

# Human Rights Policy

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# 1

## Introduction

At Northern Data Group (hereinafter “Group” or “Northern Data”), we are committed to upholding the highest standards of human rights across all aspects of our business. As a global leader in cloud services, data center operations, and mining, we recognize that our operations can impact individuals, communities, and the environment in both direct and indirect ways. We take this responsibility seriously and strive to ensure that our business practices respect and promote human rights, in alignment with international principles such as the United Nations Guiding Principles on Business and Human Rights (UNGP) and the Universal Declaration of Human Rights (UDHR).

Our Human Rights Policy is designed to provide a clear framework for how we, as a company, address human rights within our operations, supply chains, and interactions with customers, partners, and the communities in which we operate. It reflects our commitment to ethical business conduct and the well-being of all stakeholders impacted by our activities.

# 2

## Scope

This Human Rights Policy applies to all employees at Northern Data AG and its subsidiaries worldwide and also expects all contractors, suppliers, and business partners of the Northern Data Group to respect human rights and act in line with global human rights frameworks. The policy covers our direct operations, our supply chain, and all external relationships where our business activities may impact human rights or the environment.



### 3

## What are Human Rights?

Human rights are fundamental entitlements and liberties inherent to all individuals worldwide. These rights are grounded in universally shared values, including human dignity, fairness, equality, respect, and personal autonomy. In many nations, these values are codified and safeguarded by legislation. However, in some countries, legal protections may be absent or inadequate.

Northern Data is committed to upholding the highest standards of human rights across our global operations. We recognize that human rights encompass a wide range of basic freedoms and protections, including:

- The right to life, liberty, and personal security
- Freedom from slavery and forced labor
- Freedom from discrimination
- The right to fair wages and safe working conditions
- The right to education, rest, and leisure
- The right to participate in the cultural, social, and political life of one's community

When faced with discrepancies between national laws and international human rights standards, we commit to adhering to the more stringent of the two. In situations where national legislation conflicts with international human rights norms, we will comply with local laws while simultaneously striving to fully honor international human rights principles within the legal framework. This approach underscores our dedication to balancing our legal obligations with our ethical commitment to universal human rights.

# 4

## Commitment to Human Rights and Fair Labor Standards

At Northern Data, we are committed to respecting and advancing human rights across our operations and supply chains.

### We uphold the principles of the:

- [International Bill of Human Rights](#) consisting of the [Universal Declaration of Human Rights](#),
- [International Covenant on Civil and Political Rights](#),
- [International Covenant on Economic, Social and Cultural Rights](#),
- Core Conventions of the International Labor Organization ([ILO](#)),
- [ILO Declaration on Fundamental Principles and Rights at Work](#),
- United Nations Global Compact ([UNGC](#)),
- United Nations Guiding Principles ([UNGPs](#)),
- and [OECD Guidelines for Multinational Enterprises](#).

We respect local laws but prioritize higher human rights standards where applicable. When legal restrictions limit international standards, we seek innovative ways to uphold our commitments. We do not tolerate threats or attacks against human rights defenders and expect all employees and partners to share and uphold these commitments.



# 5

## Human Rights and Environment related action areas

### 5.1. Human Rights of our Employees

Northern Data is committed to respecting its employees fundamental rights at work. As outlined in Northern Data's Code of Business Conduct & Ethics for Employees, employees are also expected to comply with all applicable law, regulations, company policies, and fundamental principles relating to human rights.

#### Prohibition of Forced Labor, Child Labor, and Commitment to Fair Employment

We strictly prohibit all forms of forced labor, including bonded labor, human trafficking, and modern slavery. We also maintain a zero-tolerance policy for child labor. Employment with us is fully voluntary, and workers are free to leave in accordance with their contract terms. We do not charge recruitment fees or require the surrender of personal documents, ensuring workers' rights, freedom of movement, and the ability to resign without restriction. All employment terms are communicated clearly and transparently in a language understood by the employee.

### Fostering a Culture of Respect and Inclusion

We are committed to creating a workplace where every individual is treated with dignity and respect. We strictly prohibit all forms of discrimination ensuring that personal factors are never a basis for unequal treatment. We have zero tolerance for any form of harassment - physical, psychological, or sexual - or any threats of such behavior. Bullying, intimidation, and harm to others, whether through verbal (written or spoken) or non-verbal actions (gestures, expressions, physical contact), are strictly forbidden.

### Commitment to Fair Compensation and Employee Well-Being

We are committed to providing our employees with wages and benefits that meet or exceed legal requirements. We recognize that pay, benefits, working hours, and leave policies differ across countries, and we ensure compliance with all relevant regulations through robust HR processes and governance. We prioritize our employees' long-term employability by investing in education and corporate programs. Additionally, we uphold our employees' rights to recovery and leisure time, adhering to local labor laws and ILO conventions on labor standards. This commitment underscores our dedication to fostering a fair and supportive work environment for all.

### Commitment to Health and Safety in the Workplace

We are dedicated to providing a safe and health-promoting environment for all our employees, in accordance with our [Global Health & Safety Policy](#).

**To achieve this, we ensure that:**

- All employees and managers adhere to the health and safety laws, regulations, policies, and procedures applicable to their locations.
- Managers are responsible for providing their teams with regular health and safety training.
- Local senior management is tasked with establishing systematic policies and procedures aimed at identifying and mitigating workplace hazards and risks at their source, while continually striving for improvement.

**Commitment to Environmental Responsibility**

We recognize the global environmental challenges facing people and communities today. Sustainability is a core part of our business strategy, and we actively implement measures within our own operations and in collaboration with our business partners to address key environmental issues. This includes tackling climate change, managing water resources, reducing the use of hazardous chemicals, and minimizing waste. Through these efforts, we aim to contribute to a healthier planet and more sustainable future.

