



Annual Transparency Report 2023





**LYCÉE FRANÇAIS
D'OSLO**
DEN FRANSKE SKOLEN

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Key sections of the Transparency Act

Section 1. Purpose of the Act

The Transparency Act shall promote enterprises' respect for fundamental human rights and decent working conditions in connection with the production of goods and the provision of services and ensure the general public access to information regarding how enterprises address adverse impacts on fundamental human rights and decent working conditions.

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Section 4. Duty to carry out due diligence

The enterprises shall carry out due diligence in accordance with the OECD Guidelines for Multinational Enterprises. For the purposes of this Act, due diligence means to:

- a) embed responsible business conduct into the enterprise's policies
- b) identify and assess actual and potential adverse impacts on fundamental human rights and decent working conditions that the enterprise has either caused or contributed toward, or that are directly linked with the enterprise's operations, products or services via the supply chain or business partners
- c) implement suitable measures to cease, prevent or mitigate adverse impacts based on the enterprise's prioritizations and assessments pursuant to (b)
- d) track the implementation and results of measures pursuant to (c)
- e) communicate with affected stakeholders and rights-holders regarding how adverse impacts are addressed pursuant to (c) and (d)
- f) provide for or co-operate in remediation and compensation where this is required.

Due diligence shall be carried out regularly and in proportion to the size of the enterprise, the nature of the enterprise, the context of its operations, and the severity and probability of adverse impacts on fundamental human rights and decent working conditions.

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Section 5. Duty to account for due diligence

The enterprises shall publish an account of due diligence pursuant to Section 4. The account shall at least include

- a) a general description of the enterprise's structure, area of operations, guidelines and procedures for handling actual and potential adverse impacts on fundamental human rights and decent working conditions
- b) information regarding actual adverse impacts and significant risks of adverse impacts that the enterprise has identified through its due diligence
- c) information regarding measures the enterprise has implemented or plans to implement to cease actual adverse impacts or mitigate significant risks of adverse impacts, and the results or expected results of these measures.

Section 6, second paragraph (c) and (d), third and fourth paragraph correspondingly apply to the duties pursuant to the first paragraph. The account shall be made easily accessible on the enterprise's website and may form part of the account on social responsibility pursuant to Section 3-3 (c) of the Accounting Act. The enterprises shall in annual reports inform of where the account can be accessed. The account shall be updated and published no later than 30 June of each year and otherwise in case of significant changes to the enterprise's risk assessments. It shall be signed in accordance with the rules in Section 3-5 of the Accounting Act.

Key sections of the Transparency Act

Section 6. Right to information

Upon written request, any person has the right to information from an enterprise regarding how the enterprise addresses actual and potential adverse impacts pursuant to Section 4. This includes both general information and information relating to a specific product or service offered by the enterprise. A request for information may be denied if:

- a) the request does not provide a sufficient basis for identifying what the request concerns
- b) the request is clearly unreasonable
- c) the requested information concerns data relating to an individual's personal affairs
- d) the requested information concerns data regarding technical devices and procedures or other operational and business matters which for competitive reasons it is important to keep secret in the interests of the person whom the information concerns.

The right to information regarding actual adverse impacts on fundamental human rights with which the enterprise is familiar, applies irrespective of the limitations in the second paragraph. The right to information does not cover information that is classified pursuant to the Security Act or protected pursuant to the Intellectual Property Rights Act.

Section 7. Enterprises' processing of requests for information

Information pursuant to Section 6 shall be provided in writing and shall be adequate and comprehensible.

The enterprise shall provide information within a reasonable time and no later than three weeks after the request for information is received. If the amount or type of information requested makes it disproportionately burdensome to respond to the request for information within three weeks, the information shall be provided within two months after the request is received. The enterprise shall then, no later than three weeks after the request for information is received, inform the person requesting information of the extension of the time limit, the reasons for the extension, and when the information can be expected.

If the enterprise denies a request for information, it shall inform about the legal basis for the denial, the right and time limit for demanding a more detailed justification for the denial and that the Consumer Authority is the supervisory and guidance body. Any person whose request for information is denied may within three weeks from the denial was received, demand a more detailed justification for the denial. The justification shall be provided in writing, as soon as possible and no later than three weeks after the demand for a more detailed justification was received.

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LFO and compliance with the Transparency Act

Lycée Français d'Oslo (LFO) takes the social responsibility seriously, both in relation to our students and in our business operations. As part of this commitment, we have carried out the first iteration of the due diligence assessments in accordance with the requirements of the law and will continue to develop the approach over the coming years. As part of these efforts, we present the LFO Annual Transparency Report 2023 which provides an overview of the objectives, organization, approach, risk assessments and measures. It will be approved by the newly elected board in the fall.

