



## Neat human rights policy

This policy applies to all employees of Neat, its subsidiaries, and joint ventures where Neat has a controlling interest. It should be read alongside the Neat Code of Conduct.

### Governance and Oversight

The Neat Board of Directors is responsible for ensuring adherence to this policy. Neat's Leadership Team oversees its implementation. Any information delivered through the whistleblower channel is investigated by the Health, Safety & Environment (HSE) Assessment Team.

### Our Commitment to Human Rights

Neat respects and supports internationally recognized human rights as set out in:

- [The Universal Declaration of Human Rights](#)
- [The International Bill of Human Right](#)
- [UN Global Compact Principles](#)
- [ILO C138 Minimum Age Convention, 1973:](#)
- [ILO C182 Worst Forms of Child Labor Convention, 1999](#)
- [ILO-IOE Child Labour Guidance Tool for Business, ILO \(2015\)](#)

"All human beings are born free and equal in dignity and rights. They are endowed with reason and conscience and should act towards one another in a spirit of brotherhood" (article1).

We comply with national laws in all locations where we operate and seek to uphold international human rights where local laws differ.

### Core principle

Neat is committed to:

- Providing safe, healthy, and secure working conditions.
- Opposing all forms of forced labor, human trafficking, and illicit child labor.
- Respecting the rights of communities affected by our operations and those of our suppliers.
- Promoting diversity and inclusion by actively recruiting, hiring, and retaining people based on qualifications, skills, and experience.
- Fostering a workplace where everyone is included, respected, and empowered to contribute.



- Ensuring equal opportunity in all aspects of employment, including pay.
- Respecting employees' rights to form or join trade unions and to bargain collectively.

## Child labor

Neat does not permit child labor in its operations or supply chain.

- Workers must be at least 16 years old or meet the minimum working age defined by local law, whichever is higher.
- No person under 18 may perform hazardous work or work night shifts.
- Juvenile workers (ages 16-18) may work only outside school hours, in compliance with local law, and may not perform hazardous tasks.

If child labor is identified in a supplier's operations, the supplier must take immediate action, including supporting the child's transition into education.

## Suppliers and business partners

Neat expects suppliers and partners to uphold the same standards by:

- Signing and complying with the Neat Supplier's Code of Conduct.
- Implementing policies that align with this policy.

We regularly assess suppliers' adherence to human rights, labor, and safety standards. Non-compliance may result in the termination of the business relationship if corrective actions are not taken.

## Human rights due diligence

Neat identifies, prevents, and mitigates human rights risks in our operations and supply chain through ongoing due diligence. We report on our progress annually through our Sustainability Report and Transparency Act Report.

We monitor:

- Compliance with labor laws, including working hours, wages, and conditions.
- Prohibition of forced labor and child labor.
- Environmental, health, and safety standards.

## Addressing violations

If a breach of human rights is identified and verified by authorities or through our processes, we will:



- Notify the relevant supplier or partner to take corrective action.
- If corrective actions are not implemented this can lead to an end of the business relationship.

## Conflict Between Local Laws and International Human Rights

Where conflicts arise between national laws and international human rights standards, Neat will seek ways to respect international human rights principles.

## HSE Assessment Team and Whistleblower Channel

The Health, Safety & Environment (HSE) Assessment Team is responsible for investigating reports of violations of this policy.

- All reports are handled confidentially.
- Employees and stakeholders are encouraged to report concerns through the whistleblower channel.

Refer to the HSE Assessment Team guidelines for details on its composition and procedures.

Approved the 26 of June 2025 by:

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