The World Is Wired

International Wire Group Environmental, Social,

and Governance Policies

Version 2024

International Wire Group



Environmental, Social, and Governance Policies

Version 2024

Preface

At International Wire Group, we actively embrace the integration of Environmental, Social, and Governance (ESG) initiatives into our daily operations. We believe that every employee, from our executive management team to our newest members, plays a vital role in maintaining the integrity of our sustainability efforts. Our commitment also extends beyond our immediate operations to our supply chain.

This booklet of polices defines our commitment to responsible business practices.



Environmental, Social, and Governance Policies

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January 2022

Environmental, Social and Governance (ESG) Policy Statement

Sustainable Business Practices

Founded in 1995, International Wire Group (IWG) is the largest non-vertically integrated fabricator of copper-based wire conductor in the world. In addition to delivering productive and predictable returns to our shareholders, we are committed to incorporating sustainability as a core value within our organization.

Our mission is to provide quality, value-oriented copper-based products and services that exceed our customers' expectations. We believe in the safety of our most valuable asset, our people. By inspiring their talent, passion, and commitment we will achieve our most challenging goals. We are committed to continuous improvement, environmental responsibility, and a positive impact on all our stakeholders.

IWGs Board of Directors is responsible for overseeing corporate responsibility programs. The IWG executive team oversees the implementation of these programs and coordinates our efforts to carry-out our ESG initiatives, seeking guidance and support of subject matter experts whenever necessary.

ESG Policy Statement

IWG is committed to building ESG initiatives into their normal business activities. This policy reflects the management team's commitment to making decisions that improve business sustainability. We expect that every employee, including the executive management team conducts themselves in a manner that preserves the integrity our sustainability initiatives. We are committed to transparency, as we continue to expand our sustainability efforts.

Environmental Sustainability

IWG is committed to operate in an environmentally responsible manner, to reduce the effects of climate change, specific to greenhouse gas emissions, and conserving natural resources while operating in compliance with local, state, and federal environmental regulations. We are committed to continuous improvement and have incorporated several initiatives to progress towards our stated goals.

Social Responsibility

We are committed to be a socially responsible employer-of-choice, committed to diversity, inclusion, empowerment, and encouragement. We are focused on operating ethically and supporting our communities through a variety of initiatives.

Corporate Governance

IWG's culture is committed to ethical business behavior. We strongly believe in corporate governance as a critical foundation to delivering on our commitments.

Gregory J. Smith President, CEO and Operating Partner

Corporate Social Responsibility Policy

At International Wire, we define Corporate Social Responsibility as follows:

- · Conducting business in a socially responsible and ethical manner;
- Protecting the environment and the safety of people;
- · Supporting human rights; and
- · Engaging, learning from, respecting and supporting the communities and cultures with which we work.

In alignment with our Code of Business Conduct, International Wire Group (IWG) will ensure that all matters of Corporate Social Responsibility are considered and supported in our operations and administrative matters and are consistent with International Wire stakeholders' best interests. IWG is committed to being recognized as a leader in the field of Corporate Social Responsibility and recognizes that in doing so, we will add significant value for our shareholders.

This Policy applies to activities undertaken by or on behalf of International Wire Group (IWG) and its controlled subsidiaries anywhere in the world.

All IWG employees and contractors will adopt the Corporate Social Responsibility considerations described in this policy into their day-to-day work activities. IWG leaders will act as role models by incorporating those considerations into decision-making in all business activities. IWG leaders will ensure that appropriate organizational structures are in place to effectively identify, monitor, and manage Corporate Social Responsibility issues and performance relevant to our businesses.

This Policy is built on the following areas that reflect existing and emerging standards of Corporate Social Responsibility:

Business Ethics and Transparency

IWG is committed to maintaining the highest standards of integrity and corporate governance practices in order to maintain excellence in its daily operations, and to promote confidence in our governance systems. IWG will conduct its business in an open, honest, and ethical manner.

IWG recognizes the importance of protecting all of our human, financial, physical, informational, social, environmental, and reputational assets.

IWG will advise our partners, contractors, and suppliers of our Corporate Social Responsibility Policy, and will work with them to achieve consistency with this policy.

IWG is committed to measuring, auditing and publicly reporting performance on its Corporate Social Responsibility programs.

Environment Health & Safety

IWG is committed to protecting the health and safety of all individuals affected by our activities, including our employees, contractors and the public. IWG will provide a safe and healthy working environment and will not compromise the health and safety of any individual. Our goal is to have no accidents and mitigate impacts on the environment by working with our stakeholders, peers and others to promote responsible environmental practices and continuous improvement.

IWG is committed to environmental protection and stewardship by reducing greenhouse gas emissions, waste and water consumption, while increasing reliance on sustainable resources.

IWG recognizes that pollution prevention, biodiversity and resource conservation are key to a sustainable environment and will effectively integrate these concepts into our business decision-making.





All employees are responsible and accountable for contributing to a safe working environment, for fostering safe working attitudes, and for operating in an environmentally responsible manner.

Stakeholder Relations

IWG will engage stakeholders clearly, honestly, and respectfully.

IWG is committed to timely and meaningful dialogue with all stakeholders, including shareholders, customers, and employees, indigenous peoples, governments, regulators, and landowners, among others.

Employee Relations

IWG will ensure that employees are treated fairly and with dignity and consideration for their goals and aspirations and that diversity in the workplace is embraced.

IWG will apply fair labour practices, while respecting the national and local laws of the countries and communities where we operate.

IWG is committed to providing equal opportunity in all aspects of employment and will not engage in or tolerate unlawful workplace conduct, including discrimination, intimidation, or harassment.

Human Rights

IWG recognizes that governments have the primary responsibility to promote and protect human rights. IWG will work with governments and agencies to support and respect human rights within our sphere of influence.

IWG will not tolerate human rights abuses and will not engage or be complicit in any activity that solicits or encourages human rights abuse.

IWG will always strive to build trust, deliver mutual advantage and demonstrate respect for human dignity and rights in all relationships it enters into, including respect for cultures, customs and values of individuals and groups.

Gregory J. Smith President, CEO and Operating Partner

Community Investment

IWG stresses collaborative, consultative, and partnership approaches in our community investment programs.

