

## **MSK GROUP'S HUMAN RIGHTS & LABOR PRACTICES POLICY**

At MSK Group, our values drive us to lead with courage and show good example. That means maintaining a work environment that respects, protects and supports the human rights of all our employees, suppliers and the local communities where we operate.

Our approach to human rights utilizes the United Nations Guiding [Principles on Business and Human Rights](#)' "Protect, Respect and Remedy" Framework, and reflects the principles included in [the International Labour Organization Declaration on Fundamental Principles and Rights at Work](#). Our human rights commitments are included within our Code of Conduct and Supplier Code of Conduct, which all employees and suppliers are required to agree.

### **PROTECT**

While governments play an integral role in protecting fundamental human rights, we also have a responsibility to do so as a global company. We take a holistic and strategic approach to responsible governance that includes setting clear policies and procedures while considering our customers' interest and dynamic business environment.

Our commitments and policies on human rights provide a robust foundation for our management system to align on and are periodically reviewed by our Board of Directors and Management Teams. We are committed to reporting our progress in accordance with leading global frameworks, including the Corporate Sustainability Reporting Directive, and engage in regular quantitative and qualitative disclosure through our annual Sustainability Report.

### **Basic tenets of our human rights practices**

We are committed to ethical, legal and socially responsible business practices and expect all our stakeholders to make similar commitments. The basic tenets of our human rights practices include commitments to the following:

- We do not employ underage children or forced laborers. To guarantee strict compliance and prevent child labor, mandatory proof of age identification document checks are required for all personnel during the recruitment and hiring process before employment commences.
- We prohibit physical punishment, abuse, intimidation, or coercion of any kind.
- We respect the right of all employees to form and join a trade union of their choice (or equivalent worker bodies where the rights to freedom of association and collective bargaining are restricted under law) and to bargain collectively, as permitted by applicable laws and regulations.
- We require compliance with all local labor laws in every market where we operate, to ensure safe working conditions, and fair working practices including maximum working hours and on time and in full remuneration.
- We promote, protect and respect the equal rights of all persons, including minorities, migrant workers, all genders, those with disabilities and other vulnerable groups.
- Equal Opportunity and Non-Discrimination: We strictly prohibit any form of discrimination based on individual characteristics (including but not limited to gender, age, ethnicity, nationality, religion, disability, union membership, political affiliation, or sexual orientation) across all employment practices. This explicit prohibition applies fully to hiring, compensation, promotion, and access to benefits.
- Reasonable Accommodation: We are committed to ensuring reasonable accommodation and providing necessary workplace modifications to workers who require them due to disabilities or specific medical conditions. This guarantees that all employees are able to safely and effectively perform their jobs on the same basis as other workers

- **Combating Trafficking and Prohibition of Commercial Sex Acts:** In strict compliance with international anti-trafficking standards and regulations (including US FAR 52.222-50 Combating Trafficking in Persons), we strictly prohibit all employees, agents, and contractors from engaging in severe forms of trafficking in persons or procuring commercial sex acts during the course of their employment, contract, or performance of any business on behalf of the organization
- We partner with stakeholders to collect input and help guide our human rights efforts.

### **Wages, Benefits, and Compensation Schedule**

We are committed to fair, transparent, and responsible compensation practices that support our employees and enhance talent attraction and retention. We ensure that:

- **Regular Pay Schedule:** All employees are compensated according to a regular, predictable, and documented pay schedule, ensuring that remuneration is paid on time and in full.
- **Living Wages:** We guarantee that wages and salaries meet or exceed applicable legal minimum wage requirements or prevailing industry collective agreements. Furthermore, we specify and ensure that wages are aligned with regional and national living wages to support a decent standard of living for our workers and their families.
- **Provision of Benefits:** We provide comprehensive benefits to all eligible workers in accordance with local labor laws and collective agreements. These entitlements include, but are not limited to, paid sick days, family and medical leave, paid parental/maternity leave, and compensated overtime.

### **The role of the supply chain**

We view our suppliers as key stakeholders within our wider system and expect them to abide by the same ethical, legal and socially responsible business practices. At a minimum, suppliers are required to abide by all applicable laws, codes or regulations regarding wages and benefits, worker's compensation, working hours, equal opportunity, worker and product safety, and conflict minerals policies, as well as conform their practices to the published standards for their industry.

