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Norwegian Transparency Act Statement

Castrol Norway AS

Financial Year 2025

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1. Introduction

1.1 Introduction

Castrol Norway AS (hereafter Castrol Norway) is a subsidiary of the global group BP p.l.c (Hereafter Bp) and is within the scope of the Norwegian Transparency Act (NTA). The NTA has three main requirements:

1. Conduct a human rights and decent working conditions due diligence.
2. Publish a report/account of the due diligence assessment on the company's website, which includes:
    a. A general description of the company's structure, production, routines and guidelines in regard to human rights and the due diligence assessment.
    b. Information on identified actual and potential negative impacts on human rights and decent working conditions in their own operations and value chain.
    c. Information on the measures implemented to handle the identified risks.
3. Any person has the right to information about the company's due diligence assessments related either to the company as a whole, or to a specific product.

This report will give an account of how Castrol Norway has conducted and manages its due diligence assessments, the actual and potential negative impacts on human rights in their own operations and in their value chain, as well as the measure implemented to manage these risks for the 2025 financial year.

2. Our Values

Bp is a global energy company with operations in Europe, Asia, North and South America, Australia and Africa. We currently operate in 61 countries, employ approximately 93,700 people and have a round 39,000 suppliers.

Our people are at the heart of our operations, and for us "Safety comes first". This is why we strive to ensure the protection of human rights and decent working conditions in all our operations and in our value chain.

Read more about our values and sustainability goals in our global 2025 sustainability report.

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3. Who we are

3.1 Our products and services

Castrol Norway is one of the world's leading lubricant brands and has been developing and providing state of the art lubricants, coolant and greases for the automotive, marine, industrial and energy sectors for over 100 years. They are constantly working to find new and innovative solutions for the lubricant's market.

In Norway, Castrol's main activity is to import and sell oils and lubricants to the Norwegian market. They have two main business areas:
1: Castrol Oil business; that sells oils and lubricants to the automobile market,
2: Global Marine Energy; that sells oil and lubricants to ships and other marine transportation.

They operate in all areas in Norway and their clients are spread across the entire country. You can find more information about Castrol's global services on the Castrol website.

3.2 Governance

Castrol Norway is a subsidiary to the global Castrol group, which is a part of the global Bp group. Castrol Norway has its own Norwegian team which works closely with and receive support from their respective global teams. This includes a commercial department and procurement department.

Castrol Norway has its headquarters in the Oslo. In addition, they have operations and offices spread out in several cities and ports across Norway.

3.3 Roles and responsibilities

Bp globally has a specialist due diligence team and a sustainability team which are responsible for conducting due diligence of suppliers and their value chains and implementing measures to mitigate risks of negative impact on human rights and decent working conditions at a global level.

Locally, at Castrol Norway, all employees are responsible for ensuring compliance with human rights and decent working conditions, along with following through on the measures implemented by the global teams to manage and mitigate risks.

The responsibility to follow up and report in accordance with the requirements in the Norwegian Transparency Act also lies with the local Norwegian team.

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3.4 Our policies and procedures on human rights and decent working conditions

The vast majority of Castrol Norway's policies and procedures are managed and implemented by the global due diligence team and other global specialist teams. The policies are applicable to the entirety of Bps operations and information about the policies and procedures are included as a part of Castrol Norway's annual training and practised at a country level.

The most relevant policies, procedures and routines for human rights and decent working conditions are:

- **Code of conduct:** The code of conduct is based on Bp's values and principles and helps Bp employees and business partners to make safe and ethical decisions, act responsibly, comply with applicable laws and deliver within Bp's sustainability framework. It communicates Bp's expectations of its employees, contractors, suppliers and joint ventures as its code of conduct, which covers various topics related to ethics and compliance, health, safety and environment, sustainability, human rights and modern slavery, non-discrimination and harassment. The code of conduct also provides an overview of Bp`s management process, which includes multiple speak up channels, and a confidential global helpline, OpenTalk.

- **Business and Human Rights policy:** The policy sets out Bp's responsibility to respect human rights and avoid complicity in human rights abuses, as well as to provide or cooperate in remediation where Bp causes or contributes to adverse impacts. Bp's policy aligns with the UN Guiding Principles on Business and Human Rights and the International Labour Organization's Core Conventions on Rights at Work.

- **Labour rights and modern slavery principles**: These principles express Bp's expectations for its own operations and business partners in regard to topics such as contract terms, legal status, protection of young workers, fees, passports and papers, free movement, pay, working time and rest, grievance, working conditions and accommodation, discrimination and harassment, and freedom of association.