IWG will integrate Community Investment considerations into decision-making and business practices to develop mutually beneficial relationships with communities.

IWG will contribute to our host communities' quality of life by supporting innovative programs in health, education, social services and the environment, as well as cultural and civic projects.

IWG will strive to provide employment and economic opportunities in the communities where we operate.

*Annual sign-off of the Code of Business Conduct is a condition of employment at IWG. Policies supporting the CSR Policy referenced therein are:

- International Wire Group Employee Handbook
- IWG Sexual Harassment Policy
- IWG Workplace Violence Policy
- IWG Anti-Human Trafficking and Slavery Statement
- IWG Diversity, Equity and Inclusion Policy
- IWG Global Human Rights Policy
- IWG Supplier Responsible Labor Policy
- IWG Responsible Minerals Policy
- IWG CSR, Health & Safety Assessment for Suppliers
- IWG Environmental Policy



www.Internationalwire.com Visit our website to learn more about International Wire and our commitment to sustainability.





Environmental Policy

International Wire Group (hereafter referred to as IWG) strives to continually improve its impact on the environment by managing programs to meet or exceed applicable environmental laws. These programs aim to improve the well-being of our employees, the communities in which we operate, and the environment. As a leader in the bare copper wire manufacturing sector, we are making efforts to reduce our environmental footprint, and increase environmentally conscious practices across our business, supply chain, and within our products. This policy is applicable to employees, agents, contractors, and other key business partners. All are expected to comply with this policy and encourage a spirit of environmental stewardship and awareness. IWG is committed to:

- Complying with all applicable laws and regulations where we operate
- Safeguarding employees, communities, and other stakeholders from environmental hazards within our control,
- Identifying environmental aspects and controlling environmental impacts arising from our operations, including protection of air quality, water quality, natural resources, biodiversity and ecosystems as part of our environmental management systems;
- Conserving energy, water, and raw materials and reducing emissions, releases, noise, and waste from our operations;
- Designing facilities and manufacturing processes with consideration of environmental impact.
- Reducing or eliminating the presence of hazardous materials in our products;
- Reducing raw material consumption, reusing of materials, increasing recycling, and increasing use of renewable energy;
- Managing environmental risks and opportunities associated with climate change mitigation and adaptation, extreme weather events, human-made environmental damage and disasters, biodiversity loss, and water crises; and
- Encouraging reporting of instances of non-compliance with this policy without retaliation.

Reducing environmental impacts is a process-oriented goal and IWG recognizes the need for continual improvement. For this reason, the organization, through the contributions of each operation within it, will continue to monitor and set targets for environmental impact, measure performance against these targets, and communicate progress with relevant stakeholders. Each operating business unit and site within IWG will strive to provide appropriate resources to maintain an awareness of environmental regulations, ensure applicable and appropriate policies and programs are instituted and maintained, ensure timely reporting and maintenance of records, and administer employee training and education where required.

Gregory J. Smith President, CEO and Operating Partner



INTERNATIONAL WIRE GROUP

(A Delaware Corporation)

CODE OF BUSINESS CONDUCT

One of the hallmarks of International Wire Group Holdings is our long-standing commitment to our Core Values, which encompass the way we treat each other, our customers, our employees and the communities in which we work and live.

IWG's reputation and its success must be grounded in compliance with applicable laws and regulations, but our definition of success goes well beyond compliance, including issues of integrity and ethics, diversity and respect for others. As a global company, we are faced with situations that not only require consideration of local laws and customs, but also require us to balance decisions with our Core Values and standards.

This Code of Business Conduct summarizes IWG's Core Values and describes the standards of business conduct expected of all of us at IWG.

It is the responsibility of all IWG people to maintain a work environment that fosters fairness, respect and integrity. Ultimately, our most valuable asset is the company's outstanding reputation, and it is up to all of us to protect it.

Nothing in this Code of Business Conduct, in any company policies and procedures, or in other related communications (verbal or written) creates or implies an employment contract or term of employment.

We are committed to continuously reviewing and updating our policies and procedures. Therefore, this Code of Business Conduct is subject to modification. This Code of Business Conduct supersedes all other such codes, policies, procedures, instructions, practices, rules or written or verbal representations to the extent they are inconsistent.

Please sign the acknowledgment form at the end of this Code of Business Conduct and return the form to the Human Resources Department (attention: Director of Human Resources) indicating that you have received, read, understand and agree to comply with the Code of Business Conduct. The signed acknowledgment form will be located in your personnel file.

Each year, as part of the annual review process, officers and other appropriate personnel will be asked to sign an acknowledgment indicating their continued understanding of and compliance with the Code of Business Conduct. In addition, periodically, you may be asked to participate in seminars, training meetings and similar activities related to reinforcing your understanding of this Code of Business Conduct and its applicability to IWG's business.

Gregory J. Smith President, CEO and Operating Partner

IWG is committed to conducting business ethically and legally throughout its worldwide organization. This Code of Business Conduct (this "Code") summarizes our Core Values and many of the ethical principles and legal policies that IWG developed to assist in this endeavor.

All employees are expected to become familiar with this Code and to apply these principles in the daily performance of their job responsibilities. All of IWG's employees are responsible for complying with this Code, including employees of subsidiaries and joint ventures that have adopted this Code.[®]

All IWG people are expected to be aware of all Company policies and laws that are applicable to our conduct as IWG employees. This Code is intended to be a guide for the minimum requirements expected of employees, but does not provide a detailed description of all Company policies. Part of your job and ethical responsibility is to help enforce this Code. You should be alert to possible violations and report possible violations to the Director of Human Resources. If you have any questions or concerns regarding the specifics of any policy or your legal obligations, please contact either your supervisor or the Director of Human Resources. I am also available to those who wish to ask questions about company policy, seek guidance on specific situations or report violations of the Code. Your call will be treated confidentially to the extent possible. If you report, in good faith, what you suspect to be illegal or unethical activities, you need not be concerned about retaliation from others. The Company will take disciplinary action against any employee involved in retaliation. This may include action up to, and including, termination of employment.

