



# Breas Human Rights Policy

## 1. Purpose and Scope

This Human Rights Policy ("the Policy") outlines Breas' commitment to upholding internationally recognized human rights standards and best practices, including those established by the United Nations (UN), the Organization for Economic Co-operation and Development (OECD), and the International Labor Organization (ILO). Breas is dedicated to integrating these principles into all aspects of our operations, ensuring the highest ethical and professional standards. This Policy applies to all employees, business partners, suppliers, contractors, and other stakeholders associated with Breas and its affiliates ("Applicable Entities").

## 2. Our Commitment to Human Rights

Breas is committed to placing people at the heart of our operations. Wherever we conduct business, we pledge to:

**2.1 Respect Human Rights:** Recognize and uphold the rights and dignity of all individuals, promoting and protecting human rights in all our activities.

**2.2 Address Adverse Impacts:** Identify, prevent, and mitigate any adverse human rights impacts directly or indirectly linked to our business operations.

**2.3 Comply with Laws:** Adhere to all applicable laws and regulations related to human rights in the jurisdictions where we operate.

**2.4 Align with International Standards:** Strive to align our conduct with the principles of:

- The UN International Bill of Human Rights;
- The UN Guiding Principles on Business and Human Rights;
- The OECD Guidelines for Multinational Enterprises; and
- The ILO Declaration on Fundamental Principles and Rights at Work.

**2.5 Promote Fair Employment Practices:** Ensure non-discrimination, freedom of association, the right to collective bargaining, and the elimination of forced labor, child labor, and other exploitative practices.

**2.6 Engage Stakeholders:** Foster open and constructive dialogue with stakeholders, including Applicable Entities, affected communities, and the communities in which we operate, to address concerns and expectations.



### 3. Our Targets and Practices

To ensure accountability and progress toward our human rights commitments, Breas will implement the following measures starting in 2025, with the goal of achieving zero tolerance for human rights violations across our operations, supply chains, and business relationships:

#### 3.1 Business Partner Standards

- Require all business partners (including suppliers, vendors, and contractors) to comply with our Business Partner Code of Conduct, which incorporates human rights criteria.
- Conduct periodic reviews to ensure compliance with this Policy and provide support for improvement where necessary.

#### 3.2 Training and Awareness

- Provide regular training to employees and key stakeholders on human rights issues, our Policy commitments, and expectations.
- Take proactive steps to address key areas and encourage responsible practices across our operations and supply chains.

#### 3.3 Grievance Mechanisms

- Maintain accessible and confidential mechanisms for employees, contractors, suppliers, and other stakeholders to report potential human rights violations.
- Employees may report concerns to their line manager, Human Resources, or via the EthicsPoint webpage.
- External stakeholders may report concerns confidentially through [breas.ethicspoint.com](https://breas.ethicspoint.com)
- Enforce a strict no-retaliation policy to protect good-faith reporters.
- Promptly investigate grievances and take appropriate action.

### 4. Governance and Accountability

Breas is committed to transparency and responsibility in upholding human rights principles. The governance of this Policy is structured as follows:

- Board of Directors: Holds ultimate responsibility for the approval, implementation, and periodic review of this Policy.
- Executive Management: Responsible for integrating the Policy into business operations and ensuring alignment with strategic objectives.



- Human Rights Task Force: A cross-functional team (comprising HR, Legal, and ESG departments) oversees compliance, monitors progress, and addresses risks.
- Department Leaders and Employees: Share accountability for implementing the Policy and related initiatives.

Regular updates on human rights performance will be provided to the Board to ensure transparency and continuous improvement.

## 5. Continuous Improvement and Reporting

To remain responsive to the evolving global human rights landscape, Breas will:

- Engage with experts, industry groups, non-governmental organizations (NGOs), and human rights specialists to stay informed of developments and drive positive impact.
- Monitor and evaluate the effectiveness of this Policy through relevant measures, including Double Materiality Assessment (DMA).
- Include human rights disclosures in our broader Environmental, Social, and Governance (ESG) reporting.
- Regularly review and update this Policy to reflect evolving risks, stakeholder feedback, and best practices.

We invite all stakeholders to hold us accountable as we work toward a more sustainable, inclusive, and equitable world.

## 6. Acknowledgements

This policy is adopted by Breas and its Board of Directors, effective January 1, 2025. It may be amended from time to time, and any amended versions shall supersede and take effect upon publication. Breas will make policy updates publicly available online and communicate them to relevant stakeholders.