- **Sustainable purchasing position:** This explains Bp's approach and strategy in regard to sustainable purchasing. Highlighting respect for human rights and labour rights in the supply chain as an important part of their approach to sustainable purchasing.

- **Expectations of its business partners:** This document summarises and highlights the most important parts of Bp's code of conduct and its expectations of its Business Partners. This includes information on ethics and compliance, health and safety, human rights and modern slavery, as well as explaining where they can go to get more information or notify of violations.

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- **Voluntary Principles on Security and Human Rights:** These principles pertain specifically to conflicts risks and ensuring the protection of human rights by security forces employed by or working on behalf of Bp. These principles correspond to the Voluntary Principles Reporting Guidelines and the report explains more in depth on the management and training for these types of risks.

- **Internal due diligence procedures, routines and guidelines:** These procedures outline how an employee is expected to register and onboard new suppliers. As well as specific measures and processes that need to be taken when a supplier is identified as a medium or high-risk supplier. The local and global teams work continuously together to identify and manage risks in their supply chain.

Bp also reports on its progress and performance in implementing its policies and documents related to human rights and labour rights, as well as its challenges and opportunities, in various reports and disclosures, such as its sustainability report, its modern slavery and human trafficking statements.

4. Due diligence process

4.1 Bp's global due diligence process

Bp's global due diligence team has the overarching task to conduct a due diligence of their suppliers and to manage the risks of violations of human rights and other labour rights. They conduct a due diligence process that involves risk assessments, supplier evaluation, on-site assessments, remediation and grievance mechanisms, training and capability building, and stakeholder engagement.

For this assessment the global due diligence team uses external data sources, such as Maplecroft risk indices, to generate risk heatmaps for the countries in which it operates and sources goods and services. It also considers the scope of work, workforce composition, and number of supply chain tiers to identify high-risk suppliers and activities. Bp also conducts on-site assessments of selected suppliers, involving document reviews, worker interviews and site walkovers, to verify their performance and identify any gaps or issues.

Read more about their global due diligence work on page 5 of their Modern Slavery and Human trafficking statement.

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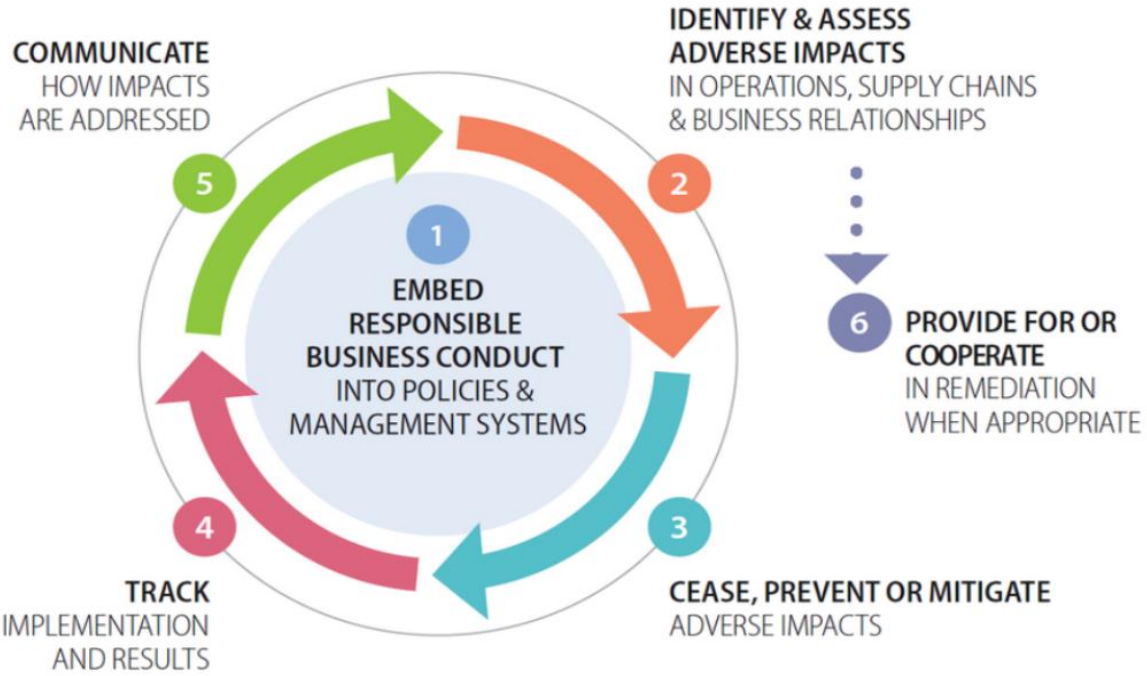
4.2 The Norwegian Transparency Act and OECD guidelines for multinational enterprises

