Responsible Employer and Human Rights Policy

November 2024

Responsible Employer and Human Rights Policy

Introduction

emagine Consulting A/S, Reg-no. 26 24 96 27, and its subsidiaries and associated companies (collectively the "Group") and employees are required to comply with this Responsible and Human Rights Policy.

Our Goal

emagine Group´s scope is supplying resources and expertise within IT, tech and business management and our Responsible Employer and Human Rights Policy must be read in that context. The objective of this Responsible Employer and Human Rights Policy. (the "Policy") is to ensure that all business activities of the Group comply with our Employee Code of Conduct.

Policy

At emagine, we have a fundamental respect for the value of human life and dignity and want to foster a culture of respect and consideration. We want to be a good place to work for our employees and strive to develop talent, teamwork, and diversity.

We will pay due attention to the rights and interests of employees, consumers, customers, local communities, and other stakeholders affected by our business. We see respect for the rights and interests of others as necessary to be a trusted company.

We respect universal human rights and will carry out our business with due diligence to avoid becoming involved in violations of human rights. By due diligence we mean working in a systematic manner to identify, prevent and reduce the risk of becoming involved in violations of human rights and account for how human rights risks are handled. We have a particular responsibility for our own operations, but we also see it as our duty to respect human rights in our relations with business partners, suppliers, customers, local communities and others affected by our activities.

emagine defines human rights as the human rights enshrined in the Universal Declaration of Human Rights (1948)*, the two international covenants on civil and political rights (1966) and economic, social and cultural rights (1966) and the core conventions of the International Labour Organization (ILO)**.

This document describes emagine's guiding principles for handling human and workers' rights
which we see as having relevance to our daily operations.

Principles for human rights in emagine

All emagine companies shall work in a systematic manner to respect human rights, in line with the principles described below.

Freedom of thought, opinion, and expression

We value open, fact-based, honest, and respectful communication within our own organization as well as in our dialogue with external stakeholders. We will strive to create a working environment where employees feel comfortable expressing their opinion without fear of retaliation. All our companies should take appropriate steps to make it easy for employees and external stakeholders to raise concerns and make sure that stakeholder concerns are handled in a respectful, fair, and professional way.

We respect freedom of religion, and we will foster a working environment where all our employees feel included regardless of religious beliefs or cultural background. Our company should be flexible when responding to concerns raised by employees related to religious customs if this is not in conflict with other human rights or emagine's business needs.

The right to life and security of person

We will do our utmost to protect the health and safety of employees, consumers, customers, and others linked to our business. All our company shall commit to the vision of zero harm to people, and work purposefully to create safe, healthy, and attractive workplaces, in line with the requirements described in the emagine Environment, Health and Safety Standard.

We will take care to prevent behaviour or working conditions that may negatively influence the mental and physical health of our employees and their families. Managers should be aware of their responsibility for the safety and wellbeing of employees and use the power of their position to foster a positive and healthy working environment. emagine does not tolerate any form of coercion, punishment, or harassing behaviour towards employees.

emagine shall commit to ensuring safe products for employees (and consumers), in line with the requirements described in the IFS Food Safety Standard.

The rights of liberty and privacy

Employment in an emagine company shall always be based on a voluntary agreement. Our company shall not have internal procedures or carry out activities that prevent employees from leaving the company at their own wish.

We want to show due respect for the privacy of employees, customers and other individuals, and our company shall adopt a restrictive practice towards monitoring or intrusion of employees' privacy. If a company sees the need to monitor certain operations, this shall only take place as permitted by legal requirements. Personal information about employees or customers shall always be collected and handled in line with legal requirements, and records shall be stored in a way that prevents unauthorized access.

Competence development

In emagine, we see employee development as important to achieve our business targets and be an attractive place to work. We want people to grow and flourish so they can deliver to their full potential. Moreover, we want our employees to feel that their efforts are valued and used in a meaningful way.

Our company shall allow employees the opportunity to develop their functional and personal competences over time, in line with the competence needs of the company and emagine's guidelines for human resource development management. Our employees shall receive regular feedback on the quality and performance of their work and can discuss relevant personal development activities. All employees are entitled to a formalized performance appraisal.

Diversity and no discrimination (see Policy for Diversity and Underrepresented Gender) We see diversity of perspectives as important to make good decisions, inspire creativity and in general, contribute to business improvement. Our company shall work systematically to promote diversity in the workplace and prevent discrimination based on gender, religion, race, national or ethnic origin, cultural background, cast, social group, disability, sexual orientation, marital status, age or political opinion. The company shall foster a culture where personal differences are respected and appreciated, and promote equal opportunity, particularly in relation to recruitment, compensation and benefits, promotions, and training. The company should assess how operating processes and working tools can be adapted to physical differences among employees and make reasonable adjustments.

Consultation and employee involvement
We see good internal communication and cooperation between management and employees as crucial for the company's ability to succeed and for the well-being of employees. Our company allow employees to be heard in decision processes that have relevance for themselves and the workplace, for example related to occupational health and safety and workforce reductions. Also, our employees shall have the opportunity to become informed about the strategy and progress of the company, for example through the use of the intranet and regular hall meetings.

