

NORWEGIAN TRANSPARENCY ACT STATEMENT 2024

June 20, 2024

1. About TCS

TCS is an IT services, consulting and business solutions organisation that has been partnering with many of the world's largest businesses in their transformational journeys for over fifty years. TCS is part of the Tata Group, a multinational conglomerate founded more than 150 years ago, led by inspiring leaders who have stayed true to the vision of its founder, Jamsetji Tata. His vision placed the greater good of society at par with business growth and pioneered social initiatives that changed the way responsible businesses are run.

The Tata Group philosophy of management has always been that corporate enterprises must be managed not merely in the interests of their owners, but equally in those of their employees, of the consumers of their products, of the local community and finally of the nation as a whole.

TCS operates in over 55 countries through its branches and subsidiaries with a global workforce, developing software and delivering services to customers through the unique Location Independent Agile™ global delivery model.

2. The Norwegian Transparency Act

The operations of TCS Norway are subject to the provisions of the Norwegian Transparency Act, which entered into force on 1 July 2022. The purpose of this Act is to promote the respect for human rights and decent working conditions; a purpose which is fundamentally shared by TCS and aligned with TCS' ways of working.

Representatives of TCS Norway have been involved in the preparation of this Statement, which is meant to account for TCS Norway's integrity due diligence assessment for the year 2023–2024.

3. TCS' Organisation

TCS Norway is a branch of the Indian company Tata Consultancy Services Limited and is registered as a foreign entity in Norway under company no. 990 130 124. TCS has been servicing the Norwegian market since 2003 and established its office in Oslo in 2006.

TCS Norway provides its services based on an onsite-offshore delivery model. This means that services are provided jointly by the local TCS entity as well as TCS entities abroad (mostly in India), while ensuring the same quality and standards across all TCS entities. In few cases, TCS Norway also provides services from near-shore location (TCS entities in Europe). TCS Norway provides IT Application development and IT & Infrastructure Operations & Support Services. In select cases, TCS provides TCS IP based solution bundled as part of the services.

TCS Norway works with customers within the field of Banking & Financial Services, Insurance, Energy & Resources, Manufacturing, Retail & Distribution, Telecom, Travel and

Transportation & Hospitality and Education, helping them to adapt to the opportunities and challenges of the digital economy.

As a main rule, TCS Norway provides services to its customers by way of procurement competitions. Upon selection by its customers, most of the services are delivered by TCS directly by its full-time employees. TCS also uses software and tools procured directly by customers. In select cases, TCS procures services from subcontractors or procures software and tools from a vendor (supply chain vendors). Additionally, TCS procures services such as stationery and advisory services etc. from other suppliers (business partners).

TCS Norway has its own HSE (Health, Safety & Environment) committee, which consists elected representatives from various project locations. The committee meets quarterly to discuss and improve conditions related to physical, psychosocial, health, and safety related issues of the work environment of TCS Norway.

4. TCS' Commitment to Human Rights & Decent Working Conditions

TCS believes in building a greater future for people and communities through innovation and collective knowledge. Human rights are enshrined in TCS' core value of 'Respect for the individual' and upholding of human rights is an integral aspect of the way TCS conducts its business, treats its employees and supports the communities where they live and work.

TCS' approach starts with respecting and protecting human rights in every aspect of its business and supply chain and remediating any adverse human rights effects that may result from or caused by TCS' operations.

The Tata Group has pioneered several labour welfare benefits. These include a standard working day, free medical aid, establishment of a welfare department, leave with pay, workers' provident fund scheme, workers' accident compensation scheme, maternity benefits, profit sharing bonus and retiring gratuity, all of which became laws of the land subsequently.

TCS has been a signatory of the UN Global Compact since 2006 which affirms its commitment to the Ten Principles of the United Nations in the areas of Human Rights, Labour, Environment and Anti-Corruption. TCS supports the principles contained in the Universal Declaration of Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, and the United Nations Guiding Principles on Business and Human Rights. TCS' policies are endorsed by senior management and outlines clear expectations from TCS' employees, supply chain vendors and business partners.

The [Tata Code of Conduct](#) represents the values and core principles that guide the professional conduct of TCS' business operations. The Code of Conduct serves as a moral guide and a governing framework for responsible corporate citizenship. It sets out guidelines

on various topics including respect for human rights, prohibition of bribery and corruption, recognition of employees' freedom of association and other worker rights, and avoidance of conflicts of interest.

