

Annual Transparency Report 2025



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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 2025 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.

Knut Sørli
Direx

Agathe Rialland
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, AEFÉ 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 AEFÉ.

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 612 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 (secretariat@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 at total of 29 suppliers and 43 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 corporation 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



29 suppliers account for 95% of LFO's purchases, whereof 8 account for 80%.

Supplier #	Product type/area	Scope	Origin of production	Risk rating
1	Teaching & School services	Large (1 m+)	France	Low
2	Real-estate	Large (1 m+)	Norway	Low
3	Real-estate	Large (1 m+)	Norway	Low
4	Cleaning	Large (1 m+)	Norway	Medium
5	Pension	Large (1 m+)	Norway	Low
6	Real-estate services	Large (1 m+)	Norway	Low
7	Pension	Large (1 m+)	Norway	Low
8	Real-estate	Large (1 m+)	Norway	Low
9	Pension	Medium (100.000+)	Norway	Low
10	Accounting & Salary services	Medium (100.000+)	Norway	Low
11	Insurance	Medium (100.000+)	Norway	Low
12	School & office supplies	Medium (100.000+)	China	Medium
13	Accounting & Salary services	Medium (100.000+)	Norway	Low
14	Auditing	Medium (100.000+)	Norway	Low
15	Travel agent	Medium (100.000+)	Norway	Low
16	IT network services	Medium (100.000+)	Norway	Low
17	Consulatnt	Medium (100.000+)	Norway	Low
18	Non profit organization	Medium (100.000+)	Norway	Low
19	Financing	Medium (100.000+)	Norway	Low
20	Electrician	Medium (100.000+)	Norway	Low
21	School & office supplies	Medium (100.000+)	Japan	Low
22	Electricity	Medium (100.000+)	Norway	Low
23	Electricity	Medium (100.000+)	Norway	Low
24	Architect	Medium (100.000+)	Norway	Low
25	IT equipement	Medium (100.000+)	Norway	Low
26	Hotel	Medium (100.000+)	Norway	Low
27	School & office supplies	Medium (100.000+)	China	Medium
28	Software	Medium (100.000+)	United States	Low



Redegjøreelse- Åpenhetsloven

Generell beskrivelse

Østlandske Rengjøring AS er en familieeid renholdsbedrift som opererer på Østlandet. Bedriften består av to avdelingskontorer, med hovedkontor i Lørenskog. Vi leverer renholdstjenester til offentlige og private bedrifter

Vi har behandlet åpenhetsloven som eget tema i ledergruppemøte den 15.06.2023. Daglig leder har det overordnede ansvaret for å etterfølge loven, og rapporterer til styret i ordinære styremøter. HR-ansvarlig følger opp det daglige arbeidet.

Våre ansatte kan rapportere et problem til den relevante lederen i Østlandske Rengjøring, til HR-Direktør, tillitsvalgt, eller verneombud. Det er mulighet for å varsle konfidensielt og anonymt.


Aktsomhetsvurdering

Østlandske Rengjøring AS har startet arbeidet med kartleggingen og utviklingen av arbeidsmetodene for å identifisere og sikre de nødvendige tiltakene som må gjennomføres for å oppfylle lovens krav. I denne fasen har vi etablert en arbeidsgruppe. Som en ansvarlig virksomhet erkjenner vi betydningen av åpenhet og gjennomsiktighet i vårt daglige arbeid. Det foreløpige arbeidet er forankret i ledelsen og styret. Den endelige redegjørelsen vil bli lastet opp ved ferdigstillelse.

Sign.



Arild Sæther
Arbeidende styreleder



Arbeidstilsynet

[Arbeidstilsynet](#) > [Finn renholdsvirksomhet](#) > Renholdsvirksomhet

ØSTLANDSKE RENGJØRING AS

Statusbeskrivelse


Denne virksomheten kan lovlig tilby renholdstjenester.

Besøksadresse

Fjellhamarveien 52, 1472 FJELLHAMAR
Akershus

Postadresse

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Status: Lovlig
Godkjent med ansatte

Whisler blower procedure

HARASSMENT / REPORTING RULES

The Lycée Français d'Oslo (LFO) has a duty to ensure a serene working environment and invites its staff to report any behavior or act that may violate the law, internal regulations or the values of the school.

Two types of situations can arise:

Case 1: Questionable actions between several students

All staff members are called upon to be vigilant to detect whether students are subjected to treatment that violates their physical or moral integrity, whether in classrooms or in common areas. These behaviors can take the form of physical or verbal violence, discrimination or any other form of abuse.

Any staff who testify to such facts have a legal obligation to report them immediately to the Management (Headmaster, school principal, CPE). A written report will be requested to summarize the situation and the facts observed.

The Management will then convene a listening unit whose objectives are to:

- Supporting the students concerned and meeting their needs,
- Develop a longer-term prevention plan, integrating the problems identified.

