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Purpose of the policy

This document details our objectives and targets and provides guidance on measures to be taken.

Policy scope

The requirements described in this standard apply to locations and operations under Tosca's direct control.

Tosca adheres to national law and regulation in each market in which it operates. Where Tosca faces conflicts between International Human Rights Standards and national laws, Tosca will adhere to national laws, while at the same time respecting International Human Rights Standards.

Related Policies

This policy should at all times be read in conjunction with the following Tosca policies, which form fundamental parts of our activities:

- Employee Handbooks: applicable to all Tosca employees in the area covered by the relevant Handbook and contains our primary HR policies and procedures, including our Discrimination and Harassment Policy and our commitment to equal opportunities;
- Code of Conduct: contains corporate policies that relate to the legal and ethical standards of conduct expected by all employees and Related Parties and provides guidance and support for carrying out duties in accordance with Tosca values;
- Modern Slavery Statement: sets out our zero tolerance for modern slavery in our business operations and supply chain and the steps we take as part of our commitment to identify and manage such risks;
- Grievance Policy: provides an internal complaints procedure to report potential violations and is applicable to all Tosca employees;
- EMEA Whistleblowing Policy: provides a channel for employees and all third parties report potential violations through;
- Health and Safety Policy: supports our commitment to provide a safe working environment for our employees and third parties;
- Human Rights Statement: which summarizes the statements made in this policy.

Responsibilities


Tosca team members, contractors and vendors are responsible for reading the policy, attend relevant training sessions and act in accordance with the policy. You are obliged to report any (possible) breaches immediately.

Tosca management are responsible for communicating the identified measures and providing the necessary education and provisions to support their implementation. This will include the provision of a key performance indicator (KPI) dashboard.

Responsible Department(s)	Prepared and Reviewed by	Approved by	Date
SUST	Karin Witton / Kerry Wynn	Sr Leadership	9/30/2024

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The Global Head of Sustainability is responsible for maintaining this document, identifying and updating objectives and targets on an annual basis in accordance with other subject matter experts (SMEs) and implementation of the policy as well as for its progress overview via the KPI dashboard.

The HR teams in the respective Tosca Region are accountable for the implementation of the policy as it relates to incorporating human rights requirements into HR related policies, procedures and training for example pay, grievances/ complaints, anti-discrimination etc.

The Procurement teams in the respective Tosca Regions are responsible for integrating human rights requirements into the Supplier Code of Conduct and ensuring critical suppliers sign the Supplier Code of Conduct.

Tosca Team Members who manage contracts with critical suppliers are responsible for monitoring their compliance with the Supplier Code of Conduct over the course of that contract.

Fundamental Human Rights covered by this policy:

This policy addresses the following Human Rights:

Diversity, inclusion and an environment free from discrimination and harassment

We value and advance the diversity and inclusion of the people with whom we work. We are committed to equal opportunities in all aspects of employment and to providing workplaces that (subject always to local laws and regulations) are free from discrimination or harassment on the basis of race, ethnicity, nationality, religion, gender, relationship status, sexual orientation, age, parental status, disability or health or any status protected by applicable law.

Freedom of association and collective bargaining

The rights of our employees to be a member of a trade union and to bargain collectively as permitted by local laws and regulations must not be interfered with or restricted. Tosca is committed to complying with International Human Rights Standards concerning freedom of association and trade union rights and to recognizing the right to organize and the right of unions to represent and negotiate on behalf of the workers, without prejudice to existing local legislation.


We respect our employees' right to join, form or not to join a labor union without fear of reprisal, intimidation or harassment. Where employees are represented by a legally recognized union, we are committed to establishing a constructive dialogue with their freely chosen representatives. The Company is committed to bargaining in good faith with such representatives.

Child Labor

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Tosca does not tolerate child labor under any circumstances and our recruitment processes abide by the minimum age requirement as stipulated by national laws and International Human Rights Standards.

Working hours and wages

We compensate employees relative to the industry and local labor market, in accordance with terms of applicable collective bargaining agreements and to respect employees' rights to receive compensation that is sufficient to meet their basic needs and standard of living. We work to ensure full compliance with applicable wage, working hours, overtime and benefits laws. All staff are entitled to annual leave, reasonable rest breaks, access to toilets, rest facilities and portable water at their place of work, in accordance with the legislation of the country where they work.

