



Global Human Rights Policy Statement

At MGS Mfg. Group, Inc. (MGS), we strive to attract, develop and retain talented people who share our sense of purpose. To support and strengthen employee engagement, we believe it is important to formalize our commitments and obligations with respect to making MGS not only a fair, safe and respectful environment, but also an inspiring place to work and grow.

Providing an inclusive workplace, where all employees feel valued and respected, is a central part of our culture. We want to benefit from the unique experiences and perspectives of our employees and leverage their diversity to enhance business performance. In every one of our geographies and every part of our business, we strive to create an inclusive culture, in which differences are recognized and valued.

At MGS, we consider human dignity paramount, and we are committed to preserving human rights throughout our Company and our supply chain.

This Human Rights Policy Statement can be read in conjunction with MGS' Employee Code of Conduct, and the Supplier Code of Conduct. These policies detail the social principles that govern the company's relationship with our stakeholders and have been reviewed and approved by our President & CEO.

MGS is committed to being a responsible corporate citizen and respects the principles aimed at promoting, protecting and supporting all internationally recognized human rights. With worldwide operations, we strive to uphold global standards for responsible business and create an environment of respect for all individuals. The Company does not tolerate corruption, discrimination, harassment, child labor, forced labor or slavery in any form. We exercise our corporate responsibility by conducting our business operations in ways that seek to respect, protect, and promote the full range of basic human rights such as those described in the United Nations' Guiding Principles on Business and Human Rights.

We recognize that governments are ultimately responsible for establishing the legal framework to protect human rights within their jurisdictions. Central to our respect for human rights is our commitment to the rule of law and to compliance with the law wherever we operate. We expect our business partners, both internal and external to have the same commitment.

MGS complies with the laws and regulations of the countries in which we operate while simultaneously conducting our business and encouraging the promotion of human rights through our own policies, standards, and practices.

Our Employees

MGS believes that all employees should be treated with respect and dignity and work in an environment that is free from harassment and unlawful discrimination. The Company's commitment to respect human rights in the workplace is manifested in our Code of Conduct and our Human Rights Policy Statement. These policies state among other things, that we value and promote workplace diversity and do not tolerate unlawful discrimination or harassment. We are committed to maintain an ethical work environment that reflects the core values of our Company, including providing a safe and secure workplace.



Employees are strongly encouraged to raise ethics, discrimination or harassment matters and to report suspected violations of applicable laws, policies or our Code of Conduct to a Human Resources representative. Retaliation for raising concerns in good faith is prohibited.

Our Suppliers

MGS strives to respect human rights through our supply chain by encouraging actions that are consistent with and further the objectives set within our Human Rights Policy Statement, Employee Code of Conduct and Supplier Code of Conduct. Specifically, the Company encourages suppliers to follow best practices in the areas of freely chosen employment, working hours, respect in the workplace, wages and benefits and health and safety. We see relationships with our suppliers as an opportunity to share best practices and to promote continual learning and improvement with respect to human rights.

Communities and Stakeholders

MGS recognizes and accepts our responsibility to the communities we serve, through acting as a good neighbor and through involvement and support for community activities. We respect the rights of people in communities in which we operate.

Corporate Citizenship

We recognize and enthusiastically accept our responsibility to the communities we serve, through acting as a good neighbor and through involvement and support for community activities.

Rights of Indigenous Peoples

MGS respects the rights of indigenous peoples, insofar as they are affected by our business activities.

Workplace Security and Healthy Workplace

MGS is fully committed to the health and safety of our workforce and to the protection of our neighbors, the environment and our assets. MGS will exercise reasonable care in providing each employee a workplace free of recognized hazards, including violent acts or threats of violent acts against employees or third parties within Company workplaces. The Company will not tolerate violence or threats of violence and takes reasonable measures to provide a safe workplace and comply with applicable safety and health laws and regulations, as well as internal requirements.

Human Trafficking, Forced Labor and Child Labor

MGS is committed to a work environment that is voluntary and free from human trafficking and slavery, which for purposes of this policy includes forced labor and unlawful child labor. MGS will not tolerate or condone human trafficking or slavery in any part of our global organization. This policy is consistent with our Employee Code of Conduct and our desire to protect and advance human dignity and human rights in our global business practices.

MGS employees, contractors, subcontractors, vendors, suppliers, partners and others through whom MGS conducts business must not engage in any practice that constitutes human trafficking or forced labor. This includes, but is not limited to, the following activities:

- Engaging in any form of trafficking in persons;
- Procuring commercial sex acts;
- Using forced labor in the performance of any work;
- Destroying, concealing, confiscating, or otherwise denying access by an individual to the individual's identity or immigration documents, such as passports or driver's licenses, regardless of issuing authority;
- Using misleading or fraudulent practices during the recruiting of candidates or offering of employment/contract positions; such as failing to disclose, in a formal and language accessible to the potential candidate, basic information or making material misrepresentations during the recruitment of candidates regarding the key terms and conditions, including wages and fringe benefits, the location of work, or if applicable, the hazardous nature of work.
- Using recruiters that do not comply with local labor laws of the country in which the recruiting takes place;
- Charging applicants/candidates recruitment fees;
- If required by law or contract, failing to provide return transportation or failing to pay for the cost of return transportation upon the end of employment;
- If required by law or contract, failing to provide an employment contract, recruitment agreement, or other required work document in writing.

