

# **HUMAN RIGHTS POLICY**

**CORPORATE POLICY**

*\*Policy approved by the Xcalibur Smart Mapping Board of Directors on December 16, 2025, and entered into force as soon as it was approved.*

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## Introduction

Xcalibur Smart Mapping is committed to conducting its business with respect for the dignity, rights, and freedoms of all people. This Human Rights Policy reflects our responsibility to respect internationally recognised human rights in every aspect of our operations, supply chains, and business relationships. It sets out our principles and commitments, guiding how we identify, prevent, mitigate, and, where necessary, remedy potential or actual adverse human rights impacts.

This Policy builds on our Code of Conduct and Ethics, Compliance Manual, and Sustainability Due Diligence Policy and Sustainability Due Diligence Standard and is aligned with the **UN Guiding Principles on Business and Human Rights**, the **International Bill of Human Rights**, and the **ILO Core Conventions**. Through this Policy, we affirm our dedication to embedding human rights considerations into decision-making and fostering a culture of respect, accountability, and transparency across our global operations.

## Purpose

This Policy reflects Xcalibur's commitment to recognised human rights, with the objective of ensuring they are scrupulously respected throughout our organisation and sets out the values and principles that guide our business activities across all areas of operation. At the same time, this Policy formalises and articulates the company's position regarding human rights.

Xcalibur promotes respect for human rights in all its business relationships, paying particular attention to situations of conflict and high risk.

## Scope and applicability

This Policy applies to all Xcalibur entities, employees, governing bodies, clients, business partners, and suppliers.

- **Employees:** Xcalibur respects employee rights, provides training, raises awareness of risks, and ensures access to reporting channels.
- **Clients:** Xcalibur provides safe, non-discriminatory services, respects privacy, and protects personal data.
- **Business partners:** Xcalibur seeks to prevent or mitigate adverse human rights impacts through its relationships, expecting partners to uphold recognised standards.
- **Suppliers:** Xcalibur requires suppliers to respect human rights, evaluates them accordingly, and prioritises those committed to the UN Global Compact and similar standards.

## International and internal references

Xcalibur's Human Rights Policy is guided by international frameworks, including: the **International Bill of Human Rights** (Universal Declaration of Human Rights, ICCPR, ICESCR),

the, **ILO Declaration on Fundamental Principles and Rights at Work**, and the eight **ILO core conventions**, the **UN Guiding Principles on Business and Human Rights** (UNGPs), the **Ten Principles of the UN Global Compact**, and the **OECD Guidelines for Multinational Enterprises**.

This policy also complements internal documents such as **the Code of Conduct and Ethics**, **Compliance Manual**, **Sustainability Due Diligence Policy**, **Sustainability Due Diligence Standard**, **Human Rights Standard** and **HSEQ Management Standards**.

## Principles of action

Xcalibur commits to the following principles:

- Rejecting all forms of forced labour, child labour, and human trafficking.
- Prohibiting discrimination and harassment, and promoting diversity, equity, and inclusion.
- Respecting freedom of association, including workers' right to be represented and to engage in dialogue with management..
- Ensuring safe and healthy working conditions.
- Guaranteeing fair and equitable labour conditions, including wages and working hours.
- Respecting the rights of indigenous peoples and local communities.
- Safeguarding the right to privacy and data protection.
- Promoting freedom of opinion, expression, and access to information.

## Implementation and due diligence

To ensure effective implementation, Xcalibur will:

- Integrate human rights considerations into its Sustainability Due Diligence process (see Xcalibur's **Sustainability Due Diligence Policy and Standard** as well as **Human Rights Standard**).
- Conduct periodic human rights risk assessments across its operations and value chain.
- Provide regular training and awareness programs for employees and suppliers.
- Use grievance mechanisms such as the **Whistleblowing Channel** accessible to employees, contractors, communities, and other stakeholders.
- Monitor supplier compliance through due diligence, audits, and ongoing engagement.
- Collaborate with external stakeholders, including civil society and affected communities, to improve practices.

## Grievance and remediation mechanisms

Xcalibur provides safe, accessible, and confidential channels for reporting human rights concerns, including the Whistleblowing Channel available at [whistleblower@xcaliburmp.com](mailto:whistleblower@xcaliburmp.com). All complaints will be investigated promptly, with appropriate remediation measures, including corrective action, restitution, rehabilitation, or compensation where applicable. Mechanisms will be transparent, predictable, equitable, and culturally appropriate.