

MIRKA

 **KWH LOGISTICS**

 **KWH FREEZE**

PREVEX

Social Policy

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1. General

1.1. Introduction

KWH Group is committed to conducting its business according to sustainable standards outlined in the UN Global Compact. KWH Group shall always work to uphold universal human rights and fair labor practices in our operation and in our value chain. We recognize that ensuring respect for human rights is essential for fostering a sustainable and equitable business environment.

This Policy outlines our commitment to ensuring respect for human rights in our own operation and value chain. It reflects our social topics identified in our double materiality assessment in line with the Corporate Sustainability Reporting Directive (CSRD)

The Policy also reflects two pillars of our sustainability strategy, namely, “Create a safe and pleasant workplace for all our employees” and “Integrate ESG governance throughout our business and value chain for long-term and responsible ownership”.

References in this Policy to “KWH” or “the company” shall be understood as KWH Group Ltd, including all divisions, subsidiaries, branches and other entities where KWH exercises management control.

1.2. Scope

This Policy applies to the entire KWH Group. We expect our employees, regardless of employment type, contract, and positions, to respect human rights and fair labor practices in a manner that is consistent with this Policy. The policy also applies to contractors, suppliers, and stakeholders involved in our operations, reflecting our commitment to human rights as a foundational aspect of our corporate responsibility.

1.3. Responsibilities

The Group Board of Directors oversees the Social Policy, with the CEO responsible for its implementation. KWH ensures compliance with national legislation in the markets where KWH operates and, where appropriate, applies higher internal standards.

Each business division must follow the group's social policy. If necessary, they can create their own additional policy that fits their specific needs. This additional policy should support the group policy and provide clear guidelines on responsibilities and mandates.

The Head of each business division has the ultimate responsibility for ensuring that the HR function and recruitment processes are appropriately organized within each business group. Employee related questions are handled decentralized in each company and unit.



Each employee should contribute to the achievement of operational goals and that laws and collective agreements are complied with. The requirements and expectations are supported by the Code of Conduct and KWH's values for commitment and responsibility.

The Social Policy must be integrated into the Group's business framework and operations. We believe that responsible business includes accountability throughout the entire value chain.

2. Social Topics

2.1. Our Commitment

Internationally recognized human rights shall be protected and respected at all times. KWH aims to create a positive impact on the lives of our employees, the workers in our value chain, and the consumers of our products and services while ensuring compliance with applicable laws and regulations. KWH's commitment to respecting human rights encompasses all recognized human rights including, but not limited to:

- The International Bill of Human Rights
- The International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work and core International Labour Standards
- The United Nations Convention on the Rights of the Child

KWH respects international standards and principles that outline and protect the rights of specific individuals and vulnerable people or groups, including but not limited women, indigenous people, people with disabilities, and migrant workers and their families.

KWH's commitment is guided by the UN Guiding Principles on Business and Human Rights (UNGPR), and the UN Global Compact.

2.2. Own Workforce

KWH is committed to upholding the human rights and labor rights of all employees. We prioritize employee well-being by providing safe, healthy and supporting working conditions and equal treatment. If a violation of human rights or labor rights occurs, we must always reedy the issue and ensure that it does not happen again.

In addition, KWH strives to ensure that employees are:

- properly and thoroughly informed about our business concept, vision, current goals and plans
- informed about our development in relation to goals and plans
- informed about their own results



- given both opportunities and opportunities to express opinions about the business
- informed out how his/her contribution is perceived, factually based
- given opportunities to develop both professionally and personally

Our efforts are further supported by our **Code of Conduct** and **Gender Equality and Equal Treatment policy**.

Health and safety and well-being

KWH shall ensure a safe and healthy work environment, both physically and mentally, by putting safety first in all our actions. We shall work systematically to safeguard health and safety by conducting regular health and safety risk assessments across our operations. Effective systems shall be in place to manage and mitigate the identified risks.

Accidents, concerns, and dangerous situations shall be reported in accordance with internal guidelines and applicable laws. Using, possessing or being under the influence of illicit drugs or alcohol during work time is strictly prohibited.

Social dialogue and collective bargaining

KWH recognizes the rights of employees to freely associate and to bargain collectively. KWH shall strive to maintain good communication with each employee through company information and consultation procedures. KWH shall also strive to maintain good communication with and involvement of the unions where applicable and to always work for openness and an open atmosphere where experience and ideas are shared in a collaborative way.

Non-discrimination

KWH is committed to maintaining a workplace free from discrimination where each individual should be met with respect. No employee at KWH should face discrimination or harassment based on gender, age, origin, nationality, language, religion, beliefs, opinions, political activity, union activity, family circumstances, health status, disability, sexual orientation, or any other grounds recognized under ILO conventions or national law in the country or countries of operations.

