

Canadian General-Tower Limited (CGT) endorses the United Nations (“UN”) declaration on human rights and the International Labour Organization declaration on fundamental principles and rights at work. We expect our workforce to be respectful in all their professional interactions with co-workers, customers, visitors and other business partners. Violations will be addressed through appropriate disciplinary measures.

1.) Purpose

This Human Rights Statement applies to all CGT employees, business partners, and complements other CGT policies and guidelines which make reference to human rights and the environment, such as, but not limited to, CGT’s Employee Code of Conduct and CGT’s Supplier Code of Conduct; nevertheless, our human rights and environmental expectations outlined in this Human Rights Statement shall prevail in case of conflicting provisions between these policies and other guidelines.

CGT is firmly committed to respecting and supporting human rights in all our activities, in all the countries in which we operate. CGT pledges its commitment to respecting human rights throughout its entire supply chain detailed in our Supplier Code of Conduct and requests its suppliers, contractors and other business partners with whom it does business to commit to integrating the same or similar principles within their own policies and operations.

Our corporate culture is rooted in the four basic values: a safe environment, driving excellence, mutual respect, and collaborative teamwork. These values shape our quest to meet and exceed the expectations of our customers, suppliers, business partners and shareholders, in all daily operations.

This statement is written in clear language to outline CGT’s stance and its expectations of employees, business partners and suppliers regarding commitments to human rights and environmental due diligence within our company and our supply chain.

CGT is committed to respecting human rights and compliance with the laws and regulations of the countries and regions in which we conduct

our business activities. Where internationally recognized human rights standards and national or regional laws and regulations are in conflict, we seek ways to honor the principles of internationally recognized human rights while complying with the laws and regulations.

Our approach is consistent with the international human rights standards and frameworks. CGT commits to uphold:

- International Bill of Human Rights consisting of Universal Declaration of Human Rights (1948), International Covenant on Civil and Political Rights (1966) and International Covenant on Economic, Social and Cultural Rights (1966)
- the Declaration on Fundamental Principles and Rights at Work of the International Labour Organization (ILO),
- UN Guiding Principles on Business and Human Rights (2011)
- The Ten Principles of the United Nations Global Compact.
- OECD Guidelines for Multinational Enterprises (2011)
- United Nations Sustainable Development Goals
- Fighting Against Forced Labour and Child Labour in Supply Chains Act, 2023

We will implement human rights due diligence to identify, assess, prevent and mitigate adverse human rights impacts associated with our business activities. Our Executive Leaders are responsible for overseeing the adherence to this fundamental respect of human rights commitment.

2.) Respecting Human Rights Related to Working Conditions

We strive not to infringe on human rights in our business activities, nor to contribute to human rights infringements by others through our business relationships, including supply chains.

2.1) No Forced Labour and Free Choice of Employment

We do not tolerate forced labour. In addition, we do not tolerate any forms of modern slavery, including bonded labour or human trafficking. Employees are free to choose their employment and to end their employment relationship at any time in accordance with a reasonable notice period according to local law.

2.2) No Child Labour

We do not tolerate child labour, and we comply with the minimum working age stipulated by the law. We do not hire individuals that are under the age of 18 for roles requiring hazardous work.

2.3) No Discrimination and Equal Opportunity

We prohibit any form of discrimination based on race, creed, sex, social status, religion, nationality, age, sexual orientation, gender identity, physical and mental disability, or any other protected grounds. We respect the individuality and diversity of each employee and officer. We seek to cultivate an environment in which everyone can perform to the best of their abilities.

2.4) No Harassment and Inhumane Treatment

We do not tolerate any form of harassment, whether physical or mental, including sexual harassment or harassment stemming from abuse of authority. Furthermore, we prohibit any language or behavior that could be harmful to the working environment of others including discriminatory language or behavior as well as harassment.

2.5) Freedom of Association and Right to Collective Bargaining

We respect the rights of employees to associate freely and bargain collectively in our labour management relations. In countries where these rights are restricted by local law, local solutions for keeping an open dialogue with the employees are taken into consideration.

2.6) Working Hours and Wages

CGT is committed to remunerating its employees with an adequate wage amounting to at least the minimum wage as established by the local law or determined in accordance with the regulations of the place of employment, to ensure employees can earn a decent living. Local living costs and the local social security benefits shall be considered. We monitor employees' working hours, holidays, leaves of absence, and wages to ensure we are operating in accordance with applicable laws and regulations.

2.7) Education and Training

CGT takes the development and further training of its employees seriously. We will provide necessary training and capacity building for our employees and officers to ensure that they understand our fundamental respect of human rights commitment and act accordingly.

CGT also provides education and training programs so that employees can develop their skills, maintain their performance and keep employability levels high in the long run. We develop employees' potential through a variety of training programs. Access to further education and training is based on the principle of equal opportunities for all employees.

2.8) The Right to Occupational Health and Safety

CGT ensures compliance with all legal and social regulations. CGT prioritizes the well-being and security of every employee, ensuring a workplace where everyone feels both physically and emotionally safe. Our occupational health and safety management approach is based on international standards and CGT aims to prevent accidents at all workplaces around the world.

