

# Sustainability Policy

**Approved by**  
Board of Directors

**Date**  
2026.06.17

# 1 Background and purpose

Knowit's vision is to create a sustainable and humane society through digitalization and innovation. This policy sets out the direction, governance and responsibilities for how Knowit pursues that vision across its own operations, value chain and client engagements.

This policy is based on Knowit's material sustainability impacts, risks and opportunities, as identified through the Group's double materiality analysis (DMA) and related governance processes. The policy supports the management of material sustainability-related impacts, risks and opportunities across Knowit's value chain, including upstream activities, own operations and downstream client engagements, in line with ESRS 2 and applicable topical ESRS standards. In establishing and reviewing this policy, Knowit considers the interests and expectations of relevant stakeholders, including employees, clients, suppliers, shareholders, business partners and society at large.

Knowit is a signatory of the UN Global Compact and is committed to conducting business in line with its ten principles on human rights, labor, environment and anti-corruption.

Knowit is committed to fulfilling applicable requirements and to continually improving its sustainability performance.

This policy is complemented by other governing documents within Knowit, including the *Code of Conduct*, *Supplier Code of Conduct* and policies covering areas such as workplace environment, diversity and inclusion, AI, privacy and information security. This policy sets strategic direction and accountability, while related governing documents provide more detailed requirements in specific areas.

This policy and related guidelines shall be followed by all companies, employees and subcontractors within the Knowit Group. Knowit applies a holistic sustainability perspective covering environmental, social and governance matters across its operations, value chain and client engagements.

## 2 Targets

Knowit shall contribute to the development of a sustainable and humane society together with clients and partners, with particular focus on climate impact, inclusion and areas where Knowit can make a meaningful positive contribution. Knowit tracks progress through three Group-level targets.

- **SDGs**

By 2030, 80 percent of Knowit's net sales shall contribute to one or more of the UN Sustainable Development Goals in areas where Knowit can make the greatest difference. Further information

on the methodology used to assess this contribution is available in Knowit's Sustainability Statement.

- **Climate**

Knowit shall reduce its greenhouse gas emissions in line with its Science Based Targets, including Scope 1, Scope 2 and material Scope 3 emissions. Knowit's near-term climate target, validated by the Science Based Targets initiative, is to decrease the Company's absolute GHG emissions (GHG Scope 1 and Scope 2, in total, by at least 50 percent, and Scope 3 by at least 50 percent) in line with the approved target pathway towards 2030, using 2019 as the base year.

- **Inclusion**

Knowit shall be an inclusive workplace with an even gender distribution (40–60 percent) among managers at all levels.

These Group-level targets are complemented by topic-specific targets, metrics and actions for material sustainability topics, as disclosed and followed up through Knowit's Sustainability Statement and related governance processes. Ownership, monitoring frequency and progress against Group-level and topic-specific targets are defined through Knowit's sustainability governance processes and reported internally and externally through the Sustainability Statement.

## 3 Alignment and Third-Party Standards

Knowit's sustainability work is shaped by applicable legal requirements, formal commitments and internationally recognized standards and frameworks.

- Binding regulatory requirements
  - CSRD and ESRS
  - EU Taxonomy Regulation
  - GDPR and other applicable data protection legislation
  - NIS2 and other applicable cybersecurity requirements
- Formal commitments
  - UN Global Compact
  - Science Based Targets initiative (SBTi)
- Guiding frameworks and standards
  - ISO 9001, ISO 14001 and ISO 27001
  - UN Universal Declaration of Human Rights
  - ILO Declaration on Fundamental Principles and Rights at Work
  - UN Guiding Principles on Business and Human Rights
  - OECD Guidelines for Multinational Enterprises
  - UN Convention Against Corruption
  - GHG Protocol

## 4 Implementation and Ownership

### 4.1 Our Material Topics

Knowit's sustainability priorities shall be based on the material impacts, risks and opportunities identified through the Group's DMA and related governance processes. These priorities shall be reviewed regularly and at least annually, taking a life cycle perspective across upstream, own operations and downstream activities.

The outcome of the DMA shall inform Knowit's sustainability priorities, targets, actions, risk management, governance and updates to relevant policies and governing documents.