All employees shall have the right to form, join and organise trade union(s) of their choice and to bargain collectively on their behalf with the organisation. The organisation shall respect this right and shall effectively inform personnel that they are free to join a worker´s organisation of their choosing without any negative consequences or retaliation from the organisation. The organisation shall not interfere in any way with the establishment, functioning or administration of workers' organisation(s) or collective bargaining.

In situations where the right to freedom of association and collective bargaining are restricted under law, the organisation shall allow workers to freely elect their own representatives.

emagine shall ensure that union members, representatives of workers and any personnel engaged in organising workers are not subjected to discrimination, harassment, intimidation or retaliation for being union members, representative(s) of workers or engaged in organising workers, and that such representatives have access to their members in the workplace.

emagine have established channels for dialogue and collaboration between management and representatives of the employees (ex. H&S Committee, employee forums e.g.).

Fair working terms

We want to provide just and favourable working conditions for our employees. Our company shall make sure that all their employees, including part-time employees and temporary workers, have a written working contract. Working hours shall comply with national law and benchmark industry standards, whichever affords greater protection, and with negotiated company agreements. The work should be organized in a way that allows employees to handle their assigned responsibilities within normal working hours and reasonable actions should be taken to prevent an unhealthy workload.

emagine shall comply with applicable laws, collective bargaining agreements (where applicable) and industry standards on working hours, breaks and public holidays. The normal work week, not including overtime, shall be defined by law but shall not exceed 48 hours.

All overtime work shall be voluntary, (except see below), shall not exceed 12 hours per week and shall not be requested on a regular basis.

In cases where overtime work is needed in order to meet short-term business demand and the organisation is party to a freely negotiated collective bargaining agreement representing a significant portion of its workforce, the organisation may require such overtime work in accordance with such agreement. Any such agreement must comply with the other requirements of this Working Hour's element.

Personnel shall have the right to leave the workplace premises after completing the standard workday and be free to terminate their employment provided that they give reasonable notice following national legislation to emagine.

emagine shall have working terms which allow employees to combine working and family life, including due consideration of parental duties. Employees shall be provided with at least one day off for every seven-day period. All full-time employees shall, as a minimum, receive wages and benefits which are sufficient to meet basic needs for food, clothing, and housing (Living Wage Policy). And emagine will ensure that no employment fees or costs are borne in whole or in part by workers.

Neither the organisation nor any entity supplying labour to the organisation shall withhold any part of any personnel's salary, benefits, property or documents in order to force such personnel to continue working for the organisation.

emagine should provide, for use by all personnel, free access to: clean toilet facilities, potable water, suitable spaces for meal breaks, and, where applicable, sanitary facilities for food storage. As well as ensuring that any dormitory facilities provided for personnel are clean, safe and meet their basic needs, whether it owns, leases or contracts the dormitories from a service provider.

Remuneration

emagine shall respect the right of personnel to a living wage and ensure that wages for a normal work week, not including overtime, shall always meet at least legal or industry minimum standards, or collective bargaining agreements (where

applicable). Wages should be sufficient to meet the basic needs of personnel and to provide some discretionary income.

The organisation shall not make deductions from wages for disciplinary purposes. Exception to this rule applies only when both of the following conditions exist:

- Deductions from wages for disciplinary purposes are permitted by national law; and
- A freely negotiated collective bargaining agreement is in force that permits this practice.

emagine shall ensure that personnel's wages and benefits composition are detailed clearly and regularly to them in writing for each pay period. emagine shall lawfully render all wages and benefits due in a manner convenient to workers, but in no circumstances in delayed or restricted forms, such as vouchers, coupons or promissory notes.

All overtime shall be reimbursed at a premium rate as defined by national law or established by a collective bargaining agreement. In countries where a premium rate for overtime is not regulated by law or there is no collective bargaining agreement, personnel shall be compensated for overtime at the organisation's premium rate or at a premium rate equal to prevailing industry standards, whichever is higher.

emagine shall not use labour-only contracting arrangements, consecutive short-term contracts and/or false apprenticeship or other schemes to avoid meeting its obligations to personnel under applicable laws and regulations pertaining to labour and social security

Discrimination

emagine will not engage in or support discrimination in hiring, remuneration, access to training, promotion, termination or retirement based on race, national or territorial or social origin, caste, birth, religion, disability, gender, sexual orientation, family responsibilities, marital status, union membership, political opinions, age or any other condition that could give rise to discrimination.

emagine shall not interfere with the exercise of personnel's rights to observe tenets or practices or to meet needs relating to race, national or social origin, religion, disability, gender, sexual orientation, family responsibilities, union membership, political opinions or any other condition that could give rise to discrimination.

emagine shall not allow any behaviour that is threatening, abusive, exploitative or sexually coercive, including gestures, language and physical contact, in the workplace and in all residences and property provided by the organisation, whether it owns, leases or contracts the residences or property from a service provider. emagine shall not subject personnel to pregnancy or virginity tests under any circumstances.

emagine shall treat all personnel with dignity and respect. emagine shall not engage in or tolerate the use of corporal punishment, mental or physical coercion or verbal abuse of personnel. No harsh or inhumane treatment is allowed.

