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Objective

Amer Sports is committed to operating responsibly in all areas of our business. This Amer Sports Human Rights Policy expands on the human rights commitment made within the Amer Sports Code of Conduct and Ethical Policy (Supplier Code of Conduct), providing additional commitments as well as details of how this is implemented across Amer Sports and its brands. It covers, amongst others, the human rights risks and impacts that have been identified as most salient as well as governance and implementation measures. Where relevant, reference is made to other Amer Sports policies and processes which set out further detailed commitments, standards and processes.

This Human Rights Policy is important to meet the requirements of the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct.

Applicability and responsibility

This policy applies to Amer Sports' Group entities worldwide and guides the work of our employees and everyone who works on our behalf.

The Board of Directors is accountable to uphold this Human Rights Policy and approves and reviews it on a regular basis.

Key points

This policy sets out Amer Sports human rights principles relating to:

- workers including employees, contractors, athletes, ambassadors, franchise workers and workers in our supply chain. These commitments cover:
 - diversity, inclusion and equal opportunity
 - discrimination
 - health, safety and wellbeing
 - child labor
 - forced labor
 - freedom of association and collective bargaining
 - compensation and benefits
- · product safety
- child safeguarding for children involved in our sponsorship activities, events and community initiatives
- responsible marketing
- privacy
- corruption
- environment.

These human rights commitments are supported through a number of implementation measures:

- due diligence processes
- stakeholder engagement and communication
- · grievance mechanisms.



Our commitments

Amer Sports is committed to respecting human rights as set out in the International Bill of Rights, the UN Guiding Principles on Business and Human Rights and the ILO's core conventions as well as the Declaration on Fundamental Principles and Rights at Work and in accordance with local laws.

This commitment applies to all our stakeholders across the value chain including Amer Sports' employees, contractors, workers in our supply chain, franchise workers, consumers, athletes we sponsor, ambassadors and members of the communities where we operate. Vulnerable groups are given particular consideration in our commitments and implementation.

Human rights of our employees and workers in the value chain

Amer Sports and its brands are committed to respecting the human rights of our employees and workers in the value chain. These requirements are applied to Amer Sports' suppliers and our own internal manufacturing and distribution facilities through our <u>Ethical Policy</u>.

A sense of belonging and inclusion form an essential part of wellbeing and quality of life at work. We promote **diversity**, **inclusion and equal opportunity** for all. Amer Sports has a zero tolerance for **discrimination** of any kind including in employment practices on the basis of race, religion, caste, birth, age, nationality, social group or ethnic origin, sexual orientation, gender, family responsibilities, marital status, membership in employees' organizations including unions, political affiliation, political opinion or disability.

We are committed to the **health**, **safety and wellbeing** of our employees and workers in the value chain and take a systematic approach to safety at work to prevent accidents and occupational injuries and illnesses. This includes preventing potential accidents and injuries arising out of, associated with, or occurring in the course of work, by minimizing the causes of hazards inherent in the workplace environment.

Child labor and **forced labor** are strictly prohibited and Amer Sports' respects the rights of our employees and workers in the value chain to **freedom of association and collective bargaining.**

Every employee and worker in our value chain has a right to **compensation** for a regular work week that is sufficient to meet the employee's or worker's basic needs and provide some discretionary income. Employees and workers shall be paid at least the minimum wage under applicable law or the appropriate prevailing wage, whichever is higher, and all legal requirements on wages and benefits will be met.

Product safety

Helping people to develop and maintain more active lifestyles lies at the heart of our business. Athletes and consumers may use our products in extreme conditions and rely on their quality and safety. We are committed to ensuring that our products meet or exceed applicable regulatory requirements for product safety and labelling and that all products are subjected to systematic quality control tests prior to and during production, and again before they are sold to customers.



Child safeguarding

We are committed to protecting and safeguarding the children that are involved in our sponsorship activities, events and community initiatives and ensure we comply with our partner organizations' child safeguarding policies and controls.

Responsible marketing

Amer Sports is committed to the responsible marketing of our products. This includes:

- being honest and transparent in marketing;
- not targeting children with marketing; and

aiming towards that representation in content is diverse and inclusive to help everyone to feel welcome to access and participate in sport and the outdoors.

Privacy

We are committed to respecting individuals' privacy and protecting the confidentiality of their personal data. We comply with all relevant privacy laws and regulations and implement this commitment through our <u>privacy policies</u> or statements and Data Protection Guidelines which are dedicated to standardizing the use, monitoring, and management of data within Amer Sports group.

