

# SOS Veihjelp and Åpenhetsloven

Due Diligence Statement  
2025/26



Approved by the board of SOS Veihjelp 8. June 2026

## Executive Summary

“Åpenhetsloven” obligates enterprises in scope to carry out due diligence. SOS Veihjelp is a key provider of roadside assistance services in Norway, delivering critical support 24/7 through a combination of its own station in Oslo and a nationwide network of external towing stations. As part of SOS International’s Nordic Mobility Division, the company operates within a value chain characterized by close cooperation with suppliers and work carried out in demanding environments.

This Due Diligence Statement is published in accordance with the Norwegian Transparency Act (Åpenhetsloven) and describes how SOS Veihjelp works to respect fundamental human rights and ensure decent working conditions in its operations and supply chain. The company’s due diligence activities are based on the OECD Due Diligence Guidance for Responsible Business Conduct and are integrated into existing governance, supplier management, and audit processes.

Roadside assistance involves inherent occupational risks, as work is often performed in close proximity to live traffic, under variable weather conditions and irregular working hours, and occasionally in psychologically demanding situations. Additional risks may arise from differences in size and organizational maturity within the supplier network, as well as from international assistance cases carried out outside highly regulated labour markets.

Based on this risk picture, SOS Veihjelp has applied a risk-based approach, with particular focus on the domestic towing network, which represents both the majority of suppliers and the area where the company has the greatest leverage. The due diligence process includes meetings, questionnaires and audits.

One serious work-related accident affected 2025. The incident was treated with the utmost seriousness and has been investigated by the Norwegian Police and Working Environment Authority. At the time of the accident, the affected station was not performing work for SOS Veihjelp. Nevertheless, it amplifies the seriousness of handling roadside assistance with utmost concerns for the staff on the road. SOS provided full support, including psychological assistance, and practical help to both the station and the individuals affected. Following this incident, SOS Veihjelp conducted a comprehensive review and update of our training and safety modules to ensure they reflect the highest standards of safety and prevention. The risk areas have formed the prioritisation of preventive and mitigating measures, including strengthened guidelines, enhanced management anchoring, integration of requirements into competence and training programmes, and reinforced audit criteria.

Audits conducted during 2025/2026 indicate a generally high level of compliance across the network. Where shortcomings were identified, corrective actions were implemented and followed up. SOS Veihjelp recognises due diligence as an ongoing process and will continue to monitor risks, strengthen documentation, and further embed respect for human rights and decent working conditions in daily operations.

## 1 SERVICES AND COMPANY STRUCTURE

SOS Veihjelp is a significant actor within the Norwegian market for roadside assistance. From our 24-hour alarm centre in Oslo we provide technical support, towing, and other related services to end users on behalf of insurance companies, car manufacturers and NAF. SOS Veihjelp operates within a branded roadside assistance model, where services are delivered under the brands of customers and partners. This significantly amplifies expectations related to compliance, transparency, and responsible business conduct, and places correspondingly higher demands on our due diligence processes. We deliver our services in Norway, and, when breakdowns occur during holidays, in the rest of Europe.

To provide our services in Norway, we operate our own towing station in Oslo and rely on a domestic network of external towing station suppliers. In the rest of Europe, the supplier network is shared with the SOS International's Nordic Mobility Division.

SOS International A/S is the parent company of SOS Veihjelp with a 67% ownership share, whilst the remaining 33% is owned by NAF. SOS International operates within two key business areas (Mobility and Travelcare) across the Nordic countries: Norway, Finland, Sweden and Denmark.

## 2 POLICIES, GUIDELINES, AND ALERT CHANNELS

SOS Veihjelp is governed by SOS International's policies. The two main policies within this area are the Company Code of Conduct and the Supplier Code of Conduct. The latter obligates SOS Veihjelp's suppliers to adhere to the same obligations as those laid out in the Company Code of Conduct.

The Company Code of Conduct commits SOS International to respect human rights and labour rights as recognized by the applicable laws, conventions, and international standards and principles. Further, employees and suppliers shall abstain from any involvement in breaching said rights and, if relevant, promote human rights when working in countries where respecting human rights is not self-evident.