The Norwegian Transparency Act goes further than many other regulations of a similar nature. Not only do affected companies have to assess both human rights and decent working conditions, their due diligence must include their entire upstream value chain. Further, anyone can contact Castrol Norway and ask about their specific due diligence assessment and the actual and potential negative impacts identified, both at a company level but also for an individual product. This necessitates a detailed and in-depth due diligence assessment of the suppliers for Castrol Norway.

Castrol Norway has completed 5 workshops in accordance with the OECD Guidelines for Multinational Enterprises and the requirements of the Norwegian Transparency Act.

- Step 1 - Gap-analysis, anchoring of governing documents
- Step 2 - Identification of the value chain and analysis of business relationships
- Step 3 - Risk classification of third parties
- Step 4 - Risk based measures and follow up actions
- Step 5 - Structuring and reporting

The OECD guidelines are visualised in the figure below which describes the process of identifying and reducing risk, as well as the importance of monitoring and communicating the results of the due diligence assessment.



https://www.oecdguidelines.nl/oecd-guidelines/due-diligence

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4.3 The process for mapping our own operations, suppliers and business partners.

Castrol Norway conducted a mapping of the company's own operations and supply chain. This was done using the vendor list from their billing system and gathering the necessary information about the individual supplier. These were then categorised into different sectors based on the NACE-code the supplier is registered with.

Due to the extensive number of vendors, there was a cut off threshold that excluded small one-time purchases. This was done to allow Castrol Norway to prioritise working on suppliers where they have the most potential influence.

All Business relationships were then either categorised as a supplier or as a business partner. In this assessment we differentiated between whether the vendor provided an input to the final products and services the Castrol Norway sells. When the business relationship is identified as a supplier, Castrol Norway is required to conduct a risk assessment not only of the supplier itself, but it's entire supply chain. All others are considered business partners, and the risk assessment is limited to the business partner itself.

4.4 How do we assess risk?

When the mapping and categorization of the suppliers is complete the process goes over to evaluating the actual and potential violations of human rights and decent working conditions, also called the risk assessment. Within their own operations Castrol Norway has a clear overview of the actual and potential risks.

To get an overview of the risks in the supply chain Castrol Norway has considered a number of factors. When conducting the risk assessment Castrol Norway has assessed risk using different perspectives, including sector, country, product, raw materials and complexity in the value chain. The sources for the risk assessment have been the DFØ High risk list, Corruption Perceptions Index, Global Rights Index, Labour Rights Index and more.

Castrol Norway has a long-term perspective on its compliance with the Norwegian Transparency Act and will continue to work on its system and methodology for risk assessments alongside Bps' global due diligence group.

5. Significant risks of adverse impacts

Castrol Norway is committed to respecting human rights and workers' rights in its operations and supply chain, as stated in its code of conduct, human rights policy, labour rights and modern slavery principles, and sustainability frame.

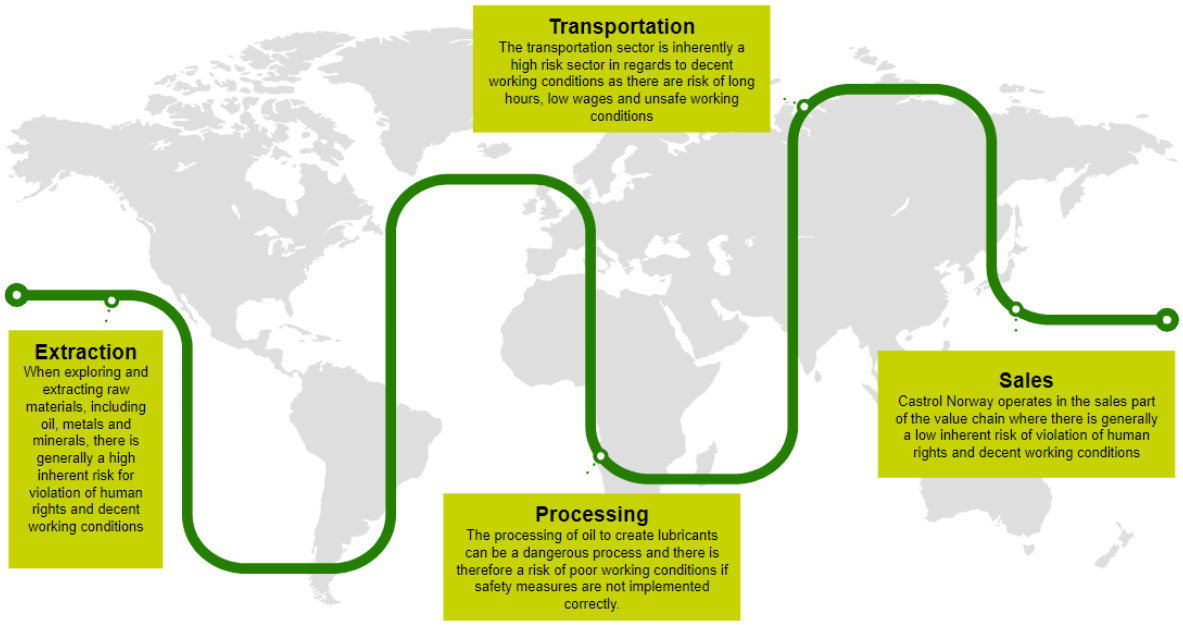
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5.1 Own operations

