



Labor and Human Rights Policy

Scope

The Gem Group, Inc. is committed to treating all individuals with fairness, dignity and respect, and to providing safe, inclusive and supportive working conditions. This policy applies to all employees, contractors, consultants, interns, volunteers and others working with or on behalf of The Gem Group, Inc. regardless of role, seniority or employment status. It applies across all work locations, including on site, remote and hybrid working arrangements, and while travelling on company business.

Health and safety

The Gem Group, Inc. recognizes that successful Health and Safety policies and practices are fundamental to its business and should be promoted as an integral part of each business activity to safeguard its workforce, suppliers, customers, visitors, and members of the public. The Gem Group, Inc. will comply with the requirements of all relevant legislation setting health and safety standards in the workplace and will maintain appropriate safeguards in relation to plant and equipment, systems and methods of work, training and instruction of employees, supervision of work, workplaces, the working environment, transportation of personnel, materials and equipment, and fire prevention measures. This will be achieved through effective management systems involving risk assessment, the application of control measures, audits, investigation and reporting of accidents or hazardous occurrences, and the collection, analysis, and monitoring of relevant data to ensure acceptable standards and continuous improvement.

Working Conditions

The Gem Group, Inc. recognizes that flexibility supports work-life balance and employee retention. We offer part-time roles, flexible scheduling, remote & hybrid working, ensuring requests are handled fairly, and in line with business needs. We provide a guided leave process assisted by our HR team.

Social Dialogue

The Gem Group, Inc. is committed to open, transparent communication across all levels of the company. We encourage employees to raise concerns, share ideas, and participate in decisions affecting their work. Two-way engagement is embedded into our culture, from day-to-day communications to our formal two-way feedback process. We support two-way engagement through regular company-wide town halls, leadership updates, and annual employee engagement surveys. During periods of organizational change, we communicate proactively to ensure employees understand business decisions and their impact.



Our open-door policy enables employees to bring forward questions or concerns without fear of retaliation. We are committed to listening, responding constructively, and fostering a culture of trust, accountability, and mutual respect.

Career Management and Training

The Gem Group, Inc. invests in its people through a robust onboarding program, structured training opportunities, tuition reimbursement, and ongoing performance management. Training starts from day one and is prioritized in meetings and objectives. Managers identify skill gaps and ensure employees have access to learning opportunities. Performance management is handled as a positive, two-way development process. Supportive discussions, improvement plans, development focus, and semi-annual formal performance reviews are used to help employees succeed. We ensure staff are given every opportunity to meet expectations and make progress.

Discrimination & Harassment

The Gem Group, Inc. is committed to an inclusive and respectful workplace. We promote diversity across all protected classes and ensure recruitment, promotion, and training are based on merit. Reasonable accommodations are made to support employees with disabilities. Harassment, bullying, and inappropriate behavior of any kind will not be tolerated. Managers receive training to address issues quickly, and employees have access to confidential reporting mechanisms. Concerns are investigated fairly, with appropriate action taken to protect all parties.

Policy Commitments

To achieve our Labor and Human Rights Policy aims the company will:

Health and Safety

- Ensure compliance with all applicable legal standards as a minimum.
- Mitigate the risks of health and safety hazards in the workplace.
- Encourage employee communication about health and safety issues without fear of reprisal.
- Train employees on health and safety issues.
- Complete health and safety risk assessments for all relevant aspects of work within the company.

Career Development

- Provide a robust onboarding program for all new hires to ensure they have a strong foundation.
- Offer ongoing skills training to ensure employees have opportunities to grow professionally.
- Foster a culture of a growth mindset by encouraging employees to take ownership of their career development.
- Highlight available benefits to assist with development (ex: Tuition Reimbursement)

Working Conditions

- Clearly communicate expectations regarding working hours and manage operations to prevent excessive overtime.
- Encourage open communication and feedback regarding workplace conditions.
- Utilize our internal Continuous Improvement methodologies to increase efficiencies.
- Recognize and celebrate employee achievements.

Discrimination and Harassment

- Maintain a workplace free from harassment, including but not limited to sexual harassment, verbal abuse, offensive jokes, and other inappropriate conduct.
- Provide training programs which promote awareness of diversity, inclusion, and equal opportunities.
- Encourage employees to advocate for colleagues from underrepresented groups and challenge discriminatory behaviors.
- Create safe spaces for dialogue and feedback to continuously improve inclusivity.

Social Dialogue

- Maintain an open-door policy that encourages employees to raise questions or concerns directly with supervisors, HR, or leadership.
- Conduct annual employee engagement surveys and share summarized results along with action plans.
- Hold semi-annual All Gem Employee Meetings to provide business updates and allow for open Q&A.
- Maintain access to a Human Resources inbox for all employees to utilize for questions or raising concerns.

Targets for 2026

Health and Safety:

- Ensure 100% of employees complete mandatory health and safety training.
- Zero workplace accidents.
- Zero working days lost due to injuries.

Career Development:

- 100% of permanent employees to receive annual performance appraisals via our Fluid Feedback process
- 100% of employees to complete skills training.
- 100% of job roles to be advertised internally.

Working Conditions:



- 100% of employees to receive pay above legal minimums.
- Provide clear offers of employment with working hours and pay for 100% of employees.

Discrimination and Harassment:

- Zero reported incidents of harassment or discrimination.
- 100% of employees to complete discrimination and harassment awareness training.

Social Dialogue:

- Achieve ≥65% participation rate in the annual employee engagement survey.
- Develop and communicate action plans in response to survey feedback annually.
- Conduct an annual policy review of Labor & Human Rights commitments.
- Maintain a confidential reporting channel with 100% employee awareness
- Conduct a minimum of 2 company-wide town halls per year.

Responsibilities

Employees

- Treat colleagues, customers, suppliers and stakeholders with dignity, fairness and respect at all times.
- Comply with the Labor and Human Rights Policy and all applicable laws, standards and company procedures.
- Raise concerns or report suspected breaches, discrimination, harassment or unsafe practices through appropriate reporting channels.
- Participate in required training and cooperate with investigations, audits or corrective actions relating to labor and human rights.

Managers

- Promote an inclusive, respectful and safe working environment free from discrimination, harassment or unfair treatment.
- Ensure team members understand and follow the Labor and Human Rights Policy and related procedures.
- Monitor working conditions, workloads and employee wellbeing, escalating risks or issues where necessary.
- Address concerns promptly, support grievance processes, and implement corrective actions where required.

Executive Leadership Team

Provide leadership and accountability for implementing labor and human rights commitments across the organization.

Ensure adequate resources, governance structures and management systems are in place to support compliance and continuous improvement.



Review risks, incidents and performance data to drive improvements and ensure alignment with legal and ethical obligations.

Promote a culture of ethical behavior, equality, and respect throughout operations and across the supply chain.

Review

This policy will be reviewed at least annually and updated to reflect changes in legislation or business operations. The directors and senior management are responsible for overseeing all Labor and Human Rights matters, ensuring the company meets its commitments, targets, and objectives.