

# Sustainability Guide

Adopted by the Board of Directors of Kensulting AB on March 13, 2026



## Together for Sustainable Development

---

Everyone in Kensulting has a role to play in sustainability. This guide gives us the procedures and routines that make sustainability part of our daily work. By following them, we minimise risks, reduce impacts, and contribute to long-term value for the company, our people, and our communities.

This Sustainability Guide was developed to help us follow clear internal procedures for working with sustainability. It explains what is expected in daily operations, how to apply the procedures, and what kind of documentation should be kept to show that the work is carried out.

# Table of Contents

---

<b>Together for Sustainable Development.....</b>	<b>1</b>
<b>How to use this guide .....</b>	<b>4</b>
<b>Climate Mitigation .....</b>	<b>5</b>
Digital-first ways of working.....	5
Using digital tools and platforms to reduce unnecessary travel and printing. ....	5
Commuting .....	6
Encouraging low-emission commuting by allowing remote work and promoting walking, cycling, or public transportation. .	6
Scale-ups & policies .....	7
FUTURE INITIATIVE: Introducing internal policies for low-emission business travel, including clear guidance on when travel is necessary. ....	7
<b>Energy .....</b>	<b>9</b>
Behaviour & basic controls .....	9
Encouraging staff to turn off lights, computers, and other equipment when not in use. ....	9
Lighting.....	10
Using LED lighting in all our premises. ....	10
Device & equipment management .....	10
FUTURE INITIATIVE: Evaluating energy efficiency criteria when procuring new equipment and appliances. ....	10
<b>Water and Marine Resources .....</b>	<b>12</b>
Fix first: leaks & fixtures .....	12
Fixing leaks and dripping taps promptly, to prevent unnecessary water loss. ....	12
Awareness, monitoring & governance.....	12
Promoting water-saving behaviours through staff training and visible reminders, such as posters. ....	12
<b>Working Conditions .....</b>	<b>14</b>
Employment Terms & Onboarding .....	14
Issuing written employment agreements to all staff, specifying terms of employment, compensation, and working hours. .	14
Work-Life Balance & Well-Being .....	15
FUTURE INITIATIVE: Offering a wellness allowance to promote physical and mental well-being among employees. ....	15
Rights Awareness & Representation.....	15
Ensuring equal treatment regardless of contract type (e.g., permanent, temporary, part-time).....	15
Communication & Grievance Handling.....	16
FUTURE INITIATIVE: Maintaining a secure, anonymous complaints and grievance mechanism that is accessible to all staff and regularly reviewed. ....	16
<b>Equal Treatment and Opportunities for All.....</b>	<b>18</b>

Inclusive Recruitment & Outreach .....	18
Ensuring job ads and recruitment processes are inclusive and free from bias. ....	18
Workplace Accessibility & Non-Discrimination .....	19
Communicating clear anti-harassment and anti-discrimination policies to all staff. ....	19
FUTURE INITIATIVE: Setting up a confidential reporting channel for discrimination and harassment. ....	19
Career Development & Progression.....	20
Conducting annual performance and development reviews with all employees and ensuring access to relevant training. ...	20
<b>Human Rights .....</b>	<b>22</b>
Fundamental Labour Rights.....	22
Prohibiting child and forced labour and ensuring voluntary employment terms through policy, procurement, and contracts. ....	22
Privacy & Data Protection .....	23
FUTURE INITIATIVE: Handling employee data in line with GDPR and restricting access to authorised personnel. ....	23
FUTURE INITIATIVE: Including privacy and data protection awareness in onboarding and annual training. ....	24
<b>Corruption and Bribery .....</b>	<b>26</b>
Policies & Codes of Conduct.....	26
Maintaining a Code of Conduct prohibiting corruption, bribery, facilitation payments, and undisclosed conflicts of interest. ....	26
Reporting & Whistleblowing .....	27
FUTURE INITIATIVE: Maintaining clear procedures for reporting suspected misconduct or unethical behaviour. ....	27

## How to use this guide

---

This guide explains how we put sustainability into practice in our everyday work. It serves as a practical tool for employees, suppliers and partners in the daily operations of Kensulting. It reflects our internal procedures, applied proportionately to each site and activity. If a procedure is not yet in place, it should be established and documented as soon as possible.

### **Each chapter includes:**

- Purpose: Why the topic matters and the outcome we seek.
- How to do it: Not every step will apply in all cases – choose the actions that are realistic for your company, site and industry. The level of detail depends on company size, local context and available resources.
- Documentation: Examples of records that demonstrate the procedure is followed. Equivalent records are acceptable. If documentation is missing, note what needs to be collected, assign who is responsible, and set a due date.
- Frequency: How often the procedure should be carried out or checked. The interval can be adjusted depending on the risk, scale, or legal requirements that apply.
- Practical tips: Additional advice or reminders that make the procedure easier to apply in daily work.

