

Human Rights Policy

Approved by

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1 Background and Purpose

1.1 Background

Knowit's procedures related to human rights are a fundamental part of the Group's continuous due diligence process. These procedures, analyses, and focus areas are based on three international key frameworks, and the Group also conducts an annual Human Rights Impact Assessment in relation to the geographical, sector-specific, or product-specific risk areas identified within the framework of the Group's ongoing risk management process.

Knowit explicitly prohibits any form of human trafficking, forced or compulsory labor, debt bondage, and child labor across all its operations and value chain. We work proactively to identify, prevent, and remedy such risks in line with international standards and the UN Guiding Principles on Business and Human Rights. Knowit is a group offering digitalization consulting services in the Nordic region, with operations in Sweden, Norway, Finland, Denmark, Germany, and Poland. The Group has approximately 4,000 employees and provides consulting services across a range of IT-related fields. The Group operates under a decentralized governance model, with several subsidiaries that have their own management teams and boards of directors. The parent company, Knowit AB, and Knowit Group Functions act as guarantors for group-wide governance, reporting, and development.

Within Knowit Group, there is a central HR function, People & Culture, which, together with the Head of Legal, is responsible for the Group's work and tools related to discrimination, harassment, and potential incidents related to human rights within the workforce. The Group also actively manages supplier governance and monitoring, including larger framework agreements and subcontractors managed by the Bid Office, as well as annual risk analysis and supplier evaluations conducted by the Head of Sustainability and Business Management System Manager.

1.2 Purpose

This document defines and structures Knowit's work regarding human rights and incident management. It describes how we identify, manage, and report risks and incidents related to human rights, both within our own operations and across our value chain.

2 Targets

Knowit upholds a zero-tolerance approach to human rights violations across all operations and relationships. Our targets reflect a commitment to continuous improvement and proactive risk mitigation:

- **Zero tolerance for human rights violations** – Knowit aims for **zero incidents of human trafficking, forced labor, compulsory labor, and child labor within its own operations and value chain** through prevention, awareness, and continuous improvement.
- **All key suppliers** are expected to **accept and comply with the Supplier Code of Conduct**, forming part of our standard onboarding and evaluation processes.
- **All employees and contractors** are required to **acknowledge and act in accordance with** this policy, the Code of Conduct, and related human rights commitments.
- **All reported incidents** concerning human rights shall be **addressed without delay** through structured follow-up, resolution, and remediation.
- **Human rights risks and working conditions** across Knowit's operations and supply chain are subject to **annual review and necessary updates** as part of our ongoing risk management efforts.

The policy applies to all employees, subsidiaries, contractors, and suppliers within Knowit. It is supported by a robust governance structure that includes regular risk assessments, supplier evaluations, and structured incident reporting.

3 Alignment and Third-party Standards

Through the continuous process of identifying and managing both risks and potential or actual impacts related to human rights, both within our workforce and across our value chain, the Group can maintain an effective and efficient due diligence process. The management and governance of this process, however, differ depending on the context, and this document aims to clarify how the Group's approach is structured at various levels. The following documents guide the Group's work:

- United Nations Guiding Principles on Business and Human Rights
- ILO Declaration on Fundamental Principles and Rights at Work
- OECD Guidelines for Multinational Enterprises and Due Diligence

The policy is also aligned with key areas of the EU Corporate Sustainability Due Diligence Directive, which has helped shape this document.

4 Implementation and ownership

4.1 Definition of Incidents Related to Human Rights

This definition forms the foundation of Knowit's approach to human rights, clarifying the types of incidents considered relevant and serious. It applies to both our own operations and our value chain, in accordance with our guiding documents, international frameworks, and applicable regulations.

4.1.1 Legal Proceedings

Incidents involving legal disputes related to human rights. Examples:

- An employee sues the company for discrimination based on gender or ethnicity.
- A legal proceeding is initiated by a workers' organization due to violations of the right to collective bargaining.
- A supplier is taken to court for exploiting forced labor in the production of goods or services delivered to Knowit.

4.1.2 Formal Complaints

Reports received through internal or external complaint mechanisms. Examples:

- A whistleblower reports systematic harassment or discrimination in the workplace, which is confirmed in an investigation and leads to sanctions.
- Suppliers or subcontractors are reported for failing to pay fair wages or maintaining working conditions that violate international conventions.
- Employees or employee representatives report systematic non-compliance with occupational health and safety standards.

4.1.3 Serious Allegations

Reported events in media or public documents highlighting potential human rights violations. Examples:

- An investigative report claims that a subcontractor in the value chain is using child labor.
- An NGO publishes a report alleging that workers within Knowit's value chain are being denied the right to rest or fair wages.
- Media report harassment or violence against employees at one of Knowit's offices in an operational country.

4.1.4 Direct Impact

Events that have a direct and immediate impact on human rights, especially within the company's own operations or value chain. Examples:

- Physical or psychological systematic harassment of employees in the workplace.
- Discrimination in recruitment or promotion based on gender, age, ethnicity, or other protected grounds.
- Forced labor among suppliers, where workers are coerced to work under the threat of violence or financial penalties.
- Discovery of child labor in a subcontractor's production.
- Evidence or substantiated suspicion of human trafficking or exploitation of workers within our operations or value chain. Accidents leading to fatalities or serious injuries in the workplace, where the cause is inadequate occupational health and safety conditions.

5 Monitoring and Evaluation

Knowit's management of human rights is based on robust governance systems and processes to identify, manage, and report risks and incidents related to human rights, both for the Group's employees and across the value chain

5.1 Governing Documents

- Code of Conduct: Defines expectations for all employees and managers, including respect for human rights, non-discrimination, fair working conditions, and whistleblower protection.
- Supplier Code of Conduct: Sets standards for suppliers regarding human rights and sustainability.
- Diversity, Equity, and Inclusion Policy: Outlines the Group's commitment to creating an inclusive work environment.
- Workplace Environment Policy: Ensures a safe, healthy, and supportive work environment for all employees.

5.2 Annual Risk Analysis and Supplier Evaluation

- Risk Analysis: Conducted annually to identify potential or actual risks related to human rights.
- Supplier Evaluation: Annual evaluation of significant suppliers to ensure compliance with human rights and sustainability requirements.

5.3 International Guidelines

- United Nations Guiding Principles on Business and Human Rights
- ILO Core Labor Standards
- OECD Guidelines for Multinational Enterprises