

1. INTRODUCTION AND HUMAN RIGHTS COMMITMENT

Neptune Bulk Terminals (Canada) Ltd. (“**Neptune**”) promotes and respects internationally recognized human rights standards both as a fundamental value and as a key driver of business success. We are committed to furthering an environment where human rights and individual dignity are upheld.

Our commitment to human rights is guided by the International Bill of Rights and the International Labour Organization’s Declaration on the Fundamental Principles and Rights at Work. Neptune also supports the principles contained within the UN Guiding Principles on Business and Human Rights.

Our commitment to human rights is set out in this Human Rights Policy (this “**Policy**”). Upholding our commitment to human rights is the responsibility of everyone. This Policy applies to all persons who act on our behalf, including employees, officers, directors, contractors, and agents.

2. ANTI-DISCRIMINATION


Neptune is committed to treating all individuals fairly, ethically, respectfully and with dignity. We strive to protect our employees from harassment, bullying and victimization in the workplace. We offer equal employment opportunities without regard to any distinctions based on age, gender, sexual orientation, disability, race, religion, citizenship, marital status, family situation, country of origin or other factors, in accordance with applicable laws and regulations.

3. CHILD LABOUR AND FORCED LABOUR

Neptune does not support and will not engage in the use of child labour or forced labour at any of our operations, and we abide by all applicable laws, including with respect to minimum age for employment and forced or compulsory labour. We require our suppliers, vendors, and business partners to not engage in the use of child labour or forced labour and expect them to all take necessary steps to eradicate child labour or forced labour from their supply chains and business operations. We will not enter into business arrangements with suppliers or staffing agencies that utilize child labour or forced labour.

4. COMPENSATION

We offer all of our employees salaries and benefits that are competitive with the salaries and benefits offered in the markets in which we conduct our operations and that are compliant with all relevant laws. We compensate unionized employees in accordance with the terms of applicable collective bargaining agreements and are committed to compensating our non-union employees on the basis of objective, performance-based criteria. We support the principle of equal remuneration without discrimination.

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5. HEALTH AND SAFETY

We are committed to providing a healthy, safe, and secure workplace that meets or exceeds relevant legal requirements and industry standards. We are committed to continuous improvement in the area of health and safety through ongoing actions as well as periodic safety audits and inspections.

6. FREEDOM OF ASSOCIATION

We respect, and expect our business partners to respect, principles of freedom of association and the right to collective bargaining in accordance with applicable laws.

7. WORKING CONDITIONS

We provide reasonable hours of work within applicable laws and industry norms. We are committed to safeguarding the health and well-being of our employees. We comply with or exceed the requirements of all applicable laws and regulations with respect to hours of work, break times, vacations, holidays, and overtime.

8. INDIGENOUS PEOPLES AND LOCAL COMMUNITIES

We acknowledge and respect the rights, cultures and aspirations of Indigenous People as established under the United Nations Declaration on the Rights of Indigenous Peoples. We strive to support the communities in which we operate in and those impacted by our operations by building positive, respectful, and sustainable relationships.

9. IMPLEMENTATION AND RESPONSIBILITIES

We integrate human rights into our governance framework through supply chain and risk management, impact assessment and incident reporting processes, health and safety systems, grievance mechanisms and training.


We encourage business partners, suppliers and vendors throughout our value and supply chain to adopt and implement similar policies.

An employee or other individual shall be able to (i) address a challenge concerning compliance with this Policy, and/or (ii) report a breach of this Policy, to Neptune’s General Counsel and Corporate Secretary. No retaliatory action will be taken against an employee who reports a breach of this Policy in good faith.

Any violation of this Policy will be subject to appropriate action including but not limited to disciplinary action.

10. RELATED POLICIES AND STANDARDS

Neptune will apply this Policy in compliance with all applicable laws and in conjunction with other Neptune policies, including but not limited to Neptune’s Code of Conduct and Business Ethics Policy and Supplier Code of Conduct.

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