

SAMSØE SAMSØE

HUMAN RIGHTS POLICY

AUGUST 2026

1. PURPOSE

Samsøe Samsøe is committed to respecting human rights across all its operations and value chain. This policy sets out our approach to identifying, preventing, and addressing adverse human rights impacts - both within our own operations and across the value chain, including the workers who help make our products. This policy applies alongside and is informed by our Code of Conduct and our Anti-Corruption Policy, forming part of a coherent framework for responsible business conduct.

2. SCOPE

This policy applies to two key stakeholder groups:

- Samsøe Samsøe's Own Workforce: all employees across our offices, stores, and operations globally, who are directly impacted by our governance and operations
- Workers in our Value Chain: workers employed by our manufacturing suppliers, material suppliers, agents, and subcontractors, who are indirectly impacted by our business decisions and due diligence.

We expect all suppliers and business partners to uphold the standards set out in this policy as a condition of their relationship with Samsøe Samsøe. Where national law offers greater protection than the standards in this policy, national law prevails. Where this policy is more protective than national law, we apply this policy. Our direct partners are responsible for ensuring that their own suppliers have adequate processes in place to uphold the standards set out in this policy, and Samsøe Samsøe holds partners accountable for implementation throughout their production chain, including subsequent tiers down to raw material extraction.

3. GUIDING PRINCIPLES AND STANDARDS

Our approach to human rights is grounded in internationally recognised frameworks. We are aligned with and act in accordance with the following:

- United Nations Guiding Principles on Business and Human Rights (UNGPs)
- UN Universal Declaration of Human Rights (UDHR)
- International Covenant on Economic, Social and Cultural Rights
- International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work, including Conventions 29, 87, 98, 100, 105, 111, 131, 138, and 182
- UN Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW)
- UN Convention on the Rights of the Child (CRC)
- OECD Due Diligence Guidance for Responsible Business Conduct
- OECD Due Diligence Guidance for Responsible Supply Chains in the Garment and Footwear Sector
- Global Organic Textile Standard (GOTS) – Social Criteria, v7.0
- EU Corporate Sustainability Reporting Directive (CSRD) – ESRS S1 and S2

4. POLICY STATEMENT

4.1. PRIORITY HUMAN RIGHTS ISSUES

The priority human rights issues identified in this policy are informed by industry-level knowledge of the fashion sector's most common and severe impacts and grounded in established frameworks including the ILO conventions and the UNGPs. They reflect the salient risks characteristic of the value chains in which Samsøe Samsøe operates:

- Forced labour and modern slavery
- Child labour
- Excessive working hours and inadequate rest
- Living wages and wage theft
- Freedom of association and suppression of trade union rights
- Unsafe working conditions, including fire and building safety and hazardous chemicals
- Gender-based discrimination and violence

The above-mentioned issues are addressed throughout this policy and inform our due diligence priorities.

4.2. LABOUR RIGHTS

4.2.1. Wages and Employment Conditions

Samsøe Samsøe ensures that all employees receive written employment contracts specifying their remuneration, benefits, and working conditions prior to commencing employment, in compliance with national legal requirements. We comply with applicable national minimum wage requirements and wage requirements set by collective bargaining agreements, where relevant. Wages meet or exceed these standards and are paid at least monthly through digital payment.

For workers in our supply chain, we require suppliers to provide all workers with written, understandable information about their employment conditions before they enter employment, including wages, benefits, and deductions. Wages and benefits for regular working hours must, at a minimum, meet the higher of national legal standards or industry benchmark standards and must always be sufficient to meet basic needs and provide discretionary income.

For piece-rate work, whether undertaken at a facility or at home, remuneration shall be comparable to that received by a worker doing equivalent work on an hourly basis, and in any case shall not fall below national legal standards, negotiated wages, or industry benchmarks. Remuneration must be paid at least monthly and directly to the worker in a convenient manner, with digital payment prioritised wherever possible. Workers shall be informed of the particulars of their pay each time they are paid. Withholding of remuneration for lump-sum payment at the end of a term of employment is prohibited. Any deductions are permitted only as prescribed by law or fixed by collective agreement, whichever affords greater protection, and workers must be informed of the grounds for deductions in advance. Deductions from wages as a disciplinary measure are expressly prohibited. Overtime shall be compensated at a premium rate established by law or collective bargaining, whichever is higher, and at no less than one and one-quarter times the regular rate; where local regulations permit, equivalent leisure time may be provided as an alternative.

Samsøe Samsøe defines a living wage as remuneration sufficient to meet the basic needs of workers and their families while also providing some discretionary income. For our own workforce, we meet this commitment through compliance with collective bargaining agreements and national minimum wage requirements, which are updated annually.