### **Using the guide in practice:**

- Applicability & proportionality: Not every aspect in this guide will be relevant everywhere. Implement what applies to the local context and legal obligations.
- Phased adoption: Current practices must be carried out continuously. Future initiatives have also been included in this guide and are marked as such, to give Kensulting an overview of what will be required once they are adopted.

# Climate Mitigation

---

## Digital-first ways of working

### Using digital tools and platforms to reduce unnecessary travel and printing.

**Purpose:**

The purpose of this procedure is to reduce emissions from unnecessary travel and paper use by making digital work the default choice. By relying on digital meetings, collaboration tools and electronic signatures, we cut carbon emissions, save money and improve efficiency.

**How to do it:***Step 1: Enable remote and hybrid work*

- Allow remote or hybrid working where the role permits.
- Provide clear guidance on which roles qualify and how often staff may work remotely.
- Make sure digital collaboration tools and meeting systems are reliable so remote work is practical.

*Step 2: Provide cycling and walking facilities*

- Install safe and accessible bike parking close to entrances.
- Provide showers, changing rooms and lockers where feasible.
- Maintain good lighting and safety measures for access routes.

*Step 3: Support use of public transport and bikes*

- Offer stipends, subsidies, or salary-sacrifice schemes for public transport passes and bike purchases.
- Share information on safe cycling and walking routes near the site.
- Encourage staff to combine biking with transit where possible.

*Step 4: Encourage carpooling and low-emission driving*

- Set up carpool channels on internal communication platforms.
- Offer preferred parking spots for carpools and electric vehicles.
- Provide charging stations for EVs where possible.

*Step 5: Communicate and review*

- Share commuting options with all new hires during onboarding.
- Run an annual commuting survey to understand staff habits and needs.
- Use survey results to adjust benefits, facilities and communications.

**Documentation:**

- Policy or HR guidance on commuting benefits.
- Photos of facilities such as bike parking, showers and lockers.
- Results from the annual commuting survey and any follow-up actions.

**Frequency:**

Annual commuting survey. Annual review of commuting facilities and benefits. Ongoing communication to staff through intranet, posters or onboarding.

**Practical tips:**

- Provide basic bike maintenance tools or partner with a local bike repair service.
- Celebrate successes by sharing data such as “x kg CO<sub>2</sub> avoided through commuting choices.”
- Consider hosting a “bike to work” or “public transport week” to promote options.
- Coordinate with local municipalities or transport providers if infrastructure gaps are identified.

## Commuting

**Encouraging low-emission commuting by allowing remote work and promoting walking, cycling, or public transportation.****Purpose:**

The purpose of this procedure is to reduce emissions from employee commuting while also improving health, wellbeing and cost efficiency. By supporting alternatives such as cycling, walking, public transport, carpooling and remote work where feasible, Kensulting lowers its carbon footprint and makes commuting safer and more sustainable for staff.

**How to do it:***Step 1: Enable remote and hybrid work*

- Allow remote or hybrid working where the role permits.
- Provide clear guidance on how often remote work is allowed and what approval is needed.
- Ensure digital tools (video meetings, shared documents, chat platforms) are reliable so remote work is effective.

*Step 2: Provide facilities for cyclists and walkers*

- Install secure bike parking close to building entrances.
- Provide showers, changing rooms and lockers where possible.
- Maintain safe and well-lit access routes for those walking or biking to work.

*Step 3: Support public transport and biking*

- Offer stipends, subsidies or salary-sacrifice schemes for public transport passes and bike purchases.
- Share information on safe cycling and walking routes near the site.
- Encourage multi-modal commuting, such as combining cycling with train or bus.

*Step 4: Encourage carpooling and low-emission driving*

- Set up internal communication channels for carpooling (e.g. Teams or Slack group).
- Reserve parking spaces for carpools and electric vehicles.
- Provide EV charging points at the workplace if feasible.
- Always ensure designated and accessible parking spaces are available for employees with disabilities, located close to entrances.

*Step 5: Communicate and review regularly*

- Share commuting options with all new staff during onboarding.
- Run an annual commuting survey to understand habits, preferences and barriers.
- Use survey results to adjust benefits, facilities and communication.

**Documentation:**

- Notes from supplier comparisons showing how distance and delivery methods were evaluated.
- Supplier list with location and distance to site recorded.
- Delivery plans or supplier lists with locations including consolidation or low-emission delivery measures.

**Frequency:**

Apply the criteria to every sourcing cycle. Conduct an annual supplier review.

**Practical tips:**

- Share positive examples with staff, such as faster deliveries or CO<sub>2</sub> saved by local sourcing.
- If switching suppliers, evaluate service reliability as well as distance.
- For large contracts, consider including a specific requirement for suppliers to report their transport emissions.
- Be mindful that “local” may differ by product category. Some goods have no regional options, while others do.

## Scale-ups & policies

**FUTURE INITIATIVE: Introducing internal policies for low-emission business travel, including clear guidance on when travel is necessary.****Purpose:**

The purpose of this procedure is to cut emissions from business travel by choosing low-carbon options whenever possible. Travel should only take place when digital alternatives are not practical.

