



HUMAN RIGHTS POLICY

2026

NEOEN	SUSTAINABILITY		
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HUMAN RIGHTS POLICY

I. PURPOSE

Neoen operates in accordance with all applicable national laws and regulations as well as relevant local practices.

Neoen recognizes, respects and is committed to the protection and promotion of internationally recognized human rights.

The purpose of this policy is to set Neoen's approach to respecting fundamental human rights, which Neoen defines by reference to the International Bill of Human Rights and the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work. Neoen strives to conduct its operations in a way that aligns with internationally recognized human rights standards, including the UN Guiding Principles on Business and Human Rights and the UN Global Compact.

II. SCOPE

Neoen Group ("Neoen" being BRHL UK Midco Limited, BRHL UK Holdings Limited, Neoen SAS and all their controlled subsidiaries) requires its employees, temporary workers, officers, directors and contractors (together the "personnel" of Neoen) to acknowledge and comply with this Human Rights Policy. Where Neoen does not control a subsidiary, it will seek to work with its business partners to align with the principles described in this Policy.

In addition, this policy applies to Neoen's vendors and is appended to Neoen's Vendor Code of Conduct.

III. PRINCIPLES

In accordance with the UN Guiding Principles reporting framework, Neoen has conducted an internal "salient human rights risk" assessment and identified the following salient risks¹:

- Occupational health and safety
- Modern slavery and child labor
- Labor conditions
- Communities (including Indigenous Communities) rights and access to remedy

Neoen seeks to identify, prevent and mitigate adverse human rights impact in its business activities and supply chain, in connection with Neoen's salient human rights risks, through the implementation of this Policy and the following guiding principles and through the deployment of specific procedures and controls:

1) PROHIBITION OF MODERN SLAVERY

¹ Salient human rights refer to the human rights at risk of the most severe negative impact through Neoen's activities and business relationships.

Neoen recognizes its responsibility to participate in the fight against all forms of modern slavery, including forced or compulsory labor. Participation in or benefit from forced labor, including bonded labor, debt bondage, forced labor in penitentiary institutions, slavery or human trafficking is not tolerated. All labor shall be voluntary, and workers shall be free to leave upon reasonable notice.

2) FAIR AND RESPECTFUL TREATMENT OF PEOPLE

Neoen seeks to treat its personnel, customers, suppliers, and the communities in which it operates with dignity and in a manner that respects human rights.

Neoen is committed to a safe and healthy workplace, free of discrimination and harassment, where people are treated fairly, irrespective of race, sex, nationality, ethnicity, language, religion, sexual orientation, gender identity and expression, employment and occupation or any other status.

3) PROHIBITION OF CHILD LABOUR

Neoen is committed to the abolition of children and underaged labor. Neoen will not allow, practice or support the exploitation of children.

4) FREEDOM OF ASSOCIATION

Neoen recognizes its employees' rights to freedom of association, peaceful assembly and collective bargaining (including the right to form trade unions), and the provision of wages that meet or exceed those required by law.

5) RESPECT OF COMMUNITIES

Neoen supports the right to a clean, healthy, and sustainable environment and is respectful of local communities, including Indigenous Peoples, living in proximity to its projects and undertakes a range of engagement activities and benefit-sharing initiatives.

Neoen respects the lawful and safe exercise of freedoms of expression, of association and of peaceful assembly of local communities living in proximity to its projects, and is committed not to contribute to or support retaliation, threats or intimidation against those who exercise their lawful rights to express human rights-related concerns on their or others' behalf in relation to Neoen's business.

IV. NEOEN APPROACH

The application of the content and values of this Policy is the responsibility of all Neoen employees. Neoen seeks to identify, prevent, and mitigate adverse human rights impacts in its business activities and supply chain through the implementation of this Policy and the support of the following programs and controls:

- NEOEN'S CODE OF CONDUCT

All employees are required to sign and comply with Neoen's Code of Conduct, which states that: *"The Group emphasizes its commitment to upholding fundamental human rights, particularly as embodied in the United Nations Guiding Principles on Business and Human Rights."*

- NEOEN'S VENDOR CODE OF CONDUCT

Neoen Vendor Code of Conduct ("Vendor Code") sets the expectation that Neoen's vendors respect human rights and maintain processes to identify and prevent adverse human rights impacts that could

arise from their own or their supply chain's operations. Neoen monitors compliance with, and maintains the right to, periodically audit vendors against the Vendor Code.