Additionally, SOS Veihjelp has the following agreements, guidelines, and alert channels:

- HMS guidelines and procedures.
- Collective bargaining agreements.
- »Vernerunder« concerning health, environment, and safety.
- Anonymous employee engagement surveys about engagement and well-being.
- Procedures for reporting concerns and violations, e.g., a whistle-blower scheme.
- Adult vocational training (AMU) meetings which include representatives from management, trade unions, the occupational health service (bedriftshelsetjenesten), and the chief protection officer (hovedverneombud).

As part of our due diligence and compliance cycle our policies have been updated. A new Code of Conduct was launched 2025. And Supplier Code of Conduct is expected to be implemented in our supplier network during 2026. Want to know more? Find information on our website: <https://www.sos.eu/en/who-weare/compliance/>

### 3 KEY RISKS ASSOCIATED WITH ROADSIDE ASSISTANCE

The overall risk assessment for SOS Veihjelp is low, as the company operates within a highly regulated labour market with clear requirements related to working conditions, health and safety, and terms of employment. This regulatory framework, together with public oversight and the application of established industry standards and collective agreements, contributes to reducing the risk of adverse impacts on fundamental human rights and decent working conditions. That being said roadside assistance is carried out in a demanding work environment which implies several risks for our business and the people working here.

#### *Road as workplace*

The road constitutes a high-risk workplace, as employees operate in close proximity to live traffic, often under challenging weather and visibility conditions, which increases the risk of accidents. In addition, the provision of roadside assistance services involves handling large vehicles and heavy equipment, presenting risks to both health and, in severe cases, life, if not properly managed. This represents the highest possible risk in our business.

#### *Working hours and conditions*

Roadside assistance is available around the clock. Due to the inherently acute nature, the employees at the stations must always be ready for all types of assistances. It expresses both an opportunity and a risk. An opportunity for a varied working environment where you help people in need. But there is also a risk that failure to comply with driving/rest times affects both health and safety. Regulated work schedules reduce the risk though during extreme weather conditions a higher pressure on business exists. Therefore, the risk is assessed as medium

#### *Psychological working environment*

The acute nature of a break down represents a risk of a poorer psychological working environment when stressed customers have their plans interrupted. But roadside assistance also assists in serious and potentially fatal traffic accidents, which can also have a negative impact on the working environment. Most cases represent uncomplicated roadside assistance cases implying helping people in a stressful situation. Therefore, the risk is assessed as medium to low.

#### *Organizational size and maturity*

An inherent internal risk relates to the significant differences in size, structure, and organizational maturity within the domestic roadside assistance network. The network includes both large, well-established operators with formalized management, HR, and HSE systems, as well as smaller, locally based companies with more limited administrative resources. These differences may lead to variation in how employment conditions, training, documentation, and follow-up are managed in practice. Even where overall standards are assessed as satisfactory, differing levels of maturity may increase the risk of inconsistent implementation of requirements across the network. The risk is assessed as Medium to low.

#### *International cases*

In addition, SOS Veihjelp provides international road assistance services outside highly regulated labour markets, primarily through external partners. In these contexts, labour legislation, enforcement mechanisms, and working-condition standards may differ significantly from those in the Nordic countries. This entails an increased risk related to working hours, occupational health and safety, and employment practices. Operating in such environments may also limit the company's direct influence over local practices, making ongoing monitoring, dialogue, and cooperation with international partners particularly important to ensure respect for fundamental human rights and decent working conditions. International cases represent a very limited share of the overall case volume. In addition, approximately two-thirds of the international cases occur within the Nordic countries, which are assessed as low-risk regions. We recognize this as a risk though the assessment is low.

## 4 ESTABLISHING THE DUE DILIGENCE FRAMEWORK

In connection with the initial implementation of the due diligence requirements under Åpenhetsloven, SOS Veihjelp based its approach on the OECD Due Diligence Guidance for Responsible Business Conduct. Below you will find an overall description of SOS Veihjelp's approach to the five due diligence steps herein.

Step 1: Embedding responsible business conduct into policies and management systems.

