

Human rights are the basic political, civil, economic, labor, social and cultural rights and freedoms to which all people are entitled, without discrimination. Tosca believes that respecting human rights and contributing to the realization of rights is not only critical to the sustainable operation of our business, but it is the right thing to do. This is why this policy is overseen by Tosca's Board of Directors, including the Chief Executive Officer.

We demonstrate our commitment to respecting human rights by:

- Respecting internationally recognized human rights as set out in the Universal Declaration on Human Rights.
- Complying with applicable laws and regulations of the countries in which we operate
- Operating in a manner consistent with the United Nations (UN) Guiding Principles on Business and Human Rights, the ten (10) UN Global Compact Principles, the Voluntary Principles on Security and Human Rights and the Organization for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises.

It is expected that all Tosca team members, as well as companies with whom Tosca does business, respect human rights throughout their value chain by:

### **Always respecting human rights**

Treating everyone with dignity and respect without exception.

### **Never discriminating**

Avoiding discrimination in any form, whether based upon gender, race, national or ethnic origin, place of residence, religion, language, sexual orientation, physical ability, veteran or other status, union or political affiliation, or any other characteristics protected by applicable law.

### **Never retaliating**

Preventing any form of retaliation against anyone who makes a report in good faith to the company or to competent public authorities regarding concerns about non-compliance with company policy, procedure, or applicable law or about other unethical behaviors.

### **Never employing forced, compulsory, or other prohibited labor**

Preventing the promotion of modern slavery/ human trafficking through forbidding the use of any form of forced labor (work done against a person's will - including sex trafficking), prison labor, indentured labor (such as labor in exchange for resolution of a legal obligation) or exploited bonded labor (such as labor in exchange for debt relief).

### **Never employing prohibited child labor**

Disallowing the use of child labor contrary to applicable local employment laws. This does not prohibit beneficial internships and similar workplace learning opportunities for students.

## **Following local laws regarding employment, working hours, and wages**

Complying with all legally mandated work hours in accordance with local laws or applicable collective bargaining agreements and operating in full compliance with all applicable laws regarding wage, overtime pay, and legally mandated benefits guaranteed by countries in which we operate.

## **Maintaining a safe, healthy and compliant workplace**

Upholding a work environment that is free of hazards that may cause accidents, injuries or environmental impacts and is compliant with applicable health, safety and environmental laws.

## **Allowing freedom of association and collective bargaining**

Respecting all employees' right to act freely in accordance with local labor laws including choosing to participate in or not to participate in labor unions without the fear of retaliation, intimidation, or harassment.

## **Stopping work whenever needed**

Enabling the right to stop work without fear of retaliation when unacceptable health and safety conditions, or situations involving potential non-compliance with company policy, procedure, or applicable law are observed.

## **Respecting privacy**

Ensuring the right to privacy of our employees, customers, and other third parties by only collecting, using, retaining, or disclosing personal data when needed to operate effectively. In accordance with our privacy policy and in compliance with the law.

## **Supporting our grievance tools and honor transparency through organizational justice**

Providing and sustaining readily available confidential mechanisms for raising a concern.

## **Identifying and monitoring potential human rights impacts of our industry**

Committing to recognizing and monitoring our performance in relation to potential human rights impacts by enhancing the diversity of our organization, monitoring local community impacts caused by our performance, assessing the security risks relevant to our company, and protecting the environment through the continuous evaluation of our environmental impact.

## **Expecting the same from our suppliers**

Monitoring the performance of our suppliers for compliance with the requirements of this policy globally, as reinforced by Tosca's Supplier Code of Conduct.