- DUE DILIGENCE PROCESS FOR NEW SUPPLIERS AND CONTRACTORS

Prior to entering a commercial relationship, Neoen requires its equipment suppliers and key contractors to submit HSE and quality certifications, corresponding performance reports, and their sustainability reports and policies. Neoen conducts due diligence to verify anti-bribery qualifications when its internal compliance risk assessment deems it necessary.

Internal analysis of this information is supplemented by an independent third-party ESG assessment or rating. If a potential contractor or equipment supplier does not already hold a third-party rating, shortlisted companies must undergo a third-party assessment or rating prior to the final contract award. Should a breach of terms be suspected, Neoen contractually reserves the right to conduct in-house or external audits of its suppliers' operations at any time throughout the contractual term.

- COMMUNITY AND STAKEHOLDER ENGAGEMENT

Neoen seeks to proactively engage with stakeholders including local communities and Indigenous Peoples where it operates and strives to create shared value.

Neoen's engagement with Indigenous Peoples is mindful of historical human rights abuses and seeks to find ways to support and facilitate self-determined economic development and long-term benefit-sharing.

- WHISTLEBLOWING AND GRIEVANCES

Neoen provides a whistleblowing and grievances reporting mechanism to all stakeholders (cf. section VI).

As stated in Neoen's Code of Conduct, *"Personnel of the Group who are aware of or suspect, in good faith, breaches of this Code, of the Anti-Bribery and Anti-Corruption Code of Conduct, or, more generally, any fraud or offence against relevant laws and regulations, [...], must promptly report it."*

- ASSESSING HUMAN RIGHTS RISKS AND IMPACTS

Neoen conducts human rights risks mapping and assessments on a regular basis, covering its operations and supply chain and including stakeholders' input. The outcomes of these assessments inform updates to Neoen's program and policies.

- ENFORCEMENT

Any violation of human rights and/or refusal to engage in a process to implement corrective measures may lead to a termination of the agreement with the concerned suppliers or contractors and may trigger appropriate sanctions vis-à-vis Neoen personnel.

V. DISTRIBUTION AND AWARENESS

This policy shall be issued to all relevant counterparties, who are responsible for ensuring that Neoen's commitments are known and maintained.

Neoen provides regular training on its Code of Conduct and human rights-related training is provided for selected employees, when relevant to their role.

VI. GRIEVANCE AND ACCESS TO REMEDY

Neoen provides appropriate channels for its workforce, local communities, partners and other stakeholders to support reporting and recording of grievances raised, including any that are related to human rights. Neoen seeks to make available and communicate details of its channels to all stakeholders and partners either through a website or in direct communication with communities in the areas of influence.

Neoen maintains a confidential and anonymous whistleblowing and grievance channel. It is hosted by an independent third party and is available to Neoen's personnel, vendors, partners, communities, and other interested parties. It can be accessed via Neoen's website and is available in multiple languages.

All grievances reported through these channels are carefully reviewed and, where appropriate, responded to.

If Neoen identifies that it has caused or contributed to an adverse human rights impact, it will take appropriate actions to mitigate or remedy the impact. When doing so, Neoen will consider all the relevant circumstances of the case including but not limited to (i) the extent to which Neoen has directly caused or contributed to the impact, (ii) Neoen's ability to influence the mitigation or remedy of the impact, and (iii) any wider consequences which may flow from Neoen's action.

Neoen seeks to promote remediation and will not impede lawful access to judicial process nor retaliate against those who have exercised their rights to raise grievances.

VII. GOVERNANCE AND APPROVAL

This Policy was reviewed and approved by the Board of Directors.

The responsibility for the management of human rights issues extends across Neoen. Human rights matters are overseen by Neoen's Group CEO who is supported by the Regional CEOs and the Group COO as well as other relevant senior executives.

Neoen's Sustainability Committee oversees this policy, monitors its implementation, and approves Neoen's human rights risk mapping and assessment as well as potential human rights-related grievances from external stakeholders (internal grievances are managed at the appropriate management level)

Material changes to this policy are approved by the Board of Directors.

VIII. INTEGRATION WITH OTHER RELEVANT POLICIES

Sustainability Framework

Code of Conduct

Anti-Bribery and Anti-Corruption Code of Conduct

Vendor's Code of Conduct

Health, Safety, Security and Environmental Policy