

Sustainability Policy

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1 Background and Purpose

With a basis in our vision of a sustainable and humane society, we can be a positive force in matters relating to sustainability in a broader perspective.

Knowit's Sustainability Policy reflects the management of material impacts, risks, and opportunities throughout its value chain related to both the General Disclosures of ESRS 2 and the applicable topical standards of ESRS. Knowit is a member of the UN Global Compact, which means that we are to conduct business in an ethical manner, showing respect for our own employees and those of other companies in our value-chain, as well as minimize negative environmental impact.

With a basis in the ten principles of the UN Global Compact, we strive to develop our operations in accordance with sound business practices and correct behaviours in the areas of human rights, labor law, environment, and anti-corruption. We are committed to fulfill our compliance obligations and continually improve our sustainability performance and align our practices with internationally recognised sustainability standards and best practices.

This policy, our *Code of Conduct*, *Supplier Code of Conduct*, *Diversity, Equity and Inclusion policy*, *Workplace Environment policy*, *Privacy policy* and our *Information Security and Data Protection policy* are policies which govern and reflect our work in the sustainability field.

The purpose of this policy is to specify the direction, organization and the accountability for our joint sustainability efforts. This policy, related guidelines and instructions shall be followed by all companies, employees, and subcontractors within Knowit Group.

In this policy, the term sustainability should be understood from a holistic perspective, including the environmental, social, and economic aspects.

2 Targets

Knowit shall, together with clients and partners, work to actively contribute to the UN Agenda 2030 and the development of society, with a particular focus on positive environmental and climate impact, and increased inclusion. Knowit will follow up on the general sustainability target by closely following its development in three focus areas:

- By 2030, 80 percent of Knowit's net sales shall contribute to at least one of the UN sustainable development goals where Knowit can make the largest difference.
- Knowit shall halve the company's CO2 emissions by 2030 at the latest, according to the Science Based Targets set by the company and approved by the Science Based Targets

initiative (SBTi), with 2019 as the base year.

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

The outcome of these targets, together with performed and planned activities, are available at www.knowit.eu/sustainability.

3 Alignment and Third-Party Standards

Knowit's business is impacted by stakeholders' priorities, compliance to external laws and regulations and ultimately by our own ambition to play a part in the development of a sustainable and humane society.

The following third-party standards, regulations and initiatives are examples used as inspiration and guidance to support our sustainability work.

- UN Global Compact
- ISO 9001, ISO 14001 and ISO 27001
- EU Taxonomy
- EU-directive 2022/2464, the Corporate Sustainability Reporting Directive ("CSRD") and delegated acts
- the United Nations Universal Declaration of Human Rights
- the International Labor Organization's Declaration on Fundamental Principles and Rights at Work
- the Rio Declaration on Environment and Development
- the United Nations Convention Against Corruption
- OECD's guidelines for multinational enterprises
- the UN's Guiding Principles on Business and Human Rights

4 Implementation and Ownership

4.1 Our Material Topics

The key to sustainability work that contributes to long-term value creation is to understand the surrounding world, stakeholder expectations and the environmental impacts, risks and opportunities (IROs) identified through Knowit's annual double materiality analysis (DMA).

Knowit's priorities are based on the material IROs identified in the latest DMA and are evaluated at least annually from a life cycle perspective, covering upstream, own operations and downstream activities.

4.1.1 Climate Change Mitigation

Climate change mitigation is a central environmental priority for Knowit.

Knowit shall:

- Reduce its greenhouse gas emissions in line with its Science Based Targets (covering Scope 1, Scope 2 and relevant Scope 3 emissions).
- Integrate climate considerations into strategic planning, investment decisions and major business transformations.
- Systematically measure, monitor and improve data quality in its greenhouse gas inventory in accordance with the Greenhouse Gas Protocol.

Knowit recognises that its largest climate impact occurs in the value chain. Therefore:

- Climate performance and resource efficiency criteria shall be considered in supplier selection and procurement processes.
- Emissions in the value chain shall be actively monitored and reduced over time in collaboration with suppliers and partners.

4.1.2 Climate Alignment in Client Engagements

As a digital consultancy, Knowit recognises that its most significant potential to create both positive and negative environmental impact lies in its client assignments. This insight guides our approach to sustainability. Knowit strives to actively support its clients in their transition towards more sustainable and climate-aligned operations. This includes contributing with competence, data-driven insights and digital solutions that enable reduced greenhouse gas emissions, increased resource efficiency and informed decision-making. In engaging with clients, Knowit seeks to understand and consider climate-related impacts and opportunities, particularly in sectors with significant environmental footprints. The ambition is to contribute to progress and transition over time, while being mindful of risks related to unintended consequences, including potential rebound effects.