Within our supply chain, we are working to better understand living wage levels and encourage suppliers to assess the gap between current wages and applicable living wage benchmarks. Where gaps are identified, we encourage suppliers to develop time-bound plans to make progress towards closing them. We recognise that achieving living wages is a shared responsibility and a long-term process that requires collaboration. Freedom of association and collective bargaining are essential mechanisms through which workers can negotiate towards a living wage, and we expect our suppliers to respect and support these rights.

Underlying all the above is a requirement that work is performed on the basis of recognised employment relationships, established in compliance with national law and international labour standards. Obligations under labour and social security law shall not be avoided through labour-only contracting, subcontracting, apprenticeship schemes without genuine intent to provide employment, or the excessive use of fixed-term contracts.

4.2.2. Working Time

Working hours for Samsøe Samsøe employees comply with national law and applicable collective bargaining agreements. Employees shall not be required to work more than 48 hours per week on a regular basis, and overtime is voluntary, agreed mutually between the employee and their manager. We support a healthy work-life balance and have developed internal working from home guidelines to that end.

For supply chain workers, we apply whichever standard affords the greater protection: national law, collective bargaining agreements, or industry benchmark standards. At a minimum, workers shall not be required to work more than 8 hours per day or 48 hours per week on a regular basis, shall have the right to rest breaks on every working day, and shall receive at least 24 consecutive hours of rest within every 7-day period on average. Overtime shall be voluntary, shall not exceed 12 hours per week, shall not be demanded on a regular basis, and shall not significantly increase the risk of occupational hazards. Workers' right to breaks shall also be respected during public and annual holidays, in accordance with applicable national law and collective bargaining agreements.

We recognise that excessive overtime remains a challenge in parts of our supply chain and work with suppliers to support continuous improvement towards responsible working hours.

4.2.3. Freedom of Association and Collective Bargaining

Samsøe Samsøe respects and actively supports the right of all workers, in our own operations and across our supply chain, to form and join trade unions and to engage in collective bargaining. We maintain an open and supportive attitude towards union activities and do not hinder, prevent, interfere with, or surveil them. Workers' representatives shall carry out their functions free from dismissal, intimidation, discrimination, harassment, or reprisal, and each category of employees is entitled to representation by elected representatives of their own category. In the absence of a trade union, workers shall not be denied time or resources to organise and elect representatives. Suppliers are required to display and communicate workers' rights to freedom of association and collective bargaining, for example, through notice boards and employment contracts. Where national law restricts these rights, suppliers must establish independent alternative channels to ensure they are reasonably exercised. Suppliers shall provide workers and their representatives with adequate time and space to organise and engage in collective bargaining.

4.3. FORCED LABOUR AND MODERN SLAVERY

Samsøe Samsøe has zero tolerance for forced labour, bonded labour, debt bondage, trafficking, or any other form of modern slavery in our operations or supply chain. All work must be freely chosen. No worker shall be compelled to work under threat, force, intimidation, or the menace of penalty, and this prohibition covers all forms of involuntary labour including servitude, bonded labour, trafficked labour, and indentured labour, in accordance with ILO Conventions 29 and 105. Samsøe Samsøe recognises that certain groups, including indigenous peoples and ethnic minorities, can be particularly vulnerable to forced labour and trafficking, and we take these risks into account in our due diligence approach.

Workers shall not be required to lodge deposits or surrender identity documents with their employer or any third party, and shall be free to leave employment after a mutually agreed notice period as stated in their contract, without penalty. Workers shall not be required to pay fees or any costs for entering or retaining employment, and shall not be compelled to use factory-provided lodging or transportation.

4.4. CHILD LABOUR

Samsøe Samsøe prohibits child labour, regardless of gender, in our own operations and across our supply chain. No person under the age of 15 shall be employed, in line with ILO Convention 138. Young Workers, defined as those aged 15 to 17, shall not perform hazardous work or work at night, and their employment must not harm their physical or mental health and development. Young Workers cannot work more than 8 hours per day or the applicable domestic legal limit, whichever is lower; overtime is prohibited; and they must receive a minimum of 12 consecutive hours of rest as well as customary weekly rest days. Employment of Young Workers must allow continued access to education or additional educational opportunities, such as vocational or technical training.

If a child below the minimum age is identified anywhere in our value chain, immediate action must be taken to remove the child from work in a responsible manner. Any remediation shall be guided by the best interests of the child and must include access to education and, where necessary, financial support for the child and their family to prevent a return to labour.

