

Human Rights Policy

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1 Background and Purpose

1.1 Background

Human rights considerations are embedded in Knowit's continuous risk management and governance processes. These procedures, analyses, and priority areas are based on three key international frameworks. As part of the Group's broader risk management process, Knowit conducts an annual assessment of human rights risks, focusing on the geographical, sector-specific, and product-related risk areas identified through ongoing risk monitoring.

Knowit is a consulting group with operations in the Nordic region and in a number of European countries, employing approximately 4,000 people. The Group operates under a decentralized governance model in which subsidiaries have their own management teams and boards of directors, while the parent company, Knowit AB, together with Group Functions, ensures group-wide governance, reporting, and strategic development.

Within the Group, the central People & Culture function, together with the Head of Legal, is responsible for the tools and processes related to discrimination, harassment, and any potential human rights-related incidents within the workforce. Supplier governance and monitoring are also actively managed, including larger framework agreements and subcontractors handled by the Bid Office, as well as annual supplier risk assessments carried out by the Head of Sustainability and the Business Management System Lead.

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** 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

By continuously identifying and managing human rights risks across our workforce and value chain, the Group ensures an effective and well-coordinated approach. Management and governance may vary by context, and this document clarifies how the Group's approach is structured at different 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 the OECD Due Diligence Guidance for Responsible Business Conduct

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 on 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:

- Systematic physical or psychological 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.
- Accidents leading to fatalities or serious injuries in the workplace, where the cause is inadequate occupational health and safety conditions.

4.2 Grievance and Whistleblowing Mechanisms

Knowit provides several channels for reporting concerns related to human rights, including management, People & Culture, Legal, work environment representatives, and the Group's whistleblowing mechanism, which also allows anonymous reporting. All reports are handled promptly, professionally, and confidentially, with protection from retaliation. These mechanisms ensure early identification of potential or actual impacts and enable appropriate investigation and follow-up.

4.3 Remediation and Corrective Actions

When a potential or actual negative human rights impact is identified, Knowit initiates a structured process to investigate the issue, support affected individuals, and address root causes. Corrective actions may include strengthening internal routines, adjusting processes, taking disciplinary or contractual measures, and implementing preventive steps to avoid recurrence. Remediation is carried out through Knowit's established governance functions, primarily Group People & Culture, Group Legal, and local People & Culture and work environment roles, ensuring that human rights considerations are integrated into existing processes.

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 and non-discriminatory 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: Risks related to human rights are assessed together with other business risks as part of the Group's overall risk management process, ensuring that human rights considerations are fully integrated into the company's governance and annual risk analysis framework.
- 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