Our explicit commitment is to respect and promote human rights, sustainability and decent working conditions in all aspects of our operations.

LFO aims to ensure that students, parents, staff, and the community can have confidence in our social responsibility. We are committed to being open, transparent, and accountable in this respect.



Karine Richard Brun
Proviseure/Head of School



31/08/2023

Annabelle Lefebure-Henriksen
Board chair



LFO main objectives

Protect basic human rights

through:

- ✓ Public commitment to respecting the rights of those affected by the activities.
- ✓ Implementation of appropriate policies and guidelines.
- ✓ Regular monitoring of own and suppliers' human rights risks.
- ✓ Regular and transparent status reports.
- ✓ Encouragement of substandard practices notifications and timely corrective measures.

Protect basic employee rights

through:

- ✓ Provisions for free trade union participation.
- ✓ Opposition against all forms of labor discrimination as well as child and forced labor.
- ✓ Promotion of safe and healthy workplaces.
- ✓ Promotion of orderly and reasonable pay and conditions.



Protect basic societal rights

through:

- ✓ Opposition against all forms of corruption and bribery.
- ✓ Provisions for consumer rights in the communication, data handling and services of LFO.
- ✓ Compliance with tax and fair competition regulations.

Contribute to a sustainable environment and climate

through:

- ✓ Reduction of the environmental impact of the entire value chain.

LFO basic information

1. Organization

LFO is a private non-profit association governed by its three main stakeholder groups; the parents, AEFE and employees. The general assembly elects the board that has the legal, financial and strategic responsibility. The school is managed by a head of school, appointed by the AEFE.

There are approximately 94 man-years working at LFO. The locally employed staff (72.5 man-years) have a collective pay and conditions agreement that is closely linked to that of municipal sector. There are two unions that have local negotiation rights and local collective agreements. The French expatriated state employees (21 man-years) working at LFO have a French state agreement with local union representation.

2. Product

LFO is an educational offer for children between 3 and 18 years old of all nationalities who stay temporarily or permanently in the Oslo area and have chosen French-language education. LFO is a private non-profit association, heavily supported by public fundings, with the main purpose of conducting teaching activities with respect for the children in close collaboration with their guardians. The teaching is provided according to the French educational program. LFO strives to be a socio-economic inclusive school.

LFO offers teaching both at kindergarten, primary, lower, and upper secondary levels. It is accredited, supported and a part of an international network of close to 500 schools worldwide through the Agency for French Education Abroad (AEFE). France and Norway have a bilateral agreement about the school. The school and kindergarten are approved by the Norwegian Ministry of Education and Research. The school's pupils do not have the right to special education under chapter 5 of the Education Act. This means that the costs of special education are to be covered by the school and, consequently, the school has a limited ability to look after students with special needs. French citizens in need may obtain financial school tuition aid from the French state.

3. Market

The school is located at Frogner and Vulkan in Oslo.

4. Transparency act compliance roles and responsibilities

- ✓ LFO board: approval and monitoring of the implementation.
- ✓ LFO leadership: development and implementation.
- ✓ Direx: process-owner of the Request for Information Process (RIP).
- ✓ LFO employees: follow established policies and contribute actively to the achievement of the four objectives.

5. Whistleblowing procedures

LFO has a procedure for notification of substandard practices.

Request for Information Procedure (RIP)

1. RIP objectives

The objective is to ensure that LFO:

- ✓complies with the legal regulations,
- ✓provides the community with correct and entitled information, and
- ✓protects sensitive information and the organization's work capacity.

2. RIP owner: Direx

3. RIP process steps

- I. **REQUEST:** The request for Information must be sent by post or e-mail to LFO's main secretariat (secretaria@lfo.no) with « Request for Information » in the subject field. It must be forwarded to the Direx without delay.
- II. **VALIDATION:** The request's foundation and consequences will be evaluated by the leadership team based on the following criterias:
 - I. Reasonability and level of burden compared to the request's foundation.
 - II. Protection of individuals' personal affaires.
 - III. Competition sensitivity.
- III. **RECEPTION ACKNOWLEDGEMENT:** to be sent by the Direx to the inquirer within 5 working days .
- IV. **STANDARD REQUEST:** The information must be collected, quality assured by the leadership, and sent to the inquirer within 3 weeks of the reception .
- V. **BURDENSOME REQUEST:** The inquirer must be informed, in writing within 3 weeks, of the reason for a time extension and when the information can be expected. The information must be sent to the inquirer no later than 2 months from the reception.
- VI. **UNACCEPTABLE REQUEST:** The inquirer must be informed, in writing within 3 weeks, of the legal basis for the denial, that the Consumer Authority is the supervisory body, and that the Requestee may request a more detailed justification for the denial.