Castrol Norway's own operations consist of the administrations of import and transport of oils and lubricants to the Norwegian market. For their own operations the main focus is HSSE and potentially the working conditions for the cleaners and cantina at their offices. The due diligence output concludes that the risk for adverse impact on human rights and workers conditions, lies within the supply chain, and not within Castrol Norway's own operations. Castrol Norway's own operations are, however, nevertheless a part of the continuous work to secure human rights and workers' rights within the BP Group operations as a whole.

5.2 Supply Chain

The Norwegian Transparency Act requires companies to not only assess the risk of negative impacts to human rights and decent workings conditions in their own operations but also in their supply chain.
Castrol Norway is placed at the sales and marketing end of their supply chain, meaning that their supply chain consists of the extraction of raw materials, processing and turning the raw materials into oils and lubricants and transportation along the entire supply chain.

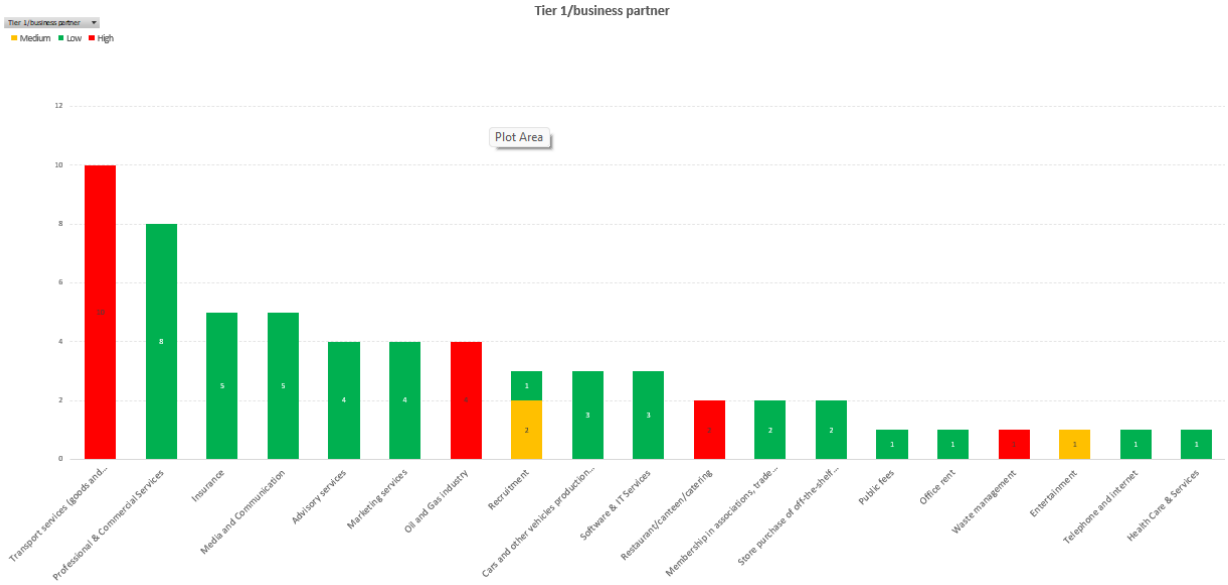


As described above, we have conducted a mapping of our suppliers to identify what services they provide, the country they are based, and the inherent risks connected to the type of sector to which they belong. After the suppliers were mapped into different sector categories, we then