GLOBAL ETHICS AND COMPLIANCE POLICY

IWG's policy is to be lawful, highly principled and socially responsible in all of its business practices. IWG expects employees to learn and comply with all Company policies and laws applicable to their job responsibilities and to adhere to the guiding principles outlined in this Code.

MISSION STATEMENT

International Wire Group will lead the way in optimizing our worldwide capabilities and resources to provide the highest quality, value-oriented products and services that exceed our customers' expectations. We believe in the safety of our most valuable asset, our people, and that we will achieve our challenging goals though inspiring their talent, passion and commitment. We are committed to, continuous improvement, environmental responsibility and financial strength to the benefit of all of our stakeholders.

^{II} Throughout this document, "IWG" or "the Company", refers to employees of International Wire Group, Inc., subsidiaries or joint ventures that have adopted this Code.

CORE VALUES

Fundamental to our success are the Core Values we believe in and practice.

Safety of our employees is at the core of everything we do.

People are the source of our success. We treat one another with respect, promote teamwork, and encourage personal freedom and growth. Leadership and excellence in performance are sought and rewarded.

Customers are the reason we exist. It is through our talent, passion and commitment that we strive to exceed their expectations.

Our products and services reflect dedication to quality, innovation and value.

Our conduct demonstrates integrity and commitment to ethics, safety, health and the environment.

As an Organization we continually strive to improve our performance.

APPLICABLE LAWS

All of IWG's employees, agents and contractors must comply with all applicable laws, regulations, rules and regulatory orders. IWG's employees located outside of the United States must comply with laws, regulations, rules and regulatory orders of the United States, including the Foreign Corrupt Practices Act and the U.S. Export Control Act, in addition to applicable local laws. No employee shall assist, cause or request another employee to act in contravention of any applicable laws, regulations, rules or regulatory order. Each employee, agent and contractor must acquire appropriate knowledge of the requirements relating to his or her duties sufficient to enable him or her to recognize potential dangers and to know when to seek advice from the Director of Human Resources on specific Company policies and procedures. Violations of laws, regulations, rules and orders may subject the employee, agent or contractor to individual criminal or civil liability, as well as to discipline by the Company. Such individual violations may also subject the Company to civil or criminal liability or the loss of business.

IWG requires full compliance with the Foreign Corrupt Practices Act ("FCPA") by all of its employees, agents, and contractors.

The anti-bribery and corrupt payment provisions of the FCPA make illegal any corrupt offer, payment, promise to pay, or authorization to pay any money, gift, or anything of value to any foreign official, or any foreign political party, candidate or official, for the purpose of: influencing any act or failure to act, in the official capacity of that foreign official or party; or inducing the foreign official or party to use influence to affect a decision of a foreign government or agency, in order to obtain or retain business for anyone, or direct business to anyone.

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All of IWG's employees, agents and contractors whether located in the United States or abroad, are responsible for FCPA compliance and the procedures to ensure FCPA compliance. All managers and supervisory personnel are expected to monitor continued compliance with the FCPA to ensure compliance with the highest moral, ethical and professional standards of IWG.

Laws in most countries outside of the United States also prohibit or restrict government officials or employees of government agencies from receiving payments, entertainment, or gifts for the purpose of winning or keeping business. No contract or agreement may be made with any business in which a government official or employee holds a significant interest, without the prior approval of the CEO or CFO.

A number of countries maintain controls on the destinations to which products or software may be exported. Some of the strictest export controls are maintained by the United States against countries that the U.S. government considers unfriendly or as supporting international terrorism. The U.S. regulations are complex and apply both to exports from the United States and to exports of products from other countries, when those products contain U.S.- origin components or technology. Software created in the United States is subject to these regulations even if duplicated and packaged abroad. In some circumstances, an oral presentation containing technical data made to foreign nationals in the United States may constitute a controlled export. The CEO and CFO can provide you with guidance on which countries are prohibited destinations for IWG products or whether a proposed technical presentation to foreign nationals may require a U.S. Government license. Accordingly, you should check with the CEO or CFO in advance of effecting any offshore transaction that may raise concerns regarding compliance with U.S. export control laws.

Legal compliance is not always intuitive. To comply with the law, employees, officers and directors must learn enough about the national, state and local laws that affect IWG to spot potential issues and to obtain proper guidance on the right way to proceed. This means, for example, that employees and officers whose day-to-day work is directly affected by particular laws have a responsibility to understand them well enough to recognize potential problem areas and to know when and where to seek advice. When there is any doubt as to the lawfulness of any proposed activity, advice should be sought from your supervisor or the CEO or CFO.

HUMAN RESOURCES

IWG is committed to provide a work environment that values diversity among its employees. All Company human resources policies and activities intend to create a respectful workplace in which every individual has the opportunity to reach his or her highest potential.

Consistent with its obligations under the applicable laws and regulations governing employment matters, it is IWG's policy to provide employment opportunities equitably to all individuals throughout the Company regardless of race, color, religion, sex, sexual orientation, national origin, age, veteran status or disability. IWG will not tolerate harassment or discrimination against any person. The policies mentioned previously apply to both applicants and employees and in all phases of employment, including recruiting, hiring, placement, training and development, transfer, promotion, demotion, performance reviews, compensation and benefits, and separation from employment.

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IWG's human resources policies and planning efforts are designed to help the Company better implement its equal employment opportunity objectives. All levels of supervision are responsible for monitoring and complying with IWG's policies and procedures for handling employee complaints concerning harassment or other forms of unlawful discrimination. Because employment related laws are complex and vary from state to state and country to country, supervisors should obtain the advice of the Director of Human Resources in advance whenever there is any doubt as to the lawfulness of any proposed actions or inactions.

As an IWG employee, you are expected to conduct yourself in a manner appropriate for your work environment, and are also expected to be sensitive to and respectful of the concerns, values and preferences of others. IWG's efforts to provide a diverse and respectful workplace depend upon the individual commitment of all employees to conduct themselves in a manner that promotes such an environment. Whether you are an employee, contractor, supplier or otherwise work at an IWG site, you are encouraged to report any practices or actions believed to be inappropriate to your supervisor, to the Plant Manager, or to the Director of Human Resources.