Due diligence assessment

1. Implementation

LFO has carried out the first iteration of due diligence assessments to identify and evaluate potential risks associated with our operations and our supply chain. It has covered medium-sized supplies (100.000 – 1 m. NOK annual purchases) and large-sized supplies (above 1 m. NOK annually). It includes a total of 23 suppliers and 37 million NOK of purchases, i.e., 95% of the total purchasing budget. The focus was on:

- Degree of importance
- Product or service type provided
- Origin of production
- Aggregated risk assessment

The next due diligence assessment iterations will extend the scope (to include smaller purchases) and depth (Self-assessment questionnaires for the highest potential risk supplies).

2. Main findings

The due diligence assessments have not identified any suppliers with medium to high levels of negative consequences for fundamental human rights and decent working conditions in our operations. Most of our supply chain are bought locally or through major corporations who are in alignment with the supplier code of conduct. Our primary suppliers are manufacturers of school and office supplies, cleaning services, property management, electricity, data and telecommunications. However, we are conscious that there may be potential risks associated with the procurement of some products and services concerning human rights and working conditions.

The cleaning companies have generally a relatively large risk potential, but the supplier used by LFO has been cleared by the Norwegian Register for Certified Cleaning Companies.

LFO expects our partners and suppliers to provide us with the necessary documentation to confirm their commitment to upholding these principles within the next reporting iteration. Particular attention is paid to the procurement of cleaning, IT equipment, electronics, and office supplies as these areas pose potential risks. If the received documentation fails to meet our requirements for fundamental human rights and decent working conditions, it may have consequences for our contractual relationships with the suppliers. In such cases, LFO will, however, initially seek to influence the supplier to minimize risks and contribute to corrective measures.

The new regulations and first due diligence iteration have identified certain measures that should be implemented in the coming year(s). These will be laid out in the following measures section.

Due diligence assessment of main suppliers

! 23 suppliers account for 95% of LFO's purchases.

Supplier #	Product type/area	Origin of production	Risk rating
1	Teaching & School services	France	Low
2	Real-estate	Norway	Low/Medium
3	Accounting & Salary services	Norway	Low/Medium
4	Pension	Norway	Low
5	Real-estate	Norway	Low/Medium
6	Real-estate	Norway	Medium
7	Cleaning	Norway	Medium
8	Software	United States	Low
9	Auditing	Norway	Low
10	IT network services	Norway	Low
11	School & office supplies	China	Medium/High
12	Insurance	Norway	Low
13	Real-estate services	Norway	Low
14	Pension	Norway	Low
15	Electricity	Norway	Low
16	Consultancy	Norway	Low
17	Student activities services	Norway	Low
18	School & office supplies	Japan	Low
19	Financing	Norway	Low
20	School & office supplies	China	Medium/High
21	Financing	Norway	Low
22	Student activities services	Norway	Low
23	Electricity	Norway	Low

Measures overview (as of June 2023)

LFO has implemented and continues to develop measures to prevent or mitigate negative consequences identified in the previous section. These measures are in areas of:

1. Policies, procedures and organization
2. Communication
3. Reception and handling of concerns of sub-standard practices
4. Amendment of negative impact
5. Dialog with highest risk stakeholders
6. Cooperation with other organizations
7. Other measures

LFO Transparency Action Plan 2023/24								
Action	Responsible	Milestone #1	Milestone #2	Milestone #3	Completion date	Progression status	Expected/actual impact	Comments
Due diligence v. 1.0	Direx				Q2 2023	Completed	Focus on suppliers with highest risk	
Annual Transparency Report 2023	Direx	Report completion	Board approval	Publish	Q3 2023	According to plan	Legal compliance	
Request for Information Procedure (RIP)	Direx	Draft ready	Leadership approval	Publish	Q3 2023	According to plan	Legal compliance	
Whistleblowing procedure	Direx	Draft ready	Leadership approval	Publish	Q4 2023	According to plan	Legal compliance	
Abelia cooperation	Direx				Q4 2023	Not started	Peer learning	
Equality Report	HR Resp.				Q2 2024	Not started	Increased focus on possible equality challenges	
Highest risk suppliers Self-assessment questionnaire	Direx				Q2 2024	Not started	Dialog with highest risk suppliers	
Due diligence v. 2.0	Direx				Q2 2024	Not started	Broader and deeper insight	
Annual sustainability report	Direx				Q4 2024	Not started	Increased focus on possible sustainability challenges	



Questions regarding
LFO's Annual Transparency Report 2023
can be sent to: secretariat@lfo.no



