

Human Rights Policy

September 2024

Introduction

As the world's largest provider of IT infrastructure services, people are at the heart of our business. Our mission is to power human progress through designing, building, modernizing and managing the world's mission-critical information systems and to do so responsibly. We believe technology should be used to empower people to drive the innovations needed to address the pressing problems of today and tomorrow. Respect for all human rights across our operations, offerings, services and relationships is fundamental to the success of that goal. As an independent company with operations in over 60 countries, Kyndryl commits to respecting all human rights - civil, cultural, economic, political, and social.

In developing our Human Rights Policy, Kyndryl looks to international standards such as the **Universal Declaration of Human Rights**, and we commit to reviewing our approach and policies as regulations and industry norms evolve.

Human Rights Policy

Our goal is to protect and respect the human rights of all people across our operations and share related best practices with our ecosystem of customers, suppliers, partners, and employees. We commit to proactively avoid human

rights abuses and complicity in abuses by other participants in our ecosystem as outlined in our approach below.

Internal Kyndryl Policies to Address Human Rights

Kyndryl has established policies to govern our corporate behavior regarding labor, health and safety, community engagement, and child labor. For example, Kyndryl's policy is not to use forced, bonded (including debt bondage), indentured labor, involuntary prison labor, or child labor. Kyndryl has processes designed to comply with all applicable laws regarding minimum wages, safe working environments and other elements of employment. Our approach aligns with Kyndryl's Global Employment Standards to meet the **Modern Day Slavery** regulations.

Kyndryl has established a formal grievance and remedy process for employees and suppliers to report concerns or issues. This anonymous forum can be used to report human rights violations or any other ethical violations. Kyndryl has a strict non-retaliation policy to protect and encourage those who raise issues to management's attention.

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Procedures Applicable to Kyndryl's Suppliers

As of January 1, 2022, Kyndryl became a Responsible Business Alliance (RBA) signatory. Becoming a signatory marks an important step in our commitment to human rights. Under the RBA Code of Conduct, Kyndryl requests suppliers to refrain from the direct or indirect use of forced labor or any forms of human trafficking and to verify/certify that their supply chains address these issues. Kyndryl also commits to requesting its suppliers certify their compliance with laws regarding slavery and human trafficking in alignment with local laws and the RBA Code of Conduct. Today, as part of our Supplier Code of Conduct, we have processes for

suppliers to report any confirmed or suspected unlawful or unethical situations involving Kyndryl to the Kyndryl Procurement Officer.

RBA offers training and tools to support compliance by identifying countries at an elevated risk for human rights violations. By evaluating compliance at a regional level based on risk level, Kyndryl can help ensure we effectively manage and mitigate risks across the diverse regions in which we operate. If a supplier is found to violate the RBA Code, the supplier must take corrective actions to remediate the violation or risk termination.

Developing our Human Rights Policy

Kyndryl's vision is to be a catalyst for positive change at the intersection of people and technology. By raising the bar of our own technologies and operations, we hope to encourage the broader technology industry to bring human rights issues to the forefront of their sustainability agendas, mitigating potential harms of technology on people around the world. We annually update our progress as part of Kyndryl's annual **Corporate Citizenship** reporting.

Kyndryl's human rights policy was developed with a human-centered approach that began by identifying how technology affects people and how we, as a technology services company, can reduce adverse effects. In addition, we assembled a cross-functional Kyndryl team, including sustainability, social impact, human resources, procurement and legal, with additional external support from human rights experts to build a policy that addresses human rights issues across civil, cultural, economic, political, and social domains in the context of Kyndryl's operations as an IT services provider.

Identification of Human Rights Issues

As a technology services company, Kyndryl's success depends on our employees' physical and psychological safety and that of the suppliers who support our operations, offerings, and services. Based on the results of our 2022 Materiality Assessment, stakeholder research, and the nature of our business as an IT services company, we recognize that our services affect the stakeholders

and communities in which we operate and serve. Additionally, our broad human rights approach prioritizes supply chain, diversity and inclusion issues. Our Materiality Assessment results are posted in our Corporate Citizenship report on **Kyndryl.com**. We also manage Kyndryl's human rights risk mitigation through the Enterprise Risk Management group. In 2024, we performed an enterprise risk assessment that included the Company's Environmental Social Governance risks, including human rights and modern slavery. We found our ESG risk to have a low impact on Kyndryl.

Kyndryl intends to assess our operations to identify modern slavery risks that it may cause, contribute to or be directly linked to as described in the UN Guiding Principles on Business and Human Rights framework.

Policy: Methods of Compliance

Training

As part of our commitment to operating responsibly, Kyndryl requires our employees to annually certify they have completed ethics training on the Kyndryl Code of Conduct. This is a mandatory requirement for all employees. More information on the Kyndryl Code of Conduct and ethics guidelines can be found **here**.

In addition to our employee training on the Kyndryl Code of Conduct, we offer training to our procurement and supply chain professionals through our agreement with RBA.

Governance Structure

Kyndryl's approach to human rights depends on a robust governance model to ensure that our policies and practices are effective. Kyndryl's SVP of Global Corporate Citizenship and Sustainability is responsible for overseeing Kyndryl's policy on human rights, conducting an annual review of Kyndryl's initiatives under this policy, and monitoring evolving industry standards. The SVP reports to Kyndryl's Global Head of Corporate Affairs, who serves as the chair of Kyndryl's Corporate Citizenship Executive Committee, which includes members

of Kyndryl's C-Suite and other executive leaders. This Committee regularly reviews progress on all environment, social and governance issues.