4.5. OCCUPATIONAL HEALTH AND SAFETY

Samsøe Samsøe is committed to providing a safe, healthy, and hygienic working environment for its own workforce and requires the same of its suppliers.

Ultimate responsibility for health and safety in our own operations rests with the Work Environment Organisation (AMO), though we consider this a shared responsibility across all levels. We proactively identify hazards, prevent accidents, ensure fire safety compliance, and provide all employees with personal protective equipment at no cost. Regular health and safety training is provided, including fire prevention and evacuation drills, with special protection afforded to vulnerable categories of workers including young workers, new and expecting mothers, and persons with disabilities. Employees are encouraged to raise concerns through their direct manager, the HR department, or the Work Environment Group (AMO) – a body of elected worker representatives that meets regularly to ensure a healthy mental and physical working environment. Continuous workplace assessments (APVs) are conducted to identify and address emerging concerns. Samsøe Samsøe does not employ homeworkers.

Suppliers must implement a formal OHS system capable of detecting, assessing, avoiding, and responding to potential threats to worker health and safety, including regular identification of existing and potential hazards and assessment of related risks. Personal protective equipment shall be provided to all workers, including homeworkers, at no cost, and its use ensured whenever necessary. Adequate medical assistance and first-aid arrangements must be available at all times, and a Safety Data Sheet shall be maintained for all chemical substances in use, with applicable health and safety measures implemented for their handling and storage. The stability and safety of equipment, buildings, and any worker accommodation must be maintained, and workers must be able to exit premises immediately in case of imminent danger without seeking permission. Compliance with local fire safety regulations must be demonstrated, including functioning fire alarms on every floor, provision of required firefighting equipment, and unrestricted, clearly marked emergency exits. Clean and functional toilet facilities and free potable water shall be provided, as well as appropriate rest areas, food-consuming areas, and sanitary food storage facilities; where accommodation is provided, it shall be clean, safe, and meet workers' basic needs. Health and safety training shall be provided in the local language and in all languages spoken by the workforce, using pictograms where appropriate, and shall include fire prevention and evacuation drills; training

shall be recorded and repeated for new or reassigned workers. Health and safety responsibility shall be assigned to a person at senior management level, and where homeworkers are employed, equivalent protections must be ensured. employed, equivalent protections must be ensured.

4.6. EQUAL TREATMENT AND NON-DISCRIMINATION

Samsøe Samsøe is an equal opportunities employer. All decisions relating to employment across our own operations and supply chain – including hiring, remuneration, benefits, training, work assignments, promotion, discipline, grievances, redundancy, leave, flexible working requests, and termination – shall be based solely on job-relevant criteria, without regard to age, disability, gender identity, religion or belief, sex, sexual orientation, marital or parental status, pregnancy or maternity, race, skin colour, nationality, national origin, ethnicity, language, social background, trade union membership, or political opinion.

4.6.1. Gender Equality

We are committed to gender equality through fair and transparent recruitment and promotion procedures. Equal opportunities for training and professional development are provided to all individuals regardless of gender, gender identity, or sexual orientation. Pregnant workers, mothers, and those with family responsibilities are protected against discrimination, career setbacks due to pregnancy or maternity leave, and any threat to their employment status. These standards apply equally to our supply chain.

4.6.2. Disability and Inclusion

We strive to create an inclusive workplace where all individuals can contribute to their full potential. Reasonable adjustments shall be made to accommodate employees with disabilities or health challenges, and suppliers are expected to take equivalent steps to ensure equal access and inclusion for all workers.

4.6.3. Migrant Workers

Samsøe Samsøe is committed to equal treatment of migrant and local workers. Suppliers must ensure that migrant workers retain access to their travel documents at all times, receive written employment contracts in a language they understand, and are not subjected to discriminatory terms of employment. Where food, accommodation, transportation, or other services are provided to migrant workers, they shall be offered at no higher than market rate.

4.6.4. Violence and Harassment

Samsøe Samsøe operates a zero-tolerance policy towards all forms of harassment and violence in the workplace, including physical, psychological, verbal, and sexual harassment and gender-based violence, in accordance with CEDAW and applicable national laws. No worker shall be subjected to any such form of abuse or intimidation, including as a disciplinary measure. Disciplinary procedures, up to and including dismissal or contract termination for substantiated cases, are in place and shall be communicated to all workers upon employment and remain easily accessible at the workplace. All allegations shall be treated seriously and investigated promptly. We actively encourage workers to report any experience of abuse or harsh treatment confidentially, and all such reports will be treated seriously and investigated promptly.