TCS Norway take great pride in its efforts to communicate its ethical expectations to employees and informing them of TCS Norway's commitment to human rights and decent working conditions. Every employee is required to sign and acknowledge the Code of Conduct when joining TCS Norway. The Code of Conduct, as with this statement and all other policies regarding human rights and working conditions, are published on TCS Norway's internal employee portal and all updates are communicated to employees. Most of TCS' policies, routines and guidelines pertaining to human rights and working conditions are also available on the [TCS website](#).

TCS Norway requires employees to take an annual refresher course to ensure continued awareness of the Code of Conduct, as well as courses in business ethics, Diversity and Inclusion, and HSE, among others. Once an employee joins the TCS Norway organisation, the employee is also taken through an orientation, which provides the employee with foundational knowledge of employee rights and working conditions as per the laws of Norway and TCS' policies.

TCS Norway employees are not only strongly encouraged to speak up if they suspect or uncover any issues that could adversely affect human rights and decent working conditions, but they are also required to do so by reporting directly to corporate.compliance@tcs.com. TCS Norway guarantees that its employees will not suffer any detrimental treatment or reprisals as a result of reporting any genuine concerns raised in good faith, even if TCS Norway ultimately concludes that the concern is without merit.

If an employee believes that he/she has suffered mistreatment or been the subject of reprisals, the employee may refer to TCS Norway's grievance procedures as enshrined in TCS [Whistleblower Policy](#), which enables the employee to report grievances and, if required, use mechanisms for protected disclosures.

TCS Norway HR and the local HSE committee oversee and handle all issues regarding human rights and working conditions. Once the details of an issue have been obtained and clarified, HR and the HSE committee will review the available information together and prepare the case for a 2nd level review by senior management. Senior management in TCS Norway consists of Country Head, Head of HR and, based on the nature of the issue, Admin Lead and Client Partner. Where required, the issue will be escalated to TCS Europe Senior Management. When assessing an issue, the HSE committee will consult with the HSE members and consider advice from the Senior Management and, based on the nature and severity of the issue, propose a remediation plan. Once a remediation plan has been finalised, Local HR and the HSE committee will ensure that the senior management's recommendations and the

remediation plan is aligned with the applicable law and implement such recommendations and plan to restore affected person or persons.

5. TCS' Expectations of Supply Chain Vendors & Business Partners

TCS Norway's supply chain includes vendors of IT related products and services (e.g., hardware, software, IT services), other products and services (e.g. stationery, cafeteria services, security services, transportation, infrastructure etc.) and professional services (e.g., contractors, business partners etc.).

TCS Norway encourages vendors of information communication technology and telecommunications equipment to be members of the Responsible Business Alliance and Ecovadis.

TCS Norway conducts due diligence when engaging new vendors or partners and regularly reviews the adherence of existing vendors and partners to TCS Norway's expectations. TCS Norway has a comprehensive pre-qualification and pre-sourcing process. In accordance with TCS' Global internal requirements, TCS Norway relies on a vendor onboarding checklist for responsible sourcing. The purpose of following this checklist is to build a central vendor or partner profile based on generic information available of the vendor or partner in question.

As a part of the checklist for responsible sourcing, TCS Norway collects financial information, data regarding reputation, country risk information (e.g. from Freedom House, Transparency International Corruption Perception Index, Trafficking in Persons Report and the Global Slavery Index), the operating structure of the vendors or partner, the volume of business, category of business, information on compliance with local law requirements, commitment to basic human rights, working conditions and ethics or/and any related information reported by the company, and any other relevant publicly available information. The data serves as a basis for TCS Norway's risk assessment of such vendors and partners. TCS Norway also conducts periodic monitoring of high-risk vendors and reserves the right to audit any vendor or partner as required.

As a minimum, all TCS Norway supply chain vendors and business partners must commit to abide by the **TCS Supplier Code of Conduct**, which clearly outlines TCS' ethical expectations of the same. The Supplier Code of Conduct is communicated to all supply chain vendors and business partners through purchase orders and contracts, and is also available on the TCS website.

If a supply chain vendor and business partner does not comply with the Supplier Code of Conduct or other TCS policies or is otherwise found to have acted contrary to human rights or working conditions, TCS Norway will treat such non-compliance as a breach of contract and, depending on the breach and possibility of rectification, TCS Norway may terminate the

respective contract and pursue legal remedies against the vendor or partner concerned, if required.

