

	Operating Procedure	PO-RUO-16
	Respect for human rights	Rev. 0 Pg. 1 of 6

Operating Procedure

RESPECT FOR HUMAN RIGHTS

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	Operating Procedure	PO-RUO-16
	Respect for human rights	Rev. 0 Pg. 2 of 6

SUMMARY

1. Purpose and Scope	3
2. Normative references	3
3. Human Rights	3
3.1 Respect and dignity	3
3.2 Opposition to exploitation	4
3.3 Equal opportunities	4
3.4 Working Conditions	4
3.5 Health and Well-being	4
3.6 Confidentiality and Privacy	4
3.7 Freedom of Expression and Participation	5
3.8 Environmental Responsibility	5
3.9 Continuing Education and Training	5
3.10 Transparency and Accountability	5
4. Liability	5
4.1 Corporate Management	5
4.2 Employees and Collaborators	6
4.3 Suppliers and Partners	6
5. Transitional Provisions	6

	Operating Procedure	PO-RUO-16
	Respect for human rights	Rev. 0 Pg. 3 of 6

1. PURPOSE AND SCOPE

The Kos Group, a leading Italian healthcare group operating in the sectors of socio-assistance residences, rehabilitation, psychiatric care and non-residential and acute care, carries out its activities both in Italy, with a concentration in the central-northern regions, and abroad, in Germany, through its subsidiary Charleston Holding GmbH.

The Kos Group recognises and supports fundamental human rights as defined by the United Nations Universal Declaration of Human Rights. This procedure has been developed to ensure that all employees and collaborators respect and promote human rights in all company activities.

The purpose of the procedure, therefore, is:

- Define the Group's commitments to respect human rights.
- Establishing the responsibilities of employees, collaborators and management.
- Provide guidelines to prevent, identify and manage human rights violations.

In addition, the Group is committed to contributing to the UN *Sustainable Development Goals (SDGs)* to promote the achievement of core values such as peace, prosperity and justice for all.

In particular, through the ESG targets set out in the Group's Sustainability Plan and the services it provides, Kos pays special attention to goals 3 'Good health and well-being for people', 5 'Gender Equality' and 12 'Responsible consumption and production'.

2. NORMATIVE REFERENCES

This procedure is based on the inspiring principles and contents of the United Nations Universal Declaration of Human Rights, as well as the Italian Constitution, with particular reference to the right to work (Article 4) and the guide issued by the OECD on the duty of care for responsible business conduct.

3. HUMAN RIGHTS

The Group has defined 10 pillars on which to base respect for Human Rights, namely:

3.1 Respect and dignity

In the belief that all people should be treated with respect and dignity, the Group is committed to creating an inclusive work environment where every individual is valued and respected. Acts of discrimination, bullying, harassment or any form of abuse, verbal or physical, are therefore not tolerated, ensuring that every employee and collaborator can work in an environment free from intimidation and harassment.

	Operating Procedure	PO-RUO-16
	Respect for human rights	Rev. 0 Pg. 4 of 6

In particular, the Kos Group adopts a zero-tolerance policy towards any form of violence and harassment, whether physical, verbal, psychological or sexual, treating all incidents with the utmost seriousness and confidentiality and providing safe and anonymous channels for reporting such incidents, as described in paragraph 4 of this procedure.

3.2 Opposition to exploitation

Rejecting all forms of forced labour, modern slavery, exploitative child labour and human trafficking, the Kos Group ensures that all recruitment and employment practices are voluntary and comply with legal and international standards, and is committed to supervising the supply chain to ensure that suppliers and partners respect the same principles.

3.3 Equal opportunities

The Kos Group promotes equal opportunities and does not discriminate on the basis of race, colour, gender, religion, political opinion, national or social origin, age, disability, sexual orientation, gender identity or any other possible form of discrimination, considering diversity as a source of strength and innovation and promoting a fair and inclusive working environment. The Group is also committed to ensuring equal pay for work of equal value regardless of gender or other factors not inherent to the job, responsibilities and activities assigned.

3.4 Working conditions

Ensuring safe, healthy and dignified working conditions for all employees is a top priority: this is why the Kos Group is committed to complying with all local and international regulations concerning safety at work, minimum wages, working hours and the right to join trade unions, offering ongoing safety and health training and promoting a culture of risk prevention.

3.5 Health and Well-being

The Kos Group is committed to promoting the physical and mental wellbeing of employees and collaborators through care programmes, health promotion initiatives and a work environment that promotes a work-life balance.

3.6 Confidentiality and Privacy

The Kos Group guarantees the right to privacy of all employees and interested parties, treating information collected confidentially and using it only for legitimate and specific purposes, in accordance with data protection laws.

	Operating Procedure	PO-RUO-16
	Respect for human rights	Rev. 0 Pg. 5 of 6

3.7 Freedom of Expression and Participation

The Kos Group encourages and supports freedom of expression and the right of employees and collaborators to actively participate in decisions that affect their work, promoting open and transparent dialogue within the company, encouraging feedback and participation at all levels.

3.8 Environmental Responsibility

Considering environmental protection as a value of protection and respect for human rights, the Kos Group is committed to reducing the environmental impact of its services and activities through sustainable practices, efficient use of resources and the promotion of renewable energy.

3.9 Continuing Education and Training

Considering the crucial role that professional training and refresher courses play in the provision of the Group's services and in the development of all employees and collaborators, the Kos Group encourages opportunities for continuous education and training as tools to contribute to individual and collective growth.

3.10 Transparency and Accountability

The Kos Group operates with the utmost transparency and accountability in all activities, being accountable to its stakeholders and openly communicating progress and challenges in respecting human rights.

4. RESPONSIBILITY

The procedure defines roles and responsibilities in promoting and ensuring respect for human rights.

4.1 Corporate Management

The General Management of the Kos Group and the Chief Executive Officer are responsible for promoting respect for human rights, ensuring the application of this procedure and monitoring reports of violations that may be received through the appropriate channels.

In particular, in the event of reports, the Management undertakes to promptly investigate and, if necessary, to apply corrective actions, including by resorting to disciplinary measures proportionate to the seriousness of the breach.

	Operating Procedure	PO-RUO-16
	Respect for human rights	Rev. 0 Pg. 6 of 6

4.2 Employees and collaborators

All employees and collaborators must comply with this procedure, as well as be encouraged to report any human rights violations or concerns through the appropriate channels (e.g. whistleblowing), bearing in mind that such reports may be made anonymously and will be treated with the utmost confidentiality.

4.3 Suppliers and partners

Suppliers and partners are required to comply with the same human rights standards set by the Kos Group, violation of which will lead to suspension or termination of the existing cooperation.

5. TRANSITIONAL PROVISIONS

Compliance with this procedure is required of all employees, collaborators and business partners of all group companies. It is made available through publication on corporate websites and the company intranet. Since human rights issues are systemic in nature, we also expect our business partners to take appropriate measures and steps to identify and counteract any negative human rights impacts they may have caused or contributed to as a result of existing business relationships.