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conducted a risk assessment of our business relationships. This has been carried out based on the inherent risks linked to the suppliers' activities and operations, with focus on the type of business relations, country of operations, product or services, and their inherent industry risk. On that basis, Castrol Norway has identified two stand-out sectors in the supply chain with an increased inherent risk of negative impacts on human rights and workers' rights, namely:

- Transport services
- Oil and Gas industry



(this graph shows the number of vendors in the different sectors, and the risks related to the sector)

Transport services

Castrol Norway's main activity is to import and sell lubricants to the automobile and marine transportation sectors. Transportation is therefore a vital part of their operations in their supply chain, when importing products into the country and transporting products across the country to clients and ports.

The transport industry has an increased risk of negative impacts due to its extensive use of unlicensed sub-contractors, inadequate rest periods, excessive working hours, unfair wages, unskilled drivers, and vehicles in poor conditions. Further, local communities and workers in the supply chain are at risk due to sourcing and processing of raw materials (such as stone, minerals and metals) used in the production of transportation vehicles, when these vehicles are produced in countries where labour laws and standards are weak or poorly enforced. As the transport services are a large part of Castrol Norway's supply chain the risks in this sector are relevant for Castrol Norway as well.

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Oil and Gas industry

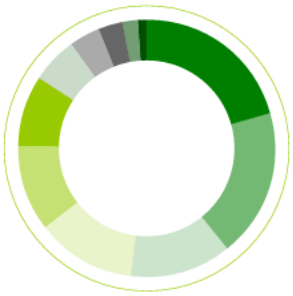
Castrol Norway mainly purchases their lubricants via intercompany transactions from processing plants in Europe. These are then imported and distributed across Norway. The Oil and Gas industry in general has an increased inherent risk of both violation of decent working conditions and violation of human rights depending on the country of the suppliers' operations. and which part of the industry they are a part of.

Generally, there are extensive health and safety risks, as well as other risks for violations of decent working conditions and fundamental human rights in the extraction segment of the value chain. As oil is traded on international marketplaces, it is hard to trace and therefore difficult to distinguish where the concrete and actual risk lies.

6. Actual adverse impacts

Through Bp's global due diligence process we have identified various actual adverse impacts during on-site assessments. This is further explained in BPs 2024 Modern Slavery and Human Trafficking Statement on page 8.

Issues identified in on-site assessments in 2024[c]



Working time and rest	21%
Pay	19%
Terms, conditions and contracts	13%
Fees	13%
Grievance	12%
Systems and controls	8%
Passports, documents and legal status	6%
Protection of young workers	4%
Free movement	3%
Discrimination, harassment and wellbeing	2%
Working conditions and accommodation	1%
Freedom of association	0%

Issues identified in supplier workforces	Example of actions taken by suppliers
Non-payment, late payment and partial payment of wages, overtime pay and holiday pay.	• Workers repaid. • Improvements made in record-keeping systems and processes, including payslips.
Extended working hours and rotations.	• Improved record keeping. • Implemented oversight process to check that limits were maintained.
Inaccuracy of worker terms and conditions.	• Terms and conditions updated and issued to workers and explanations given.
Workers paying monies during the recruitment process.	• Investigations to establish who has paid fees to who, when, and how much. • Facilitating reimbursement of monies paid. • Improving process (internally and/or of recruitment agents) to prevent fees being charged in the future.

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Whether these impacts are connected to Castrol Norway's suppliers is not entirely clear, however there is a potential risk that they are. Castrol Norway together with the global due diligence team are continuously working on improving our risk routines so that we to an even greater extent can detect and implement measures against possible violations of basic human rights and decent working conditions.

Outside of these impacts there has not been identified, to Castrol Norway's knowledge, any other actual adverse impact on human rights or working conditions in Castrol Norway's operations or supply chain in the fiscal year 2025.

7. Our responsible path into the future

7.1 Whistleblower channels

OpenTalk is BP's Global Helpline that allows internal and external parties to report concerns or get answers to questions about Bp's code of conduct. The channel is administered externally by an independent company. More information about Open talk can be found in their code of conduct.