Supplier Code of Conduct is a mandatory declaration for all suppliers seeking to work with MSK Group, and clearly articulates our expectations on operational standards and human rights, including the following:

- **Working Hours and Conditions.** Suppliers are required to provide their employees with safe and healthy working conditions and reasonable daily and weekly work schedules which comply with wage and hour laws and regulations.
- **Non-Discrimination.** Suppliers shall not discriminate in hiring and employment on the grounds of race, religion, color, age, disability, genetic information, military or veteran status, sexual orientation, gender, gender identity and/or expression, citizenship, national origin or any other legally protected status.
- **Child Labor.** Suppliers must not use workers under the legal age for employment. In no event should suppliers use employees younger than 15 years of age, or younger than 18 years of age when performing hazardous work.
- **Forced and Indentured Labor.** Suppliers must not use any forced, involuntary or indentured labor, nor should threats of violence, physical punishment, confinement or other forms of physical, sexual, psychological or verbal harassment, abuse or control be used as a method of discipline, coercion or detention.
- **Notification to Employees.** Suppliers should establish company-wide policies implementing the standards outlined in the Supplier Code of Conduct and ensure the wide dissemination of those policies in various media, within high-employee traffic areas, and in all languages necessary to fully communicate to all employees.

Our suppliers have always been subject to assessments, audits and inspections to verify compliance with Supplier Code of Conduct and the terms of their contract. Violations and evidence of noncompliance leads to a range of corrective and potentially disciplinary actions, including termination of the supplier relationship if warranted based on the severity of the finding. Preference, however, is given to engaging with suppliers and working collaboratively to address areas of concern and effect real change.

## **Protection and Rights of Migrant Workers**

We are committed to ensuring the fair treatment and protection of domestic and foreign migrant workers throughout our operations. To guarantee their rights, we strictly adhere to the following principles:

- **Compliance in Recruitment:** We specify and ensure that all legal requirements of both the sending and receiving countries/governments are fully met during the entire recruitment process.
- **Compliance During Employment:** We ensure that all legal requirements of both the sending and receiving countries/governments are strictly met and maintained during the course of work and throughout the employment lifecycle.
- **Repatriation Assistance:** We commit to providing migrant workers with the necessary logistical and monetary assistance in returning to their home country at the end of their employment or upon the completion/termination of their contract, at no cost to the worker (except where legally exempted).
- We strictly prohibit charging workers or potential workers any recruitment fees or related costs to secure employment or placement within the organization. To ensure full alignment with international labor standards, we explicitly specify and commit that the organization will pay all costs and fees associated with the recruitment process. No worker shall pay, directly or indirectly, for their recruitment, onboarding, or placement.

## **RESPECT**

Maintaining a work environment that respects and supports human rights for all our employees has always been non-negotiable. We assess both direct and indirect human rights risks throughout our value chain through our materiality assessment and our annual internal risk management procedures. We use these assessments to inform corrective actions and/or updates necessary as new impacts arise.

We know it is important to have a comprehensive strategy when it comes to successfully managing and remediating both actual and potential human rights issues. Our efforts are

focused on providing all stakeholders a confidential mechanism to raise concerns and grievances to enable appropriate remediation, and to establish a thorough supplier due diligence process.

### **Raising concerns**

When it comes to grievance mechanisms, any employee who has ethical or other concerns relating to the Company is encouraged to report them safely and anonymously through Granite -work safety system.

All corporate employees go through compliance training which includes information about reporting grievances through Granite during onboard training. Access to the Granite is available through the MSK Group's intranet and QR-codes saved to various locations in facilities. Also, visitors and stakeholders have a possibility to report grievances they noticed and/or are aware of. Beside Granite we have also implemented a Whistleblow-form to our public website (<https://mskgroup.fi/group/ethical-principles/whistleblow/>).

Any person may use these forms to raise ESG related issues.

### **Managing ethical risks**

While responding to identified issues is important, we are committed to building a more proactive response to managing ethical risks within our own operations and in value chain. Therefore, we are evaluated through EcoVadis and/or SAQ 5.0, or similar, audit annually where applicable. Best practices are shared in MSK Group Corporate.

Gaining additional understanding through these audits strengthens our existing sustainability actions, value chain auditing capabilities, adding increased focus on human rights and labor practices, within responsible practices more broadly. Key elements include:

- Better management of business risk and support for a more holistic approach to human rights strategy in the value chain through a combination of third-party audits, internal reviews and self-assessments.

- Strengthened responsible and sustainable value chain management through continuous improvement that includes corrective action and robust remediation plans.
- Platform to communicate broader sustainability agenda and expand ESG issue management beyond human rights to also include key topics such as climate and deforestation.
- Dynamic, online tool that exchanges data between MSK Group and suppliers around the globe to facilitate collaboration.

**This Policy is approved by the MSK Group's Management Team 17<sup>th</sup> June, 2026.**

**The Policy will be reviewed at least every two year.**