ENVIRONMENTAL HEALTH AND SAFETY

At IWG, protecting people and the environment will be a part of everything we do and every decision we make. Each employee has a responsibility in ensuring that our products and operations meet applicable government or IWG standards, whichever is more stringent. Our goal is to eliminate all injuries, prevent adverse environmental and health impacts, reduce wastes and emissions and promote resource conservation at every stage of the life cycle of our products. We will report our progress and be responsive to the public.

All employees are required to be alert to environmental and safety issues and be familiar with environmental, health and safety laws and Company policies applicable to their area of business. Since environmental, health and safety laws are complex, subject to frequent changes, and vary from country to country, you should obtain the advice of the CEO or CFO whenever there is any doubt as to the lawfulness of any actions or inactions.

CONFLICT OF INTEREST

The underlying principle of "conflict of interest" is that employees should avoid any activity, investment or interest that might reflect unfavorably upon the integrity or good name of the Company or themselves.

As IWG employees, we are obligated to place IWG's interest in any business transaction ahead of any personal interest or personal gain (to the individual employee or to the employee's spouse, family member, roommate, friend or other individual) and to disclose all the facts in any situation where a conflict of interest may arise.

A conflict of interest may arise where an employee:

- 1. Has a personal financial interest that might affect business judgment.
- 2. Gains personal enrichment through access to confidential information.
- 3. Accepts outside employment that adversely affects work performance for IWG.
- 4. Without IWG approval, receives gifts, entertainment, services or payment from others for services that the employee is performing in the course of IWG's business or during business hours, or the employee otherwise misuses an IWG position in a way that results in personal gain. An example is the employee approving a payment by IWG for goods or services that were not received or that were billed at inflated prices. (Payments to employees by technical journals for articles written in connection with the employee's work are acceptable if the article is cleared for publication in advance by the employee's supervisor).

A conflict of interest may also arise when an employee or family member has a direct or indirect personal or financial interest, either alone or together, in any IWG supplier, partner, competitor or customer, where such interest is of a character or magnitude so as to influence the dealings between such supplier, partner, competitor or customer and IWG, or when an employee participates in public service or charitable activities that result in a conflict of interest as to IWG. Employees are encouraged to seek clarification of, and discuss questions about, potential conflicts with a supervisor, or call the Director of Human Resources.

PROPRIETARY INFORMATION

IWG expects all employees to follow IWG's policies, rules, practices and guidelines with respect to the treatment of proprietary information. IWG employees should not disclose or use IWG proprietary information or proprietary information of others received by IWG under an appropriate secrecy agreement, except as required in their duties as IWG employees or with the prior written consent of IWG. Do not use or store such proprietary information where unauthorized personnel can see it, whether at work, at home, in public places, or elsewhere. Home computers, use of the Internet and air travel require particular caution. In the workplace, do not assume that all IWG employees, contractors, or IWG subsidiary personnel should see proprietary information. Unless there is a "need to know", keep the information out of sight.

Proprietary information includes, but is not limited to:

1. Non-public information that might be of use to competitors, of interest to the press, or harmful to IWG or its customers, if disclosed;

- 2. Non-public information about IWG's financial condition, prospects or plans, its marketing and sales programs and research and development information, as well as information relating to mergers and acquisitions, stock splits and divestitures;
- 3. Non-public information concerning possible transactions with other companies or information about IWG's customers, suppliers or joint venture partners, which IWG is under an obligation to maintain as confidential; and
- 4. Non-public information about discussions and deliberations, relating to business issues and decisions, between and among employees, officers and directors.

In a similar manner, IWG respects the obligations of confidence IWG employees may have from prior employment. Any IWG employee or contractor, who, because of prior employment, is aware of another company's proprietary information, must not be asked to reveal confidences. IWG employees or contractors must not be assigned to work in a job that would require the use of a prior employer's proprietary information. Employees and contractors shall immediately inform their respective supervisors if any employment at IWG might cause them to violate any previous obligations of confidence.

IWG reserves the right to monitor or review any and all data and information contained on any employee's or contractor's computer or other electronic device issued by IWG. In addition, IWG reserves the right to monitor or review an employee's or contractor's use of the Internet, IWG Intranet and e-mail or any other electronic communications without prior notice.

Access to IWG systems will be revoked and disciplinary action may be taken in the event that such systems are used to commit illegal acts, or to violate the terms of this Code.

In order to maintain systems integrity and protect the IWG network, no employee or contractor should divulge any passwords used to access any IWG computer or database. Any suspected breach of IWG's network security systems should be reported to a responsible supervisor or appropriate internal authority immediately.

All IWG employees and contractors should refrain from using or distributing software that may damage or disrupt IWG's work environment by transmitting a virus or conflicting with IWG systems.

No IWG employee or contractor should engage in the unauthorized use, copying, distribution or alteration of computer software whether obtained from outside sources or developed internally. All software, including "shareware," contains terms of use that must be adhered to.

GATHERING COMPETITIVE BUSINESS, MANUFACTURING AND TECHNICAL INFORMATION

IWG expects all employees to follow IWG's practices for gathering competitive business, manufacturing and technical information. These practices define appropriate conduct for employees who collect or use competitive intelligence on behalf of IWG. In no case will IWG use illegal (theft, bribery, misrepresentation, or espionage through electronic devices) or unethical business means to obtain competitive information. Since the practices do not cover every situation and since laws will vary by jurisdiction, consult the CEO or CFO if you have any questions.

IWG is committed to providing full, fair and accurate disclosure in all public communications and in compliance with all applicable law, regulations and rules. Consistent with this commitment and IWG's policies regarding Insider Trading, employees are not authorized to answer questions from the media, analysts, investors or any other members of the public. If you should receive such an inquiry, you must record the name of the person and immediately notify the CEO or CFO.

ANTITRUST COMPLIANCE

IWG believes that the welfare of consumers is best served by economic competition. Consequently, IWG competes vigorously for business and is committed to comply with the antitrust and competition laws of those jurisdictions where its products and services are manufactured and sold. Generally speaking, these laws prohibit practices that might unreasonably restrict competition. IWG employees are forbidden to engage in practices that are generally acknowledged to violate antitrust and competition laws.

