

HUMAN RIGHTS POLICY

1. PURPOSE

All entities affiliated to TEKNA group (collectively "**TEKNA**" or the "**Company**") recognize the importance of respecting and protecting the rights of all individuals affected by our activities, including employees, contractors, suppliers, customers, partners, and communities. This Human Rights Policy serves as a framework to guide our actions and decisions to ensure that we contribute positively to the promotion and protection of human rights.

2. SCOPE

This Policy was adopted by TEKNA's Board of Directors on 5 November 2024 and applies, without limitation, to all the company's directors, officers, and employees (collectively, the company's "Representatives"), as well as advisors, distributors, contractors, joint venture partners, licensees and suppliers, and their respective Representatives (collectively, the company's "Business Partners"). The Policy shall be communicated to all Representatives, Business Partners and other relevant third parties.

3. OUR APPROACH

TEKNA is subject to the human rights laws of all countries in which it conducts business. As such, TEKNA is committed to respect all internationally recognized human rights, including, but without limiting, the principles set out in the Universal Declaration of Human Rights, the International Labour Organization's (ILO) Declaration on Fundamental Principles and Rights at Work, the United Nations Guiding Principles on Business and Human Rights, the OECD Guidelines for Multinational Enterprises, the Canadian Charter of Rights and Freedoms, the Charter of Human Rights and Freedoms (province of Quebec, Canada), France's Déclaration des Droits de l'Homme et du Citoyen de 1789, and the Norwegian Transparency Act. TEKNA recognizes that human rights are universal, indivisible, interdependent, and interrelated. They are universal because everyone is born with and possesses the same rights, regardless of where they live, their gender identity or sexual orientation, race, their religious, cultural, or ethnic background, age, or disability. We are dedicated to integrating these principles into our corporate culture and business practices.

4. OUR COMMITMENTS

Human rights matter because they help us treat each other fairly and show us what it means to respect each other. They are a way of meeting our responsibilities to each other. As such, all individuals shall be treated fairly and with respect and dignity. TEKNA vehemently opposes any form of discrimination, harassment, abuse, sexual and gender-based harassment, sexual solicitation, poisoned environment, or any involuntary labor, and expects all its Representatives and Business Partners to comply with applicable standards, laws, and regulations. We are committed to providing a safe and inclusive work environment where everyone is treated with respect and fairness and ensured fair wages, reasonable working hours, and safe conditions. We will pay special attention to the human rights we are at risk of impacting and to people most vulnerable to adverse impacts, including women, children, migrant workers, indigenous people, minorities, or other vulnerable groups. Our performance will evolve as we mature our practices and consequently, we are committed to continuously improve our human rights efforts.



5. POTENTIAL RISK AND IMPACT AREAS IN OUR VALUE CHAIN

As responsible corporate citizens, we engage with local communities. We conduct our operations with respect for their rights and interests, striving to minimize adverse human rights impacts while maximizing positive contributions to community well-being. The potential human rights impact of TEKNA's operations varies significantly across time, location, and affected communities. We thus identify and prioritize the most salient human rights issues linked to our business operations, as follows:

COMMUNITY IMPACT		LABOR CONDITIONS	
-	Freedom of expression	- Chi	ld labor
-	Digital security/privacy	- For	ced labor
-	Access to water and sanitation	- Fre	edom of association and the effective
-	Environmental Degradation	rec	ognition of the right to collective
-	Land rights	bar	gaining
-	Security forces	- Wo	rk environment free of sexual and gender-
-	Gender equality and women's right	bas	ed harassment
-	Minority rights	- Nor	n-discrimination in respect of employment
-	Rights of Indigenous People	and	loccupation
-	Rights of refugees and migrants	- Safe	e and healthy working environment
-	Conflict minerals in the supply chain or sourced by our providers	- Wo etc.	rking conditions (wages, working hours,

6. GOVERNANCE, OVERSIGHT AND ACCOUNTABILITY

TEKNA recognizes that the nature of our operations can create potential human rights risks. As a company committed to respecting human rights, TEKNA:

- Expects all our Representatives and Business partners to comply with this policy;
- Seeks to avoid infringing, directly or complicitly, on the human rights of our Representatives and Business partners linked to our activities;
- Assesses the extent to which a particular context may heighten the severity or likelihood of the human rights risks connected to a project;
- Conducts a <u>due diligence</u>, including human rights risk assessments at our operations. As such, we
 identify and assess adverse impacts, providing a corporate social responsibility of self-reporting
 that covers a variety of topics, which includes supply chain, management systems, working
 conditions, social responsibility, environment, anticorruption, and industry-specific issues such as
 conflict minerals;
- Provides an accessible complaint mechanism provided by Whistleblower Software, which enables Representatives, Business partners and other relevant stakeholders to <u>raise concerns or grievances</u> related to our activities, securely and anonymously;
- Ensures that complaints are handled promptly, impartially, and according to applicable laws and regulations. Our grievance handling team conducts thorough investigations, taking action, and ensuring transparency throughout the remediation process;
- Provides or cooperates in providing prompt and appropriate <u>remediation</u> to address and prevent activities that have caused or contributed to adverse impacts and its recurrence, such as corrective actions, compensation, or changes to our policies;
- Complies with the Norwegian Transparency Act as well as the Canadian Fighting Against Forced Labour and Child Labour in Supply Chains Act, requiring 1) training for employees, 2) due diligence,
 3) publication of a report on due diligence and 4) adherence to the duty to respond to requests from the public



PLRSE – 04 ENG Human Rights Policy

Ver. 1.0.0

- Recognizes being a responsible corporate citizen and contributing positively to the promotion and protection of human rights is an ongoing process that requires continuous efforts and improvement, as such, we will enhance our mechanisms by:
 - Assessing and monitoring the effectiveness of our due diligence and remediation efforts and evaluate their outcomes to ensure that they adequately address the concerns raised and prevent similar incidents in the future;
 - o Integrating human rights principles into our corporate culture and business practices, which we believe can create value not only for our shareholders but also for society.

TEKNA's Board of Directors is responsible for governance of human rights and reviews the Human Rights and Transparency Report latest by June 30 each year.

This policy will be reviewed regularly to ensure it is updated.