**How to do it:**

*Step 1: Prefer trains and other low-emission modes*

- Use trains or public transport instead of flights or cars where routes are available and travel time is reasonable.
- Flights should only be taken when no good alternative exists or when time pressures make rail impractical.

*Step 2: Keep flights to a minimum*

- Always book economy class for flights.
- Before booking, consider whether the meeting or inspection could be done digitally.

*Step 3: Encourage digital meetings*

- Default to video calls for routine meetings, internal workshops and supplier check-ins.
- Travel only when physical presence is necessary, such as site visits or key client meetings.

*Step 4: Review travel choices regularly*

- Once or twice per year, review travel expenses and modes of travel.
- Use this review to see how much travel is by plane, train, or digital, and adjust practices if needed.

**Documentation:**

- Short written travel policy shared with all staff.

- Travel expense records, noting the mode of transport.

**Frequency:**

Ongoing: apply the policy to each trip. Review travel practices once or twice per year.

**Practical tips:**

- Highlight time saved by avoiding flights (no check-in or airport transfers).
- Encourage staff to combine several meetings into one trip instead of multiple smaller trips.
- Share success stories, e.g. "We reduced flight trips by 40% compared to last year."

# Energy

---

## Behaviour & basic controls

### Encouraging staff to turn off lights, computers, and other equipment when not in use.

**Purpose:**

The purpose of this procedure is to cut avoidable electricity use by ensuring lights, equipment and appliances are turned off or set to sleep when not needed. These simple habits reduce emissions and lower energy bills at no cost.

**How to do it:***Step 1: Apply default workstation settings*

- Set monitors to sleep after 10 minutes of inactivity.
- Set computers to system sleep after 20 minutes of inactivity.
- Shut laptops completely if not used for longer periods.

*Step 2: Power down shared equipment*

- Turn off lights in empty rooms, printers, meeting room screens and kitchen appliances at the end of the day.
- Use power strips, smart plugs or timers to make shutdown automatic where possible.
- Configure appliances such as coffee machines and vending machines to shut down overnight or during weekends.

*Step 3: Remind and assign responsibility*

- Place small prompts near switches, printers and kitchenettes.
- Assign a “last out” check in each team to make sure everything is powered down.
- Reinforce the habit with reminders in team meetings.

**Documentation:**

- Screenshots showing default sleep settings on devices.
- Photos of signage or reminders in common areas.
- Optional log of “last out” checks.

**Frequency:**

Daily practice by all staff. Seasonal review of device settings and reminders.

**Practical tips:**

- IT can push the default sleep settings automatically to save staff effort.
- Rotate “last out” responsibility to share the task fairly.
- Share progress, for example: “We cut energy use from office devices by 15% since spring.”
- Link reminders to broader energy awareness campaigns to keep engagement high.

## Lighting

### Using LED lighting in all our premises.

#### **Purpose:**

The purpose of this procedure is to reduce energy use and maintenance needs by replacing old lighting (fluorescent, halogen, incandescent) with LED alternatives. LEDs use significantly less electricity, last longer, and provide better lighting quality.

#### **How to do it:**

##### *Step 1: Replace old lighting with LED*

- When lights fail, always replace them with LED equivalents.
- Prioritise high-use areas first (offices, corridors, meeting rooms, kitchens).
- Ensure new LEDs meet local energy standards (A/A+ class or equivalent).

##### *Step 2: Plan remaining upgrades*

- Keep a simple list of areas where non-LED lighting remains.
- Add dates and estimated costs for replacing them, either gradually or in bulk during refurbishments.

##### *Step 3: Check installation quality*

- Verify brightness and colour temperature match the intended use (e.g. warmer light for common areas, cooler light for workstations).
- Ensure fixtures are compatible with LED lamps (replace old ballasts if needed).

#### **Documentation:**

- Inventory of lighting by area showing LED vs. non-LED.
- Invoices or spec sheets for LED products purchased.
- Photos of upgraded areas if useful for progress tracking.

#### **Frequency:**

Update the inventory once per year. Replace non-LED lighting at end of life or during planned refurbishments.

#### **Practical tips:**

- Bulk replacement can be more cost-effective than waiting for individual failures.
- Keep spare LED lamps in stock to avoid reverting to old types in a hurry.
- Use consistent colour temperature across spaces to avoid mismatched lighting.

## Device & equipment management

### **FUTURE INITIATIVE: Evaluating energy efficiency criteria when procuring new equipment and appliances.**

#### **Purpose:**

The purpose of this procedure is to reduce energy use and long-term costs by choosing equipment and appliances that meet high energy efficiency standards. By making efficiency part of every purchasing decision, Kensulting avoids locking in unnecessary energy use for years to come.

**How to do it:**

*Step 1: Set clear efficiency requirements*

- For all new equipment (e.g. office appliances, kitchen devices, IT hardware), require products with the highest available efficiency rating (such as Energy Star, EU Energy Label A or better).
- Apply these requirements consistently when requesting quotes from suppliers.

