



1. **PURPOSE**

To state Neo Performance Material's commitment to human rights.

2. **SCOPE**

This policy applies to facilities that are controlled by Neo Performance Materials.

3. **HUMAN RIGHTS POLICY**

- 3.1. Neo fully supports the United Nations Universal Declaration of Human Rights and is committed to respecting all International Labour Organization (ILO) core human rights standards. Neo also endorses the Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises, the United Nation's Guiding Principles on business and human rights and the ILO Declaration on Multinational Enterprises.
- 3.2. Neo does not employ children, in compliance with Convention 138 of the ILO. With the only exception being summer internships and vocational training programs organized in cooperation with schools or competent authorities, Neo will apply ILO C138 Framework for Minimum Age.
- 3.3. In accordance with ILO Conventions 29 and 105, Neo will under no circumstances make use of forced or bonded labour.
- 3.4. In accordance with ILO Conventions 87, 98 135 and Recommendation 143, Neo recognizes and respects the freedom of its employees to choose if they want to participate in the establishment or association of an employee organization of their own choosing, such as a labour union and collective bargaining units, without Neo's prior authorization.
- 3.5. In accordance with ILO Conventions 100 and 111, Neo is committed to an inclusive work culture and recognizes that all employees are to be respected for their individual abilities. Neo does not tolerate any form of harassment or discrimination on the basis of gender, religion, race, national or ethnic origin, cultural background, social group, disability, sexual orientation, marital status, age or political opinion.

This Policy has been approved by, and may be amended from time to time, by the Board of Directors of Neo Performance Materials Inc.

Effective Date: November 9, 2021