

Corporate Human Rights Policy

1. Introduction

At Trans-Oil, we are committed to supporting and promoting human rights in all aspects of our operations. Our policy is guided by the Universal Declaration of Human Rights, the International Labour Organization (ILO) conventions and the principles set forth by the Office of the United Nations High Commissioner for Human Rights (OHCHR). We expect our contractors, suppliers and other business partners to uphold these same standards, ensuring that respect for human rights is embedded throughout our value chain.

2. Commitment to Human Rights

We recognize our responsibility to respect, protect and promote human rights across our business activities. This commitment extends to our employees, suppliers, contractors and the communities in which we operate. We strive to ensure that our operations, activities, and relationships do not infringe upon the human rights of any individual.

3. Key Principles

Our Human Rights Policy is based on the following key principles, aligned with ILO and OHCHR guidelines:

- a. **Universality and Inalienability:** We recognize that human rights are universal and inalienable, applicable to all people, everywhere, without exception, including our employees and the employees of our suppliers and contractors.
- b. **Indivisibility and Interdependence:** We acknowledge that all human rights are indivisible and interdependent. The fulfillment of one right often depends on the realization of others.
- c. **Freedom of Association and the Right to Collective Bargaining:** We respect the right of all employees, including also those of our suppliers and contractors, to freely form and join trade unions of their choice and to bargain collectively. We are committed to engaging in constructive dialogue with employee representatives and unions.
- d. **Elimination of Forced or Compulsory Labor:** We prohibit all forms of forced or compulsory labor, including human trafficking, debt bondage and involuntary prison labor across all our operations, including our contractors and supply chains. Employment with Trans-Oil is freely chosen, and employees have the right to leave their employment at any time with reasonable notice.
- e. **Abolition of Child Labor:** We are dedicated to the elimination of child labor across our operations, including our contractors and supply chains. We comply with the minimum age requirements set by national laws and international standards, ensuring that no child is employed in a manner harmful to their health, safety, or moral development.
- f. **Disciplinary Practices:** We treat all workers, including our employees, contractors and those throughout our supply chains, with dignity and respect. We do not engage in or tolerate the use of corporal punishment, mental or physical coercion or any other form of illegal abuse or harassment.
- g. **Elimination of Discrimination:** We provide equal opportunities and fair treatment for all individuals working within our operations, including our employees, contractors, and those across our supply chains, regardless of race, color, gender, religion, political opinion, national origin, social origin, sexual orientation, age, disability, or any other status. Discrimination, harassment and bullying are not tolerated in our workplace.

- h. Fair Wages and Working Hours:** We ensure that wages paid to all workers, including our employees, employees of contractors and those within our supply chains, meet or exceed legal minimum standards and are sufficient to meet basic needs and provide some discretionary income. We comply with applicable laws regarding working hours, rest periods and overtime compensation.
- i. Safe and Healthy Working Conditions:** We are committed to providing a safe and healthy work environment for all individuals working within our operations, including employees, contractors and those in our supply chains. We comply with all applicable health and safety laws and regulations, and we continuously strive to improve our occupational health and safety management systems to prevent harm and promote well-being.
- j. Participation and Inclusion:** We ensure that all stakeholders, including our employees, contractors, supply chain workers and community members, have the right to participate in and access information about decision-making processes that affect their lives, livelihoods and well-being. We are committed to fostering transparent, inclusive and respectful engagement across all levels of our operations.
- k. Relationships with Indigenous People:** Within the framework of our Values, we respect the cultures, customs and values of the people in communities where we operate and take into account their needs, concerns and aspirations. We expect our contractors and suppliers to uphold the same respect for local cultures and to actively contribute to positive and inclusive community relations.
- l. Accountability and Rule of Law:** We hold ourselves accountable for our actions and ensure that there are mechanisms in place to address grievances and provide effective remedies for human rights violations. Our grievance mechanisms are accessible not only to our employees and community stakeholders, but also to contractors, suppliers and their workers.