*Step 2: Compare lifecycle costs, not just purchase price*

- When choosing between products, compare total cost of ownership, including expected energy use over the product's life.
- If two products are similar in price, choose the one with lower energy use.

*Step 3: Keep guidance simple for buyers*

- Provide staff with a short checklist of preferred labels and minimum efficiency standards.
- Include sample wording for supplier requests (e.g. "Please specify the energy rating of proposed equipment").

**Documentation:**

- Supplier quotes showing efficiency ratings.

Copy of checklist or procurement guidance.

Notes on final purchasing decisions.

**Frequency:**

Apply to every relevant purchase. Review efficiency standards annually to reflect market changes.

**Practical tips:**

- Efficiency often pays back quickly through lower energy bills. Highlight this to decision makers.
- For large purchases, ask suppliers to provide energy consumption data in kWh/year.
- Start with categories where equipment runs often (e.g. refrigerators, IT servers, HVAC) since savings are highest there.

# Water and Marine Resources

---

## Fix first: leaks & fixtures

**Fixing leaks and dripping taps promptly, to prevent unnecessary water loss.**

**Purpose:**

The purpose of this procedure is to reduce water waste and prevent damage by repairing leaks quickly. Even small leaks can add up to significant costs and unnecessary resource use if left unattended.

**How to do it:**

*Step 1: Report leaks immediately*

- Encourage all staff to report dripping taps, running toilets, or visible pipe leaks as soon as they are noticed.
- Provide a clear contact point (facility manager or maintenance staff).

*Step 2: Assess the leak*

- Check whether the leak can be fixed on the spot (e.g. replacing a washer).
- If the repair requires a contractor, call them the same day.

*Step 3: Complete repair within 24 hours*

- Fix small leaks internally where possible.
- For larger issues, ensure a contractor is scheduled and the water supply is isolated if needed.

**Documentation:**

- Log of reported leaks and date of repair.
- Contractor invoices or work orders for external repairs.

**Frequency:**

Apply this procedure whenever a leak is detected. Review the leak log once per year to spot recurring problems.

**Practical tips:**

- Keep a small stock of basic parts (washers, seals, tap cartridges) for quick fixes.
- Train one staff member to handle minor plumbing issues.
- Remind staff that even small drips should be reported.

## Awareness, monitoring & governance

**Promoting water-saving behaviours through staff training and visible reminders, such as posters.**

**Purpose:**

The purpose of this procedure is to build awareness among staff about saving water in daily routines. Small behaviour changes can make a big difference when applied consistently across the company.

**How to do it:**

*Step 1: Communicate simple water-saving habits*

- Remind staff to fully turn off taps after use.
- Encourage reporting of leaks and dripping fixtures immediately.
- Promote using dishwashers or washing machines only with full loads.

*Step 2: Use visible reminders*

- Place small signs near sinks and toilets with water-saving tips.
- Share short seasonal messages via intranet, email, or posters.

*Step 3: Reinforce through onboarding and refreshers*

- Include water-saving awareness in staff induction training.
- Give short reminders during annual refreshers or toolbox talks.

**Documentation:**

- Examples of communication materials (signs, posters, emails).
- Training records showing inclusion of water-saving topics.

**Frequency:**

Awareness messages should be shared at least once per season. Training and reminders included annually.

**Practical tips:**

- Keep messages short and positive, focusing on how staff can help.
- Share results (e.g. "We saved 15% water last summer by fixing leaks quickly").
- Rotate visuals and reminders to avoid them being overlooked.

# Working Conditions

---

## Employment Terms & Onboarding

**Issuing written employment agreements to all staff, specifying terms of employment, compensation, and working hours.**

**Purpose:**

Ensure all staff have clear written agreements covering their employment terms, including role, compensation, working hours, and benefits. This prevents misunderstandings and ensures legal compliance.

**How to do it:**

*Step 1: Provide written agreements*

- Issue written agreements to all staff at the start of employment.
- Include role, compensation, working hours, location, probation period, notice period, and benefits.

*Step 2: Keep records up to date*

- Store signed agreements in a central and secure location.
- Update agreements when roles, pay, or other terms change.
- Issue amendment letters for changes rather than replacing full contracts where appropriate.

*Step 3: Review templates regularly*

- Review contract templates once per year to ensure they remain legally compliant and reflect company policies.
- Update templates immediately if labour laws change.

**Documentation:**

- Contract templates.
- Signed contracts for each staff member.
- Amendment letters or updated agreements.

**Frequency:**

Provide contracts at hiring and when terms change. Review contract templates annually.

**Practical tips:**

- Use clear and simple language in contracts where possible.
- Confirm receipt with staff to avoid misunderstandings.
- Seek legal advice for template reviews to stay compliant with labour regulations.

## Work-Life Balance & Well-Being

**FUTURE INITIATIVE: Offering a wellness allowance to promote physical and mental well-being among employees.**

### **Purpose:**

Encourage employees to maintain and improve their physical and mental well-being by providing a financial allowance that can be used for wellness-related activities or services. This supports a healthier, more resilient workforce and can reduce absenteeism.