Generally; competitors may not agree:

- 1.On prices they charge for goods-regardless of economic impact;
- 2.On prices they charge for services;
- 3.On terms of sale;
- 4.On levels of production;
- 5.On prices for products or services that they buy;
- 6.To not compete on bids ("bid rigging");
- 7.To not compete by allocating customers, territories or markets, or
- 8. To join in a boycott of suppliers or customers to accomplish anti-competitive ends.

Understanding the requirements of antitrust and competition laws of the various jurisdictions where IWG does business can sometimes be difficult. Therefore, IWG's management encourages employees to seek the counsel of IWG lawyers about the propriety of business practices.

FINANCIAL INTEGRITY

The Company's accounting records are relied upon to produce reports for the Company's management, shareholders, creditors, governmental agencies and others. All Company accounting records, as well as reports produced from those records, must be kept and presented in accordance with the laws of each applicable jurisdiction, and must accurately and fairly reflect in reasonable detail the Company's assets, liabilities, revenues and expenses.

As IWG employees, we all have responsibility to ensure that false or intentionally misleading entries are not made in the Company's accounting records. We must not permit intentional misclassifications of transactions as to accounts, departments or accounting periods and, in particular:

- 1. All accounting records, as well as reports produced from those records, are to be kept and presented in accordance with the laws of each applicable jurisdiction;
- 2. All records are to fairly and accurately reflect the transactions or occurrences to which they relate;
- 3. All records are to fairly and accurately reflect in reasonable detail the Company's assets, liabilities, revenues and expenses;
- 4. No accounting records are to contain any intentionally false or misleading entries;
- 5. No transactions are to be misclassified as to accounts, departments or accounting periods;
- 6. All transactions are to be supported by accurate documentation in reasonable detail and recorded in the proper account and in the proper accounting period;
- 7. All accounting records are to comply with generally accepted accounting principles; and
- 8. IWG's system of internal accounting controls, including compensation controls, is required to be followed at all times.

Any effort to mislead or coerce the independent auditors or a member of internal audit staff concerning issues related to audit, accounting or financial disclosure has serious legal consequences for the perpetrator, including criminal sanctions, and for IWG and is strictly prohibited. If you become aware of any violation of this policy, you must report the matter immediately to the CEO, CFO or the Director of Human Resources.

QUESTIONABLE PAYMENTS

It is against IWG policy to make unlawful, improper or other kinds of questionable payments to customers, government employees or other third parties. We sell our products on the merits of price, quality and service. We do not seek business obtained through deviation from this principle.

We will not offer expensive gifts, bribes or any other kind of payment or benefit to representatives of customers, suppliers, competitors, government or governmental agencies. This applies to any individual or organization at any level whether domestic or foreign. You may determine what is a legitimate business entertainment by referencing the Company's standards on business entertainment and expense account reporting.

We expect our employees to refuse to make questionable payments. In cases where the propriety of a payment is not clear or the alternatives might be harmful to the employee, the matter must be approved in advance at the highest possible level in the business management.

Our policy on questionable payments does not stop with direct action on the part of IWG employees. Any kind of subterfuge-including payments and discounts to agents or other third parties for questionable activities of any sort-is strictly forbidden.

Closing one's eyes to any activity that appears to be questionable does not provide an adequate defense. In addition, no payments are to be made to others for any purpose other than the purpose described in the documents supporting the expense. There must be no false entries in any of our records, and no cash or other assets can be maintained for any purpose in any unrecorded or "off-the-books" fund.

POLITICAL CONTRIBUTIONS

Except for certain nonfederal elections, political contributions to candidates by corporations are prohibited in the United States. The same is also true in many other countries. Illegal political contributions may not be made by IWG employees, either directly or indirectly, through the use of expense accounts or through payments to third parties. Questions regarding this policy should be directed to a supervisor or CEO or CFO.

CODE AND POLICY VIOLATIONS

A failure by any employee to comply with laws or regulations governing the Company's business, this Code or any other Company policy or requirement, may result in disciplinary action up to, and including termination, and if warranted legal proceedings. Nothing in this document constitutes a contract of employment with any individual.

QUESTIONS ABOUT COMPLIANCE

If you have any questions or concerns about compliance with the subjects described in this Code or are unsure of what is the "right thing" to do, talk with your management, another IWG leader or one of the specialists in the area involved. If these alternatives are not practical, contact the Director of Human Resources, the CEO or CFO.

DUTY TO REPORT OBLIGATIONS

Each employee, officer and director is responsible for promptly reporting any circumstances that such person believes in good faith may constitute a violation of this Code,

other IWG policies, applicable laws, regulations or rules, accounting, internal accounting controls or auditing matters.

Suspected policy violations may be reported (including confidential and anonymous reports) by telephone to IWG's CEO, CFO or Director of Human Resources or through our third-party Ethics Hotline:

Call 1-844-377-0002 Fax 1-215-689-3885 Web lighthouseservices.com/iwgbwd Email reports@lighthouse-services.com

No retribution against any individual who reports violations of this Code in good faith will be permitted, and mechanisms for reporting in a confidential and anonymous manner are noted above. Every effort will be made to investigate confidential and anonymous reports within the confines of the limits on information or disclosure such reports entail. While self-reporting a violation will not excuse the violation itself, the extent and promptness of such reporting will be considered in determining any appropriate sanction, including dismissal. IWG will investigate any matter, which is reported and will take any appropriate corrective action.



Global Human Rights Policy

As the largest non-vertically integrated copper and copper-alloy wire products manufacturer in the United States, with expanded operations in Europe, International Wire Group firmly believes business can flourish in an environment that upholds and respects the rights of all people. We further believe in the UN Guiding Principles on Business and Human Rights, OECD Guidelines for Multinational Enterprises, Universal Declaration of Human Rights, and the International Labor Organization (ILO) Declaration on Fundamental Principles and Rights at Work. As such, we are committed to respecting and promoting human rights in our relationships with our employees, suppliers and members of the communities within which we operate. Our policies, codes and initiatives reflect this commitment.