#### 4.1.1 Climate Change Mitigation

Climate change mitigation is a material environmental priority for Knowit.

Knowit shall reduce its greenhouse gas emissions in line with its climate targets and integrate climate considerations into relevant business decisions. Knowit shall systematically measure, monitor and improve the quality of climate-related data and its greenhouse gas inventory in accordance with the Greenhouse Gas Protocol, and manage emissions across its value chain in a structured manner.

Climate-related considerations shall, where relevant, be reflected in procurement, supplier dialogue and collaboration with partners. Climate performance, resource efficiency and relevant sustainability criteria shall, where appropriate, be considered in supplier selection, procurement, supplier evaluation and supplier dialogue. Material suppliers are expected, where relevant, to disclose greenhouse gas emissions, report progress and set climate targets aligned with recognized science-based methodologies.

Knowit shall operationalize its climate targets through climate action plans and related governance processes, including actions in areas such as business travel, commuting, IT equipment, sustainable purchasing, energy use and circular resource management.

#### 4.1.2 Climate Alignment in Client Engagements

Knowit recognizes that client engagements are an important area for both positive and negative climate-related impact.

Knowit shall seek to support clients in their transition towards more sustainable and climate-aligned operations through relevant competence, advisory services and digital solutions. This includes contributing data-driven insights and digital tools that enable reduced greenhouse gas emissions, increased resource efficiency and informed decision-making.

Where relevant, Knowit shall consider climate-related impacts, opportunities and risks in client engagements, particularly in sectors with significant environmental footprints. This includes being mindful of risks related to unintended consequences, including potential rebound effects.

#### 4.1.3 Climate Adaptation and Resilience

Knowit recognizes climate adaptation and resilience as an important part of its sustainability work.

Knowit shall identify and assess relevant physical and transition-related climate risks as part of its double materiality analysis and enterprise risk management processes and, where appropriate, integrate such considerations into business continuity planning, strategic decision-making and client-relevant offerings.

#### 4.1.4 Resource Use and Circular Economy

Knowit shall promote responsible resource use and circular thinking in its own operations and, where relevant, in client-related work.

In its own operations, Knowit shall: prioritise reuse, refurbishment and life extension of IT equipment; reduce unnecessary consumption of electronics and other resource-intensive goods; reduce waste, including electronic waste where relevant; and apply a life cycle perspective when evaluating environmental aspects related to products and services.

In client engagements, Knowit shall where relevant promote circular economy principles, including traceability, transparency of material and resource flows, and digital solutions that support clients in complying with evolving EU requirements related to resource use and circularity.

#### 4.1.5 Environmental Awareness and Employee Responsibility

Employees are expected to contribute to Knowit's environmental objectives through responsible decisions in areas such as travel, energy use, procurement and project delivery.

Mandatory sustainability-related training shall support awareness and implementation of Knowit's environmental objectives.

#### 4.1.6 Human Rights and Labour Standards

Knowit is committed to promoting diversity, equity and inclusion across Knowit's operations, in line with Knowit's *Diversity, Equity and Inclusion Policy*. Knowit is also committed to respecting internationally recognized human rights and labor standards across its operations and value chain.

Knowit shall conduct business in line with the UN Guiding Principles on Business and Human Rights, respect freedom of association and collective bargaining, promote diversity, equity and inclusion, provide safe and healthy working conditions, support competence development, work-life balance and employee engagement, and seek to prevent discrimination, harassment, child labor, forced labor and human trafficking in its operations and value chain.

Knowit shall maintain processes to identify, prevent, mitigate and, where appropriate, enable or cooperate in the remediation of adverse human rights and labour-related impacts in its own operations and value chain.

Employees, subcontractors, suppliers and other value chain workers shall have access to channels for raising concerns, including Knowit's whistleblowing and incident reporting procedures, without fear of retaliation.

#### 4.1.7 Ethical Business Conduct

Knowit is committed to conducting business with integrity and transparency.