**Commitment to Data Privacy and Protection**

We are dedicated to complying with all applicable privacy laws and regulations. Our [Global Data Protection Policies](#) provide a comprehensive framework to ensure we uphold this commitment, safeguarding the privacy and security of personal data across all our operations.

**5.2. Human Rights in our extended Supply Chain**

At Northern Data, we require all supplier throughout our extended supply chain to uphold our commitment to human rights and to actively avoid complicity in human rights abuses.

We recognize the risks associated with working conditions, environmental impacts, and health and safety, particularly when sourcing from high-risk industries or regions with elevated human rights concerns. To address these risks, we implement human rights due diligence and responsible sourcing processes, leveraging our contractual relationships and influence wherever feasible.

Our Northern Data Supplier Code of Conduct mandates that suppliers respect human and labor rights, maintain a safe and healthy work environment free from discrimination, and treat all workers with dignity and respect. In instances of human rights violations, we expect suppliers to provide access to remedy. The Global Procurement team is responsible for ensuring that all suppliers are aware of the Northern Data Supplier Code of Conduct.

In cases of serious breaches of these standards, we will reassess or terminate our relationship with the supplier as necessary.





## Human Rights Due Diligence Framework: A Comprehensive, Risk-Based Approach

At Northern Data, the protection and promotion of human rights across our entire supply chain is of paramount importance. As a German based company, with subsidiaries in the Netherlands, UK, Norway, Sweden, Ireland, Switzerland, Portugal, Canada and the United States, we are deeply committed to not only implementing robust human rights due diligence procedures but also ensuring that we fully comply with local laws and regulations in every country where we operate. This is a key priority for us, and we are currently in the process of establishing comprehensive due diligence mechanisms and risk assessments to ensure we meet these obligations.

Our approach is aligned with the [OECD's Due Diligence Guidance for Responsible Business Conduct](#) and is tailored to the specific operational contexts, risks, and legal requirements of the regions in which we operate. By continuously evaluating our potential to cause, contribute to, or be directly linked to any adverse human rights impacts, we ensure that our practices not only evolve in response to emerging global risks but also respect and adhere to local laws and expectations.

We recognize the importance of closely monitoring the effectiveness of our actions, and we are establishing systems to incorporate both internal and external feedback. These systems will utilize qualitative and quantitative indicators, ensuring that we can refine and improve

our human rights efforts while maintaining a high level of accountability.

Our Human Rights Due Diligence Program, structured in alignment with industry best practices, will consist of the following key steps:

- 1. Govern:** Define and embed clear human rights standards across all our operations and supply chain. We ensure that these standards comply with both international guidelines and local laws, and we monitor their effectiveness on an ongoing basis.
- 2. Analyze:** Conduct thorough risk assessments of our suppliers, taking into account factors such as geography, industry, and volume, while ensuring that we comply with country-specific human rights concerns and legal frameworks.
- 3. Prioritize:** Based on our risk analysis, we prioritize sectors and suppliers that present the highest risk, allowing us to implement targeted interventions that comply with local legal requirements where the risks are most significant.
- 4. Manage:** Work diligently to ensure human rights standards are consistently upheld across our global supply chain. We implement preventive, mitigating, and remedial measures while ensuring full legal compliance in each jurisdiction.
- 5. Report:** Maintain a commitment to transparency by publicly sharing our efforts, progress, and challenges in our Human Rights Due Diligence. This reporting will be aligned with our internal standards and the specific legal obligations of each country where we operate.



Each of these steps is supported by detailed programs, frameworks, and processes designed to ensure effective implementation of our human rights risk management strategy. Moreover, we provide accessible grievance mechanisms for our employees, business partners, and stakeholders, allowing concerns to be raised without fear of retaliation. Grievances can be submitted confidentially, and we handle them with the most seriousness and care.

By aligning our operations with local legal requirements and fostering a culture of human rights awareness, we ensure that Northern Data, is equipped to uphold the highest standards of responsibility and accountability across every region we operate. This holistic approach empowers both our employees and partners to support human rights at every level of our organization and beyond.

## **7** Reporting and Whistleblowing: Upholding Accountability and Transparency

At Northern Data, all employees are obligated to promptly report any risks or incidents - whether within or outside the company - that could potentially harm individuals or entities. This duty extends to reporting violations of the Human Rights Policy, the Code of Business Conduct & Ethics for Employees, and any other relevant regulations. In addition, we encourage all suppliers, contractors, customers, and external stakeholders to report any suspected violations either to their designated Northern Data contact or through our Whistleblowing channel.

To support this, Northern Data provides a secure and confidential Whistleblowing System that enables both employees and third parties to report concerns. The system allows for anonymous submissions, ensuring that individuals can raise concerns about compliance, policy breaches, or other risks without fear. Reports can be made anonymously via the [Whistleblowing System](#) or, if preferred, non-anonymously by emailing [compliance@northerndata.de](mailto:compliance@northerndata.de).

Northern Data ensures that all reports submitted through the Whistleblowing System are handled with the utmost confidentiality. Furthermore, we guarantee that no retaliation will be taken against anyone who reports concerns in good faith, reinforcing our commitment to maintaining a culture of integrity, transparency, and trust throughout our organization.

## **8** Monitoring and Improvement

Northern Data is committed to continuously improving our human rights practices and maintaining transparency in our efforts. We will regularly review and update this policy to ensure its effectiveness and alignment with evolving international standards. By upholding these principles, we aim to create a positive impact on society while fostering sustainable growth for our business.