### **How to do it:**

*Step 1: Define allowance scope*

- Decide what activities and services are eligible (e.g., gym memberships, sports equipment, mindfulness or yoga classes, counselling services).
- Set a clear budget limit per employee and determine whether the allowance is annual, monthly, or one-time.

*Step 2: Communicate to staff*

- Share clear guidelines on how the allowance works and how to claim it.
- Provide examples of acceptable uses to avoid misunderstandings.

*Step 3: Implement and manage claims*

- Set up a simple process for employees to request reimbursement (e.g., receipts submission).
- Assign responsibility for reviewing and approving claims.
- Reimburse staff promptly to encourage uptake.

### **Documentation:**

- Written policy outlining allowance scope and eligibility.
- Records of employee claims and reimbursements.
- Examples of accepted receipts or claim forms.

### **Frequency:**

Provide the allowance on an ongoing basis according to the chosen timeframe (e.g., annually or monthly). Review budget limits and eligible activities annually.

### **Practical tips:**

- Keep the process simple to encourage participation.
- Offer both physical and mental well-being options to reflect different employee needs.
- Gather feedback regularly to adjust eligible activities if needed.

## Rights Awareness & Representation

**Ensuring equal treatment regardless of contract type (e.g., permanent, temporary, part-time).**

### **Purpose:**

The purpose of this procedure is to guarantee that all employees are treated equally and fairly regardless of contract type — permanent, temporary, part-time, or probationary. This ensures consistency in employment terms and avoids discrimination based on employment status.

**How to do it:***Step 1: Publish a clear policy*

- Write a short, accessible policy stating that contract type will not affect rights to fair pay, benefits, or opportunities, except where required by law.
- Share the policy with all staff and managers.

*Step 2: Apply consistent employment terms*

- Ensure that basic benefits (e.g. sick leave, parental leave, overtime compensation) are applied equally to all eligible staff, regardless of contract type.
- Where legal differences apply (e.g. probation), communicate them transparently.

*Step 3: Train managers and HR*

- Provide managers with training on equal treatment obligations.
- Include examples of common pitfalls (e.g. excluding temporary staff from training or company events).

*Step 4: Monitor for compliance*

- Review employment decisions such as promotions, pay increases, and training offers to confirm equal access across contract types.
- Investigate complaints if inconsistencies arise.

**Documentation:**

- Equal treatment policy document.
- Records of manager and HR training.
- HR review notes on employment decisions.

**Frequency:**

Review the policy annually or whenever labour law changes. Monitor employment practices continuously.

**Practical tips:**

- Include temporary and part-time staff in staff surveys to ensure their voices are heard.
- Make sure staff handbooks and benefits descriptions explicitly state equal access.
- Use anonymised data reviews to check for disparities across contract types.

## Communication & Grievance Handling

**FUTURE INITIATIVE: Maintaining a secure, anonymous complaints and grievance mechanism that is accessible to all staff and regularly reviewed.**

**Purpose:**

Provide employees with a safe and confidential way to report concerns, complaints, or grievances. An effective mechanism ensures that issues are raised early, handled fairly, and resolved without fear of retaliation.

**How to do it:***Step 1: Set up the mechanism*

- Choose one or more secure reporting channels (e.g., anonymous email, online form, hotline, physical drop box).

- Ensure access is available to all employees, regardless of role or location.

*Step 2: Communicate availability*

- Inform staff regularly about how and where they can raise concerns.
- Provide clear instructions for using the mechanism and reassure employees of confidentiality.

*Step 3: Manage and review complaints*

- Assign a responsible person or team to monitor and manage reports.
- Keep records of complaints while protecting anonymity.
- Review the mechanism annually to ensure it remains effective and trusted.

**Documentation:**

- Written policy describing the complaints mechanism.
- Records of reports received, and actions taken (confidential and anonymized).
- Annual review reports of the system's effectiveness.

**Frequency:**

Keep the mechanism available at all times. Review annually and update as needed.

**Practical tips:**

- Provide multiple reporting options to increase accessibility.
- Ensure employees know they are protected from retaliation.
- Communicate follow-up actions to staff in general terms to build trust in the system.

# Equal Treatment and Opportunities for All

---

## Inclusive Recruitment & Outreach

**Ensuring job ads and recruitment processes are inclusive and free from bias.**

**Purpose:**

Guarantee that all candidates have equal opportunities by removing bias from recruitment practices. Inclusive recruitment strengthens diversity, attracts a wider talent pool, and ensures compliance with equal opportunity principles.

**How to do it:**

*Step 1: Write inclusive job ads*

- Use gender-neutral and inclusive language in all job postings.
- Focus on essential skills and qualifications rather than unnecessary requirements that may exclude candidates.
- Clearly state the company's commitment to equal opportunity.

*Step 2: Standardise recruitment processes*

- Develop structured interview guides to ensure consistency across candidates.
- Use diverse recruitment panels where possible to reduce bias in decision-making.
- Apply transparent evaluation criteria for shortlisting and selection.

