

Hinna Park Invest AS

Account of due diligence pursuant to the Norwegian Transparency Act

1 January 2025 – 31 December 2025

1 BACKGROUND

This Transparency Act report has been prepared in accordance with section 5 of the Transparency Act (also "**the Act**"). This report summarizes the measures taken by Hinna Park Invest AS ("**Hinna Park**") to detect, assess and mitigate actual and potential adverse impacts on fundamental human rights and decent working conditions in its own operations, supply chain and business partners. This report also addresses the results of Hinna Park's human rights due diligence, including measures that have been or are planned to be implemented due to the findings from the due diligence and relevant changes and updates that have occurred during the reporting period.

Hinna Park is part of a group of companies owned by H.I.G. Petro II AS. Of the companies in the group, only Hinna Park meets the threshold criteria for being in scope of the Transparency Act. This report therefore solely covers the reporting obligations of Hinna Park, in satisfaction of Hinna Park's obligation to publish an account of due diligence under section 5 of the Transparency Act.

This report covers the period from 1 January 2025 until 31 December 2025. Hinna Park publishes its annual accounts in English, and this account is therefore also in English.

This report will be made available on the website <https://avanthinna.no/>, and may also be obtained on request to Anvil Asset Advisors AS. Requests for information regarding this Transparency Act report or how Hinna Park addresses actual and potential adverse impacts pursuant to the Transparency Act can also be made to Anvil Asset Advisors AS.

2 THE BUSINESS OPERATIONS OF HINNA PARK

Hinna Park operates within the real estate sector, where it owns an office building, located within the Hinna Park industrial area. During the course of 2025, the premises have been converted from single use to multi-tenant use. New tenants have moved in to the office building, and additional tenants are expected to be coming in on an ongoing basis throughout the year. Hinna Park outsources the management of the tenancy to a third party provider.

Hinna Park's suppliers and business partners are primarily within the fields of legal, administrative and architectural services, facility and building services, accounting, software/technology, security services, and management services.

Hinna Park does not have any own employees, and the company's operations are primarily managed by Swiss Life AM Business Mgt AS and Anvil Asset Advisors AS.

Hinna Park has mostly a stable supplier base and as such has close, long-standing supplier relationships, which extend to the company's sub-suppliers. In 2025, Hinna Park has also engaged some new suppliers in connection with tenant changes and the transition from a single-tenant building to a multi-tenant building. Hinna Park maintains a limited supplier base comprising of large suppliers well known to the company.

3 HINNA PARK'S APPROACH TO PREVENTING ADVERSE IMPACTS ON HUMAN RIGHTS AND DECENT WORKING CONDITIONS

Hinna Park is part of the global private equity and alternative assets investment firm H.I.G. Capital, LLC ("**H.I.G. Capital**"). H.I.G. Capital is a signatory to the UN Principles for Responsible Investments and sets a high standard for its group companies, including Hinna Park.

H.I.G. Petro II, Hinna Park's parent company, has adopted a Supplier Code of Conduct (the "**Supplier Code**"), that also applies to Hinna Park. The Supplier Code clarifies the minimum expectations Hinna Park sets for companies and persons that provide goods or services to Hinna Park (including both 'suppliers' and 'business partners', as defined in the Transparency Act). The Supplier Code includes sections on fundamental human rights and decent working conditions, as well as health, safety and environmental matters. It further cascades Hinna Park's expectations of its own suppliers to any sub-suppliers, and provides a right for Hinna Park to request information and conduct on-site audits to assess whether the supplier acts in compliance with the Supplier Code. If there are any breaches of the content and spirit of the Hinna Park Supplier Code of Conduct, Hinna Park wants to know and encourages its suppliers and business partners to report any such violations so that the supplier/business partner and Hinna Park may align on a process to get the supplier/business partner back in compliance with the principles of the Supplier Code.

Hinna Park also encourages its suppliers and business partners, as well as their employees and sub-suppliers, to report any suspected breaches of laws, regulations or ethics violations to Hinna Park. All such reports will be assessed and followed up in a confidential and appropriate manner. Hinna Park has not received any such reports in 2025. Existing suppliers and business partners have signed the Supplier Code in connection with periodic contract reviews and/or discussions as appropriate.

In the previous reporting period, Hinna Park continued to strengthen its due diligence and onboarding processes for new suppliers and business partners, including through the use of a human rights risk checklist, which has been sent out to new suppliers when onboarding, and requiring them to certify compliance. In preparation for the tenancy change, Hinna Park worked to establish processes for conducting due diligence on prospective tenants and has entered into new contracts with building and facilities providers. All new tenants have been assessed as low risk.

Since Hinna Park does not have any own employees, the Supplier Code is considered to be a key part of Hinna Park's approach to preventing adverse impacts on human rights and decent working conditions in its supply chain and business partner relationships.

4 ASSESSMENT OF ACTUAL AND POTENTIAL IMPACTS ON HUMAN RIGHTS AND DECENT WORKING CONDITIONS

4.1 Approach and methodology

Hinna Park has conducted a risk assessment for the purpose of identifying and assessing actual and potential adverse impacts on fundamental human rights and decent working conditions that Hinna Park has either caused or contributed towards, or that are directly linked to Hinna Park's operations, products or services via the supply chain or business partners.

In connection with the risk assessment, a review of Hinna Park's operations, suppliers and business partners has been conducted. As of today, Hinna Park only has a limited number of direct business partners and suppliers, which provide architectural, technical, legal, consulting and management

services for the company. As noted above, these are, for the most part, companies with which Hinna Park has long-standing relationships, and none have been identified as constituting a significant risk.