At International Wire Group (hereafter referred to as IWG), we integrate our commitment to respecting human rights worldwide into our operations and supply chains. As such, we:

- Commit to responsible business practices that do not infringe on human rights including appropriate evaluation of the human rights impacts of activities undertaken by IWG.
- Comply with applicable laws and regulations where IWG conducts business.
- Conduct on-going training and assessments of IWG's operations globally to avoid human rights violations.
- Regularly assess human rights risks and impacts, tracking responses and communicating the results to senior executives and local operational managers.
- Prohibit all forms of child labor, forced or compulsory labor in our operations and our supply chains.
- Work with our suppliers to uphold the same values and implement similar policies and practices.
- Report transparently on our support of and conduct with respect to human rights.
- Engage openly with stakeholders on issues that impact human rights.
- Maintain a reporting mechanism allowing employees and suppliers to raise concerns or identify human rights issues or concerns without the fear of retaliation.
- Respect the right of workers to establish and join trade unions, bargain collectively, and share concerns without the fear of retaliation.
- Promptly investigate allegations and pursue action to mitigate any adverse human rights impacts.

At International Wire Group, we take our responsibility as a business to respect human rights seriously. We encourage anyone with concerns to speak up and report potential violations. Concerns can be reported to <u>IWG Ethics Hotline</u> / 1-844-377-0002.

Gregory J. Smith President, CEO and Operating Partner



Anti-Human Trafficking and Slavery Statement

1. Introduction

International Wire Group (hereafter referred to as IWG) is committed to treating everyone in our business and supply chains with dignity and respect. We take seriously our role in combatting human trafficking and slavery in our supply chain, and we work to ensure the well-being of the people who help make our products and provide materials to our supply chain. This statement sets out the steps IWG has taken to address the risks of human trafficking and slavery in our supply chain.

Regulations including the California Transparency in Supply Chains Act of 2010, the U.K. Modern Slavery Act of 2015, The Canada Fighting Against Forced Labour and Child Labour in Supply Chains Act, and the Australian Modern Slavery Act of 2018 require certain commercial organizations to publish statements describing the steps the organization has taken during the prior financial year to ensure that human trafficking and slavery do not occur in their operations or supply chains.

This Anti-Human Trafficking and Slavery Statement is made for fiscal year 2024, and addresses our ongoing efforts to combat and prevent all forms of human trafficking, slavery and forced, compulsory or involuntary labor in our supply chain and in our operations.

2. Our Business and Supply Chain

International Wire is the largest non-vertically integrated copper and copper-alloy wire products manufacturer in the United States. Our expanded operations in Europe further distinguish our unique footprint. Our unmatched capabilities and value proposition reside in the capacity and breadth of products we offer. Our global supply chain consists of multiple direct suppliers in several countries. IWG defines its direct suppliers as those who provide raw materials and goods for production and with which we have direct transactional business.

3. Our Policies and Commitment to Prevention of Human Trafficking

IWG has several policies that reflect our commitment to eradicate human trafficking and slavery in our operations and supply chain.

IWG's Global Human Rights Policy reflects our global commitment to human rights and the integration of our commitment into our operations and supply chains. Our Global Human Rights Policy unites our core policies related to human rights and reflects our belief in the principles stated in the UN Guiding Principles on Business and Human Rights. In our Code of Business Conduct ("COBCE") as well as our Responsible Labor Policy ("RLP"),

IWG strictly prohibits human trafficking and slavery. To support IWG's supplier-related compliance efforts, IWG has also adopted a Supplier Code of Conduct ("SCOC") and Supplier Responsible Labor Policy ("SRLP. Our SCOC and SRLP require that our suppliers and their employees comply with the SCOC and SRLP in all aspects of their operations that relate to their business with IWG. In 2024 we established a goal to enhance Environmental, Social, and Governance ("ESG") elements in existing supplier auditing programs and conduct audits for suppliers identified as high risk based on our internal assessment.

Our SRLP and SCOC expressly prohibit the use of child, forced, bonded (including debt bondage) or indentured labor, involuntary or exploitative prison labor, slavery or trafficking of persons. This includes transporting, harboring, recruiting, transferring or receiving persons by means of threat, force, coercion, abduction or fraud for labor or services.

The SRLP and SCOC also require that there are no unreasonable restrictions on workers' freedom of movement in the facilities in which they work, and no unreasonable restrictions on entering or exiting company-provided facilities. As part of the hiring process, workers must be provided with a written employment agreement in a language that the worker understands. The agreement must describe the terms and conditions of employment, and no changes may be made to the employment agreement, except where necessary to meet local law and provide equal or better terms. All work must be voluntary, and workers shall be free to leave work at any time or terminate their employment. We and our suppliers may not hold or otherwise destroy, conceal, confiscate or deny access by employees to their identity or immigration documents, such as government-issued identification, passports or work permits, unless such holdings are required by law. Workers shall not be required to pay employers' or agents' recruitment fees or other related fees for their employment. If any such fees are found to have been paid by workers, the fees shall be repaid to the workers.

Our suppliers are encouraged to report any concerns related to issues covered by the SRLP and SCOC. In the event of a violation of our SCOC or SRLP, IWG reserves the right to either terminate its relationship with the supplier or to work with the supplier to implement corrective action to remedy the nonconformance, depending on its nature and severity. In 2024 we bolstered our third-party whistleblower reporting mechanisms, which is publicly available for all internal and external stakeholders.

IWG 's Responsible Minerals Policy ("RMP") demonstrates our commitment to responsible mineral sourcing and provides details about our responsible mineral sourcing program, which is based on RMI's Responsible Minerals Assurance Process. Our program employs a risk-based approach to validate smelters and refiners based on their mineral procurement processes. We are mindful of the potential human rights abuses associated with mineral sourcing and remain diligent to ensure our sourcing of minerals does not perpetuate or contribute to such abuses. IWG regularly evaluates its responsible minerals program to reduce risks associated with mineral sourcing.

4. Due Diligence / Verification

IWG's suppliers are required to affirm that they will conduct their businesses in accordance with our SCOC and SRLP, which includes our right to assess suppliers and inspect their facilities. IWG will continue to update our SCOC and SRLP to align with emerging regulations.

5. Risk Assessment

In 2024, the scope of IWG's supplier risk assessment was expanded to include direct suppliers. All direct suppliers were issued a risk assessment questionnaire aligned with the <u>Slavery & Trafficking Risk Template</u> (<u>STRT</u>) v3.3. Through these assessments, we were able to mitigate potential risks for forced or compulsory labor within our supply chain by appointing local representatives to manage human rights and environmental risks within the supply chain, conducting training for suppliers on these topics, educating local representatives on how to engage effectively with suppliers on preventative measures, and bolstering grievance channels.