Working conditions including a safe and healthy workplace and workplace security

The safety and health of our employees is of paramount importance. Our policy is to provide a safe and healthy workplace and comply with applicable safety and health laws and regulations. We strive to provide and maintain a safe, healthy and productive workplace, in consultation with our employees, by addressing and proactively managing any risks relating to health, safety and security.

We are equally committed to maintaining a workplace that is free from violence, harassment, intimidation and other unsafe or disruptive conditions due to internal and external threats. Security safeguards for employees are provided, as needed, and are maintained with respect for employee privacy and dignity.

Modern Slavery, forced labor and human trafficking


Modern slavery is the severe exploitation of other people for personal or commercial gain. Modern slavery takes different forms:

- **Human trafficking:** The use of violence, threats or coercion to transport, recruit or harbor people in order to exploit them for purposes such as forced prostitution, labor, criminality, marriage or organ removal.
- **Forced labor:** Any work or services people are forced to do against their will under threat of punishment.
- **Debt bondage/bonded labor:** The world's most widespread form of slavery. People trapped in poverty borrow money and are forced to work to pay off the debt, losing control over both their employment conditions and the debt.
- **Slavery of children:** When a child is exploited for someone else's gain. This can include child trafficking, child soldiers, child marriage and child domestic slavery.

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We prohibit the use of all forms of modern slavery in our business operations and supply chain and take pro-active steps to address the risk of modern slavery. For more information, please refer to our annual Modern Slavery Statements available on our Tosca website.

Objectives and Targets

- Perform an annual review of Tosca's Code of Conduct, Tosca's Supplier Code of Conduct, Tosca's Environmental Policy, Tosca's health and safety policy, Tosca's Diversity and Inclusion Policy, Tosca's Human Resources agreements with Team members, and Tosca's human rights risk assessment at a minimum to ensure current and/or forthcoming Human Rights issues are appropriately identified and addressed.
- Perform and report on annual training on Tosca's Code of Conduct.
- Perform and report on annual training / awareness raising/ communications on Human Rights issues which are in addition to the Code of Conduct training: namely those relevant to health and safety, fair wages and benefits, working hours, freedom of association, and diversity and inclusion.
- Require 100% of new critical suppliers to sign the Supplier Code of Conduct.
- Audit all existing critical suppliers to evaluate their implementation of human rights activities in conformance with the Supplier Code of Conduct against a predefined, annually updated audit schedule.
- Provide and manage an ethics reporting system to enable team members and external bodies to report any human rights concerns along with any other ethical concerns.
- Create annual local community outreach events which align Tosca values with Human Rights through Tosca Cares.
- Release annual report on Human Rights activities and management as required by the UK and CA Modern Slavery regulations.


Improvement measures

To support our objectives of adequately addressing human rights issues in the context of how they affect or could be affected by our business, we will integrate the findings of our human rights risk assessment into our business plans, specifically in the areas of health and safety, wages and working hours, diversity and inclusion, freedom of association and also the environment due to the impacts environmental damage can have on peoples human rights. We will work with our critical suppliers to educate them on our Supplier Code of Conduct and implement an audit process to enable a robust evaluation of their compliance to our requirements. We will ensure our Ethics Hotline is available to all team members and allows for external concerns to be reported as well.

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Reporting procedure

The objectives, targets and improvement measures detailed in this document are designed help to reduce our environmental impacts all along the value chain through encouraging innovative solutions, continuous improvement and enhanced environmental performance. In order to track the impact of the improvement measures against the stated targets the following data will be monitored:

- Human Rights Training attendance
- Code of Conduct Training attendance
- Critical suppliers signing the Tosca Supplier Code of Conduct
- Critical suppliers evaluated for compliance to the Tosca Supplier Code of Conduct against the audit schedule
- Failures in human rights compliance / adherence to the Tosca Supplier Code of Conduct by critical suppliers
- Ethics / reported concerns related to the listed human rights issues.

Management Review

To ensure that the formulated policy is in accordance with Tosca's most recent strategy and operations, the objectives and targets will be reviewed on an annual basis. The review will include updating of the human rights issues, objectives and targets as determined by developments in the relevant areas as well as changes in circumstances, regulations and/or legal modifications.

Based on the monitoring results, action plans will be formulated, and future goals set as part of the annual policy review.

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