Modern Slavery
emagine will not use forced, bonded or involuntary labour (including prison labour), and workers are not required to lodge 'deposits or identity papers with the firm and can leave after giving reasonable notice, with all wages owed to be paid. We have a zero-tolerance approach towards human trafficking.

Respect for children's rights
emagine has decided not to employ young workers, defined as employees below the age of 18. We recognize the vulnerability of children.

At the same time, emagine will work with and influence our stakeholders to do their utmost to protect children from physical, mental, or moral harm. We will work with them to respect children's' rights*** within their activities and business relations.

Children should not perform hazardous work, or work to an extent which negatively influences the ability to participate in educational activities.

Protection of marginalized populations
emagine shall make sure that their operations do not interfere with the right of self-determination of indigenous people, for example related to land areas or other natural resources upon which they are dependent. If emagine has business plans which may have an impact on a marginalized population, the company shall establish a dialogue with representatives for the population group to find a solution which is satisfactory to both parties.

Human right to water
Water is fundamental to the global food system and to our business. It nourishes the crops used to make our products, serves as the main ingredient in many of our beverages and is an integral component of our manufacturing operations. But in some regions, water is scarce. Climate change is also worsening pressures on water resources around the world, with recent estimates indicating that two-thirds of the world's population will live in water-stressed regions by 2025.

Land rights
Secure land security is a vital component of economic prosperity, sustainable food production and the responsible use of natural resources. This can be particularly true in developing countries and areas inhabited by indigenous communities, yet recent estimates indicate that only 30% of the world's population has a legally registered title to their land. Land rights issues have the potential to directly impact local communities and the daily lives of rights holders, such as through physical displacement or the loss of economic opportunity.

Forced labour
Modern slavery (forced or prison labour) remains one of the most severe global human rights challenges facing our society. The ILO currently estimated that 50 million people are victims of modern slavery worldwide, including 28 million people trapped in forced labour. Of the 28

million victims of forced labour, over 17.6 million are being exploited through forced labour in the private sector. Modern slavery occurs across every region of the world and can materialize in global value chains. As one of the world's leading beverages

and convenient foods companies, we are committed to doing our part to help prevent and eradicate forced labour.

Use of Private and Public Security Forces

To maintain security and safety, large-scale extractives operations may employ private or public security forces, which may put at risk the human rights of employees and community members if they oppose the company. When private security services or public security forces are engaged at our sites, Heidelberg Materials shall instruct and control the security forces properly to avoid any kind of unlawful force or repression. We ensure that the prohibition of torture or cruel, inhuman, or degrading treatment, the right to the integrity of life and limb, as well as the freedom of association are not impaired.

Promoting human rights

We want to contribute to increasing the general awareness of human rights in society by communicating our principles and requirements to suppliers, customers, and others.

We expect our suppliers and business partners to respect human and workers' rights and establish human rights policies which address the corporate responsibilities outlined in the UN Guiding Principles for Business and Human Rights****. If we discover that suppliers or business partners are involved in violations of human rights, we will communicate our concerns and encourage the supplier or business partner to start a remediation process. If corrective actions are not taken and the violations endure, we will consider our business relationship.

More detailed guidelines on how to address human rights in the supply chain are described in emagine's Responsible Sourcing Policy and our ethical requirements towards suppliers are described in emagine's Supplier Code of Conduct.

* The Universal Declaration of Human Rights

** Eight conventions are defined as fundamental by the UN's international worker organization, the ILO.

*** Children's Rights and Business Principles

**** UN Guiding Principles for Business and Human Rights

Annexes

- Annex 1: Document Specification

Annex 1: Document Specification

Responsible Employer and Human Rights Policy

Document Classification:	External
Reference:	GP-REHR-POL
Version:	2.0
Status:	Active
Last edited by:	Kenneth Wegner
Last validated by:	Sofie Ulendorf

REVISION HISTORY

This Responsible Employer and Human Rights Policy is reviewed to ensure its continuing relevance to the systems and processes that it describes. A record of contextual additions or omissions is given below:

Version	Summary of Changes	Revision Author	Date
1.0	Document Creation	Kenneth Wegner	11.2023
1.1	Review and approval	Jesper Diget	12.2023
1.2	Policy review, classification changed to public	Kenneth Wegner	02.2024
2.0	Review and update – format, purpose, goal, removed policy review, miscellaneous, policy objective paragraph	Kenneth Wegner	11.2024

APPROVAL

Name	Position	Signature	Date
Anders Gratte	CEO	DocuSigned by: Anders Gratte 6DB405CAF4EA4FD...	12-11-2024