

BERNER GROUP'S HUMAN RIGHTS POLICY

6.3.2026

Berner Group is committed to respecting internationally recognized human rights standards and fulfilling our responsibility related to them. This policy outlines our dedication to implementing the necessary practices to avoid negative impacts on human rights and to address any adverse impacts resulting from our business activities.

Purpose and Scope

This policy encompasses every dimension of Berner Group's operations, including but not limited to our facilities, processes, products, and services. It is applicable to our personnel, contractors, suppliers, and all other stakeholders. We expect all associated parties to comply with the principles of this policy.

Our Commitment

We are committed to upholding the highest human and labor rights standards within our supply chain by actively engaging and collaborating with suppliers and business partners to promote safety, fairness, and equality.

Supply Chain Engagement

We commit to engaging in responsible, transparent, and proactive dialogue with groups that our operations may affect, ensuring that potential negative impacts are identified and addressed appropriately.

Compliance with Legislation and Standards

We are committed to complying with all applicable local, national, and international human rights laws and standards, including:

- UN Global Compact's ten principles
- UN Guiding Principles on Business and Human Rights (UNGPR)
- UN Declaration on the Rights of Indigenous Peoples (UNDRIP)
- OECD Guidelines for Multinational Enterprises
- International Bill of Human Rights
- ILO's Declaration on the Fundamental Principles and Rights at Work

Diversity, Inclusion, and Non-Discrimination

We are committed to maintaining an inclusive and safe workplace culture where all individuals are treated fairly and with respect, accessibility is ensured for persons with disabilities, and discrimination and harassment are consistently addressed. We prevent discrimination and harassment in all their forms and provide reporting channels for reporting inappropriate treatment.

Numerical targets:

1. We achieve equality and inclusion targets in the employee well-being survey: equal treatment and ability to speak about problems without fear of repercussions, target of at least 4/5 by 2028.
2. Zero cases of discrimination and harassment annually during the sustainability programme period 2026–2028.

Safe and Healthy Work Environments

Our aim is to provide a safe and healthy work environment where accidents and work-related illnesses are actively prevented. We are committed to continuously assessing, preventing, and reducing risks related to occupational health and safety.

Numerical targets:

1. Zero accidents, injuries, and occupational disease cases annually during the sustainability programme period 2026–2028.
2. We achieve a result of at least 4/5 in employee well-being surveys by 2028.

Skills and Leadership Development

We are committed to providing all employees with opportunities for continuous skills development and professional growth. In addition, we systematically develop our supervisory and management practices to ensure that leadership is consistent, inclusive, and aligned with our values, and supports employee well-being, performance, and equal development opportunities across the Group.

Numerical targets:

1. We exceed the annual and regional averages in leadership 360 assessments.
Year 2026: Finland 81.5 and Europe 81.9.
2. 100% of employees complete an annual development discussion by 2028.

Working Conditions

We are committed to protecting the rights of our employees and ensuring fair and safe working conditions across all Group operations. We always comply with at least local labor legislation and applicable collective agreements regarding working hours and wages. We ensure that all employees continue to be paid at least a living wage.

Numerical targets:

1. Zero violations of labor legislation or collective agreement working time provisions annually during the sustainability programme period 2026–2028.

Social Dialogue

We are committed to promoting constructive dialogue between employees and the employer through recognized employee representatives and co-operation bodies. We organize co-operation forums to promote dialogue between employees and the employer in accordance with the obligations of the Co-operation Act.

Numerical targets:

1. Zero violations of labor legislation or collective agreement working time provisions annually during the sustainability programme period 2026–2028.
2. At least 4 co-operation forum meetings per year between management and staff (Berner Oy, Finland).

Human Rights Due Diligence

We are committed to systematically identifying, assessing, managing, and mitigating human rights risks and impacts and applying a risk-based approach across our entire value chain, including our own operations and supply chain.

We apply absolute zero tolerance regarding child labor, exploitation of young workers, forced labor, and human trafficking in our own operations and supply chain.

Numerical targets:

1. 100% of employees with a role in recruitment, HR, or workforce management (incl. temporary/subcontracted work at own sites) complete training on identifying child labor and forced labor at least every two years by 2028.
2. 100% of high-risk country suppliers (labor and human rights) have a social responsibility audit or certification by 2028.

Freedom of Expression

We support freedom of speech and ensure that everyone has the right to express their opinion without fear of repercussions. We provide a safe reporting channel (WhistleB) for reporting misconduct and grievances. We respect the right to strike as well as the right of everyone to form and join a trade union.

Numerical target:

1. All reports received through the WhistleB reporting channel are processed within three month and the reporter is responded to within 7 days of receiving the report, in accordance with legislation.

Communication and Reporting

We are committed to transparently reporting on the management of human rights impacts and sharing results and future measures with both internal and external stakeholders.

Review Responsibility

This policy is reviewed at least once a year through Berner Oy's quality management tool Quality First and updated as necessary in collaboration between the sustainability, HR, and legal teams. The policy is discussed in the sustainability steering group as needed.

Version History

Date	Approved by
6.3.2026	CEO
5.9.2025	Management Team

