

Transparency

Report

for

HJR HOLDING AS
DIBBER AS
HJR UTLAND AS
HJR UTLAND 3 AS
LÆRINGSVERKSTEDET GRUPPEN AS
LÆRINGSVERKSTEDET AS
TAURITO AS
ÅSTVEIT HELSEENTER AS

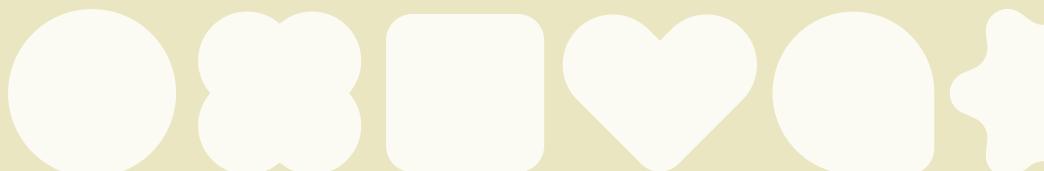
og deres datterselskaper (konsern og underkonserner)

med redegjørelse for akt somhetsvurderinger for grunnleggende menneskerettigheter og
anstendige arbeidsforhold etter åpenhetsloven

For 2024 - 25. juni 2025

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1 Introduction

This is the third transparency report with an account for due diligence assessments for fundamental human rights and decent working conditions under the transparency act and the OECD Framework for the HJR Group. It covers the year 2024 (the “Transparency Report 2024” and the “Report Period”). Our first report covered the period 1 January 2022 to 31 May 2023 (the “Transparency Report 2022” and the “Report Period 2022”), and our second report covered 1 June 2023 to 31 December 2023 (the “Transparency Report 2023” and the “Reporting Period 2023”). The Transparency Report 2022 and the Transparency Report 2023 are attached as Appendix 1 and Appendix 2. Collectively we refer to them as the “Transparency Reports”.

Unless we clearly say otherwise or it is evident from the context, the terms defined in the Transparency Report 2022 have the same meaning in the Transparency Report 2024.



2 Structure of the Transparency Reports

Each Transparency Report has one part with basic information, updates and additional information about the HJR Group and its businesses, and one part with basic information, updates and additional information as to our work on human rights and decent working conditions:

Report	The HJR Group and its businesses	Our work on fundamental human rights and working conditions	Period
Transparency Report 2022	section 1 and section 3.2	section 1, section 3.1, section 3.3 and section 3.4	Report Period 2022
Transparency Report 2023	section 2	section 3	Report Period 2023
Transparency Report 2024	section 3	section 4	Report Period 2024

The Transparency Report 2022 is the foundation. Both the 2022 and 2023 reports should be read before the Transparency Report 2024, as they build on one another.

Section 2 of the 2022 Report also includes information about the transparency act and the OECD Framework.

The Transparency Reports also have concluding words as a final section.

3 Updated information on the HJR Group and its businesses for the Report Period

The HJR Group's revenue in 2024 was around NOK 7 920 000 000. This year again, the Education Business, the Dibber Group, accounted for almost all of it, with the kindergarten business contributing about 95% and the school business about 5%. The other business of notable size in the HJR group, the Health business, had revenue of around NOK 67 850 000 in 2024.

In the 2022 Report we stated that the purpose of the Education Business is to develop lifelong learners with a heart for the world™. This means we aim to reach as many children as we can at all times. The Dibber Group does this not only through its core businesses with company-owned and franchise-operated kindergartens and schools, but also through other activities, including those that are part of our corporate social responsibility work.

At the end of the Report Period, through its core businesses the Dibber Group was a cornerstone in the upbringing of around 45 000 children. Roughly 14 000 warm-hearted and passionate employees—mainly educators—worked every day to support children's development in the best way possible and to ensure their all-around well-being. The core businesses consisted of 601 education units across 9 countries. This is shown in Figures 1 and 2:



Figure 1: Key numbers for the core businesses of Dibber



Figure 2: Map which shows the geographical footprint of the core business per 31 December 2024

In our core businesses, we mainly focused on consolidation of the existing in 2024. New units were added in Finland, India, Sweden and Germany. A few units were closed in Finland, Norway, Sweden and Germany, mainly as adjustments to demographic developments. The pilot unit in Hong Kong was closed after we had acquired important knowledge. In India, we delivered education through a franchise model for the first time in what over the year became 5 operational franchise units. Overall, our core businesses had about the same size at the end as at the beginning of 2024.

As we highlighted in the 2023 Report, there is always a lot of business development going on in the Dibber Group. That was also the case in the Report Period. At the strategic level we highlight the work to renew the so-called Value Platform ahead of publishing and implementing it in 2025. The Value Platform is meant to guide and support every small and big decision and all other behaviour across the organization. We also continued to adjust to changes in external and internal factors. At a more tactical level a highlight was rolling out the global human capital management system in all countries except Finland and Germany. By 2025 the global human capital management system will be implemented in all of our countries.