MGS does not make use of any unlawful child labor. Work must not be mentally, physically, socially or morally dangerous or interfere with their education.

Modern Slavery Act Statements

Modern slavery takes various forms, such as slavery, servitude, forced and compulsory labor and human trafficking, all of which have in common the deprivation of a person's liberty in order to exploit them for personal or commercial gain. MGS does not tolerate any form of modern slavery and human trafficking and we expect our employees and suppliers to commit to acting ethically and with integrity in all their business dealings and relationships. We fully comply with all applicable slavery, forced labor and human trafficking laws, including without limitation, the UK Modern Slavery Act 2015 and Australia Modern Slavery Act 2018.

MGS expects employees to adhere to the principles and values set out in our Modern Slavery Act Statement and expects suppliers to promote and respect human rights by working to prevent acts of modern slavery and human trafficking in their supply chains.

Additionally, we expect our suppliers to implement due diligence measure to ensure that no modern slavery or human trafficking exists within their supply chains and to have policies and practices that foster these values and rights.

Additionally, the Company encourages suppliers to follow best practices in the areas of freely chosen employment, working hours, benefits and wages, equal, fair and respectful treatment in the workplace, and health and safety. For details on our expectations for suppliers with regards to Human Rights and Labor Standards, please refer to the MGS Supplier Code of Conduct.

Equal, Fair and Respectful Treatment

We believe a diverse workforce is essential for a thriving, innovative business and strive to attract and retain employees from a wide range of backgrounds. We do not discriminate on the basis of race, color, age, gender, gender identity or expression, sexual orientation or identity, marital status, language, background, religion, health status, pregnancy, political or other opinions, disability, national or social origin/birth or any other legally protected status in our recruitment, hiring, training, promotion, compensation or employment practices.

We commit to providing a workplace where employees are free from physical, verbal and sexual harassment or abuse. We do not tolerate any conduct that creates, encourages or permits an offensive, humiliating, hostile or intimidating work environment. Harassment includes any offensive verbal, physical or visual behavior, or action that fails to respect the dignity and feelings of the individual to whom it is directed. Abuse includes any harsh or inhumane treatment of employees, including corporal punishment, mental or physical coercion, verbal abuse or the threat of any such treatment. Any unwelcome sexual advance, request for sexual favors, display of sexually explicit images or other conduct of a sexual nature is considered to be sexual harassment. This also includes situations where such actions are stipulated as a condition of employment, the response to such conduct is used as a basis for employment decisions, or it has the purpose or effect of interfering with work performance.

Labor Relations

MGS is dedicated to creating a workplace that respects and values all employees and strives to maintain an environment of open and direct communication. The Company believes in developing mutually rewarding relationships with employees through fairness, trust, integrity. Due to the direct partnerships with employees, the Company does not believe in the need for an outside group to speak on behalf of employees. However, the Company respects freedom of association without fear of reprisal, intimidation or harassment.

Working Hours, Benefits and Wages

MGS will ensure, as a minimum, it adheres to all applicable laws or industry standards, whichever may be more stringent related to wages, working hours, overtime and benefits. Remuneration must at the very least be consistent with the provisions of all applicable wage laws, including those relating to minimum wages, overtime hours and legally mandated benefits.

Employee Development

We believe that our employees are our most valuable asset. We recognize and believe that providing feedback to our employees is a necessity. Our achievements are built on a solid foundation of core values that inspire a culture of Teamwork, Integrity, Passion and Safety. It is the philosophy of MGS that periodic evaluations are an important part of the employment relationship.

Employees will be evaluated on a periodic basis to ensure continuous improvement through two-way communication. It is the goal of MGS to foster an environment for continuous learning and

development, active engagement, and continuous employee performance improvement to result in employee satisfaction, improved productivity, and enhanced customer satisfaction.

We see employee development as a reciprocal process: MGS and its workforce owe it to each other to ensure high levels of performance, personal development and employability over the long term. In this spirit, we provide all employees with relevant opportunities to add to and hone their skills, and to realize their full potential through on-the-job training, learning from others (such as through coaching and mentoring).

We support legitimate workplace learning programs which comply with all laws and regulations, such as legal apprenticeships, short-term work experience schemes, or work that forms part of an educational program.

This continuous learning approach both supports our growth strategy and performance and strengthens our relationship with employees.

Governance

This statement is periodically reviewed and updated and is approved by the CEO & President. Future updates to this policy will include details on monitoring and escalation processes related to the implementation of this statement.

MGS reserves the right to amend this statement from time to time to reflect changing circumstances.