*Step 3: Monitor and improve*

- Track applicant demographics (where legally permitted) to identify representation gaps.
- Collect feedback from candidates on their recruitment experience.
- Review recruitment practices annually to address potential biases.

**Documentation:**

- Inclusive job ad templates.
- Interview guides and evaluation criteria.
- Records of recruitment outcomes and annual reviews.

**Frequency:**

Apply inclusive practices in all recruitment processes. Review recruitment guidelines and templates annually.

**Practical tips:**

- Use specialised job boards or networks to reach underrepresented groups.
- Provide training for managers and HR staff on unconscious bias.
- Clearly communicate flexible work options or accommodations in job ads.

## Workplace Accessibility & Non-Discrimination

### Communicating clear anti-harassment and anti-discrimination policies to all staff.

#### Purpose:

Ensure a safe and respectful workplace by clearly prohibiting discrimination and harassment. A well-communicated policy helps prevent misconduct, protects employees, and demonstrates compliance with legal and ethical standards.

#### How to do it:

##### *Step 1: Develop the policy*

- Draft a policy that explicitly prohibits discrimination and harassment on the basis of gender, age, ethnicity, religion, disability, sexual orientation, or other protected characteristics.
- Align the policy with national labour laws and international human rights standards.

##### *Step 2: Communicate the policy*

- Share the policy with all employees during onboarding.
- Make it easily accessible in employee handbooks, intranet, or other central locations.
- Reinforce understanding through regular reminders or awareness sessions.

##### *Step 3: Enforce and review*

- Train managers to identify and respond to harassment or discrimination.
- Monitor complaints and incidents to evaluate policy effectiveness.
- Review and update the policy annually or when laws change.

#### Documentation:

- Written anti-discrimination and anti-harassment policy.
- Records of policy distribution to staff.
- Annual review reports and updates.

#### Frequency:

Provide the policy at onboarding and reinforce it throughout employment. Review annually and update as needed.

#### Practical tips:

- Use simple, clear language to make the policy easy to understand.
- Back up the policy with visible management commitment.
- Ensure alignment with grievance procedures so employees know how to raise concerns.

### **FUTURE INITIATIVE: Setting up a confidential reporting channel for discrimination and harassment.**

#### Purpose:

Provide employees with a safe and trusted way to report discrimination or harassment. A confidential channel ensures that sensitive issues are raised early, handled fairly, and addressed without fear of retaliation.

#### How to do it:

##### *Step 1: Establish reporting options*

- Create one or more confidential reporting channels (e.g., secure email, hotline, online form, or external provider).

- Ensure accessibility to all employees regardless of role, shift, or location.
- Guarantee anonymity where possible.

*Step 2: Communicate the channel*

- Inform employees during onboarding and through regular reminders.
- Clearly explain how to use the channel, what issues can be reported, and how confidentiality is maintained.
- Reassure employees of non-retaliation for reporting.

*Step 3: Handle reports and follow up*

- Assign trained staff or an external provider to manage reports fairly and impartially.
- Document actions taken while protecting confidentiality.
- Review recurring issues to identify systemic risks.

**Documentation:**

- Policy outlining the confidential reporting procedure.
- Records of reports received and resolutions (kept strictly confidential).
- Annual review reports of channel use and effectiveness.

**Frequency:**

Maintain the reporting channel at all times. Review its effectiveness annually or when workplace needs change.

**Practical tips:**

- Offer multiple reporting channels to increase accessibility and trust.
- Provide staff handling reports with training in confidentiality and sensitivity.
- Share anonymised outcomes or improvements made to demonstrate responsiveness.

## Career Development & Progression

### **Conducting annual performance and development reviews with all employees and ensuring access to relevant training.**

**Purpose:**

Promote equal opportunities for career growth by giving all employees structured performance and development reviews. Linking reviews to relevant training ensures fairness, builds skills, and supports long-term employee engagement.

**How to do it:**

*Step 1: Standardise review process*

- Develop a clear template and criteria for performance and development reviews.
- Apply criteria consistently across all employees and roles.
- Train managers to conduct reviews fairly and objectively.

*Step 2: Conduct annual reviews*

- Hold one-to-one meetings with each employee at least once per year.
- Discuss performance, strengths, challenges, and development goals.
- Document agreed actions and training needs.

*Step 3: Provide access to training*

- Offer training opportunities linked to individual and organisational needs.
- Ensure equal access across departments and roles.
- Track participation in training and follow up on completed development plans.

**Documentation:**

- Review templates and guidelines.
- Records of completed performance and development reviews.
- Training records and feedback.

**Frequency:**

Conduct reviews with all employees annually. Review training needs continuously and update development plans at least once per year.

**Practical tips:**

- Include self-assessments to give employees a voice in the process.
- Use review outcomes to support succession planning and skills development.
- Combine reviews with career progression conversations to strengthen motivation.

# Human Rights

---

## Fundamental Labour Rights

**Prohibiting child and forced labour and ensuring voluntary employment terms through policy, procurement, and contracts.**

**Purpose:**

Guarantee that the company and its value chain are free from child and forced labour. A clear zero-tolerance approach protects human rights, aligns with international standards (ILO conventions, UN Global Compact), and ensures all employment is voluntary and dignified.