4.1.3 Climate Adaptation and Resilience

In addition to mitigation, Knowit considers climate adaptation an essential aspect of its sustainability work.

Knowit shall:

- Identify and assess physical and transition climate-related risks as part of its DMA and enterprise risk management processes.
- Integrate relevant climate risks and resilience considerations into business continuity planning and strategic decision-making.
- Support clients in strengthening their climate resilience through data-driven and digital solutions where relevant.

4.1.4 Resource Use and Circular Economy

Efficient use of resources and promotion of circular economy principles are material environmental aspects for Knowit.

Knowit shall:

- Prioritise reuse, refurbishment and life extension of IT equipment in its own operations.
- Reduce unnecessary consumption of electronics and other resource-intensive goods.
- Promote circular economy principles in client solutions, including traceability, transparency of material and resource flows, and digital tools supporting compliance with evolving EU requirements.
- Apply a life cycle perspective when evaluating environmental aspects related to products and services.

4.1.5 Environmental Awareness and Employee Responsibility

Knowit recognises that employee behaviour and awareness influence the company's environmental performance.

All employees are expected to:

- Contribute to reducing direct and indirect greenhouse gas emissions through responsible travel, energy use and procurement decisions.
- Integrate environmental considerations into project design and delivery where relevant.
- Complete mandatory sustainability-related training and stay informed about Knowit's environmental objectives.

4.1.6 Human Rights and Labour Standards

Knowit is committed to respecting internationally recognised human rights throughout its operations and value chain.

Knowit shall:

- Conduct its business in accordance with the UN Guiding Principles on Business and Human Rights.
- Respect freedom of association and the right to collective bargaining.
- Promote equal opportunities and prevent discrimination in employment and occupation.
- Maintain safe and healthy working conditions.
- Prevent child labour, forced labour and human trafficking in its operations and value chain.

4.1.7 Ethical Business Conduct

Knowit is committed to conducting business with integrity and transparency.

Knowit shall:

- Prevent bribery, corruption and facilitation payments.
- Promote fair competition and responsible business practices.
- Maintain accurate records and transparent reporting.
- Ensure compliance with applicable laws and regulations.

4.1.8 Responsible Supply Chain

Knowit expects its suppliers and partners to adhere to equivalent environmental, social and ethical standards.

Knowit shall:

- Integrate sustainability criteria into procurement and supplier evaluation processes.
- Promote continuous improvement of sustainability performance in the supply chain.
- Engage with suppliers to reduce environmental and social risks in the value chain.

4.1.9 Information Security and Data Protection

Information security and data protection are essential aspects of Knowit's sustainability work, reflecting the company's role as a digital consultancy and its responsibility in handling information across its operations and value chain. Maintaining a high level of information security is fundamental to ensuring trust, safeguarding business continuity and supporting long-term value creation. For more information see our *Information Security and Data Protection policy*.

4.2 Responsibilities

All roles within Knowit share the responsibility for our sustainability efforts.

- **Knowit's Board of Directors and Group Executive Management** shall ensure long-term value by integrating environmental, social, and financial risks, and opportunities in our business strategy and operations. The Board and Executive Management shall also regularly review sustainability risks, performance and progress towards sustainability targets.
- Each **Head of Business Area** is responsible for promoting Knowit's sustainability efforts and objectives in their operations and in their client offerings and assignments.
- The **Head of Sustainability** serves as leader and coordinator for sustainability within Knowit Group. He/she is also the owner and responsible for maintaining this policy and supporting the organization in matters related to sustainability.
- All **managers** are directly accountable for compliance with this policy within their area of responsibility, and for ensuring that all employees are familiar with and follow this policy.
- All **employees** are responsible to follow this policy, related guidelines, and instructions. As an employee, you are also required to complete all mandatory training related to sustainability.

5 Monitoring and Evaluation

Knowit continuously evaluates the effectiveness of its policies and targets. This includes e.g. the annual reviews of the Group's greenhouse-gas inventory, energy efficiency, and progress toward climate adaptation measures. Results are reported both externally and internally to the Executive Management and Board to ensure that our policies remain effective and aligned with the EU Taxonomy, CSRD and ESRS requirements and other relevant obligations and requirements. To guide us in the work with identifying and prioritizing the areas of sustainability to focus on we conduct a double materiality analysis integrated with the strategy work of Knowit Group. This is made annually.

Relevant stakeholders shall be informed about significant changes to this policy. Knowit shall also continuously work to improve stakeholder understanding and implementation to support our sustainability efforts.