6. Assessment of Effectiveness

For IWG, effectively managing human-trafficking and slavery risks means we must be able to facilitate positive change through our processes and activities. Our geographical-based risk assessment methodology has allowed for a meaningful focus on those regions where the greatest risk for human-trafficking and slavery may be present. This approach, coupled with increased multi-lingual supplier communications, will help us increase our overall supply chain assessment response rate year over year.

7. The Process of Consultation Among IWG Entities

IWG is a global company with 18 manufacturing facilities in 4 countries and with sales reaching virtually every corner of the globe. IWG maintains the same ESG policies, procedures, assessments, and training programs for each of its affiliated companies. IWG provides operational support and oversight to each of its affiliates for purposes of Anti-Human Trafficking and Slavery risk assessment and accountability. We work with each of our entities on a continuous basis throughout the year.

8. Accountability

IWG maintains a robust compliance program intended to ensure a culture of ethics and compliance among IWG's workforce. This program includes periodic compliance training, regular communications to employees, annual certifications and multiple means of reporting concerns.

Internal accountability standards help ensure compliance with IWG's policies. Annually, management employees are required to complete training and certify compliance with the COBE. IWG's RLP sets forth our respect and support for human rights, and our SCOC and SRLP apply the same concepts to our suppliers. Supplier accountability regarding risk of human trafficking and slavery is assessed through our above-mentioned risk assessment program.

Suspected violations can be anonymously reported by phone or email. These reporting mechanisms are available both to employees and external parties. Violations of any of these policies can result in corrective action, up to and including termination.

9. Training

IWG continues to train key employees, who have direct responsibility for supply chain management or for recruitment of new employees, on human trafficking and slavery. This training includes topics such as identification of human trafficking warning signs and prevention of human trafficking within our organization and in our supply chain as well as direction to reporting mechanisms.

IWG is committed to maintaining high standards of social responsibility and continuing to combat human trafficking and slavery in our supply chain.

This Anti-Human Trafficking and Slavery Statement has been approved by the Board of Directors of International Wire Group Holdings, Inc.

Gregory J. Smith President, CEO and Operating Partner





Diversity, Equity and Inclusion Policy

International Wire Group (IWG) is dedicated to promoting diversity, equity, and inclusion in the workplace. We believe in respecting and appreciating differences and consider these values essential for building a high-performance organization.

At IWG, we actively encourage respect and appreciation for the diverse characteristics of our employees, including sex, gender identity or expression, sexual orientation, age, color, race, ethnicity, national origin, language, religion, education, political belief, disability, family or marital status, socio-economic status, and veteran status. We are committed to providing a safe and inclusive work environment for all employees and strictly prohibit any form of bias or discrimination based on these characteristics among others, ensuring every employee feels secure.

We expect all employees to contribute to a culture of diversity, equity, and inclusion where different perspectives, experiences, and skill sets are respected and valued.

This includes:

- Endeavoring to ensure everyone feels respected, welcomed, supported and encouraged to achieve their full potential;
- Recognizing that inclusion is an attitude and approach that embraces all people;
- Working to be aware of biases;
- Seeing diversity, inclusion and equity as connected to our business strategy and critical to ensuring the well-being of our employees, business partners and the communities we serve;
- Acknowledging and rectifying any inequities within our policies, systems, programs and services;
- Committing the necessary time and resources to expand the diversity of our executive leadership team and other management bodies; and
- Reporting instances of non-compliance with this policy.

IWG has a responsibility to uphold these values in every part of our business. We embrace the uniqueness of our employees, strive to promote equal opportunities for our current and future workforce and work to provide a sense of belonging in all areas of the organization.

Gregory J. Smith President, CEO and Operating Partner



Sexual Harassment Policy

International Wire Group (IWG) is committed to maintaining a workplace free from sexual harassment. Sexual harassment is a form of workplace discrimination. All employees are required to work in a manner that prevents sexual harassment in the workplace. This Policy is one component of IWG's commitment to a discrimination-free work environment. Sexual harassment is against the law and all employees have a legal right to a workplace free from sexual harassment and employees are urged to report sexual harassment by filing a complaint internally with IWG. Employees can also file a complaint with a government agency or in court under federal, state or local antidiscrimination laws.

Policy:

1. IWG's policy applies to all employees, applicants for employment, interns, whether paid or unpaid, contractors and persons conducting business, regardless of immigration status, with IWG. In the remainder of this document, the term "employees" refers to this collective group.

2. Sexual harassment will not be tolerated. Any employee or individual covered by this policy who engages in sexual harassment or retaliation will be subject to remedial and/or disciplinary action (e.g., counseling, suspension, termination).

3. Retaliation Prohibition: No person covered by this Policy shall be subject to adverse action because the employee reports an incident of sexual harassment, provides information, or otherwise assists in any investigation of a sexual harassment complaint. IWG will not tolerate such retaliation against anyone who, in good faith, reports or provides information about suspected sexual harassment. Any employee of IWG who retaliates against anyone involved in a sexual harassment investigation will be subjected to disciplinary action, up to and including termination. All employees, paid or unpaid interns, or non-employees working in the workplace who believe they have been subject to such retaliation should inform a supervisor, manager, or Human Resources Manager. All employees, paid or unpaid interns or non-employees who believe they have been a target of such retaliation may also seek relief in other available forums, as explained below in the section on Legal Protections.

4. Sexual harassment is offensive, is a violation of our policies, is unlawful, and may subject IWG to liability for harm to targets of sexual harassment. Harassers may also be individually subject to liability. Employees of every level who engage in sexual harassment, including managers and supervisors who engage in sexual harassment or who allow such behavior to continue, will be penalized for such misconduct.

5. IWG will conduct a prompt and thorough investigation that ensures due process for all parties, whenever management receives a complaint about sexual harassment, or otherwise knows of possible sexual harassment occurring. IWG will keep the investigation confidential to the extent possible. Effective corrective action will be taken whenever sexual harassment is found to have occurred. All employees, including managers and supervisors, are required to cooperate with any internal investigation of sexual harassment.