**How to do it:**

*Step 1: Develop and communicate policy*

- Draft a policy explicitly prohibiting child and forced labour in all operations and supply chains.
- Align with international labour standards and local legislation.
- Communicate the policy to employees, suppliers, and contractors.

*Step 2: Integrate into contracts and procurement*

- Include zero-tolerance clauses in supplier and contractor agreements.
- Require suppliers to confirm compliance through signed declarations.
- Use contract termination clauses for violations.

*Step 3: Monitor and enforce*

- Conduct supplier risk assessments, prioritising high-risk industries and regions.
- Perform site visits or third-party audits where risks are identified.
- Take corrective actions immediately if violations occur.

**Documentation:**

- Written child and forced labour policy.
- Supplier and contractor agreements with compliance clauses.
- Records of risk assessments, audits, and corrective actions.

**Frequency:**

Apply the policy at all times. Review and update annually, or when legal or operational changes occur.

**Practical tips:**

- Provide training to procurement and HR staff on identifying risk factors.
- Support suppliers in improving practices rather than only penalising them.
- Communicate the company's zero-tolerance stance publicly to strengthen accountability.

## Privacy & Data Protection

**FUTURE INITIATIVE: Handling employee data in line with GDPR and restricting access to authorised personnel.**

**Purpose:**

Protect employees' personal information by ensuring compliance with GDPR and restricting data access to authorised staff only. Proper handling of employee data builds trust, reduces legal risks, and safeguards privacy rights.

**How to do it:**

*Step 1: Establish data handling rules*

- Identify what types of employee data are collected and stored.
- Define clear rules for how data is collected, processed, and stored in compliance with GDPR.
- Restrict access to authorised HR or management staff only.

*Step 2: Implement secure storage*

- Store personal data in secure systems with access controls (e.g., password-protected databases, encrypted files).
- Limit physical access to paper records through locked storage.
- Establish clear retention periods for data.

*Step 3: Monitor and review compliance*

- Conduct regular checks to ensure access is restricted and policies are followed.
- Respond promptly to employee data access or deletion requests under GDPR.
- Update practices in line with new regulations.

**Documentation:**

- Data handling and privacy procedures.
- Records of authorised personnel with access rights.
- Logs of data access, retention, and deletion.

**Frequency:**

Apply GDPR-compliant data handling at all times. Review procedures annually or when laws change.

**Practical tips:**

- Train staff with access to personal data on GDPR compliance.
- Use anonymisation or pseudonymisation where possible to reduce risks.
- Communicate privacy commitments clearly to employees.

**Purpose:**

Ensure clarity and accountability in the handling of employee personal data by establishing a dedicated HR privacy policy. A formal policy builds trust, ensures GDPR compliance, and provides employees with transparency about how their data is used.

**How to do it:**

*Step 1: Draft the policy*

- Define what personal data is collected (e.g., payroll, performance, health records).
- Specify how data is stored, processed, shared, and retained.
- Include procedures for employee rights under GDPR (access, correction, deletion).

### *Step 2: Approve and communicate*

- Review the draft with legal or data protection experts.
- Share the finalised policy with all employees during onboarding and through internal communication channels.
- Make the policy easily accessible (e.g., intranet, HR portal).

### *Step 3: Maintain and update*

- Review the policy annually or when legal requirements change.
- Update procedures to reflect new technologies, systems, or risks.
- Ensure employees are informed of updates promptly.

### **Documentation:**

- HR/employee data privacy policy.
- Records of employee acknowledgement of the policy.
- Logs of updates and reviews.

### **Frequency:**

Develop once and review annually or when GDPR requirements or internal processes change.

### **Practical tips:**

- Keep the policy clear and free of unnecessary legal jargon.
- Provide training for HR staff to ensure consistent application.
- Align the policy with the company's broader privacy and IT security policies.

## **FUTURE INITIATIVE: Including privacy and data protection awareness in onboarding and annual training.**

### **Purpose:**

Ensure all employees understand their responsibilities for handling personal and sensitive data. Regular privacy training builds awareness, reduces risks of data breaches, and helps maintain compliance with GDPR and other regulations.

### **How to do it:**

#### *Step 1: Integrate into onboarding*

- Include a privacy and data protection module in the standard onboarding program.
- Cover key topics such as GDPR basics, handling of employee/customer data, and reporting breaches.
- Provide practical examples of do's and don'ts in daily work.

#### *Step 2: Deliver regular refresher training*

- Organise annual refresher sessions for all employees.
- Update content to reflect new risks, technologies, or regulatory changes.
- Use quizzes or short tests to confirm understanding.

#### *Step 3: Monitor compliance*

- Keep records of attendance and completion rates.
- Follow up with employees who miss training.
- Evaluate effectiveness through feedback or simulated exercises.