The first step aimed to devise and embed responsible business conduct policies into management systems and in relation to suppliers and other business partners. Thus, SOS Veihjelp reviewed the Codes of Conduct, guidelines, procedures, and alert channels described above. These were assessed to be aligned with the requirements of Åpenhetsloven and international standards. As a result, no material changes were required at that stage.

Step 2: Identifying and assessing adverse impacts in operations, supply chains, and business partners

The second step examined the company's risk of having negative impacts on human rights and decent working conditions directly, or indirectly through suppliers and business partners. As part of establishing a risk assessment, the due diligence process consisted of three main activities:

- Mapping of our own operation, business partners, and suppliers,
- Desk research regarding general and industry risks
- Self-assessment survey.

### *Mapping of our own operation, business partners, and suppliers*

SOS Veihjelp mapped its own operations and compiled an overview of business partners and suppliers, which we divided into three main categories: Towing station network; Administrative and technical; and Business Partners. The towing network represented the majority of SOS Veihjelp's domestic suppliers and is the only category in which SOS Veihjelp is the sole purchaser.

### *Desk research regarding industry risks*

After we completed the mapping, we started researching the Norwegian labour market, and it became evident that the transport sector is particularly at risk of being subject to work-related crime. Thus, we prioritized a more in-depth assessment of the towing network as: Towing stations share some of the same characteristics as the transport sector; their physical working environment is stressful; they represent the majority of our suppliers; and the close collaboration already in place is a good starting point for more human rights and workers' rights initiatives. We did this by sending a self-assessment survey.

### *Self-assessment survey*

The survey consisted of 20 questions within the themes: Human rights; workers' rights; environment and climate; documentation; and market. The towing station engagement was impressive in terms of response rate, and overall, the score was high on all themes. The lowest scores could be observed within the themes of environment and climate, market, and documentation.

Step 3: Cease, prevent, or mitigate adverse impacts

This third step involved stopping activities that are causing or contributing to adverse impacts. In order to make sure we did this effectively going forward, we initiated the integration of Åpenhetsloven-related requirements into existing training programmes, audits, and industry conferences.

Step 4: Track implementation and results

This next step included tracking the effectiveness of the due diligence activities. This is carried out continuously in relation to the annual wheel of our audit programmes and industry conferences (fylkemøter).

Step 5: Communicate how impacts are addressed

The final step was to externally communicate the results of the due diligence. Accordingly, SOS Veihjelp is publishing this report and engaging with the towing network.

## **5 KEY FINDINGS AND IDENTIFIED IMPACTS**

SOS Veihjelp did not discover any actual negative impacts during this year's due diligence. Having said that due diligence uncovered minor discrepancies in documenting competences. As relevant competences impact both working condition as well as safety we will continue focusing on obtaining documentation to ensure compliance with internal requirements.

The audits and fylkemøter are expected to help us obtain a deeper understanding of the current situation within the towing network at a level that self-assessment surveys cannot provide. We believe this will give us a greater grasp of industry impacts and risks, thereby informing and enhancing our future due diligence work. Lastly, it will increase awareness and hopefully inaugurate even more industry dialogue and cooperation. Based on the outcomes of this due diligence process, SOS Veihjelp has implemented and embedded the following measures and processes.

## **6 EMBEDDING HUMAN RIGHTS AND LABOUR RIGHTS**

In continuation of the Due Diligence process, we have focused on strengthening and anchoring human rights and labour rights within our roadside assistance network. Due to very large differences in the composition and size of the network, we have initially focused on the twenty largest stations. Together with our own Oslo station, this group represents 67% of the total volume in Norway.

In collaboration with the network, we have uncovered existing local guidelines and formulated new standard guidelines. They have been screened against our existing Code of Conduct and Supplier Code of Conduct and found that they comply with SOS International's guidelines. The material has been sent to our network.

In general, we have experienced great support for the work. The managerial support has been obtained in the form of a signed declaration from all districts, acknowledging that both the company and its employees have obligations that must be followed.

