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Norway Transparency Act Statement 2025

1. Introduction

This Statement has been prepared in line with the requirements of the Act relating to enterprises' transparency and work on human rights and decent working conditions (Transparency Act).

The registered office of Esso Norge AS ("Esso") is Essoveien 100, Tonsberg, Norway.

The ultimate holding company of Esso is Exxon Mobil Corporation.

The policies, procedures, and systems described in this Statement have been adopted by Esso. References to "we", "us' and "our" in this report are to Esso, unless the context otherwise requires.

We have arranged for appropriate consultation to be undertaken between us in relation to this Statement, in particular through reviews by Esso personnel, and with the support of personnel in Procurement, Law, and other functions[1].

We are committed to respecting human rights and decent working conditions ("human rights") as a fundamental principle in our operations.

2. Structure, operations and supply chains

Operations

In Norway we are involved in the purchase, storage, distribution, marketing and sales of petroleum fuel products and bio-components. Our operations include managing storage and distribution infrastructure to provide safe and reliable delivery of fuels to our customers. Manufacturing operations at the Slagen refinery ceased on June 1, 2021. The facility continues to operate as an import terminal. Further information about our Norwegian operations is available at www.exxonmobil.no.

Supply chains

Our operations require a wide variety of goods and services to operate, the majority of which are produced with higher-skilled and trained labour, including engineering and technical services, as well as specialized equipment and services for terminal operations.

Our supply chain includes purchasing refined petroleum products, the majority of which are purchased from our affiliates. Biofuels are purchased from third parties and blended into petroleum products at the Slagen terminal. The storage, distribution and trading of refined petroleum products generally require technical and professional skills and use of capital-intensive assets.

To support our operations, Procurement professionals steward the acquisition of other goods and services from third parties, including engineering, procurement and construction services, general maintenance and technical support services, catering services, chemicals, transportation and

[1] Nothing in this Statement is intended to override the corporate separateness of affiliated companies. Working relationships discussed in this Statement do not necessarily represent a reporting connection, but may reflect a functional guidance, stewardship, or service relationship. Where shareholder consideration of a local entity matter is contemplated, responsibility for action remains with the local entity.

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logistics services, operations support services including, temporary labour and specialist consultancies, and corporate services such as information technology (IT) and marketing support.

Goods and services to support our operations were purchased from third parties located in Norway as well as from other countries.

Our operations also require third party marine transportation services via ocean-going cargo vessels.

3. Human rights risks

3.1 Assessment and description of the human rights risks

For the purposes of preparing this statement, an analysis was undertaken of human rights risks in our operations and supply chains.

In our operations, we do not utilize forced or compulsory labor. All of our employees are above the legal employment age in Norway and are recruited and provided with working conditions and the payment of wages and benefits that comply with applicable laws and regulations. Our operations require deep technical skills. The majority of our employees are higher-skilled professionals and trained labor with technical degrees, including from scientific and engineering disciplines.

In the supply chain of our terminal operations there may be a potential for human rights risks in relation to refined petroleum products imported from non-affiliated sources. While potential risks exist in the supply chain of refined petroleum products from non-affiliated sources in countries with a general prevalence of human rights risk, the production, operation and trading of these products generally require technical and professional skills and use of capital-intensive assets that are at a lower risk for human rights.

Our supply chain also involves third party supplies of lower-skilled, physical labor, such as for facilities services and operations maintenance services (e.g. janitorial, catering, landscaping); and shipping.

Esso has not detected any actual adverse impacts on human rights in its operations or supply chain during the prior accounting year.

3.2 Actions taken to address human rights risks

We maintain a commitment to safeguarding the health and security of our employees and the public, responsibly managing our social impacts, and upholding respect for human rights in our operations. It is our policy to comply with all applicable laws and regulations, including those related to employment, safety, security, health and the environment.

We are committed to respecting human rights as a fundamental principle in our operations. Our approach is guided by the goals of universally recognized principles, which are integrated into our policies and practices and regularly reinforced through training.

Standards, procedures and processes

Several key standards, procedures and processes guide our integrated approach to human rights: Standards of Business Conduct, Statement of Labor and the Workplace, and Operations Integrity Management Systems (OIMS).

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Our commitment to respecting the rights of our workforce and those within the communities where we operate is embedded throughout our policies, practices and expectations and reflect the spirit and intent of the United Nations' Universal Declaration of Human Rights. They also support the International Labour Organization 1998 Declaration on Fundamental Principles and Rights at Work ("ILO Declaration") including:

- Freedom of association and effective recognition of the right to collective bargaining.
- Elimination of all forms of forced and compulsory labor.
- Effective abolition of child labor.
- Elimination of discrimination in respect of employment and occupation.
- Safe and healthy working environments.

The Company's policies and practices also incorporate elements of the 2011 United Nations' Guiding Principles on Business and Human Rights "Protect, Respect and Remedy" framework for the distinct but complementary roles of businesses and governments regarding human rights including commitments, due diligence and access to remedy.

Our Standards of Business Conduct include our "foundation policies" and define our expectations for ethical conduct. The Board of Directors adopts and oversees the administration of these standards, which uphold the values of human rights, labor, the environment and anti-corruption. These foundation policies collectively express expectations for directors, officers and employees.