4. Implementation and Monitoring

We implement this policy through the following measures:

- Training and Awareness:** We provide regular training and awareness programs for all employees and management, including those across our operations, contractors and supply chains, on human rights issues and our policy commitments.
- Due Diligence:** We conduct human rights due diligence to identify, prevent, mitigate and account for potential and actual human rights impacts.
- Stakeholder Engagement:** We engage with stakeholders, including employees, suppliers, contractors, customers and communities, to understand and address human rights concerns.
- Grievance Mechanisms:** We established and maintain clear, accessible and effective grievance mechanisms to allow individuals, across all our operations, contractors and supply chains, to raise concerns about human rights issues without fear of retaliation.

5. Reporting and Accountability

We commit to transparency in our human rights practices by regularly reporting on our progress and challenges. We hold ourselves accountable to our stakeholders through continuous monitoring, evaluation and improvement of our human rights performance.

6. Review and Continuous Improvement

This policy will be reviewed periodically to ensure its relevance and effectiveness. We are committed to continuous improvement in our human rights practices and adapting to new challenges and opportunities.

7. Conclusion

At Trans-Oil, respect for human rights is a fundamental value that guides our actions and decisions. We are dedicated to creating a positive impact and contributing to a world where human rights are universally respected and upheld.

Responsibility for the successful implementation of this policy belongs to every Trans-Oil Group of Companies relevant employee, at each level and function within the Company.

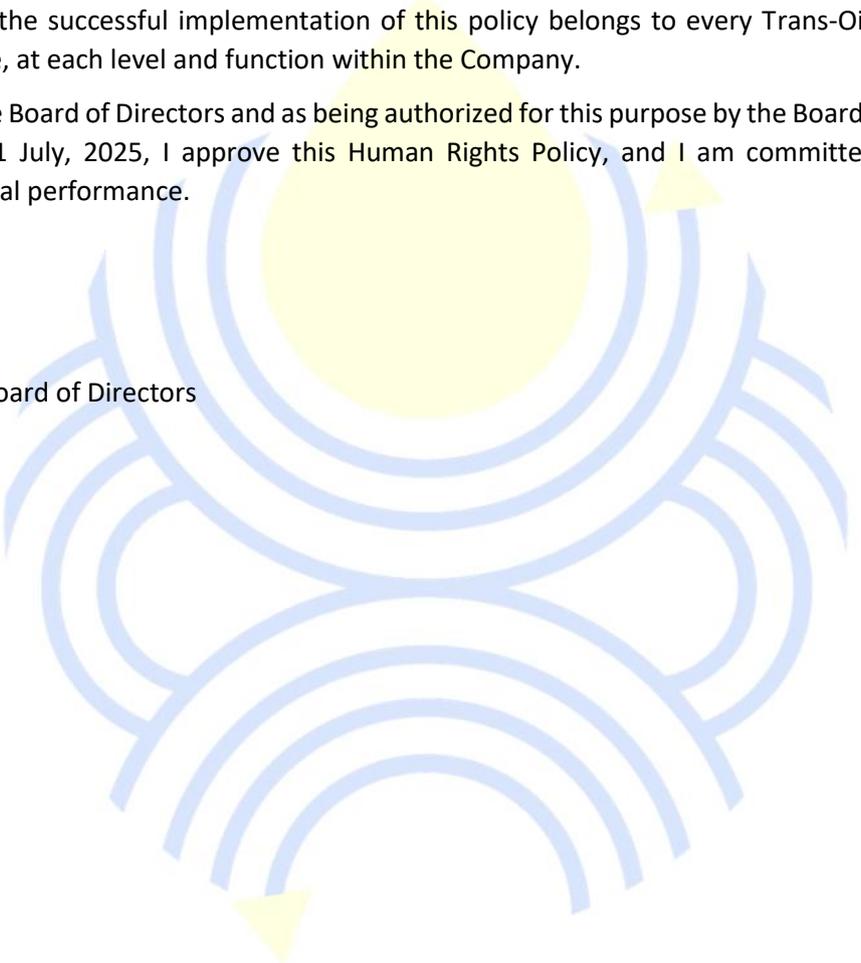
As Chairman of the Board of Directors and as being authorized for this purpose by the Board of Directors corporate resolution dated 1 July, 2025, I approve this Human Rights Policy, and I am committed to upholding it and improving our social performance.

Approved:

Vaja Jhashi

Chairman of the Board of Directors

1 July, 2025



TRANS-OIL
Group of Companies