Changes were made in the Dibber Group's day-to-day leadership from the autumn of 2024. After leading the development of the platform for further global scaling of the Education Business, Morten Vårdal stepped down as CEO. Trude Moen Sydtangen (head of the Norwegian part of the business) stepped in as Chief Operating Officer (COO), also responsible for pedagogy. Together with CFO Atle Hørlyk and CTO Marvin Dsouza, she formed the day-to-day leadership team going forward, with support from Hans Jacob Sundby as an active owner.

In the 2023 Report we could announce that a significant enterprise had "been given life as part of the corporate social responsibility work at the HJR Group. Creation employs pedagogical resources from the Education Business in a special educational context. These resources have been used in the Education Business for many years, earning academic recognition and demonstrating strong practical results. Creation has in the Report Period presented the developed resources for, among others, places of education in Peru, South Africa and Uganda. A few test projects have been established, generating strong interest and positive feedback. By the end of the Report Period, in addition to serving around 45,000 children in the Education Business, we had reached 4,800 children with high-quality early childhood education through Creation. All indications suggest that 2024 will be a year in which we reach significantly more children and families, particularly in less developed areas, with these high-quality resources.

We are very excited about the continuation.” Creation also saw very strong development in 2024. In 2023 we signed an agreement with a large non-governmental organization (NGO) in South Africa and a cooperation agreement with local education authorities in what is referred to as the central jungle in Peru. Pilot projects were carried out in 2023, and in 2024 these moved beyond the pilot phase and were expanded significantly. In Peru we established our own office and hired employees to ensure the implementation of the educational resources. In addition to the major expansions in Peru and South Africa, the work in Uganda was further developed. A small pilot was also done in Congo and dialogues were opened in several other countries. In total, through Creation in 2024 we supported the development of just over 15 000 children and trained close to 500 educators in over 350 kindergartens. Our goal is to develop Creation further, preferably with other philanthropic partners, so that our knowledge and the tools we have developed can benefit as many children as possible also in areas facing challenges. In other social responsibility work, we reached another roughly 10 000 children and supported them in their development.

At the end of the Report Period, the Dibber Group with core businesses and other enterprises was an important contributor in the development for around 70 000 children. We are very proud of this and what we mean for these children, parents and other caregivers as well as the communities we are part of.



4 The HJR Group and Work on Human Rights and Working Conditions in the Report Period

4.1 Introduction

The foundation for information about our work on human rights and decent working conditions is found in the 2022 Report section 1, section 3.1, section 3.3 and section 3.4. Updates and additional information for the Report Period are set out below in this section. As described in the 2022 Report, the work naturally splits into general work and Investigations (see section 3.1 and onwards in the 2022 Report). Section 4.2 describes the general work in the Report Period, while Investigations in the Report Period are covered in section 4.3.

4.2 General work

With respect to general work, we summarized the road ahead in section 4 of the 2023 Report by noting that “the work with the transparency act and the OECD Guidelines must be joined with the work pursuant to the CSRD, and the HJR Group and other enterprises must get all elements to work as a whole. This will require a lot, but take enterprises and society otherwise many steps ahead in the work with Sustainability.” As part of its work to reduce the regulatory burden on businesses—referred to as *Omnibus*—the EU decided on 14 April 2025 to change the timeline for the CSRD and other EU legislation and set a deadline for member states to implement this by the end of 2025 (www1). The change means the HJR Group will first report under the CSRD from 2028. Regardless, the HJR Group started this work in earnest and made substantial progress in the Report Period. In section 4 of the Transparency Report 2022, we summarized that the HJR Group, in the Report Period 2022 the HJR Group, among other things, had “adapted its formal organisation; prepared the required governance documents; identified risk areas, and prepared associated measures;



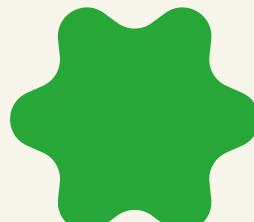
performed Investigations and prepared associated measures; performed implementation and prepared the Transparency Report. This also includes extensive work with the culture in the whole group, making the transparency act and the OECD Framework known, motivating everyone to wanting to promote this and making it all a part of how we do things around here." As in the Report Period 2023, we continued to develop this in the Report Period, especially in light of what the CSRD emphasizes, both in general and specifically for fundamental human rights and decent working conditions.

The formal organisation for work with Sustainability in the HJR Group was further developed in the Report Period. More fora were set up to share knowledge and advance our Sustainability work. This also increases engagement among those involved.

