

Written by Global Compliance
Approved by Board of Directors
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Category Key Policy

CORPORATE POLICY: Human Rights Policy



Table of contents

1.	Scope of the Policy	2
2.	Purpose of the Policy	2
3.	International Reference Framework	2
4.	Salient Issues	3
5.	Sonova Human Rights Framework	3
5.1	Commitment	3
5.2	Human Rights Risk and Impact Assessment	4
5.3	Risk Based Measures to Cease, Prevent, or Mitigate Adverse Human Rights Impacts	4
5.4	Embed and Integrate Respect for Human Rights	4
5.5	Track and Communicate Compliance	4
6.	Reporting, Access to Grievance and Remedy	5

Our Sonova [Code of Conduct](#) (the “Code”) establishes founding principles, who we are and how each of us does business, every day. A founding principle of our Code is how we treat our employees, customers, contractors, suppliers, other stakeholders and third parties in our value chain. The purpose of this Sonova (“the Company”) Human Rights Policy (“Human Rights Policy”) is to set clear rules regarding our interactions as a company and as employees towards colleagues and other individuals, in particular in respect of human rights.

1. Scope of the Policy

The objective of this Human Rights Policy is to provide a common framework for the Company’s responsibility to respect human rights that is globally valid and underlies all its business activities and relationships. It introduces a more effective and proactive management approach on human rights due diligence (HRDD) for the Group.

This Policy clarifies:

- The Company’s commitment to respecting human rights;
- The relevant international human rights frameworks that Sonova subscribes to;
- The Company’s salient human rights issues;
- The Company’s HRDD framework and governance to implement its human rights commitment.

The Policy covers fully consolidated operations of Sonova worldwide, including those of direct and indirect subsidiaries and applies to all Sonova employees and managers, including part-time and temporary workers, casual workers (e.g. day labor workers) as well as subcontracted staff. The Company’s commitment to respect human rights also extends to all individuals throughout the upstream and downstream value chain and Sonova expects its customers, suppliers, business partners and other parties directly linked to its operations, products and services to respect human rights.

2. Purpose of the Policy

The Company recognizes that Sonova’s business, wherever it is conducted, may potentially have an impact on human rights through its own operations or through business relationships along the value chain.

This Human Rights Policy formalizes and specifies the commitment of the Company to support and respect human rights for all people, as set out as a founding principle of our Code.

Through this Policy and the HRDD framework, Sonova aspires to lead by example in adopting responsible business practices in line with internationally proclaimed human rights and labor standards.

3. International Reference Framework

The Company is committed to maintaining high standards of business ethics and integrity in accordance with the law, as well as with recognized human rights and labor standards as outlined in international human rights frameworks such as:

- Universal Declaration of Human Rights (UDHR)
- United Nations International Covenant on Civil and Political Rights
- United Nations International Covenant on Economic, Social and Cultural Rights
- International Labor Organization (ILO) - Core Labor Conventions
- United Nations Guiding Principles on Business and Human Rights (UNGPs)
- OECD Guidelines for Multinational Enterprises
- OECD Due Diligence Guidance for Responsible Business Conduct

- OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas
- UNICEF's Children's Rights and Business Principles (CRBP)
- ISO 45001 Occupational Health and Safety Management (OHS) Standard)
- ISO 14001 Environmental Management

Furthermore, Sonova is a signatory to the UN Global Compact and its [Ten Principles](#) since 2016.

The Company complies with applicable laws and regulations in all locations where it conducts business. In case of conflict between applicable national laws and international standards, the more protective of human rights applies. Sonova expects its suppliers and business partners to also follow these standards and principles.

4. Salient Issues

The Company is committed to respecting all internationally recognized human rights. However, for the implementation of this Human Rights Policy, the Company prioritizes those rights that are most salient to our business according to the scale, scope and remediability of impacts on potentially affected people considering their vulnerability. The following human rights issues (in alphabetical order) have been identified in accordance with the UNGPs:

- Access to healthcare
- Child labor
- Community and land rights
- Contributing to conflict
- Customer safety
- Employment practices
- Freedom of association and collective bargaining
- Information security and data protection
- Modern slavery and forced labor
- Non-discrimination
- Occupational health and safety

The Company recognizes that the evaluation of the severity of potential impacts on people may change and that other issues may grow in importance over time. We may therefore regularly reevaluate the key issues based on further assessments and regular dialogues with internal and external stakeholders.

