

Human Rights Policy

BetterBusiness

Preamble

This Human Rights Policy formalizes the principles and commitments adopted by BetterBusiness to respect and promote human rights across our activities, business relationships, and value chain.

As a signatory of the UN Global Compact, BetterBusiness commits to upholding its ten principles, including those related to human rights and labour standards. Our approach is guided by internationally recognised reference frameworks, which provide a common foundation for identifying risks and defining appropriate actions. These include:

- the UN Guiding Principles on Business and Human Rights (UNGPs);
- the International Bill of Human Rights, including the Universal Declaration of Human Rights;
- the ILO Declaration on Fundamental Principles and Rights at Work.

In line with these commitments, BetterBusiness publishes an annual Communication on Progress reporting on its actions, achievements, and ongoing commitments.

Commitment

BetterBusiness commits to respecting internationally recognised human rights throughout its internal practices and external activities.

This commitment applies to all business relationships, including clients, suppliers, partners, and other stakeholders. It guides the way BetterBusiness conducts its activities, assesses risks, and makes decisions.

In this context, BetterBusiness seeks to contribute to the following Sustainable Development Goals (SDGs), which are closely linked to human rights and labour standards:

- SDG 5 – Gender Equality
- SDG 8 – Decent Work and Economic Growth



- SDG 10 – Reduced Inequalities
- SDG 12 – Responsible Consumption and Production
- SDG 16 – Peace, Justice and Strong Institutions

Identification of material human rights issues

BetterBusiness regularly conducts a materiality assessment to identify its priority human rights issues. This process allows us to focus on the most relevant risks and responsibilities linked to our activities and business relationships.

The assessment takes into account:

- the nature of our activities, our direct and indirect impacts, and potential vulnerabilities within our value chain;
- expectations from internal and external stakeholders;
- relevant regulatory, societal, and sector-specific developments.

The results of this analysis guide our prevention, due diligence, and governance actions.

Human rights risk assessment related to stakeholders

In line with this materiality approach, BetterBusiness assesses potential human rights risks that may arise in relation to its key stakeholders. This includes risks linked to:

- suppliers, subcontractors, and service providers;
- clients and the use of our products, solutions, or services;
- partners and other actors within our broader ecosystem.

As an office-based consulting company, BetterBusiness does not operate in high-risk industrial sectors. However, particular attention is paid to risks related to discrimination, forced or child labour, data protection and privacy, corruption, irresponsible use of technologies, and other ethical violations that may arise through business relationships or the use of our services.

Prevention, vigilance, and remediation process

To address these risks, BetterBusiness has implemented a structured and continuous approach based on identification, prevention, and remediation.



Identification involves due diligence when onboarding new suppliers or partners, ongoing monitoring of potential warning signals, and the collection of relevant information through dialogue with teams and stakeholders.

Prevention focuses on integrating human rights and ethical considerations into contractual arrangements where relevant, deploying internal training and employee awareness initiatives, and maintaining continuous alignment with international best practices. In particular, we refer to the UN Guiding Principles, the International Bill of Human Rights, the ILO fundamental principles, and the expectations of the UN Global Compact.

Remediation ensures that potential issues can be addressed effectively. This includes the availability of confidential reporting mechanisms accessible to stakeholders, the systematic analysis of reported incidents, and the implementation of proportionate corrective actions. Where necessary, this may also involve supporting compliance improvements or terminating collaboration in the event of proven and unresolved violations.

Commitment toward our teams

BetterBusiness is committed to providing a working environment that is inclusive, fair, and respectful. We seek to ensure that all team members are protected from discrimination, harassment, or any form of abuse, and that diversity, participation, and employee well-being are actively supported.

Transparency and continuous improvement

As a signatory of the UN Global Compact, BetterBusiness publishes a public annual Communication on Progress covering human rights, ethics, environmental, and governance topics.

This Policy is reviewed regularly to ensure it remains aligned with best practices, stakeholder expectations, and the evolution of our activities.

Conclusion

This Human Rights Policy reflects BetterBusiness's commitment to conducting its activities responsibly and contributing positively to society. By working with our teams, clients, suppliers, and partners, we aim to ensure that respect for human rights remains





embedded in our decisions and practices through vigilance, transparency, and continuous improvement.