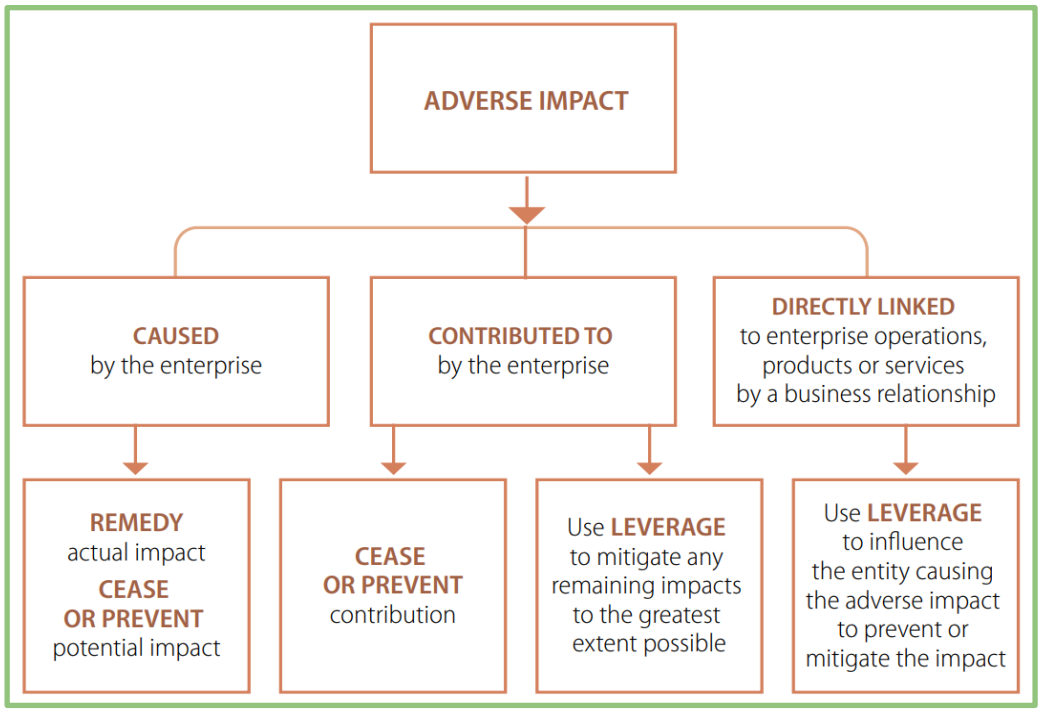
7.2 Implemented measures

As described, The NTA requires that businesses conduct a human rights and decent working conditions due diligence in accordance with the OECD guidelines for multinational enterprises. This includes not only identifying actual and potential negative impacts, but also implementing measures to manage and mitigate these impacts.

The size and scope of the measures implemented should be proportionate with the company's size, meaning that the bigger the company the more they are expected to implement to manage their impacts.

The legislation and preparatory works encourage companies to use their leverage to create change rather than to sever ties with the supplier. This is exemplified in the table below:

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Castrol Norway as part of the BP Group, work continuously to comply with the frameworks and standards, by implementing and maintaining the following measures:

- **Conducting human rights due diligence and risk assessments**, using internal and external tools and sources, to identify and address potential issues such as labour rights violations, security risks, community impacts and indigenous peoples' rights.

- **Providing** training and awareness-raising activities for its employees, contractors, suppliers and security providers on topics such as the Voluntary Principles on Security and Human Rights, the Labour Rights and Modern Slavery Principles, the Code of Conduct and the Human Rights Policy.

- **Engaging** with stakeholders, including workers, communities, governments, NGOs, industry peers and investors, to consult, collaborate and communicate on human rights and sustainability issues, and to advocate for policies that support a just transition to a low carbon economy.

- **Establishing** and promoting grievance mechanisms, such as OpenTalk, community complaints systems and workforce grievance mechanisms, to enable workers and affected parties to raise concerns and seek remedy without fear of retaliation.

- **Seeking** to influence and monitor the performance of its business partners, including joint ventures, contractors and suppliers, to ensure that they respect human rights and meet BP's expectations and contractual obligations. This may involve conducting on-site assessments,

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requesting information and metrics, developing corrective action plans, terminating contracts or providing support and guidance.

7.3 Handling of information access requests

The NTA sets out that anyone, upon written request, has the right to information from an enterprise regarding how the enterprise addresses actual and potential adverse impacts pursuant to NTA Section 4. This includes both general information and information relating to a specific product or service offered by the enterprise.

Castrol Norway will handle information access requests connected to the right of information set out in NTA in accordance with the law requirements.

7.4 Contact us regarding the Norwegian Transparency Act

If you have any further questions regarding our work with the Norwegian Transparency Act, please contact us at TransparencyBPNorway@bp.com

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