Corruption

We prohibit all forms of bribery and corruption. Amer Sports and its employees do not engage in the giving or receiving, directly or indirectly, of bribes, kickbacks, other illicit payments or improper benefits intended to achieve business advantage or financial gain. Our zero tolerance approach applies to transactions made directly or through a third parties, such as agents. Further guidance is provided in Amer Sports Anti-Bribery and Anti-Corruption Policy.

Environment

We recognize the impact that global environmental challenges are having on people and work diligently to find solutions that will ultimately reduce the environmental impact of our products and operations. We strive to continuously improve our performance and assess the environmental impacts of our decisions with the aim of promoting and maintaining environmentally responsible practices.

Implementation

Due diligence

Our human rights commitment is supported through due diligence processes to identify, assess, mitigate and prevent actual and potential human rights risks and impacts which Amer Sports may cause, contribute or be linked to.



Human rights impact assessments

We conduct group-wide human rights impact assessments (HRIA) to identify and assess the salient human rights risks and impacts. This policy was informed by a 2023 HRIA conducted by a third party and involved input from internal and external stakeholders.

Responsible sourcing program

We conduct regular country risk assessments, due diligence of suppliers pre-sourcing and have a third-party audit program to monitor and support suppliers to comply with industry standards, regulations, and our own expectations as set out in our Ethical Policy and <u>Social and Environmental Compliance</u> Benchmarks.

Responsible sales

Where Amer brands offer product lines that are targeted for heavy professional use, such as by the military, police and first-responders, we put in place due diligence and controls to avoid our products being used or involved in violations of human rights.

Embedding human rights due diligence

We are working towards including a consideration of human rights impacts in other due diligence and risk assessment processes in order to be able to anticipate and respond to potential risks arising from significant changes to business strategy and operations.

Stakeholder engagement and communication

We are committed to communicating transparently about our efforts to implement this Human Rights Policy as part of our Sustainability reporting.

Regular engagement with stakeholders helps us identify and prioritize human rights issues and develop strategies and further actions on how to address them, and report progress. We also participate in industry and multi-stakeholder fora, to help inform our due diligence processes and response.

We will not interfere with the work of human rights defenders, in particular when they are raising concerns relating to our business and we will seek to engage with human rights defenders as part of our stakeholder engagement and due diligence. We will take all concerns seriously and will seek to understand the issues, our role in them and work diligently to improve.

Grievance mechanisms

We are committed to providing for or cooperating in the remediation of adverse human rights which we have caused or contributed to.

To support access to remedy, we have established a confidential and anonymous reporting channel, WhistleB is operated by a third party and is available in multiple languages to employees, workers in the value chain and other external stakeholders. Reports to WhistleB are investigated by an Amer Sports Whistleblowing team according to the company's Whistleblowing Policy and investigation procedure described therein. The policy outlines that no retaliation or other similar detrimental actions



may be taken against a reporting person or other persons assisting or associated with a reporting person when a report is made in good faith.

In addition to the WhistleB reporting line, the Amer Sports Ethical Policy includes a direct e-mail address which can be used by suppliers and workers in our supply chain to bring issues to our attention. Amer has implemented a grievance-handling procedure to manage grievances from external third-parties or individual workers regarding working conditions.

As a member of the Fair Labor Association, Amer Sports is also covered by the FLA third party complaints process which any person, group, or organization can use to report allegations of instances of persistent or serious noncompliance with the Fair Labor Code and Compliance Benchmarks.

Violations of this Policy

Violations of this policy may result in result in disciplinary action, up to and including termination of employment.

Resources for asking questions and reporting concerns

If you learn of or suspect a violation of this policy or other unethical behavior, it is your duty to report it.

Amer Sports maintains a confidential <u>hotline WhistleB</u> that is available 24 hours a day, seven days a week, for the purpose of reporting suspected unethical behavior. You can also report suspected unethical behavior to the highest level of management in your department, or anyone on the Amer Sports Ethics & Compliance (amersports.com).

All concerns, questions, and complaints will be taken seriously and handled promptly and professionally with confidentiality maintained to the greatest extent possible. No retaliation will be taken against any employee for raising any concern, question, or complaint in good faith. Should the identity of the employee making the complaint be known, the Ethics & Compliance team will monitor any disciplinary action against the employee to determine whether it could be retaliatory.

Related documents

Code of Conduct
Supplier Code of Conduct (Ethical Policy)
DEI Framework
Health and Safety Framework
Anti-bribery and Anti-corruption Policy
Responsible Communications and Marketing Policy
Privacy Policy
Data Protection Guidelines
Social and Environmental Compliance Benchmarks



Document revision history

Revision and approval history

| Date | Description | Author | Approved by |
|-----------------|---------------------|----------------|--------------------------------|
| August 15, 2024 | Human Rights Policy | Anne Larilahti | Amer Sports Board of Directors |
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