

# THE TRANSPARENCY ACT

## REPORT 2026

3 STEP IT AS

### 1. INTRODUCTION

This report has been prepared in accordance with the Norwegian Transparency Act of 18 June 2021 ("Act").

The report describes the implementation and activities that has been conducted by 3stepIT AS ("3stepIT") to safeguard human rights and decent working conditions in the company.

The Act entered into force in 2022, and since then 3stepIT has been acting to implement the Act and its obligations in its own operations. The first reporting year was in 2023, and the reporting has been revised annually since. For 2026, 3stepIT conducted a new risk assessment of its suppliers and business partners in 2026. This report is based on the results of this risk assessment.

### 2. ENTERPRISE – 3 STEP IT

#### 2.1 General

3stepIT is a Norwegian limited liability company having its parent company in Finland (3stepIT Group Oy). The main shareholder of 3stepIT is 2holding N&B Oy (subsidiary of 3stepIT Group Oy).

3stepIT has approximately forty-five (45) employees, all located in Oslo area, Norway and it complies with all applicable employment legislation wherever it operates.

#### 2.2 Product and production

3stepIT helps businesses consume IT more sustainably, by providing customers a better way to acquire, manage and refresh their technology. 3stepIT serves more than 4,000 businesses worldwide and manages over four million assets, extending the lifespan of equipment, improving its resale value and finding it a new home when it is no longer needed by a business.

### 3. THE TRANSPARENCY ACT

The purpose of the Transparency Act is to increase companies' knowledge and awareness of decent working conditions and fundamental human rights in the production of goods and the provision of services throughout the supply chain. Compliance with the Act is based on the principle of proportionality and risk assessment.

As part of the implementation of the purpose of the Act, the public must be given access to information on what companies are doing to ensure decent working conditions and fundamental human rights within the company itself and in the company's supply chain. Information must also be provided on how companies manage the negative consequences for decent working conditions and fundamental human rights.

The obligation of the Transparency Act to conduct due diligence is based on the OECD Guidance on Due Diligence for Responsible Business Conduct. The guide, together with the preparatory work, is therefore an important source for interpreting the Act.

3stepIT falls within the scope of the Act. As the Act is a Norwegian legal requirement, it is required that a Norwegian legal entity has a process in place and publishes its own supply chain risk assessment report to the Norwegian legal entity.

### 4. COMPLIANCE WITH THE TRANSPARENCY ACT

#### 4.1 Requests for information

Information on the Transparency Act has been published [www.3stepit.com](http://www.3stepit.com). General information has been published on how the company complies with the Act and how to contact the company with questions about the Act.

3stepIT has included contact information to its website to ensure that requests for information are received and processed in accordance with the Transparency Act.

As of the date of this report, 3stepIT has not received any requests for information or other inquiries about the Act. No follow-up or further investigation has therefore been undertaken.

#### 4.2 Responsibilities

3stepIT's Board of Directors (the "Board of Directors") has overall and supervisory responsibility for the company's management, including the control of risks related to negative impacts on human rights and decent working conditions.

In 2023, the Board of Directors has appointed 3stepIT's role as the person responsible for the Operational Transparency Act, which includes internal instructions for the task. The responsible role of the Transparency Act includes primary responsibility for responding to requests for information under the Transparency Act and for initiating and preparing risk assessments under the Transparency Act.

If a need for mitigation is identified, the person responsible for the Transparency Act must notify the Board responsible for assessing the mitigation measures.

## 4.3 Policies and procedures

3stepIT group has globally developed and implemented procedures and practices directly related to the Transparency Act, which also apply to 3stepIT and its personnel.

Policies and procedures relevant to the Act include:

- Code of Conduct
- Modern slavery statement
- Quality, environmental and sustainability policy
- Information security policy
- Anti-bribery and anti-corruption policy
- Human rights, health and safety and DEI policy
- Code of Conduct for Suppliers and Business Partners

3stepIT continuously reviews its policies and processes. The routines are established at Group level and apply to everyone at 3stepIT, including the Norwegian unit. All employees must adhere to these principles in all their work and business relationships, whether with other colleagues, customers or business partners.

3stepIT is committed to the following global initiatives:

- Universal Declaration of Human Rights
- International Labour Organization's Core Conventions on Labour Standards
- UN Global Compact

### 4.3.1 Code of Conduct

The Code of Conduct defines standards and values for ethical behavior that all employees should adhere to, regardless of role or location. 3stepIT's Code of Conduct has been approved by 3stepIT Group's Board of Directors.

3stepIT respects international human rights and fair labor practices wherever we operate. There is no discrimination or harassment within the Company, whether based on gender, gender identity, nationality, religion, belief system, race, age, disability, sexual orientation, political opinions, trade union membership, social or ethnic origin, or any other factor.

### 4.3.2 Anti bribery and corruption

3stepIT is committed to working against bribery and corruption in all its forms. This includes both public and commercial bribery. 3stepIT's tolerance for all forms of bribery and corruption is zero. The routine describes conflicts of interest, such as how employees should handle gifts and sponsorship. All allegations of bribery and corruption (anonymous or otherwise) are thoroughly investigated.

### 4.3.3 Code of Conduct for Suppliers and Business Partners

The Code applies to all business partners, including trading partners, subcontractors and suppliers, who supply goods or services to any business unit or subsidiary of 3stepIT and their employees or other agents or purchase refurbished equipment from 3stepIT.

Suppliers are expected to use this Code of Conduct as a standard for business practices throughout their organization and to ensure that their own suppliers and business partners operate in accordance with its principles.

In addition to complying with this Code of Conduct, Supplier is expected to comply with all relevant applicable laws, directives and standards in all countries in which they operate.