4.6.5. Diversity

We are dedicated to fostering a diverse workforce and believe that a range of perspectives and backgrounds strengthens our organisation. We actively work to ensure diversity is reflected across all levels of our business and encourage suppliers to uphold the same commitment.

4.7. CUSTOMERS

Samsøe Samsøe recognises that our responsibility to respect human rights extends to our customers. We are committed to protecting consumer privacy and ensuring that personal data is collected, used, and stored in accordance with applicable data protection legislation and the right to privacy as recognised under international human rights frameworks; our commitments in this regard are set out in our Privacy Policy. We are equally committed to responsible marketing: our communications shall respect human dignity, reflect societal diversity, and not incite or condone discrimination in any form.

5. ROLES AND RESPONSIBILITIES

Human rights are the responsibility of every person at Samsøe Samsøe. The following describes how oversight and accountability are structured:

- CEO: Holds ultimate accountability for the implementation of this policy and for ensuring that human rights considerations are embedded in business decision-making at the highest level.
- Head of Sustainability (Policy Owner): Responsible for day-to-day implementation, monitoring, and annual review of this policy, including supplier engagement on human rights matters, coordination of corrective action processes, and internal reporting.
- Leadership Team: Responsible for ensuring that human rights commitments are upheld within their respective functions and for escalating identified risks to the CSR Manager and CEO.
- Head of Work Environment Group (AMO): Holds formal responsibility for occupational health and safety in own operations, and for ensuring that employee-facing procedures are aligned with this policy.
- All Employees: Expected to act in accordance with this policy and to raise concerns promptly when they become aware of potential violations, whether in our own operations or supply chain.

Human rights risks identified through audits, internal assessments, or escalated concerns are reported to the Leadership Team and ultimately to the CEO. Employees and external stakeholders may report concerns confidentially through our whistleblower portal:

Whistleblower portal: samsoesamsoe.dahlwhistleblower.com

6. IMPLEMENTATION AND MONITORING

Samsøe Samsøe implements its human rights commitments through a combination of internal governance, supplier engagement, and third-party verification. For our own operations, compliance is embedded in HR procedures and onboarding, and maintained through the ongoing work of the Work Environment Group (AMO) and continuous workplace assessments (APVs).

Across our supply chain, we require suppliers to conduct independent social audits at their facilities, benchmarked against applicable national laws, the ILO international framework, GOTS social criteria, and this policy. We accept internationally recognised audit standards including BSCI, SMETA, WRAP, and SA8000, and aim to maintain at least 80% of our order volume with garment manufacturers holding third-party verified audits. Suppliers are required to inform workers of GOTS Human Rights and Social Criteria in applicable local languages, maintain records of each worker's name, age, working hours, and wages, and allow workers to nominate a social accountability representative who can provide feedback to management on compliance. Suppliers shall establish a functional complaint mechanism, record and investigate all complaints, and maintain records of any resulting corrective measures. Samsøe Samsøe is a member of the Business Social Compliance Initiative (BSCI), which provides a common framework for improving working conditions in global supply chains through supplier assessments, capacity building, and continuous improvement based on internationally recognised labour standards.

Within our own workforce, we monitor composition by sex, age and ethnic background to track progress against our equality commitments and identify where further action is needed. The Head of HR is responsible for coordinating this monitoring. Results are reported annually in our Sustainability Report.

Where non-conformities are identified, our CSR team engages with the relevant supplier to assess the nature and severity of the issue and agrees a Corrective Action Plan (CAP) with clear timelines, which is monitored and followed up. Occupational health and safety, secure employment, adequate wages, and working time have been identified as the most frequently raised areas of non-conformity among our audited garment manufacturers and are therefore treated as priority areas for engagement. This policy and its implementation are reviewed annually by the Head of Sustainability, with findings reported to the Leadership Team.

7. COMPLIANCE AND CONSEQUENCES

All employees are required to act in accordance with this policy. Breaches will be addressed through Samsøe Samsøe's disciplinary procedures, which may result in formal warnings or dismissal depending on the nature and severity of the violation. Suppliers and business partners are required to comply with this policy as a condition of their commercial relationship with Samsøe Samsøe. Where non-compliance is identified, we will engage with the supplier to agree remedial action through a Corrective Action Plan. Persistent non-compliance, or violations of a severe nature – including but not limited to forced labour, child labour, or physical abuse of workers – may result in suspension or termination of the commercial relationship.

8. REPORTING

Samsøe Samsøe reports annually on the implementation of this policy and progress against our human rights commitments in our Sustainability Report. We are committed to transparent reporting and openly communicate identified gaps, challenges, and corrective actions as part of our continuous improvement approach.