The general mapping to identify risk areas for the enterprises in the HJR Group was reviewed in the Report Period without leading to changes. This review was also supported by the work on the double materiality assessment (DMA) pursuant to the CSRD. Even more representatives from all parts of the organisation than before have been involved in identifying impacts, risks and opportunities (IRO) also for topics about or related to fundamental human rights and decent working conditions.

The abovementioned global human capital management system has several functions that support our work with Sustainability, such as ensuring people do not work too much overtime, that people who are too young are not registered as employees and so on and so forth. In connection with the implementation of the system we have worked to make sure we use this functionality in full. The IT system for general work with Sustainability mentioned in the Transparency Report 2023 we decided not to proceed with in the Report Period. For example, it provided too little support for the HJR Group's carbon accounting pursuant to the CSRD. The use of the supplier and contract management tool Complete Control by House of Control was expanded with new functions that make it possible to record more detailed information about risk assessments and results from supplier surveys.

In section 3 of the Transparency Report 2023 we described that "The HJR Group remains committed to procuring from reliable suppliers, maintaining control that all links in the supply chain respect fundamental human rights and have decent working conditions. However, in the Education Business, procurement is fragmented. We have initiated a process to centralize, selecting one or a few key suppliers for essential purchases in the long term, which shall add further comfort." This work moved forward slowly but surely also in the Report Period.



4.3 Investigations

This period again, as to Investigations internally no notifications that have required this have been received through the established notification channels in this Report Period. Nor were there any notifications through informal channels or any other information that required Investigations. With the new global human capital management system, the first global employee survey was carried out in the Dibber Group. It showed generally high satisfaction among employees. It also provided good input on what can be improved, but nothing of such a nature that further Investigations were necessary. The cases that did arise were again ordinary personnel matters. After a media report, we ascertained whether the Dibber Group any form of cooperation with an organisation which approach to fundamental human rights and decent working conditions could be problematic. Such a relationship did not exist.

Moreover, there were no notifications received through the established notification channels nor other information that made external Investigations immediately required in the Report Period. On a general basis, however, Investigations among suppliers like those described in section 3.4 of the Transparency Report 2022 were carried out in the Report Period. A particular focus on textile suppliers was set, and work was done to increase knowledge about risk factors in the textile industry. Surveys were sent to all textile suppliers of the HJR Group. No major deviations were found, but some reported a lack of documentation of HSE routines with their sub-suppliers. The HJR Group is a relatively minor consumer of textiles, and the approach to such purchases can therefore become somewhat ad hoc and involve the risk that the suppliers' control routines are not sufficiently assessed before purchases. Centralizing procurement will improve this as well.

5 Conclusion

Our work on fundamental human rights and decent working conditions under the Norwegian transparency act has in the Report Period again in a good way built on the work that was done in the previous periods. In addition to measures required upon acquiring information with respect to human rights and decent working conditions concerns, the focus ahead will still be to develop this in combination with other legally underpinned Sustainability frameworks that will affect the HJR Group—now in the little-longer term especially the CSRD and the CS3D.



Signatures*

*Only official version in Norwegian is adopted and signed

HJR Holding AS

Ingerlinn Sundby
sole director, chairperson

Dibber AS

Gunnar Johansson
chairperson

Hans J Sundby
director

Veline Sundby
director

Ingerlinn Sundby
director

HJR Utland AS

Atle Hørlyk

sole director, chairperson

HJR Utland 3 AS

Atle Hørlyk

sole director, chairperson

Læringsverkstedet Gruppen AS

Trude M Sydtangen

chairperson

Atle Hørlyk

director

Læringsverkstedet AS

Trude M Sydtangen
chairperson, CEO

Trude S Nordgaard
styremedlem
(employee representative))

Linda T Griffiths
styremedlem
(employee representative)

Ann-Kristin Dyre
director

Taurito AS

Atle Hørlyk

sole director, chairperson

Åstveit Helsesenter AS

Atle Hørlyk
sole director, chairperson

Tone O Kallekleiv
CEO

References

Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 amending Regulation (EU) No 537/2014, Directive 2004/109/EC, Directive 2006/43/EC and Directive 2013/34/EU, as regards corporate sustainability reporting (CSRD)

Directive (EU) 2024/1760 of the European Parliament and of the Council of 13 June 2024 on corporate sustainability due diligence and amending Directive (EU) 2019/1937 and Regulation (EU) 2023/2859 (CS3D)

Act 17 July 1998 no 56 relating to annual accounts et cetera (the accounting act)

Act 18 June 2021 no 99 relating to enterprises' transparency and work on fundamental human rights and decent working conditions (the transparency act)

www1=

<https://www.consilium.europa.eu>

Appendix 1:

Transparency Report 2022

[Follows]

Appendix 1:

Transparency Report 2023

[Follows]