

Comrod Communication

Account of due diligence pursuant to the Transparency Act

1 BACKGROUND

This Transparency Act report has been prepared in accordance with Section 5 of the Transparency Act (also "the Act"). It covers Comrod Communication AS ("Comrod Communication") and its wholly and majority-owned subsidiaries, all collectively referred to as the Comrod Group. This report covers the reporting obligations of Comrod Communication, as well as Comrod AS and Sørskår Mekaniske Verksted AS, in satisfaction of these companies' own obligation to publish an account under Section 5 of the Transparency Act.

This report summarizes the measures taken by the Comrod Group to detect, assess and mitigate actual and potential adverse impacts on fundamental human rights and decent working conditions in its own operations, supply chain and among business partners. This report also addresses the results of the Comrod Group's due diligence under the Transparency Act, including measures that have been or are planned to be implemented in light of the findings from the due diligence and relevant changes and updates that have occurred during the reporting period.

This report covers the period from 1 January 2025 until 31 December 2025.

This report will be made available on the website www.comrod.com. Information requests regarding this Transparency Act report or how the Comrod Group addresses actual and potential adverse impacts pursuant to the Transparency Act can also be made to Comrod via compliance@comrod.com.

2 THE BUSINESS OPERATIONS OF THE COMROD GROUP

The Comrod Group is a multinational group of companies, headquartered in Tau, Norway, with subsidiaries in France, Sweden, Hungary and the United States. Comrod is a world leader in the design and manufacture of antennas, antenna systems, tactical masts, and power supplies for the military and commercial markets. Comrod's product portfolio consists of sectional and telescopic masts, manpack/vehicle/remote antennas, power supplies and battery chargers.

Structure and operations of the Comrod Group

Comrod Communication AS is the parent company of the Comrod Group and has the overall responsibility for group-level governance, including strategy, compliance, and oversight of responsible business conduct. Comrod Communication AS is responsible for ensuring that the Group has adequate procedures and measures in place to comply with the Transparency Act and other relevant laws and standards, and that these measures are implemented across the Group.

Comrod AS is a Norwegian subsidiary of the Comrod Group and forms part of the Group's core operational activities. Comrod AS conducts business activities within the Group's product areas, including activities related to the design, production and delivery of products in line with the Comrod Group's portfolio. Comrod AS is covered by and applies the Group's policies, procedures and due diligence measures relating to human rights and decent working conditions.

Sørskår Mekanisme Verksted AS is a Norwegian subsidiary of the Comrod Group and carries out operational activities within the Group's value chain. The company is subject to the Comrod Group's governance framework and applies the same procedures and measures for compliance with the

Transparency Act, including due diligence relating to human rights and decent working conditions in its own operations and supplier relationships.

In addition to the Norwegian entities, the Comrod Group has subsidiaries in France, Sweden, Hungary and the United States. These companies are part of the Group's international operations, including manufacturing, sales, delivery and customer support, and operate in accordance with group-wide policies, procedures and standards. The Group's due diligence measures under the Transparency Act are applied across the Comrod Group, considering the nature of each company's activities and geographical presence.

THE COMROD GROUP'S DUE DILIGENCE AND MEASURES RELATING TO HUMAN RIGHTS AND DECENT WORKING CONDITIONS

The Comrod Group opposes all forms of human rights violations and is committed to conduct due diligence relating to human rights and decent working conditions in accordance with the Transparency Act and the OECD Guidelines for Multinational Enterprises.

The Comrod Group has adopted a procedure for compliance with the Transparency Act, applicable to all employees in the Comrod Group. The commitment to respecting human rights and decent working conditions is also enshrined in the Comrod Group's Code of Conduct. Comrod Communication AS' board sets the "tone from the top" and has the overall responsibility to ensure that the Comrod Group has in place adequate measures in relation to responsible business conduct, including to comply with the Transparency Act. Comrod Communication AS' CEO is responsible for the day-to-day implementation of such measures. Thus, business ethics is a board and management responsibility in Comrod.