TCS' [Sustainable Supply Chain Policy](#) and [Green Procurement Policy](#) outlines TCS' commitment to responsibility and sustainability in its supply chain. TCS Norway has integrated sustainability, safety and environmental requirements in its online vendor management system across the various stages of vendor lifecycle, i.e. selection, review and renewal.

TCS Norway's sustainable engagement consists of defining product specifications on safety/environment, vendor compliance review, outlining mandatory policy and process requirements, regular assessments, audits and performance reviews on these criteria. TCS Norway's responsible sourcing program is positioned to ensure 100% regulatory compliance, to promote the TCS' Supplier Code of Conduct and strive for better sustainability performance of its vendors and partners.

6. Due Diligence Findings

TCS Norway is subject to the Norwegian Transparency Act. As part of its obligations under the Act, TCS Norway conducts annual integrity due diligence assessments in line with OECD's Guidelines for Multinational Enterprises, which includes mapping actual and potential adverse effects to basic human rights and decent working conditions and to identify suitable measures to stop, prevent or limit such consequences.

As with previous assessments, TCS Norway has formed a Cross Functional Task Force which was tasked with performing this year's assessment and which included management from operational functions as well as business units and external counsel.

The Cross Functional Task Force has reviewed internal policies, guidelines and processes of TCS Norway according to corporate and third-party guidelines to ensure the highest level of compliance with human rights and working conditions in TCS' Norway operations. Potential gaps have been addressed with responsible functions.

Furthermore, an awareness session on human rights and working conditions has been conducted with the management team of TCS Norway to ensure that the requirements of the Norway Transparency Act are followed in all operational and business areas.

With respect to TCS Norway's own operations, TCS Norway is in the knowledge-based industry and its activities involve low risk of human rights violations and adverse working conditions. With certain exceptions, TCS Norway is subject to stringent legal requirements pertaining to human rights and working conditions, as well as the supervision of the relevant authorities thereof.

Most of TCS Norway's customers are Norwegian entities and typically either public entities or large public companies, some of which are partly state owned. As such, many of these

customers are not only subject to equally stringent requirements pertaining to human rights and working conditions, but also obliged to impose such requirements onto their own supply chain vendors (e.g. TCS Norway) and business partners by way of contract.

TCS Norway has not identified any adverse findings or significant actual risks in TCS Norway's operations in the past year. TCS Norway appreciates the fact that there are potential risks like workplace discrimination, excessive use of overtime, low wages or other discrepancies to Norwegian Working Environment Act are latent risks that may emerge at any time even if monitored constantly.

TCS Norway believes that its rigorous training and awareness programmes and its internal HSE requirements and workers' rights policies serves as a potent counterweight to these risks. For instance, all employees working in TCS Norway are given an orientation in Norwegian workers' rights as enshrined in the Norwegian Working Environment Act. They are also informed about TCS Norway's grievance mechanisms and its whistleblowing policy, enabling them to report any non-conformity.

TCS Norway cannot guarantee the same level of oversight with respect to employees that are working on customers' premises. However, these customers are based in Norway and subject to the same or stricter legal requirements than TCS Norway. Furthermore, the employees in question have received training in their rights under Norwegian labour law and information as to how to make a complaint should any issue arise with respect to employees' placement at customer premises.

In order to ensure a satisfactory level of oversight with respect to employees that are working on customers' premises, regular checks and balances are maintained through multilayer connects including townhall meetings and other debriefs. TCS Norway believes that the risks are sufficiently mitigated also with respect to work performed at customer premises.

TCS Norway's use of supply chain vendors and business partners is limited. All vendors and partners have a Norwegian presence, and all but two are subject to the Norwegian Transparency Act. About a third of these entities are business partners that provide local legal, accounting or other direct services and most of whom are subject to stringent professional requirements under Norwegian law.

As part of TCS Norway's supply chain vendor and business partner risk assessment, TCS Norway has collected a wide range of data which forms the basis for its risk assessment. Such data includes among others, contractual requirements, general description of the products and services, general information about the sector each supplier/partner represents, contract value as leverage for further actions if any risks identified, any negative media coverage, geographical risk factors, ESG certifications, reports on due diligence, as well as policies, routines and guidelines on basic human rights and decent working conditions. TCS Norway

has also collected data about its supply chain vendors and business partners from the EcoVadis IQ Platform, hereunder country risks specific to Norway, risks on labour and human rights, ethics risks, industry risks and modern slavery risks.