The material is formulated so that it can be included in the stations' competence programmes for existing and future employees. Also, with written approval. There is an ongoing dialogue whether the guidelines should be published on other platforms to meet local needs.

## **7 AUDIT SCOPE AND FOCUS AREAS**

SOS Veihjelp recognizes that the specification of guidelines cannot stand alone. Fylkemøter can be used as a body to discuss the general principles and express support for the ongoing work. Fylkemøter can also be used to inform about progress in our work with human and labour rights. However, it will continue to be the audit programmes that will be the backbone of future compliance efforts. The audit is carried out at different intervals, with the largest

stations being audited at least once a year. In this context, the audit programmes have been reviewed and revised. The revisions now include:

- Employment contracts
- Review of the competence matrix, including signing our human and labour rights guidelines
- Review of mandatory courses; among other safety on the road
- Physical and mental working environment

Revision of employment contracts has been carried out by the stations submitting the standard contracts used for employees. These have been reviewed to ensure that they are in line with workers' rights. The audit will confirm, through random checks, that these contracts are used in practice.

Training and competences are already enrolled in the audit process as we believe that high level of competences and knowledge is a crucial contribution to our wellbeing. The audit process will continue to focus on competency level, including ensuring that human and labour rights guidelines are signed.

The audit will also ensure that employees have mandatory courses in a safe working environment, as roadside assistance continues to entail a high risk for employees.

Finally, the audit includes a review of the physical as well as the psychological working environment. This is done by an inspection of the station and a rating based on objective criteria. The first revisions were carried out in the spring. The statement of assurance shows that the districts are in control of guidelines as well as documentation. We have not disclosed any breaches.

## **8 AUDIT FINDINGS 2025/2026**

The Norwegian network covers a very large geographical area. All stations are included in the audit structure but differences in size, from small family-run businesses to large companies with many employees, have an impact on audit intervals. Organizational changes in the network structure mean that more resources have been allocated to monitoring and auditing the stations. Upgrading has taken up existing resources, which is why the number of audits from May 2025 to May 2026 has been smaller than expected. A total of five audits has been carried out in the following areas

1. The company's physical and psychological environment
2. The condition of roadside assistance vehicles
3. Documented training and competences
4. Valid employment contracts
5. Conducted risk assessments

If stations are unable to present adequate documentation, action plans are developed to bring conditions into compliance. The results of the audits are documented below

### *1. Physical and Psychological Environment*

Physical and psychological working conditions are crucial for maintaining a good and healthy work environment. The audit consisted of dialogues with the employee, evaluation of the physical environment and with an impressive average score of 5.6 out of 6 we concluded that the network is at a very high level. Lowest score was 5.

### *2. Condition of Vehicles*

The condition of the vehicles is important both in terms of the impression made on customers and for ensuring safety. The vehicles also received a high rating, with an average score of 5.4 out of 6 possible. The only finding during audit was lack of correct branding of vehicle. This is a minor finding and the station has corrected this

### 3. *Documented Competencies*

High level of competence ensures quality as well as safety on the road. Documentation consists of competence matrixes. Four stations demonstrated full compliance with competence documentation requirements. One station was asked for an action plan to present an updated matrix. By the 1/9-2025 this was corrected

### 4. *Employment Contracts*

Having valid standard contracts for all employees is crucial for ensuring workers' rights. All stations could document proper use of standard contract.

### 5. *Risk Assessments*

Roadside assistance is often carried out on the road, which is considered a high-risk environment. These risks must be continuously assessed by the stations themselves. SOS Veihjelp ensures that such risk assessments have been conducted. All stations have conducted this risk review. We have identified risks regarding snapping wires. This has led to stricter requirements ensuring that work involving wires is carried out using safety helmets and protective neck gear.

### *Overall conclusion of the network audit*

The overall quality of the Norwegian network is high across all parameters. In the few cases where action was necessary, action plans were implemented, and the required documentation was subsequently provided. For this reason, no breaches have been identified during the audits.

## **9 CONTACT INFORMATION**

Want to know more about our work? Please contact SOS Veihjelp at: [groupsustainability@sos.eu](mailto:groupsustainability@sos.eu)