Each case is carefully monitored by the educational and medico-social services, to provide an appropriate response.

Case 2: Questionable actions against staff

These situations concern inappropriate behavior between colleagues (with or without a reporting relationship) or between a third party (e.g. a parent) and a member of staff. Norwegian labor law (Chapter 2-A) provides for specific measures to protect employees who wish to report such facts, ensuring confidentiality and protection from any form of retaliation.

Reports may relate to:

- Harassment, sexual or not,
- Ridicule and intimidation (mobbing),
- Abuse of authority, corruption,
- Danger to the environment,
- Data protection breaches, etc.

The LFO has a clear procedure in place for staff to make these reports (see below). Every report is taken seriously and dealt with in a timely manner. To better understand what justifies a report, it is important to recall the definition and contours of these actions (see next section).

Definition of harassment

AML §4-3, paragraph 3: Harassment occurs when a person is subjected to unwanted, unsolicited, one-way negative actions, omissions, or statements that act or are intended to act in an offensive, intimidating, hostile, degrading, or humiliating manner. Examples include unwanted sexual attention, bullying, exclusion, hurtful jokes and teasing. Sexual harassment and bullying (mobbing) are the 2 most common forms of harassment. Harassment can be both a one-off incident - in which case it must be of a certain degree of severity - or repeated - in which case it will be more likely to be bullying (mobbing).

The existence of a relationship of authority is an aggravating factor. Harassment can be directed at the person (person-oriented) or at the work tasks and situation (job-oriented). It can manifest itself directly through words, actions or omissions, but also in a more indirect way. Concrete examples of harassment:

- Reprimanding in the presence of others
- Ignore
- Ridicule
- Withholding information
- Condemn whatever the person does
- Inflicting guilt and shame
- Making hurtful jokes and teasing

Sexual harassment is a variant of harassment: it can be both physical (e.g. touching/caressed, touching up to sexual assault, etc.), verbal (e.g. sexual comments about the body and appearance), or non-verbal (e.g. simulation of sexual movements, imposing images and videos with sexual content). It can occur in the workplace during working hours, outside working hours and the workplace, such as during Christmas (Julebord) parties, business trips, via social networks.

Mobbing or bullying is a second variant of harassment: mobbing is when negative events are systematically and repeatedly directed at one and the same person. Bullying can take many forms, such as:

- Exclusion from the social network at work
- Being constantly ignored or overlooked when separating tasks
- Being unfairly or overly blamed for a job done poorly
- Being the subject of mockery
- Being ridiculed

For more information on these concepts, you can consult the page of Arbeidstilsynet.

What to do if you are a victim or witness of a questionable act?

Direct intervention:

Ideally, you should start by trying to intervene with the person who is criticizing their behavior to point out their inappropriate behavior. This, with benevolence and in a constructive spirit. Many problems can be solved through communication. But there can be many reasons for not wanting/being able to intervene directly.

Indirect intervention through the reporting procedure:

To whom? To your direct supervisor. Alternatively, with one of the verneombuds, employee representatives, someone you feel confident with, HR or the company's health department – Medica for the LFO (in English or Norwegian, sidsel@tveoy.no). If a member of the management team is involved, you can contact the board directly (ca@lfo.no).

How?

This report can be made orally or in writing. The whistleblower can however remain anonymous, but in this case, there is a risk that the case cannot be sufficiently investigated and that the employer will not be able to act.

What?

It is important, for the case to be dealt with, that the facts reported are as concrete and precise as possible (detailed).

The employer undertakes to deal with the report adequately within a reasonable time. (arbeidsmiljølovens § 2A-3). He has a duty to protect the person who made the report and to take possible measures against reprisals against the person who made the report.

Available:

- ✓ LFO intranet
- ✓ Manuel des employes

2.1 CODE DE VIE ET ENGAGEMENTS MUTUELS

2.1.1 CODE DE CONDUITE ET ETHIQUE PROFESSIONNELLE

Chaque employé contribue à un climat de respect et de professionnalisme.

Cela implique :

- Respecter les valeurs et règles du LFO, ainsi que la législation en vigueur ;
- Adopter un comportement empreint de respect et de bienveillance, dans les échanges oraux, écrits et gestuels ;
- Contribuer à un environnement de travail sans discrimination ni harcèlement, et signaler tout incident à la hiérarchie ou aux instances compétentes (proviseur/directrice, AMU, verneombud, RH) ;
- Veiller à la sécurité et au bien-être des élèves ;
- S'abstenir d'être sous influence ou de consommer alcool ou drogues durant le temps de travail ;
- Adopter une tenue correcte et professionnelle.

2.1.2 DEVOIR DE RESERVE

- Chaque employé a un devoir de loyauté, de confidentialité et de réserve afin de protéger les intérêts du LFO.
- Les employés qui sont également parents doivent utiliser les canaux de communication prévus pour les parents afin d'éviter toute confusion de rôle.

