



HUMAN RIGHTS POLICY

MIRROTRON LTD.

Document updated: 2025.10.15.

.....

.....

Sánta Ramóna Johanna

Ludányi Zsolt

Chief Operating Officer

Chief Operating Officer

Budapest, 2025. 10. 15.

TABLE OF CONTENTS

| | |
|--|---|
| 1. INTRODUCTION..... | 3 |
| 2. PRINCIPAL GUIDELINES FOR HUMAN RIGHTS | 3 |
| 2.1 FAIR AND EQUAL TREATMENT | 3 |
| 2.2 INDIVIDUALS' RIGHTS AND PRIVACY | 3 |
| 2.3 DIVERSITY AND FREEDOM FROM DISCRIMINATION..... | 3 |
| 2.4 CHILDREN'S RIGHTS..... | 4 |
| 2.5 MODERN SLAVERY, FORCED AND BONDED LABOUR | 4 |
| 2.6 LABOUR RIGHT AND FREEDOM OF ASSOCIATION | 4 |
| 2.7 OCCUPATIONAL HEALTH AND SAFETY | 5 |
| 3. HUMAN RIGHTS IMPACTS AND RELATED PROCESSES..... | 5 |
| 4. REPORTING AND MANAGEMENT OF THE POLICY | 6 |
| 5. FINAL PROVISIONS | 6 |
| 5.1 RELATED DOCUMENTS | 6 |

1. INTRODUCTION

At Mirrotron Ltd., we believe that respecting and advancing human rights is fundamental to how we conduct our business and manage our supply chain. We acknowledge that it is our responsibility to address human rights impacts within our own operations and throughout our supply chain.

We are committed to respect and promote human rights, including labour rights referenced in the Universal Declaration of Human Rights (UDHR) and the International Labour Organisation's (ILO) Declaration on Fundamental Principles and Rights at Work.

This Human Rights Policy is based on The Universal Declaration of Human Rights (UN 1948), the Fundamental Principles and Rights at Work Declaration (ILO 1998), Worst Forms of Child Labour Convention (ILO No. 182), Minimum Age Convention (ILO No. 138), Occupational Safety and Health Convention (ILO No. 155), Convention concerning Discrimination in Respect of Employment and Occupation (ILO No. 111), Equal Renumeration Convention (ILO No. 100), Right to Organise and Collective Bargaining Convention (ILO No. 98), Freedom of Association and Protection of the Right to Organise Convention (ILO No. 87), and the Ten Principles of the UN Global Compact Framework (UN 2000).

This document outlines Mirrotron's overall commitment to respecting human rights and details the guiding principles for promoting and upholding these rights. This policy applies to all Mirrotron's operations in all countries of operation. Additionally, we expect all our suppliers to respect and protect human rights as defined in our Supplier Code of Conduct.

2. PRINCIPAL GUIDELINES FOR HUMAN RIGHTS

2.1 FAIR AND EQUAL TREATMENT

We are committed to treat all people working at Mirrotron Ltd's sites in a fair and equal manner in accordance with internationally proclaimed human rights.

2.2 INDIVIDUALS' RIGHTS AND PRIVACY

We respect the personal dignity, privacy, and personal rights of every individual.

Personal information concerning employees, consumers, customers, and suppliers will be collected and handled according to national laws and legal requirements and will be stored with authorized access.

2.3 DIVERSITY AND FREEDOM FROM DISCRIMINATION

We want to provide a culture of diversity and inclusiveness where all employees can experience an equal working community with a motivating, respectful and safe work environment.

Respecting human rights include freedom from discrimination based on gender, age, ethnicity, race, nationality, family ties, religion, political opinion, union affiliation, disability, sexual orientation, or other aspects relating to a person.

At Mirrotron, we do not record gender, ethnicity, race, family ties, religion, political opinions, union affiliations, disabilities, or sexual orientation in any form and at any stage of the recruitment process. In the employment contract, however, we do record the employee's age (confirmed by legal proof) to prevent the employment of persons under 18 the age of years and nationality to comply with national employment regulations.

At Mirrotron, we do not tolerate discrimination, intimidation, verbal, psychological, physical, or sexual harassment nor abuse/offence at work such as humiliating or physical punishment. All people working with Mirrotron has access to grievance mechanism and workers should feel that they are able to raise their complaints without fear of victimization or negative consequences. [see also 3. Human rights impacts and related processes].