Core policies from our Standards of Business Conduct include:

- Ethics: We comply with applicable governmental laws, rules and regulations.
- Health: We identify, evaluate and manage health risks related to our operations that potentially affect employees, contractors or the public.
- Complaint procedures and open-door communication: These encourage employees to ask questions, voice concerns, and make appropriate suggestions regarding the business practices of the Company.
- Environment: We conduct our business in a manner compatible with the balanced environmental and economic needs of the communities in which we operate.
- Safety: We conduct our business in a manner that protects the safety of employees, others involved in operations, customers, and the public.
- Equal Employment Opportunity: We provide equal employment opportunity in conformance with all applicable laws and regulations to individuals who are qualified to perform job requirements.

Our Statement on Labor and the Workplace reinforces our commitment to providing positive, productive, and supportive work environments. Additionally, our Standards of Business Conduct provide a framework for responsible operations and are consistent with the spirit and intent of the ILO Declaration. We support these principles, developing and implementing policies, procedures and practices that align with applicable laws as well as local circumstances and customs to accomplish the objectives of the ILO Declaration.

Consistent with our Standards of Business Conduct, including our Ethics Policy, we expect compliance by all officers and employees with applicable laws, rules and regulations applicable to our business and that they conduct business in a manner that supports respect for human rights.

We operate through various standards, procedures and processes, which outline practices in various socioeconomic areas, including human rights. The OIMS under which we operate provides standards and expectations that may be used to identify, monitor, and manage ongoing risks in our operations, including potential human rights risks.

Addressing human rights risks in our supply chains

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We hold our suppliers, vendors and contractors to stringent compliance, anti-corruption, non-conflict, safety and other guidelines and our standard terms and conditions oblige suppliers to adhere to all applicable laws and regulations. To identify, assess and manage potential human rights risks, we use an integrated due diligence approach that focuses on workplace rights, is risk-based and leverages our current processes, practices and systems.

Procurement professionals apply a rigorous set of standards and follow procedures that outline the requirements for acquiring goods and services, processes for qualifying suppliers, executing contracts and monitoring supplier performance during the contract term. Prior to awarding a contract to a new supplier, we screen suppliers across a number of compliance areas (including sanctions, anti-corruption, and human trafficking) using third-party information, such as government and media databases. Our due diligence process for identifying, assessing and monitoring human rights risks focuses on three factors: the supplier, the commodity and the location. Identification of a higher risk in these areas triggers further assessment of a supplier's policies and risk management practices prior to continuing with the contracting process.

The standard terms and conditions in our supplier agreements oblige suppliers to comply with all applicable laws and regulations, including those related to employment, safety, security, health and the environment, impose similar terms and conditions on their subcontractors, and permit audits and allow access to office and work locations, documentation and personnel. These standard terms also allow for termination if the supplier's performance is not acceptable.

On an annual basis, suppliers are reminded of our expectations on human rights and other topics in our Year End Supplier Letter. This letter reinforces our expectations that suppliers conduct business in compliance with standards similar to our Standards of Business Conduct and that they further comply with all applicable laws, rules, and regulations. To provide a channel of communication to help our suppliers meet our expectations, this year end letter also includes contact information in the supplier has any questions or concerns as to the application of the Company’s business standards

Our **Standards of Business Conduct** are a key part of onboarding new employees, and our Standards are reinforced and communicated to employees annually.

Throughout the year, computer-based human rights awareness training is available to our employees, including Procurement personnel, to improve their understanding of human rights issues.

We do not own or operate cargo vessels. Any ocean-going cargo vessels providing marine transportation services to us must, at a minimum, comply with the standards set out in the Maritime Labour Convention, which establishes minimum working and living standards for seafarers and imposes inspection requirements on ratifying states, including whether the vessels are in compliance with Convention requirements on seafarers' rights.

Non-operated joint ventures

We also hold interests in terminal joint ventures that we do not operate. Our terminal joint venture operators are required to adhere to all applicable laws and regulations in the conduct of joint venture operations. In addition, we have processes in place to identify and manage health, safety, and socio-economic risks (which may include human rights risk) in non-operated joint ventures.

3.3 Actions taken to assess effectiveness

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As part of OIMS, we regularly undertake audits and reviews of various aspects of our business operations. The effectiveness of our business practices and compliance with all applicable laws (including those in relation to human rights) are in scope for these assessments. In addition, assessments are carried out of relevant third parties including those providing materials and services and contract labor.

To establish a consistent understanding of our ethical standards, employees are required to confirm annually that they have read, and are in compliance with, the Standards of Business Conduct.

Through our Open-Door Communication process, employees are encouraged to ask questions, voice concerns, and make appropriate suggestions regarding the business practices of Esso. Employees are expected to report promptly to management suspected violations of law, policies, and internal controls, so that management can take appropriate corrective action.

Depending on the subject matter of the question, concern, or suggestion, each employee has access to alternative channels of communication, for example, the Controller's Department; Internal Audit; the Human Resources Department; the Law Department; the Safety, Health and Environment Department; the Security Department; and the Treasurer's Department.

Employees have access to processes that allow for questions, concerns and suggestions to be made without identifying themselves. We provide several confidential mechanisms for reporting, including a 24-hour phone number and a mailing address. A Hotline Steering Committee comprising Security, Audit, Law and Human Resources personnel reviews all reports of suspected violations.

We also reflect our commitment to respecting human rights as a fundamental principle in our operations, reinforced through training. Throughout 2024, computer based human rights awareness training was available to our employees, to build an understanding of human rights issues and an awareness of potential human rights risks.

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4. Closing

Esso has prepared this Statement in line with the requirements of the Transparency Act. We are committed to respecting human rights as a fundamental principle in our operations. This Statement will be made available at www.exxonmobil.no and be reviewed annually.

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Director

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Director for the Employees

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