

HUMAN RIGHTS STATEMENT OF COMMITMENT

INTRODUCTION

Polaris Renewable Energy Inc and its subsidiaries (“Polaris”) is committed to and acknowledges its responsibility to respect all internationally recognized human rights, based on the International Bill of Rights, the International Labour Organization’s Declaration on the Fundamental Principles and Rights at Work, and the United Nations Guiding Principles on Business and Human Rights. To achieve this, Polaris continually works to:

- Understand the best practices supporting human rights;
- Ensure we do not engage in activities that directly or indirectly violate human rights; and
- Pursue opportunities to support human rights where we can make a positive impact.

This Statement of Commitment applies to Polaris and its subsidiaries, including our employees and partners.

This document consolidates our existing commitments and policies and is guided by the following principles:

EMPLOYEE RIGHTS AND FAIR LABOUR PRACTICES

Our Code of Business Conduct & Ethics states that ‘we are committed to providing a fair, respectful and healthy workplace that promotes high ethical standards’. We believe all our employees deserve to be treated with dignity, integrity and respect.

To that end, we promote a work environment consistent with transparency and clear communication. We are an equal opportunity employer and compensate our employees competitively and in compliance with applicable wage, work hour, overtime and benefits laws and international labour standards. In our business dealing with others, we require all representatives to deal honestly and fairly with third parties, as well as with each other. All representatives must display integrity and professionalism in the workplace and in all their business relationships.

FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING

We respect our employees’ right to join, form or not to join a labour union without fear of reprisal, intimidation, or harassment.

HARASSMENT FREE WORKPLACE

Polaris is committed to maintaining a workplace free of harassment, as stated in our Workplace Harassment and Violence Policy, where all representatives are treated with respect and dignity. Harassment includes any unwelcome conduct, harassment, or intimidating, humiliating, hostile, or offensive communications in the work environment. Workplace harassment or bullying will not be tolerated.

SAFE AND HEALTHY WORKPLACE

Our policy is to provide and maintain a safe, healthy, and productive workplace for all our employees that complies with all applicable laws, regulations, and internal policies. We are committed to providing a safe and healthy workplace and continually strengthening physical and mental health culture ensuring employees return home in the same or better conditions as they arrived at work.

MODERN SLAVERY AND CHILD LABOUR

We have zero tolerance for modern slavery, forced and child labour and human trafficking, and will require that our operations and suppliers have processes in place to abstain from these practices. Polaris does not recruit or support child labour and condemns all forms of exploitation of children.

DIVERSITY AND INCLUSION

As stated in our Corporate Manual, Polaris is committed to equal opportunity for all by providing a work environment that allows qualified candidates to be recruited, promoted, or otherwise pursue in their careers, free from any form of unjustified discrimination. We are committed to fostering equal opportunity and fair treatment at every interaction with the people we work with and/or engage, ensuring diversity and inclusion in our business processes. Polaris and its representatives will not discriminate based on age, color, disability, race, ethnicity, gender/gender identity, marital status, political belief, religion, or sexual orientation.

COMMUNITY AND STAKEHOLDER ENGAGEMENT

We recognize that we are part of the communities in which we operate. We engage with communities on matters that are important to them. Our aim is to ensure, through dialogue, that we are listening to, learning from, and considering their views as we conduct our business. We commit to respect the rights, interests, traditions, cultural and religious values of the communities that host us. We integrate stakeholder engagement into our daily operations and have procedures in place to ensure compliance in our jurisdictions.

REPORT ON HUMAN RIGHTS VIOLATIONS

If any individual believes that someone is violating their Human Rights or the law, they are asked to report it immediately to their manager, Human Resources, the Ethics Line at <https://polaris.ethicsglobal.com/> or through our local company-based grievance mechanisms; in accordance with our Whistleblower Policy.

REMEDY

We commit to remediate human rights incidents and violations that occur within our operations in the communities in which we operate. Remediation may take many forms including restitution, compensation, rehabilitation, satisfaction and non-repetition or a combination of these. We continue to build the awareness and knowledge of our employees on human rights, encouraging them to speak up, without retribution, about any concerns they may have through our grievance channels. We are committed to increasing the capacity of our management to effectively identify and respond to concerns.

CONTINUOUS IMPROVEMENT

We understand that this is a continuous process, since human rights related risks can change over time, depending on the evolution of the operational context of Polaris. Therefore, we are committed to periodically review and monitor the effectiveness of our policies and procedures associated with human rights issues.



Marc Murnaghan
Director / CEO