The Comrod Group has implemented measures to identify and assess actual and potential adverse impacts on fundamental human rights and decent working conditions, as well as to cease, prevent and mitigate any adverse impacts, or risks of adverse impacts, that may arise. These measures have been applied by Comrod Communication, Comrod AS and Sørskår Mekaniske Verksted AS, as well as the other companies in the Comrod Group:

- In relation to the Comrod Groups' double materiality assessment, the Comrod Group has assessed risks relating to topics such as gender equality and discrimination in its own operations.
- Upon onboarding, suppliers and business partners are assessed based on several risk criteria, including criteria relating to human rights and decent working conditions. For the assessment of geographical risk, the Comrod Group uses international standards. Based on these initial assessments, the suppliers are subject to targeted onboarding and follow-up measures.
- Where suppliers are assessed to be linked to a risk of adverse impacts, background checks and follow-up measures shall be carried out, in line with the Comrod Group's procedures. Relevant follow-up measures include audits and establishing a dialogue with the relevant supplier to obtain risk relevant information and to understand how the supplier intends to remediate the adverse impact on human rights. For high-risk suppliers, the Comrod Group shall ensure that information necessary for assessing risks is shared within the Comrod Group's organisation. The outcome of implemented measures shall be tracked, and on a running basis, the need to adopt additional measures shall be assessed.
- The Comrod Group also seeks to mitigate risks through efforts to include contractual requirements in contracts with suppliers requiring the suppliers to address, mitigate and report

on human rights and labour rights risks in their own supply chains.

- All suppliers shall sign and comply with the Comrod Group's Supplier Declaration, which covers key topics relating to human rights and decent working conditions.

Moreover, the Comrod Group heightens its due diligence in relation to the design and manufacturing of antennas, antenna systems, tactical masts, and power supplies for the military markets. Amongst others, suppliers and customers that, based on the initial risk assessment, are considered to be linked to an increased compliance risk are subject to enhanced compliance checks, including assessments of risks of negative impacts on human rights and decent working conditions.

The Comrod Group expects the abovementioned measures to enable the Comrod Group to identify relevant risk factors and determine how they should be handled and mitigated. The measures are also expected to ensure that Comrod acts in compliance with relevant sanctions, export controls, anti-bribery/anti-corruption and anti-money laundering laws, and that the Comrod Group, by extension, will reduce the risk of adverse impacts on human rights and decent working conditions. This is especially relevant when procuring from, or supplying to, the military sector and/or areas associated with war, conflicts and/or increased risks for human rights and decent working conditions.

3 OUTCOME OF ASSESSMENT OF ACTUAL AND POTENTIAL ADVERSE IMPACTS

Neither Comrod Communication, Comrod AS or Sørskår Mekaniske Verksted AS, nor the other companies in the Comrod Group have identified any actual adverse impacts on human rights and decent working conditions, or any significant risks of adverse impacts, neither in its own operations, its supply chains or its business partner relationships. Going forward, the Comrod Group will seek to further improve its due diligence to ensure that all relevant risks are properly identified, assessed, and mitigated.

Comrod purchase products that may contain natural rubber, wood-based materials, 3TG minerals and other critical raw materials, which entails risks related to deforestation, human rights violations, labour conditions and limited traceability in global value chains. Although our tier-1 suppliers are primarily located in low-risk countries, the origin of raw materials is often linked to higher-risk regions, particularly in extraction and early processing. We address these risks through annual reviews of relevant products, assessment of countries of origin and the collection of CMRT documentation from suppliers, while our procurement team continues working to identify and mitigate risks related to critical raw materials.

4 PRIORITIES FOR 2026

In 2026, the Comrod Group's priorities relating to human rights and decent working conditions will include:

- Improve mapping of risks of adverse impacts for human rights and decent working conditions in the Comrod Group's own operations.
- Strengthen risk assessments, monitoring and follow-up measures relating to suppliers and business partners.
- Conduct dialogue with relevant stakeholders to improve due diligence.

The Comrod Group continuously monitors the risk picture relating to war and armed conflicts globally, with the aim of assessing how the Comrod Group's activities, supply chains, business partner

relationships and the delivery of Comrod's products and services may be affected from a human rights perspective.

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Chair of the board

Knut Inge Stafset
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Morten Bjørnsen
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Verifikasjon

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2025**

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