

## **Human Rights Policy**

Associates of Cape Cod, Inc. (ACC), believes that our corporate responsibility includes respecting the human rights of people around the world. Through this foundational value, we aim to contribute to the betterment of society. In general alignment with the UN Guiding Principles on Business and Human Rights, ACC manages business in a manner that respects human rights. This policy is a high-level guidance concerning all regulations and norms relating to ACC's human rights initiatives.

## 1. Scope of application

 Applies to all officers and employees of ACC and its subsidiaries. ACC encourages the business partners of ACC to understand and comply with this Policy

## 2. Respect for internationally recognized human rights

- Support the UN Guiding Principles on Business and Human Rights and respect the human rights
  policies set out in the ILO Declaration on Fundamental Principles and Rights at Work, adopted by
  the International Labor Organization
- Take appropriate corrective actions to any human rights violations
- Follow appropriate procedures for any inadvertent involvement in human rights violations through commercial relationships that have been identified
- Comply with the human rights laws and regulations of the countries and regions where business activities take place

#### 3. Human rights due diligence

 With the aim of appropriately addressing any adverse human rights impacts (including potential impacts) in business activities, support continuous improvement, such as identifying adverse actions and taking appropriate corrective and preventive measures

## 4. Forced labor and child labor

- Do not tolerate forced labor of any kind. The term "forced labor "refers to any work or service, such as human trafficking and bonded labor, that people are compelled to perform against their will under threat of punishment
- Do not tolerate child labor or exploitation of children. The term "child" refers to persons who have not reached the greater: the age of 15 years, the age of completion of compulsory schooling, or a country's minimum age for admission to employment

Workers under the age of 18 years are prohibited from undertaking hazardous work

# 5. Respect for freedom of association

• In compliance with local laws and regulations, respect the right of individuals to form and join trade unions and respect the right to refrain from such activity

## 6. Discrimination and harassment

- Create workplaces that are free of harassment and discrimination where individuals are free to fully demonstrate their capabilities
- Do not tolerate discrimination of any kind, including discrimination on the basis of race,
- Color, age, gender, sexual orientation, gender identity or gender expression, ethnicity or nationality, disability, pregnancy, religion, or other attributes
- Respect the religious customs of workers and strive to accommodate them in accordance with applicable laws

### 7. Working hours

- Comply with all applicable local employment standards, laws and regulations in the countries and regions in which operations exist, including related to working hours, breaks, overtime, vacation, and public holidays
- Comply with local laws and regulations related to wages, including paying no less than minimum
  wage and having regular payroll dates. Provide reasonable compensation which includes additional
  benefits such as access to healthcare, retirement accounts and injury and life insurance

## 8. Occupational safety and health:

- In compliance with local laws and regulations, take all commercially reasonable steps to ensure a safe and healthy workplace. Educating employees as required under applicable law
- Provide job-related training and financial assistance for employees interested in higher education or professional training

### 9. Dialogue with stakeholders

Maintain dialogue with stakeholders whose human rights could be adversely affected

President & CEO

iTheuse