Knowit shall prevent bribery and corruption, promote fair competition and responsible business conduct, maintain accurate and transparent records, avoid conflicts of interest and disclose any actual, potential or

perceived conflict without undue delay, protect confidential information and respect intellectual property rights belonging to Knowit, clients, suppliers and other business partners, and comply with applicable laws and regulations.

#### 4.1.8 Responsible Supply Chain

Knowit expects suppliers and business partners to meet environmental, social and ethical standards consistent with Knowit's *Supplier Code of Conduct* and related requirements.

Suppliers and business partners are expected to comply with Knowit's *Supplier Code of Conduct* or equivalent requirements, including requirements related to human rights, labour standards, environment, anti-corruption and responsible business conduct.

Knowit shall integrate relevant sustainability criteria into procurement, supplier selection, supplier evaluation and supplier management processes. Knowit shall seek continuous improvement in the supply chain and engage with suppliers and partners to reduce environmental, social and ethical risks and impacts, with a focus on material risks, impacts and opportunities.

Material suppliers, as defined through Knowit's procurement and sustainability governance processes, shall be evaluated on a regular basis, including through supplier dialogue and, where appropriate, surveys or other follow-up mechanisms covering environmental, social, human rights and business conduct topics.

#### 4.1.9 Information Security, Data Protection and Responsible AI

Information security, data protection and responsible use of AI are important parts of Knowit's sustainability work, client delivery and long-term value creation.

Knowit shall protect information, support compliance with applicable data protection and cybersecurity requirements, and promote responsible use of AI and other relevant technologies in own operations and client engagements, in accordance with applicable law and Knowit's *AI Policy*.

Information security, privacy and AI-related incidents shall be reported, assessed and managed in accordance with Knowit's incident management, information security, data protection and AI governance procedures.

Knowit shall consider risks and opportunities related to privacy, transparency, security, human oversight and potential impacts on users and other affected stakeholders when developing, implementing or advising on AI-enabled and data-driven solutions.

## 4.2 Responsibilities

Sustainability responsibilities are shared across Knowit, with specific accountabilities assigned to relevant roles.

- The **Board of Directors** and **Group Executive Management** are responsible for ensuring that material sustainability-related impacts, risks and opportunities are appropriately considered in Knowit's strategy, governance, risk management and overall direction. They shall also regularly review sustainability performance, progress towards sustainability targets and the effectiveness of related governance processes.

- Each **Head of Business Area** is responsible for integrating Knowit's sustainability objectives into relevant operations, offerings and business decisions within their area.
- The **Head of Sustainability** is responsible for coordinating sustainability work at Group level, maintaining this policy and supporting the organisation in sustainability-related matters.
- **Managers** are responsible for ensuring that this policy is understood and applied within their areas of responsibility.
- **Employees** and **subcontractors** are responsible for following this policy and related governing documents and for completing mandatory sustainability-related training where applicable.

## 5 Monitoring and Evaluation

Knowit shall regularly evaluate the effectiveness of its sustainability governance, policies, actions and progress towards its targets. This work shall be integrated with the Group's strategy and governance processes. Monitoring shall include both Group-level sustainability targets and relevant topic-specific targets, metrics and actions linked to Knowit's material sustainability topics.

- Monitoring shall cover the material topics identified in section 4.1, including climate performance, progress towards Group-level and topic-specific sustainability targets, supplier sustainability performance, information security and data protection requirements, and relevant incidents or breaches.
- Results shall be reported internally and externally through Knowit's sustainability statement and governance processes, in accordance with applicable reporting requirements.
- Knowit shall conduct a regular DMA as part of its sustainability and strategy governance. The analysis shall cover upstream, own operations and downstream activities and shall inform updates to this policy and related governing documents.

This policy shall be reviewed at least annually by the Head of Sustainability and updated as necessary to reflect changes in material topics, applicable requirements or strategic direction. Material updates to this policy shall be submitted to the Board of Directors for approval. Significant changes shall be communicated to relevant stakeholders. The policy shall be made available to employees through Knowit's internal channels and externally through Knowit's website.

Breaches of this policy or related sustainability requirements shall be reported, assessed and handled in accordance with Knowit's *Code of Conduct*, whistleblowing and incident reporting procedures, and other applicable internal procedures.