4.2 Outcome of assessment of actual and potential adverse impacts in Hinna Park's own operations

Hinna Park has so far not identified any actual adverse impacts on human rights and decent working conditions in its own operations.

Hinna Park's assessment has further concluded, based on operational, geographical and sectoral factors, that there is a low risk of potential adverse impacts on human rights and/or decent working conditions in the company's operations. This conclusion is based on the fact that Hinna Park does not have any own employees, such that its operations are limited to activities of owning and leasing out properties (currently one property) in Norway. The real estate rental and management services sector primarily involves high-salaried/high-skilled labour. The geographical risk of the operations is also considered low, as Hinna Park's operations take place exclusively in Norway.

Hinna Park recognizes that the company could be linked to adverse impacts on human rights or decent working conditions caused or contributed by tenants of the property owned by Hinna Park. Hinna Park has not uncovered any significant risks of actual or potential adverse impacts with respect to its tenants' operations on Hinna Park's premises. Moreover, Hinna Park has not registered or been informed of any health, safety and environment accidents or incidents on its property in 2025. However, Hinna Park will remain mindful of risks in connection with its evolving tenant population as further tenants are expected to move in during the year.

4.3 Outcome of assessment of actual and potential adverse impacts in Hinna Park's supplier and business partner relationships

As of today, a majority of Hinna Park's direct suppliers are in the professional services industry (e.g. financial, insurance, architecture, management). Although there are certain sector-inherent risk factors such as discrimination and lack of diversity and inclusivity, as well as unlawful overtime, mitigating factors such as geography (all based in Norway) and long-standing working relationships reduce these risks for the majority of Hinna Park's supplier base.

In connection with the transition to a multi-tenant building, Hinna Park has also engaged new suppliers within building and contractor services and security services. Hinna Park considers contractors to represent the highest risk category within its supply chain, with security services and cleaning services also identified as elevated risk areas. Building and contractor services carry inherent risks relating to health and safety, working conditions and the use of sub-contractors, and Hinna Park recognises these as areas requiring particular attention. Against this background, we have not identified any significant risks of adverse impacts with respect to Hinna Park's supply chain as a whole, though Hinna Park remains particularly attentive to the risks associated with its contractor and security service suppliers. Further, Hinna Park has so far not identified any actual adverse impacts on human rights and decent working conditions in its business partner relationships. The company remains mindful, however, that such risks may arise in the future, and will continue to conduct assessments to identify any actual as well as other potential adverse impacts.

5 MITIGATING ACTIONS AND TRACKING PROGRESS

Hinna Park has initiated certain measures to prevent and mitigate the risks of adverse impacts on fundamental human rights and decent working conditions in both Hinna Park's own operations and in Hinna Park's supply chain and business partner relationships.

First, in 2023, Hinna Park updated its supplier contracts to include clauses pertaining to fundamental human rights and decent working conditions, in addition to the general obligation to adhere to the Supplier Code described above. In 2025, Hinna Park has continued to work to ensure that all new medium and high risk suppliers sign contracts with these clauses. A Supplier Code includes provisions on human rights and decent working conditions as an amendment to all new supplier agreements entered into by Hinna Park, and suppliers are required to cascade these obligations through their own supply chains. The intention and expected result of these contract clauses, in conjunction with the Supplier Code, are to strengthen respect for fundamental human rights and decent working conditions in Hinna Park's supply chain and business partner relationships. Currently, as mentioned in section 3 above, all of Hinna Park's suppliers and business partners have signed the Supplier Code.

Second, following the tenancy change, Hinna Park has entered into new supplier agreements in connection with the management and operation of the property. Cleaning services are procured through Coor, and Hinna Park has confirmed that its human rights requirements are cascaded to the relevant subcontractors and suppliers in that chain. When entering into these new supplier relationships, Hinna Park took human rights considerations into account alongside commercial factors such as price.

Third, in connection with the tenancy change, Hinna Park has, in its tenancy agreements, incorporated its expectations with respect to fundamental human rights and decent working conditions in tenants' operations on Hinna Park's property. This includes audit and information rights.

Finally, Hinna Park has enhanced its procedures for conducting due diligence on suppliers and business partners, including the development of a checklist with key potential human rights risk factors to consider when entering into new contractual relationships. This assists Hinna Park in selecting suppliers and business partners that respect human rights and decent working conditions in practice and clearly communicating to these Hinna Park's expectations regarding human rights and decent working conditions.

6 PRIORITIES FOR THE NEXT REPORTING PERIOD

Going forward, Hinna Park will continue to focus on its due diligence and onboarding processes for new suppliers and business partners, including by continuing to use the human rights checklist as guidance on accepting new suppliers, business partners and tenants.

As further tenants are expected to move into the property on an ongoing basis throughout the year, Hinna Park will continue to ensure it has robust processes in place for conducting due diligence on prospective tenants, as well as new suppliers and business partners engaged in connection with those changes. Furthermore, it is expected that additional construction work will be carried out, which will be a focus area for the next reporting period.

SIGNATURES HINNA PARK INVEST AS

Date: June 18, 2026

Halvor Berg Sand

Halvor Berg Sand
Chair of the board

Fredrik H. Andersen

Fredrik Haug Andersen
Board member

Roosa Sofia Rinne

Roosa Sofia Rinne
Board member

Certificate Of Completion

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