



**POLICY**

DOCUMENT ID.	A-004 Part 1
REVISION NUMBER	Initial Policy
EFFECTIVE DATE	December 7, 2023
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SUBJECT: HUMAN RIGHTS POLICY

# HUMAN RIGHTS POLICY

Revision Number	Description of Change	Effective Date	Author	Approver
00	Initial Policy Creation	December 7, 2023	Yonni Fushman	Board of Directors



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SUBJECT: HUMAN RIGHTS POLICY

### 1. PURPOSE

- 1.1 Northland Power Inc. (“Northland” or “we”) commit to upholding human rights in accordance with the United Nations (UN) Guiding Principles on Business and Human Rights (“UNGPs”) and other international laws and standards. We are a signatory to the United Nations Global Compact. We are committed to respecting all internationally recognised human rights as relevant to our operations. On June 25, 2023, the new rules to enhance Canada’s MDR also became enacted and have similar reporting obligations as the EU Mandatory Disclosure Regime.
- 1.2 Our principle is that where the national law in the jurisdiction of a Northland project and the standards of this Policy differ, we will follow the higher standard; where they are in conflict, we will adhere to national law, while seeking ways to respect the principles of international human rights embodied in this Policy to the greatest extent possible. The obligation to disclose reportable CBAs lies primarily with any person that qualifies as an intermediary. The intermediary definition primarily targets tax advisers but has been drafted widely. Northland Power Inc. (Northland Power) can qualify as an intermediary with potential reporting obligations in Canada, the Netherlands, Luxembourg, Germany and the UK (or where new offices are opened).

### 2. APPLYING RELEVANT POLICIES

- 2.1 Our policies maintain that all employees and contractors have the right to equal employment opportunities, freedom of association, dignity, privacy, and the right to safe and fair work without fear of discrimination or violence based on ethnic background, culture, religion, sexual identity or orientation, race, gender, ability or other factors.
  - 2.1.1 Code of Conduct and Business Ethics
  - 2.1.2 Diversity Policy
  - 2.1.3 Our Commitment to Local Communities and Indigenous People
  - 2.1.4 Privacy Policy
  - 2.1.5 Supplier and Partner Code of Conduct
  - 2.1.6 Whistleblower Policy
- 2.2 We expect all of our partners, suppliers and vendors to sign and adhere to our Supplier and Partner Code of Conduct.



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### 3. CONDUCTING RIGHTS DUE DILIGENCE AND DISCLOSURE

- 3.1 The potential human rights impacts of Northland Power's business vary significantly across time, location, content, and affected communities. We, therefore, identify and prioritize human rights issues utilizing internally developed standards and evaluation metrics.
- 3.2 We conduct human rights due diligence on all prospective partners, key suppliers and vendors in accordance with the Human Rights Standard Operating Procedures established by the Chief Legal Officer and assess the risk profile for each such party prior to doing business with them. The purpose of such tools is to identify human rights risks and to help us develop strategies to avoid, prevent and mitigate them. We also seek to identify and support opportunities for our products, policies, and operations to promote human rights.

### 4. ANONYMOUS REPORTING

- 4.1 The ability for all employees, officers, directors, contractors, suppliers and Northland's affiliates to make anonymous reports is covered by our Whistleblower Policy. We also have local grievance mechanisms at the project level, from construction to operations.

### 5. GOVERNANCE, OVERSIGHT AND ACCOUNTABILITY

- 5.1 To further enhance awareness and accountability for our commitment, Northland will conduct training for all employees on this Policy and modern slavery and human rights, which is to be completed at least bi-annually.
- 5.2 Northland's Environmental, Social and Governance Steering Committee provides oversight on Northland's Human Rights program. This committee supports initiatives, information sharing, decision making and strategy implementation as it relates to Human Rights. Implementation and increases of interest-free shareholder loans.
- 5.3 We report on human rights through various methods, including but not limited to our annual Sustainability Report, and in our annual United Nations Global Compact Communication on Progress.
- 5.4 This policy will be reviewed on an annual basis and may be amended from time to time.