As part of TCS Norway's assessment, all supply chain vendors and business partners have been contacted and asked to fill out TCS Norway's comprehensive Supplier ESG questionnaire, which is tailored to the Norwegian Transparency Act, incorporating questions based on e.g. the six steps of the OECD Due Diligence Guidance for Responsible Business and TCS' ethical framework of expectations of supply chain vendors and business partners. All but two of these vendors and partners have returned a completed questionnaire to TCS Norway. The remaining two entities have been shortlisted for further analysis on a risk-based approach.

TCS Norway has not identified any adverse findings or significant actual risks among TCS Norway's supply chain vendors and business partners in the past year. TCS Norway appreciates the fact that there are potential risks that will always be latent in a supply chain to an IT company such as TCS Norway; risks that may emerge at any time even if monitored constantly. Of such potential and latent risks, TCS is particularly aware of adverse human rights and worker rights effects caused by sourcing from the mineral industry.

As a major IT company, TCS Norway utilises vendors that provide electronic hardware. The electronic industry is reliant on the mineral industry as part of its supply chain, which in turn is incumbent with certain risks to human rights, working conditions and the rights of indigenous people in the countries where mining companies operate.

TCS Norway's hardware vendor adheres to the Responsible Business Alliance (RBA) Code of Conduct (incl. Conflict Minerals due diligence) and has a responsible minerals standard, which is based on the framework of OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas. The vendor also participates in several industry initiatives for supply chain verification processes, such as the Responsible Minerals Initiative (RMI), the Conflict Minerals Reporting Template (CMRT), Cobalt Reporting Template (CRT), and the Responsible Minerals Assurance Process (RMAP).

These are but some of the factors used by TCS Norway to determine that its hardware vendor have suitable measures in place to ensure that the tantalum, tin, tungsten, gold and minerals that the vendor sources are conflict free, i.e. that the purchase of such minerals does not contribute directly or indirectly to armed conflicts.

7. Looking Ahead

TCS Norway is continuously reviewing policies and procedures for improvement, and assessing the effectiveness of measures which have been or will be implemented to cease, prevent and mitigate adverse effects on human rights and decent working conditions.

For 2024, TCS Norway will liaison with TCS Europe to leverage ways of working to provide ethical practices in anticipation of the Corporate Sustainability Due Diligence Directive and through lessons learned from TCS Germany's work with the German Supply Chain Act (Lieferkettengesetzes or LkSG), e.g. by assessing the effectiveness of its grievance mechanisms.

As part of its pre-sourcing strategy, TCS Norway will further examine how to best leverage the EcoVadis IQ platform in future supply chain vendor or business partner onboarding processes. TCS Norway considers the utilisation of EcoVadis as a valuable step in any pre-qualification processes for the purpose of an overall risk analyses of the given vendor or partner.

TCS has conducted extensive peer benchmarking to incorporate industry best practices (e.g., use of social media, climate change, conflict minerals, business continuity etc.). As a result, TCS is currently working on finalising two comprehensive policies, hereunder a Global Policy for Human Rights and an internal Policy for Responsible Sourcing, the latter which serve as a detailed guide for employees of TCS Norway when interacting with supply chain vendors and business partners from pre-qualification and pre-sourcing to the end of contract phase.

The Global Policy for Human Rights and the internal Policy for Responsible Sourcing will be followed by a comprehensive revision of the current TCS Supplier Code of Conduct, which will be broadly modelled on the Tata Group "Model Responsible Value Chain Partner Code of Conduct". Once finalised, the latter policy will impose additional and stricter requirements regarding human rights and working conditions on TCS Norway's valued vendors and partners.

Lastly, TCS Norway will assess the need for internal audits and audits of vendors and business partners on a case-by-case basis.

In conclusion, TCS Norway believes that these measures will ensure that risks to human rights and working conditions within TCS Norway and among its supply chain and business partners are mitigated to the furthest extent possible.

8. Contact

Any questions or inquiries pertaining to this statement or TCS Norway's fulfilment of its obligations under the Norwegian Transparency Act can be directed to: norway.transparencyact@tcs.com.

This statement was approved by the TCS Norway Country Head on 20th June 2024.


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