

Sustainability Policy

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Table of contents

1	Background and Purpose	3
2	Targets	3
3	Alignment and Third-Party Standards	4
4	Implementation and Ownership	5
4.1	Our Essential Aspects	5
4.2	Responsibilities	5
5	Monitoring and Evaluation	6

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 both environment and sustainability in a broader perspective.

Knowit's Sustainability Policy reflects the management of material impacts, risks, and opportunities 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.

This policy, our Code of Conduct, Supplier Code of Conduct, Diversity, Equity and Inclusion policy, Workplace Environment policy, Privacy policy and our Information security 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, eighty 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 Essential Aspects

The key to sustainability work that contributes to long-term value creation is to understand the surrounding world and the stakeholders' expectations in a changeable time. Knowit's materiality process to identify the most important issues contributes to prioritizing the sustainability aspects that Knowit should be focusing on. This analysis of the societal changes that Knowit and its stakeholders can affect and is affected by is the foundation for how sustainability is integrated into Company strategy and reported. A double materiality analysis (DMA) is made every year, according to CSRD. The current DMA can always be found in our latest Annual Report.

Specifically, Knowit's significant environmental aspects are the activities, services and products that interact or can interact with the environment most - positively or negatively:

- Emissions to air (negative)
- Energy and resource use (negative)
- Environmental/sustainability benefit in our customer assignments (positive)
- Selection of suppliers and purchase of goods and services (positive)

In addition to climate change mitigation, Knowit also considers climate adaptation as an essential aspect of our sustainability work. We assess physical and transitional climate risks and their potential financial and operational impacts as part of our double materiality analysis. Identified risks and opportunities are integrated into strategic planning and business continuity processes to enhance the Group's long-term climate resilience.

Re-use of electronics in our operations together with implementing customer solutions promoting circular economy is also essential to Knowit.

Knowit's significant environmental aspects are evaluated taking into account a life cycle perspective at least once a year.

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.
- Each **Head of Business Area** is responsible for promoting Knowit's sustainability efforts and objectives in their operations and in their customer 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.