



Labour and Human Rights Policy

Purpose

The purpose of this policy is to state the commitment of OffgridSun, on its own behalf and on behalf of its subsidiaries and affiliates, to the high standards of labour and human rights that our employees and others are entitled to.

Policy

OffgridSun complies with all applicable laws respecting human rights. The Company is committed to ensuring that all employees and persons impacted by our business are treated fairly, respectfully and with dignity and that it is not complicit in any human rights abuses.

Requirements

OffgridSun is committed to conducting its business based upon the following minimum requirements:

- Non-Discrimination and diversity

The Company upholds a merit-based work environment and does not tolerate any form of discrimination based on ethnicity, race, colour, gender, language, religion, political or other opinion, sexual orientation, gender identity or expression, age, disability status, and other distinguishing characteristics. Additional statements on our non-discrimination and equal employment policies may be found in our <u>Code of Business</u> <u>Conduct and Ethics</u>, and in our <u>Equal Employment Opportunity Policy</u>.

The Company promotes principles of diversity, inclusion, and equal treatment and opportunity, and is committed to guaranteeing the right to working conditions that are respectful of personal dignity, as well as creating a working environment where people are treated fairly and valued for their uniqueness.

Non-Harassment

The Company prohibits any form of harassment, including but not limited to physical, verbal, sexual or psychological harassment, bullying, abuse, or threats in the workplace by either their fellow employees or managers. Additional statements on our harassment policy may be found in our <u>Code of Business Conduct and Ethics</u>.

No Forced Labour

The Company does not tolerate any form of forced labour including bonded labour, indentured labour and slave labour, or human trafficking.

- No Child Labour

The Company does not tolerate the hiring of child labour under any circumstances. The legally required minimum age for full-time or part-time employment in OffgridSun is respected without exception everywhere OffgridSun conducts business.





Freedom of Association and Collective Bargaining

The Company respects employees' rights to form or join labour unions or equivalent organizations, and respects the right of collective bargaining in support of their interests without fear of punitive action.

- Working Hours, Benefits and Wages

OffgridSun adheres to the stricter of applicable laws or industry standards, relating to minimum wages, working hours, overtime, and benefits. The Company provides all employees with the benefits of sick leave and annual holiday, as well as parental leave for employees who must care for a new-born or newly adopted child, at a minimum in accordance with applicable laws.

- Health, safety, and well-being

OffgridSun considers the health, safety, and psychological, relational, and physical well-being of individuals the most precious asset to be protected in any moment, at work, as well as at home and during leisure time.

OffgridSun is committed to developing and disseminating a robust health, safety, and well-being culture throughout the Company to ensure that workplaces are free from health and safety hazards and to promoting behaviours oriented towards work-life integration.

Just and favourable working conditions

Every person working with OffgridSun, along the entire value chain, has the right to conditions that respect their health, safety, well-being and dignity, maximum working hours, daily and weekly rest periods and an annual period of paid leave.

Remuneration of the people the Company employs is based on fair reward principles as well as respecting pay equality for men and women carrying out the same job. Minimum compensation cannot be lower than the minimum living wage set in the collective labour contracts and law regulations.

Environment

OffgridSun believes the current challenge posed by climate change phenomena is the main impediment to people's enjoying their own rights.

Protection of the environment and natural resources, climate action, and contribution to a sustainable economic development are strategic factors in the planning, performance, and development of the Company's operations, alongside our broader commitment to accelerate the decarbonization and electrification processes to allow the global warming containment objectives.

- Integrity: zero tolerance of corruption

OffgridSun rejects corruption in all its forms, both direct and indirect, since we believe it is one of the factors undermining institutions and democracy, ethical values and justice, and the well-being and development of society.

Privacy

OffgridSun respects the confidentiality and right to privacy of our stakeholders and is committed to the correct use of the information and data relating to the people working in our organization, to our customers and to any other stakeholder.





OffgridSun processes personal data in compliance with the fundamental rights of data subjects and abides by the rights and principles recognized in law, notably respect for private and family life, home location details and communications, personal data protection, freedom of thought, conscience and religion, freedom of expression and information.

Due Diligence and Implementation of Policy

OffgridSun is committed to implement a human rights due diligence process to identify, prevent, mitigate and account for how they address their impacts on human rights. The process of due diligence includes risk assessment on actual and potential human rights impacts, integrating and acting upon the findings, tracking responses, and communicating how impacts are addressed.

The activities shall be monitored, and their effect evaluated. If OffgridSun identifies that it has caused or contributed to negative impacts, it will implement relevant actions to provide remediation, i.e., stop or reverse the adverse impacts.

The following actions are put in place to implement this Policy:

The officers of OffgridSun and all subsidiaries are responsible for the communication of this Policy and the principles contained within it. Directors, managers, and supervisors are responsible for implementing practices within each department that comply with this Policy. The Human Resources department is responsible for overall compliance and maintains personnel records in compliance with applicable laws and regulations. OffgridSun expects its personnel and business partners to share its strong commitment to human rights. OffgridSun will not tolerate any parties directly or indirectly engaging in a violation of this Policy. Employees found to have violated this Policy will be disciplined, with consequences up to and including employment termination. Any third party that breaches this Policy may have its relationship with OffgridSun terminated.

The Human Rights Policy shall be circulated to internal and external stakeholders through specific communication initiatives. Training initiatives will be carried out to ensure that the Policy is properly understood by all OffgridSun employees.

Reporting of Violations and Remediation

Any person who suspects that a violation of this Policy has, may have occurred, or may occur in the future, is expected to notify in written their direct manager or whistleblower@offgridsun.com.

OffgridSun encourages feedback regarding actual or potential violations of this Policy and will support any report of a genuine concern made in good faith, even if the report turns out to be mistaken. OffgridSun is committed to ensuring no one suffers detrimental treatment, including dismissal, disciplinary action, threats or other unfavourable treatment, as a result of reporting in good faith their suspicion that a violation of this Policy is or may be taking place in any part of OffgridSun's business or the business of OffgridSun's partners.

Final provisions





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OffgridSun undertakes to prevent, mitigate and remedy any adverse human right impact or violation (stop or reverse the adverse impacts).

OffgridSun undertakes to comply with all applicable laws and respect internationally recognized human rights, to seek ways to honour the principles of internationally recognized human rights when faced with conflicting requirements, to treat the risk of causing or contributing to gross human rights abuses as a legal compliance issue.

OffgridSun is committed to meet its responsibility to respect human rights as defined by the UN Guiding Principles on Business and Human Rights.

No deviations to this policy are allowed.

In OffgridSun the legal representative and the senior management are responsible for the deployment of the Human Rights Policy.

Approved by the CEO on 04/09/2025 Last review: 04/09/2025

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