, Flight & Equipment	Australia Pacific	Australia	Tier 4	Approved
Technical Safety Consultants	quality@tsc.com	Carrier, Flight & Equipment	Global	United Arab Emirates	Tier 4	Approved
WIL ROSSLAND TRUCKING COMPANY INC		Carrier	Global	N/A	Tier 4	Approved

We have conducted a risk assessment of suppliers Globally and from the selected group of critical suppliers the assessments show that out of 595 a total of 414 approved whereof 7 in Tier 5, 328 in Tier 4, 65 in Tier 3, 3 in Tier 2 and 7 in Tier 1. Total of 160 requested not replied and 17 pending Approval. For Norway the selected group is 43 whereof 10 approved, 1 pending and 32 requested all in the high end of the Tier scale 3 to 5.



### 3. Cease, prevent or mitigate adverse impact:

This step is about handling findings from the mapping, by both stopping own negative impact, and to develop and implement routines to prevent future negative impact.

- Place responsibly to develop, implement and follow plans
- Work with suppliers on plans to prevent and reduce damage



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- c. Use whatever influence we must urge suppliers to prevent or reduce risk and negative effects. Pentagon aim to strengthen our influence on suppliers through our ISO Standard, Policies, and ethical guidelines (code of conduct), contracts, written statements or agreements and procurement policies and buying power.
- d. Support suppliers and business partners to prevent and reduce negative influence or risk, through training, guidance, and our requirements.
- e. Failing to prevent or reduce damage, or if reasonable hope to change is not possible giving notice to suppliers maybe the only option. However, and prior to giving notice to suppliers, evaluation to see if this can result in negative consequences for people, society, or environment.

#### 4. Track, implementation and results

This is to make sure enough information has been collected and is received prior to evaluation of information and what is working. Good systems to register and handle information is the foundation needed for the business to communicate adequately with suppliers and partners. Our step

Results from step 2 and 3 is monitored by QHSE department through our agreed HSE and Sustainability policies. Yearly audit of suppliers based on risk criteria will be carried out in collaboration with our operational departments and others.

#### 5. Communicate how impact is addressed:

Our annual due diligence report related to the Norwegian Transparency Act. will be announced on our Global webpage under Norwegian Transparency Act, and internally our staff will be informed in townhall meetings.

For more information contact:

- Management Norway

E-Mail to: [Management.norway@pentagonfreight.com](mailto:Management.norway@pentagonfreight.com)

#### 6. Provide for, or cooperate in remediation when appropriate

This step deals with correcting the damage that business has caused or contributed to and to make sure that those suffering or potentially could suffer from our actions, has means to contact and to make their case heard. Restoration may involve financial compensation, public apology or that damage is rectified in some other way. We have not been involved in cases where restoration has been necessary.

In such cases our internal procedures are in place for follow-up of the practical measures. If an employee discovers a breach of our guidelines, rules and regulations, they can report this via our noncompliance system or get in touch via our whistle blower link posted on our website where this is reported to the Global Compliance Team.



Kristiansand, May 15<sup>th</sup>. 2025

Pentagon North Europe AS, Norway

Morten Arikstad, Chairman of the Board  
Pentagon North Europe AS