2.4 CHILDREN'S RIGHTS

Mirrotron does not approve the use of child labour with no exceptions. If child labour is detected, we will act in the best interest of the child. Minimum working age is never less than 18 years. Mirrotron follows applicable laws and the rules of the International Labour Organisation (ILO).

2.5 MODERN SLAVERY, FORCED AND BONDED LABOUR

We do not accept, use, or benefit from any forms of modern slavery, including but not limited to forced, bonded or compulsory labour and human trafficking.

We do not tolerate restrictions of movement, excessive recruitment fees for employees, confiscation of identity documents and/or passports or withholding of wages.

2.6 LABOUR RIGHT AND FREEDOM OF ASSOCIATION

We enter employment contracts with all employees and follow applicable legislation, regulations, and collective agreements (where applicable) regarding working hours and wages. All employees are entitled to their own copy of the employment contract and wage statement, which must be written in a language the employee understands.

We respect freedom of association and employees' rights to collective bargaining. Employees have rights to seek representation and join worker's unions and councils in accordance with Hungarian law and international conventions.

We want to create an atmosphere of continuous and constructive discussion. Mirrotron has established effective channels for a dialogue and collaboration between the management and representatives of the employees. [see also 3. Human rights impacts and related processes].

2.7 OCCUPATIONAL HEALTH AND SAFETY

At Mirrotron Ltd. we believe that all accidents are preventable. Our clear goal is zero accidents at work and that all occupational diseases and physical and mental health drawbacks can be prevented. In all locations where Mirrotron Ltd. operates, we are committed to provide a safe and healthy work environment where safety considerations are efficiently and effectively integrated into business activities and processes. We comply with all national and local legal regulations, safety laws and rules and other requirements. We don't tolerate any form of coercion, punishment, or harassment towards employees.

We strive to reduce and eliminate accidents under our control through continuous improvement, learning, training, and effective risk management.

Issues related to occupational health, safety and environment protection are supervised by Mirrotron's Occupational Safety Representative. Related measures are stipulated in more detail in Mirrotron's Occupational Health and Safety Report (OHS Report).

3. HUMAN RIGHTS IMPACTS AND RELATED PROCESSES

At Mirrotron Ltd. we aim to integrate our commitment to respect human rights in our business processes. We conduct human rights due diligence by identifying, preventing, mitigating, and accounting for potential and actual adverse human rights impacts that our operations may cause, contribute, or be linked to. We seek to provide remediation if we have caused or contributed to actual adverse human rights impacts through our operations.

Mirrotron Ltd. encourages its employees to raise concerns if they identify potential or actual adverse impacts on human rights from Mirrotron's services, operations, or business relations, with special attention to discrimination, intimidation, verbal, psychological, physical, or sexual harassment, abuse/offence at work such as humiliating or physical punishment.

Mirrotron Ltd. shall investigate, address, and respond to concerns of employees about compliance of the present Human Rights Policy. Mirrotron Ltd. has established a whistleblowing system for employees to report complaints and concern. Employees are encouraged to raise concerns regarding potential or actual adverse impacts on human rights to their immediate supervisor (in case the supervisor is involved, to the next person in the chain of command). Mirrotron Ltd. is dedicated to finding solutions to all concerns, if necessary, with the involvement of an external mediator.

Additionally, Mirrotron Ltd. requires its business partners throughout the entire supply chain to uphold human rights as outlined by our Principal Guidelines. By signing the Supplier Code of Conduct, partners commit to this standard and must notify us of any challenges they encounter.

4. REPORTING AND MANAGEMENT OF THE POLICY

We report progress in implementing the Human Rights Policy in the context of Mirrotron's corporate reporting on an annual basis. The reporting includes information on possible severe adverse human rights impact that Mirrotron Ltd. has caused, contributed to or been linked to, and how they have been addressed. Any significant non-compliance with this policy will be brought to the attention of the management.

5. FINAL PROVISIONS

This Human Rights policy is publicly available at our website at mirrotron.com and continuously communicated, internally and externally.

Mirrotron's COOs are responsible for reviewing the Human Rights Policy on an annual basis and may amend or supplement the policy as necessary.

The policy is valid from January 02, 2024. and remains in effect until withdrawal.

5.1 RELATED DOCUMENTS

- Occupational Health and Safety Report
- Supplier Code of Conduct