

# Human Rights Policy

## KREAB

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# 1. Purpose

KREAB is firmly committed to respecting and promoting human rights throughout the entire value chain of its activity. It thereby avoids contributing to any form of human rights violations in its relations with its stakeholders, including employees, customers, suppliers and other collaborators, and society at large.

This commitment is aligned with internationally recognised human rights, adopting as a common standard of achievement the International Bill of Human Rights, the fundamental conventions of the International Labour Organisation (ILO) and the UN Guiding Principles on Business and Human Rights.

This Policy aims to formalise and disseminate KREAB's commitment to human rights based on environmental, social and good governance criteria. To this end, it sets out below the principles underlying its framework for action for the identification, mitigation or remediation of any negative impact that may occur, resulting from its own activity or owing to its business relationships. This includes aspects related to its internal management as well as those linked to its services.

# 2. Scope

Within the framework of KREAB's Sustainability Policy, this procedure is applicable to KREAB Spain and must be complied with by all employees. It must be aligned with the rest of the company's policies and be coherent with them. The commitments established in this Policy will be gradually extended to suppliers and collaborators of KREAB Spain.

# 3. Commitments

KREAB's Human Rights Policy is based on two cross-cutting principles:

- a) **Dialogue with stakeholders:** KREAB considers it essential to listen and give voice to stakeholders and uses constant dialogue as a basis for stakeholder engagement, in order to integrate their perspectives and needs and respond to their expectations.
- b) **Impact-risk-opportunity approach:** KREAB's approach is based on identifying the real and potential impacts that its activities, either directly or caused by third parties, may have on human rights. As well as addressing risks and taking advantage of opportunities, so that the appropriate actions may be taken to deal with these risks which are inherent to the company's internal and external contexts.

In order to achieve these objectives, and beyond fundamental human rights, which are protected by law in Spain, such as not being subject to forced labour, child labour and human trafficking, KREAB assumes and promotes the following commitments:

- **Health and well-being of its workers**

The company assumes that a comprehensive approach to the overall health (physical and mental), safety and well-being of its employees is essential for them and their families, which in turn creates a sustainable, safe and more productive working environment.

KREAB is committed to promoting the implementation of flexible working arrangements, prevention of excessive workloads, reconciliation of family and work life, and

encouraging a good workplace climate and appropriate environmental conditions (from an ergonomic point of view, among others), as well as ensuring compliance with occupational risk prevention regulations.

- **Non-discrimination and diversity**

KREAB rejects all forms of discrimination and promotes diverse, inclusive and equitable work environments that reflect the society in which it operates. It is also firmly committed to fostering an inclusive and collaborative culture that is free from bullying, discrimination and harassment, in which everyone is treated with respect and dignity.

- **Freedom of association, unionisation and collective bargaining**

Although legally regulated in Spain, KREAB shares and defends the rights to freedom of opinion, association and unionisation established by law. It also guarantees the right to collective bargaining, allowing its employees to form and join organisations whose purpose is to defend and promote their interests, beyond the individual mechanisms for the defence of such interests as set out in this policy.

- **Vulnerable groups**

KREAB provides services to clients operating in sectors that may have a significant potential impact on certain people in a particularly vulnerable situation (i.e., patients and the sick, children, social minorities). The company therefore assumes responsibility for not harming and promoting the rights of these people as part of the services it provides.

- **Right of employees to be treated with dignity and respect.**

All workers deserve to be treated with dignity and respect by clients and their managers. KREAB encourages the establishment of relationships based on mutual respect, recognition of achievements, and avoidance of situations that may be demeaning.

- **Anti-corruption and bribery**

The company has a policy of zero tolerance for any type of corruption, bribery, extortion or kickbacks. In line with the company's Code of Ethics, procedures are in place to ensure transparency and integrity and to guide employees in the performance of their duties.

- **Digital rights**

KREAB is committed to protecting and safeguarding the personal data of its employees, suppliers, customers and others with whom it works, and complies with all applicable data privacy and information security legislation in the course of its business operations. It is also intent on respecting the digital rights of its employees in terms of digital disconnection and the right to privacy.

- **Healthy environment**

In line with the right to a healthy environment, KREAB works towards reducing negative impacts on the environment, mainly through the services it offers its customers and, at the company level, by the efficient management of resources in its own facilities.

## 4. Implementation

Following relevant due diligence procedures, KREAB is committed to establishing the necessary mechanisms to identify, prevent and mitigate potential and actual human rights impacts arising from its business activities (this measure will be progressively applied to its business relationships).

- **Impact identification, prevention, mitigation and remediation**

Assessment of actual and potential human rights impacts. This identification will be carried out at a corporate level - analysing risks among employees and service providers. And will also include those projects considered high risk, understood as those involving a high level of subcontracting, controversial sectors, geographical location of the client which may lead to adverse impacts, or contractual conditions with a short service delivery period.

Once the main risks have been identified, the relevant prevention measures will be implemented to prevent those potential impacts from occurring. Likewise, mitigation and remediation measures will be taken to address those impacts that have materialised.

- **Grievance mechanisms**

Any individual who identifies that a violation is occurring or could potentially occur as set out in this Policy, is obliged to report it to the Compliance Committee by email: [cumplimiento@kreab.com](mailto:cumplimiento@kreab.com)

Any employee who reports any potential breach of the Policy will not be adversely affected in any way. Any communication in this regard will be channelled with strict discretion and utmost confidentiality.

The Compliance Committee will propose mechanisms for the resolution of complaints and queries.

- **Monitoring and reporting**

For the correct implementation of due diligence processes, the measures applied will be monitored to ensure their effectiveness and to identify areas for improvement in the company's human rights management system.

In addition, groups that have been affected or may be affected in the future, and other relevant stakeholders, will be informed. In the event of a serious human rights violation, the company undertakes to publicly report the facts and the measures implemented in response, as well as the outcome of such measures.

- **Training**

In order to foster a culture of respect for human rights and to ensure compliance with this Policy, KREAB undertakes to train its employees in human rights and, gradually, this will extend to its higher-risk suppliers and subcontractors.

## 5. Related documents

- Code of Ethics
- Sustainability Policy
- Diversity Policy
- Plan for the Prevention of Harassment in the Workplace

- Policy for the prevention of corruption, money laundering and the financing of terrorism
- Equality Plan

## **6. Governance and Oversight Model**

This policy has been approved by the Membership Committee in Spain at its meeting held in October 2023. KREAB undertakes to review this document at least every three years to adapt it to the company's context and strategy and to new developments in human rights due diligence.

The heads of the areas affected by the Policy will provide the means and resources for compliance in their areas of responsibility where appropriate. The Compliance Committee is responsible for compliance with the Policy.

The development and subsequent adaptation of this Policy is the responsibility of the Sustainable Business area of KREAB Spain.