Human Rights topics are governed by this Human Rights Policy as well as function-specific standards, including the [Sonova Group Supplier Principles \(SGSP\)](#), to cover all relevant aspects, including fair working conditions, professional practices and responsible supply chain management.

5. Sonova Human Rights Framework

This Human Rights Policy outlines the Company's commitment to follow the key elements of HRDD aligned with the UNGPs and consists of the following steps.

5.1 Commitment

The responsibilities related to implementing, coordinating and monitoring Human Rights issues is assigned by the Board of Directors to Group Legal and Compliance.

This Human Rights Policy outlines the Company's commitment to support and respect human rights and guides the implementation of the HRDD framework in the Company.

5.2 Human Rights Risk and Impact Assessment

In order to assess actual and potential human rights impacts, the Company regularly conducts human rights risk assessments and identifies its salient human rights issues.

The following key elements are considered when assessing and prioritizing the human rights issues:

- **Scope:** considering the Company's own operation and the entire upstream and downstream value chain;
- **Risk to people:** taking the point of view of the potentially affected groups (rights-holders);
- **Human rights focus:** considering all internationally recognized human rights;
- **Sources of information:** using relevant internal and external sources and consulting human rights experts;
- **Prioritization:** identifying salient issues considering the severity (scale, scope and remediability) of an impact.

The Company commits to conducting enhanced due diligence through human rights impact assessments (HRIA) in high-risk areas. This includes the consultation of and meaningful engagement with potentially affected groups or their representatives.

5.3 Risk Based Measures to Cease, Prevent, or Mitigate Adverse Human Rights Impacts

Based on the human rights risks and impacts identified and in consultation with relevant stakeholders or their legitimate representatives, the Company defines and implements appropriate measures to cease, prevent or mitigate adverse human rights impacts across the value chain. Where Sonova's ability to influence human rights issues is limited, it strives to enhance leverage through collaboration with other actors.

While all identified risks and impacts are considered when implementing measures, Sonova concentrates its primary efforts on the most salient issues.

5.4 Embed and Integrate Respect for Human Rights

A human rights roadmap, outlining key measures, targets and responsibilities is approved by the Management Board.

The roadmap is updated and revised and approved by the Board of Directors annually to address potential new human rights risks and to continuously improve Sonova's HRDD framework. To the extent possible, human rights-related prevention and mitigation measures are integrated into the Company operations, training programs, policies, management systems and decision-making mechanisms.

5.5 Track and Communicate Compliance

The implementation of the human rights roadmap is tracked based on appropriate qualitative and quantitative indicators and feedback from relevant internal and external stakeholders. This monitoring is used to inform and support continuous improvement and to ensure the effectiveness of the Company's HRDD framework. Where possible, the Company strives to measure the impacts of its actions on the human rights of potentially affected people.

The Company communicates transparently about its actual & potential impacts and how it deals with them. It also reports on the progress and further actions of the HRDD framework at least annually in its publicly available Corporate Responsibility Report.

6. Reporting, Access to Grievance and Remedy

Anyone who witnesses a violation of this Policy is strongly encouraged to report the observed incident to Sonova's SpeakUp platform.

When adverse human rights impacts are uncovered due to the Company's business activities and relationships, the Company is committed to taking timely and transparent action to remediate in a fair and equitable manner in line with the UNGPs.

When a situation arises that may violate this Human Rights Policy, you are encouraged to tell us about it.

Scan or click the QR Code below with any device to go to the SpeakUp form or find the local SpeakUp phone number:



Rule Name	Human Rights Policy
Effective Date	30 November 2022
Level in Rules Hierarchy	Policy level: Key Policy
Scope and target group	All Sonova employees & external stakeholders, worldwide
MB Designation	Chief Executive Officer
Rule Owner	Group General Counsel

Version control

Version	Description of change / content	Released
1.00	Initial release.	01.01.2023