2.1.3 PREVENTION DES CONFLITS D'INTERETS

- Il est de bonne pratique qu'un employé ne soit pas placé sous la responsabilité directe (N+1) d'un membre du personnel avec qui il entretient un lien personnel (conjoint, partenaire, lien de filiation).
- Le Conseil d'administration doit être consulté et pourra accorder une dérogation après évaluation des risques et réorganisation de la hiérarchie directe.
- Afin d'éviter toute situation de conflit d'intérêt ou de nature financière, les personnels entretenant un lien hiérarchique direct (N+1 ou N-1) s'engagent à déclarer auprès de la direction et du service des ressources humaines l'existence de leur lien personnel.
- L'absence de déclaration de la part de l'un ou l'autre personnel pourra, selon les circonstances, aller jusqu'au prononcé d'une faute grave.
- Cette procédure concerne tant les personnels en poste que les candidats à un poste.

Available:

✓ Manuel des employes

Equality report - permanent & full-time employment

	All	Permanent	Temporary
All locals & AEFEE (100-1% FTE)	117	94	23
Full time (100-90% FTE)	58	56	2
Part time (89-50% FTE)	31	26	5
Part time (49-1% FTE)	28	12	16

Permanent share: 80%

Part time share: 26%

24%

50%

- ✓ LFO has a significantly higher proportion of part-time employees than the 25 % share of part-time employees in Norwegian schools.
- ✓ LFO has a somewhat higher proportion of temporary employees than the 10-15 % share of temporary employees in Norwegian schools

Equality report – gender balance

It is generally acknowledged that an acceptable gender balance is a minimum gender share of 40% of an employee cohort and minimum 3 board members with LFO’s board size. However, association boards do not have a legal gender balance requirement in Norway.

Only the leadership group of LFO is within the 40%-standard, whereas the other cohorts have significant female dominances. This is, however, completely in line with the average female share of 74% in Norwegian schools.

We cannot see a gender bias in the distribution of permanent vs temporary employment.

Female employees have, however, an overrepresentation in the 89-50% parttime employee cohort. This is not the case in the 49-1% group.

The male employees have a somewhat overrepresentation in the participation in professional development.

The difference in salary is within 3%, which is only linked to qualifications and tenure differences governed by the public pay and conditions agreements.

Area	Type	Female%	Male%
Employment type	All locals & AEFE	74%	26%
	All locals	76%	24%
	Permanent locals	76%	24%
	AEFE	65%	35%
	Temporary locals	77%	23%
Man-year %	All locals (100-0%)	76%	24%
	Full time (100-90%)	69%	31%
	Part time (89-50%)	87%	13%
	Part time (49-0%)	72%	28%
Positions (incl. AEFE)	Leadership	57%	43%
	Teachers	72%	28%
	Other student support & assistants	78%	22%
	Admin	73%	27%
Professional development	Number of days	68%	32%
Board	Members	100%	0%

Annual salary distribution among the gender (100 = average for the position)	Average level	99	102
	Admin average	102	94
	Leadership average	94	106
	School assistant average	99	105
	Student service average	107	87
	Teacher average	102	93

Age	Average	46.5	44.4
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Measures overview (as of June 2026)

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 2025							
Action	Responsible	Milestone #1	Milestone #2	Milestone #3	Completion date	Progression status	Expected/actual impact
Request for Information Procedure	Direx				Q1 2024	Completed	
Whistle blower procedure	Direx				Q1 2024	Completed	
Equality Report	Direx				Q1 2026	Completed	Increased focus on possible equality challenges
Abelia cooperation	Direx				Q2 2026	Not started	
Highest risk suppliers self-assessment	Direx				Q2 2026	Not started	
Highest risk suppliers assessment	Direx				Q1 2026	Completed	Dialog with highest risk supplier
Establish procedure to avoid conflicts of interest	Direx				Q2 2026	Completed	
Annual Transparency Report 2025	Direx				Q2 2026	Completed	Increased focus on possible sustainability challenges
Communicate “gender balance objective and male applicants’ encouragement” and establish policy of “male priority in the case of similar qualifications”	Direx				Q3 2026	According to plan	Improve the gender balance through more male employments
Analysis of the possibilities for merging unrequested part-time positions without compromising LFO’s financial viability and student wellbeing.	Direx				Q4 2026	Not started	Reduce the use of unrequested part-time positions
Analysis of professional development gender balance	Direx				Q4 2026	Not started	Have a more balanced distribution across the school
Analysis of salary gender balance & prepare for the new salary transparency regulations	Direx				Q3 2026	According to plan	Ensure legal compliance



Questions regarding
LFO's Annual Transparency Report 2025
can be sent to: secretariat@lfo.no