CGT expects all employees to always adhere to clear and strict safety protocols. The company continuously trains employees in line with their roles and raises their awareness of safety related aspects. CGT analyses globally recognized standards, health and safety risks and develops corresponding programs.

CGT closely monitors its health and safety performance and fosters the continuous improvement of occupational health and safety management by exchanging best practices, conducting audits and certification procedures according to international standards.

2.9) Community Impact

To prevent adverse impacts on the environment, safety, and health of local communities, we conduct human rights impact assessments, covering issues such as prevention of pollution and water stress, and implement necessary measures in line with international standards to avoid risks and mitigate negative impacts.

2.10) Stakeholder Engagement

CGT believes it is critical to understand human rights issues from the perspectives of affected stakeholders. We further recognize that certain groups of stakeholders are more vulnerable to adverse human rights impacts and thus require special attention. We, therefore, value the importance of dialogues with relevant parties and strive to properly respond to human rights issues associated with our business activities.

2.11) Security Personnel

When using security personnel belonging to CGT or external parties, human rights shall be respected during their activities. In respecting the right to life, no one shall be subject to torture, inhumane or degrading treatment.

3.) Respecting Human Rights and the Environment

The preservation of natural resources which are the basis for future generations is part of CGT's corporate responsibility. CGT strives to always act in an environmentally responsible manner. The company recognizes the importance of transitioning to a low carbon economy. A safe and clean environment is a precondition to realize human rights. CGT has set targets to lower carbon emissions and aims to develop products that support the conservation of natural resources.

CGT recognizes the importance of establishing an environmental management system at all production sites. Through environmental risk assessments and high environmental standards based on legal regulations, industry standards, and international environmental conventions, CGT strives to avoid any harm to the health of people and the environment.

4.) Implementation

4.1) Implementation Within Our Own Business

This document applies to and is binding for all organizational units within CGT. This includes manufacturing, sales offices and sales representatives working on behalf of CGT who shall take all necessary measures to ensure compliance with the principles set forth in this statement. This document applies to all CGT employees and members of the corporate bodies regardless of their position, function or level of employment.

All the necessary steps shall be taken to ensure that employees are aware of the human rights and environmental principles contained in this statement. The Human Rights Statement shall be communicated to the employees in an appropriate manner. Employees are expected to adhere to these principles in their day-to-day work.

4.2) Implementation Within Our Supply Chain

CGT expects human rights and environmental obligations to be respected within the supply chain. Therefore, CGT's Supplier Code of Conduct and purchasing contractual terms stipulate the obligation of direct suppliers to comply with the human rights and environmental obligations. The direct suppliers of CGT are required to appropriately address human rights and environmental obligations within their business activities and in their supply chains.

5.) Consequences of non-compliance

CGT maintains a zero-tolerance approach for non-compliance with applicable laws and violations of human rights. In the event of identified or reported human rights infringements linked to our operations or value chain, CGT will initiate an investigation and if necessary, remediation process. This process will be grounded in transparency, stakeholder engagement, a commitment to making amends, and steps to prevent recurrence.

Internally, if confirmed, a violation of human rights would result in discipline proportional to

the gravity of the violation, up to and including termination. The respective management is responsible for implementing action plans and follow-up to ensure effective implementation.

In instances not linked to CGT's operations, we are committed to collaboration with our suppliers and other initiatives such as industry action groups to remedy the impacts.

6.) Reporting Violations

CGT maintains a zero-tolerance approach for non-compliance with applicable laws and violations of human rights. In the event of identified or reported human rights infringements linked to our operations or value chain, CGT will initiate an investigation and if necessary, remediation process. This process will be grounded in transparency, stakeholder engagement, a commitment to making amends, and steps to prevent recurrence.

The CGT Code of Conduct informs employees of their responsibility to report any violations of the Code that they become aware of, which would include any violations of human rights. Employees may choose to report a concern to their immediate supervisor, Human Resources representatives, or the responsible department leader.

Reports are tracked, investigated when appropriate, adjudicated, and reported using the company's ethics and compliance metrics. CGT does not tolerate any retaliation against a person or member of our workforce who reports an issue in good faith. The Company protects employees reporting cases of unethical behavior or noncompliance with the principles of the Code of Conduct as well as the confidentiality of the provided data in accordance with its whistleblowing and non-retaliation policy.

CGT firmly encourages and supports employees, contractors and other third parties to report any concerns or breaches of our Code of Conduct or Human Rights Statement. CGT will not permit retaliation and will protect all reporters for matters reported in good faith.

We will continuously report our efforts and progress on respecting human rights through our reports, websites, and other communication channels. We continue to build upon our

whistleblowing procedures and grievance mechanisms to promptly identify and respond to human rights issues related to our employees and officers or wider business activities.

7.) Review

Human rights and environmental due diligence are ongoing and adaptive processes. As risks and operating contexts evolve, CGT's approach will also evolve. Accordingly, this human rights statement will be reviewed and updated as necessary.