**Documentation:**

- Training materials (presentations, handouts, e-learning modules).
- Attendance records and test results.
- Annual updates to training content.

**Frequency:**

Provide training at onboarding and repeat annually for all employees. Update training whenever regulations or company processes change.

**Practical tips:**

- Keep sessions short and practical to maximise engagement.
- Use real-world examples from your sector to make content relevant.
- Reinforce key messages throughout the year via reminders or micro-trainings.

# Corruption and Bribery

---

## Policies & Codes of Conduct

### Maintaining a Code of Conduct prohibiting corruption, bribery, facilitation payments, and undisclosed conflicts of interest.

#### **Purpose:**

Set clear expectations for ethical business conduct by prohibiting corruption, bribery, facilitation payments, and conflicts of interest. A strong Code of Conduct protects the company's reputation, ensures compliance with laws, and builds trust with stakeholders.

#### **How to do it:**

##### *Step 1: Develop and formalise the Code*

- Draft a Code of Conduct that explicitly prohibits corruption, bribery, facilitation payments, and undisclosed conflicts of interest.
- Align the Code with international standards such as the UN Global Compact and OECD Guidelines.
- Obtain approval from senior management or the board.

##### *Step 2: Communicate to all staff*

- Share the Code during onboarding and through annual reminders.
- Make it easily accessible in digital and printed formats.
- Provide explanations or examples to help staff understand what constitutes corruption or conflicts of interest.

##### *Step 3: Enforce and review*

- Require employees to confirm that they have read and understood the Code.
- Investigate suspected breaches promptly and fairly.
- Review and update the Code annually or when regulations change.

#### **Documentation:**

- Written Code of Conduct.
- Records of employee acknowledgements.
- Logs of reported breaches and corrective actions.

#### **Frequency:**

Distribute the Code of Conduct at onboarding and reinforce it annually. Review and update at least once per year.

#### **Practical tips:**

- Use real-life scenarios to explain corruption risks in the Code.
- Reinforce leadership commitment by having managers promote and model ethical behaviour.
- Link the Code to related company policies (e.g., gifts and hospitality, whistleblowing).

## Reporting & Whistleblowing

**FUTURE INITIATIVE: Maintaining clear procedures for reporting suspected misconduct or unethical behaviour.**

### **Purpose:**

Encourage early detection and resolution of unethical behaviour by providing employees with clear, trusted procedures for reporting misconduct. A well-structured system protects whistleblowers, strengthens accountability, and reduces corruption risks.

### **How to do it:**

*Step 1: Define reporting procedures*

- Establish clear steps for reporting suspected misconduct.
- Clarify what types of issues can be reported (e.g., bribery, fraud, conflicts of interest).
- Identify responsible parties for receiving and handling reports.

*Step 2: Communicate to employees*

- Share reporting procedures during onboarding and through regular reminders.
- Make instructions easily accessible (e.g., intranet, employee handbook, posters).
- Reassure employees that reports will be treated confidentially and without retaliation.

*Step 3: Investigate and follow up*

- Acknowledge receipt of reports promptly.
- Conduct impartial investigations and document findings.
- Communicate outcomes (at an appropriate level of detail) to build trust in the system.

### **Documentation:**

- Written reporting procedure.
- Records of reports received, investigations conducted, and outcomes (kept confidential).
- Annual review reports of reporting system effectiveness.

### **Frequency:**

Maintain reporting procedures at all times. Review and update annually or when company policies or regulations change.

### **Practical tips:**

- Provide multiple reporting options to increase accessibility (e.g., email, hotline, online form).
- Train managers and HR staff to respond appropriately when issues are raised.
- Publicise successful outcomes (without names) to demonstrate that reporting leads to action.

### **Purpose:**

Provide employees and external stakeholders with a secure and confidential channel to report potential misconduct. A trusted reporting system increases the likelihood that issues are raised early and handled fairly, reducing risks of corruption and reputational damage.

### **How to do it:**

*Step 1: Set up secure channels*

- Implement one or more confidential options such as an encrypted online portal, dedicated hotline, or external whistleblowing service.
- Ensure accessibility for both employees and external stakeholders (e.g., suppliers, contractors).
- Guarantee anonymity where possible.

*Step 2: Communicate availability*

- Inform all employees and stakeholders about the secure reporting channel.
- Provide clear instructions on how to submit reports.
- Reassure users that reports will be handled confidentially and without retaliation.

*Step 3: Manage and review reports*

- Assign a trained compliance officer or external provider to manage reports.
- Keep records of reports while protecting the identity of whistleblowers.
- Review the channel's effectiveness annually and make improvements as needed.

**Documentation:**

- Policies describing the secure reporting channel.
- Records of reports received, investigations, and outcomes (confidential and anonymised).
- Annual evaluations of channel use and effectiveness.

**Frequency:**

Keep the reporting channel available at all times. Review functionality and accessibility annually.

**Practical tips:**

- Offer multilingual support where relevant to include all users.
- Provide feedback to employees and stakeholders on actions taken, without breaching confidentiality.
- Use an independent provider to increase trust and credibility.