KWH is committed to a non-discriminatory approach in recruitment, compensation, skills development, promotion, dismissals, and or in our daily interaction with each other. Our recruitment processes, for both external and internal candidates, shall be based on competence and qualification.

Discrimination includes direct or indirect actions, harassment, refusal to make reasonable accommodations, or instructions to discriminate. We do not tolerate bullying, harassment or retaliation, direct or indirect, physical or verbal.



Compensation

Each employee shall be compensated appropriately and fairly, in full compliance with applicable national legislation and the provisions of relevant collective bargaining agreements.

Rights to annual leave, sick leave, and parental leave are fully respected and paid in accordance with the national legislation and the applicable collective bargaining agreements.

Equal pay for equal work is a fundamental principle at KWH. KWH is committed to identifying and eliminating any unjustified wage differences.

Employee engagement and skills development

At KWH, we value professional competence and encourage continuous skill development. Our competence-building activities are motivated, systematic, and support personal and company goals.

KWH conducts regular performance evaluations and development discussions to create a work environment where employees feel valued, accepted, and respected, allowing them to contribute effectively to company objectives.

Work-life balance

KWH supports employees in achieving a healthy work-life balance by offering remote work opportunities and flexible working time arrangements whenever possible.

Child labor and forced labor

We do not tolerate any form of forced or compulsory labor in our facilities or the operations of any business partner. We do not tolerate human trafficking in any part of our global organization, and we protect human dignity in our business practices.

We do not employ individuals under the age of 14. For workers aged 14 to 17, we ensure they are protected from tasks that could potentially harm their health, safety, or morals due to the nature or conditions of the work. We have established robust systems to monitor compliance with these standards and to facilitate ongoing oversight.

Leadership

KWH is committed to developing leadership capabilities at all levels of the organization. Managers and supervisors are expected to lead by example and support their teams in daily work. To ensure effective leadership, each division is responsible for maintaining leadership competence, and leaders are provided with training and tools to enhance their motivation, skills, and ability to support their teams.



Recruitment

Each group company should aim to be highly attractive within its industry. We seek employees with growth potential and values aligned with ours. Recruitment should match the right person with the right skills to the right task, using clear guidelines and processes.

Privacy and Confidentiality

Privacy and personal data protection are fundamental rights. KWH is committed to protecting the personal data of our employees and our business partners. Personal data shall be managed within the boundaries of applicable law and in accordance with the General Data Protection Policy (GDPR). KWH recognizes our legal and ethical responsibility to always safeguard the confidentiality of individuals.

2.3. Workers in the value chain

KWH recognizes its responsibility to extend human rights and labor rights protection to all workers in our value chain. We require our suppliers and contractors to uphold human rights and fair labor practices in line with our **Business Partner Code of Conduct**. To facilitate this, KWH shall conduct supply chain assessments to ensure that we purchase products and services that have been produced without human rights and labor rights violations. Transparency and accountability are integral to our approach, and we engage in open dialogue with our suppliers to ensure compliance with human rights and labor rights standards.

2.4. Consumers and end-users

KWH is committed to protecting the rights of consumers and end-users of our products and services.

We make no compromises on product safety. Our products and services must be safe for people and the environment. We adhere to safety standards throughout the design, manufacturing, and distribution processes of our products.

We prioritize transparency by providing clear and accessible information regarding our products, including sourcing practices and safety measures.

Our marketing and advertising practices shall be correct, true and comply with applicable laws. We value our customers' personal integrity, freedom of speech and right to privacy. KWH does not process customers' personal data other than as allowed by applicable law and in accordance with the General Data Protection Policy (GDPR). KWH recognizes our legal and ethical responsibility to always safeguard the confidentiality of individuals.

KWH encourages consumers to share their experiences, suggestions, and concerns regarding our products and services. We will establish accessible channels for consumers to



provide feedback, and we commit to responding to inquiries and addressing concerns promptly.

3. Reporting non-compliance and violations of the social policy

Every employee is responsible for ensuring compliance with the principles of this policy across all KWH companies. If an employee becomes aware of or suspects a violation of this policy, any company policies, or relevant laws, they should report it immediately to their manager. If this is not feasible, the breach should be reported to the next level of management or to the Compliance, HR, Legal, or Sustainability teams.

Concerns can also be reported anonymously via KWH's confidential Ethics Line. The Ethics Line (links and additional instructions are available at www.kwhgroup.com/en/whistleblowing) is a secure communication channel hosted by a third party, allowing employees and external stakeholders to report alleged misconduct confidentially and anonymously, in accordance with local laws and regulations.

KWH maintains a strict no-retaliation policy, ensuring that individuals who report breaches in good faith will not face harassment or adverse consequences.