The Supplier is obliged to notify 3stepIT without delay if it detects violations of the Code of Conduct in its own operations or in the operations of the subcontracting chain. The supplier must immediately report to the supplier's main contact person in 3stepIT or via the 3stepIT Speak-up line.

## 5. INTERNAL AND EXTERNAL MAPPING

### 5.1 Internal compliance

During 2023–2024, 3stepIT has mapped its own operations by reviewing contracts, routines, practices and systems, such as employment contracts, ethical guidelines and working time lists, etc. In addition, studies have been carried out to establish whether this is practiced and complied with.

The review shows that 3stepIT complies with the provisions of the Working Environment Act and other relevant provisions in the employment relationship. Furthermore, no human rights violations of any kind have been revealed in the company.

The risks associated with negative impacts on human rights and decent working conditions are considered low. 3stepIT employees work in Oslo and live in suitable premises for the services operated by 3stepit. 3stepIT's day-to-day operations are considered low-risk.

An additional assessment of 3stepIT's suppliers can be found in the section 5.2.2 and 5.2.3.

### 5.2 Mapping suppliers and business partners

#### 5.2.1 Assessment of suppliers and business partners

3stepIT performs appropriate due diligence measures when evaluating contracts with new suppliers and regularly evaluates its existing service providers, see section 4.3.3 of the Code of Conduct for Suppliers and Business Partners. 3stepIT considers and mitigates this risk when entering into business partnerships with customers and suppliers.

In cooperation with 3stepIT's customers, equipment suppliers (indirect suppliers) deliver the product directly to the customer without using 3stepIT as an intermediary. These indirect suppliers are not 3StepIT's suppliers, but suppliers to customers to whom 3stepIT also provides services. These indirect suppliers are companies supplying IT equipment, software and additional related services.

The 3stepIT Code of Conduct for Suppliers and Business Partners applies to all business partners, including trading partners, subcontractors and suppliers who supply goods or services to any of 3stepIT's business units or subsidiaries. 3stepIT does not currently conduct its own investigations on indirect suppliers.

The obligations arising from the Act are to some extent covered by internal measures implemented in 3stepIT. In addition, 3stepIT has conducted its own investigations into its suppliers in the Norwegian unit.

## 5.2.2 Mapping of own suppliers

In 2026, 3stepIT ran an assessment of all its own direct suppliers in Norway. The assessment was a questionnaire-based self-declaration form, which was sent to a total of thirty (30) suppliers.

The self-declaration form contains various questions on the following topics:

- ethics, collective agreements, health and safety, equal treatment, working hours, anti-bribery and anti-corruption, privacy and data protection and some other relevant issues, taking into account the field of services provided to 3stepIT.

The aim of this study has been to identify which sectors are most at risk of negatively impacting human rights and decent working conditions.

## 5.2.3 Summary of mapping

In total seventeen (17) suppliers have responded with completed self-declaration forms during 2026. In other cases, suppliers have referred to their own legal reporting without responding to the questionnaire.

The suppliers who have provided answers are in the cleaning, real estate/rental, recruitment, grocery, transport, travel, insurance, IT and production equipment sectors.

The overall assessment is that the supplier responses do not indicate any risk of actual or potential adverse impact related to human rights and decent working conditions. The suppliers appear to have routines and systems of good quality for follow-up of their own employees. Over half of the respondents also seem to have insight into their own supply chains. The overall impression is that the suppliers appear to be well established and responsible within their activities and there is no danger that their behavior could lead to serious consequences for either human rights or labor rights. Accordingly, the supplier responses have not triggered the need for any further investigation by 3stepIT.

The supplier due diligence has contributed to giving 3stepIT a better overview of its suppliers. 3stepIT will continue its work related to suppliers to identify and assess risks of adverse impacts on human rights and decent working conditions and to take measures to stop, prevent or reduce such risks.

## 6. RISK ASSESSMENT

Compliance with the Act is based on the principle of proportionality and risk assessment. 3stepIT's Norwegian unit is a medium-sized company based in Norway known for its decent working conditions. 3stepIT considers it highly unlikely that there are risks in its own operations that could lead to negative effects or harm, or negatively affect the sectors that the Transparency Act is intended to protect.

The overall risk of violation of fundamental human rights by 3stepIT suppliers is considered low. The same applies to basic working conditions. Here we refer to 3stepIT's Supplier and Business Partner Code of Conduct, which is an important tool in legal work. Reporting obligations to suppliers and business partners can help 3stepIT detect risks at an early stage.

The Government has stated that the risk of 3stepIT suppliers violating basic human rights and working conditions is low. 3stepIT has not identified any actual or potential adverse impacts on human rights and decent working conditions related to its business. Therefore, the Board has not identified the need to initiate mitigation measures by the date of this report.

## 7. CONCLUSION

At present, 3stepIT has not identified any real negative consequences or a significant risk of negative consequences in the risk assessments carried out.

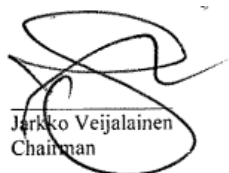
Based on the information reviewed by 3stepIT, the risk of violations of basic human rights and decent working conditions in its own operations and with business partners and suppliers is low. Therefore, the company has not identified any need to take mitigating measures at this time. The company continues the ongoing work to map its own operations and suppliers.

By 10 June 2026, based on the information contained in the report and other underlying documents, the Board of Directors will conclude that 3stepIT meets the requirements of the Transparency Act.

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Helsinki, Finland 10.6.2026

Board of Directors of 3stepIT IT AS



Jarkko Veijalainen  
Chairman



Jari Lemmälä



Eveliina Kauppila