6. All employees are encouraged to report any harassment or behaviors that violate this policy. IWG will provide all employees a complaint form for employees to report harassment and file complaints.

7. Managers and supervisors are **required** to report any complaint that they receive, or any harassment that they observe or become aware of, to Human Resources at the Corporate Office.

8. This policy applies to all employees, paid or unpaid interns, and non-employees and all must follow and uphold this policy. This policy must be provided to all employees and should be posted prominently in all work locations to the extent practicable (for example, in a main office, not an offsite work location) and be provided to employees upon hiring.

What Is "Sexual Harassment"?

Sexual harassment is a form of sex discrimination and is unlawful under federal, state, and (where applicable) local law. Sexual harassment includes harassment on the basis of sex, sexual orientation, self-identified or perceived sex, gender expression, gender identity and the status of being transgender.

Sexual harassment includes unwelcome conduct which is either of a sexual nature, or which is directed at an individual because of that individual's sex when:

- Such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile or offensive work environment, even if the reporting individual is not the intended target of the sexual harassment;
- Such conduct is made either explicitly or implicitly a term or condition of employment; or
- Submission to or rejection of such conduct is used as the basis for employment decisions affecting an individual's employment.

A sexually harassing hostile work environment includes, but is not limited to, words, signs, jokes, pranks, intimidation or physical violence which are of a sexual nature, or which are directed at an individual because of that individual's sex. Sexual harassment also consists of any unwanted verbal or physical advances, sexually explicit derogatory statements or sexually discriminatory remarks made by someone which are offensive or objectionable to the recipient, which cause the recipient discomfort or humiliation, which interfere with the recipient's job performance.

Sexual harassment also occurs when a person in authority tries to trade job benefits for sexual favors. This can include hiring, promotion, continued employment or any other terms, conditions or privileges of employment. This is also called "quid pro quo" harassment.

Any employee who feels harassed should report so that any violation of this policy can be corrected promptly. Any harassing conduct, even a single incident, can be addressed under this policy.

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Examples of sexual harassment

The following describes some of the types of acts that may be unlawful sexual harassment and that are strictly prohibited:

- Physical acts of a sexual nature, such as:
 - Touching, pinching, patting, kissing, hugging, grabbing, brushing against another employee's body or poking another employee's body;
 - \circ $\;$ Rape, sexual battery, molestation or attempts to commit these assaults.
- Unwanted sexual advances or propositions, such as:
 - Requests for sexual favors accompanied by implied or overt threats concerning the target's job performance evaluation, a promotion or other job benefits or detriments;
 - \circ $\,$ Subtle or obvious pressure for unwelcome sexual activities.
- Sexually oriented gestures, noises, remarks or jokes, or comments about a person's sexuality or sexual experience, which create a hostile work environment.
- Sex stereotyping occurs when conduct or personality traits are considered inappropriate simply because they may not conform to other people's ideas or perceptions about how individual of a particular sex should act or look.
- Sexual or discriminatory displays or publications anywhere in the workplace, such as;
 - Displaying pictures, posters, calendars, graffiti, objects, promotional material, reading materials or other materials that are sexually demeaning or pornographic. This includes such sexual displays on workplace computers or cell phones and sharing such displays while in the workplace.
- Hostile actions taken against an individual because of that individual's sex, sexual orientation, gender identity and the status of being transgender, such as;
 - Interfering with, destroying or damaging a person's workstation, tools or equipment, or otherwise interfering with the individuals' ability to perform the job;
 - Sabotaging an individual's work;
 - Bullying, yelling, name calling.

Who can be a target of sexual harassment?

Sexual harassment can occur between any individuals, regardless of their sex or gender. New York Law protects employees, paid or unpaid interns, and non-employees, including independent contractors, and those employed by companies contracting to provide services in the workplace. Harassers can be a superior, a subordinate, a coworker or anyone in the workplace including an independent contractor, contract worker, vendor, client, customer or visitor.

Where can sexual harassment occur?

Unlawful sexual harassment is not limited to the physical workplace itself. It can occur while employees are traveling for business or at employer sponsored events or parties. Calls, texts, emails, and social media usage by employees can constitute unlawful workplace harassment, even if they occur away from the workplace premises, on personal devices or during non-work hours.

Retaliation

Unlawful retaliation can be any action that could discourage a worker from coming forward to make or support a sexual harassment claim. Adverse action need not be job-related or occur in the workplace to constitute unlawful retaliation (e.g., threats of physical violence outside of work hours).

Such retaliation is unlawful under federal, state, and (where applicable) local law. The New York State Human Rights Law protects any individual who has engaged in "protected activity." Protected activity occurs when a person has:

- made a complaint of sexual harassment, either internally or with any anti- discrimination agency;
- testified or assisted in a proceeding involving sexual harassment under the Human Rights Law or other anti-discrimination law;
- opposed sexual harassment by making a verbal or informal complaint to management,
- or by simply informing a supervisor or manager of harassment;
 - $\circ~$ reported that another employee has been sexually harassed; or
 - o encouraged a fellow employee to report harassment.

Even if the alleged harassment does not turn out to rise to the level of a violation of law, the individual is protected from retaliation if the person had a good faith belief that the practices were unlawful. However, the retaliation provision is not intended to protect persons making intentionally false charges of harassment.

Reporting Sexual Harassment

Preventing sexual harassment is everyone's responsibility. IWG cannot prevent or remedy sexual harassment unless it knows about it. Any employee, paid or unpaid intern or non- employee who has been subjected to behavior that may constitute sexual harassment is encouraged to report such behavior to a supervisor, manager or Human Resources at the Corporate Office.

Anyone who witnesses or becomes aware of potential instances of sexual harassment should report such behavior to a supervisor, manager or Human Resources at the Corporate Office.

Reports of sexual harassment may be made verbally or in writing. A form for submission of a written complaint is attached to this Policy, and all employees are encouraged to use this complaint form. Employees who are reporting sexual harassment on behalf of other employees should use the complaint form and note that it is on another employee's behalf.

Employees, paid or unpaid interns or non-employees who believe they have been a target of sexual harassment may also seek assistance in other available forums, as explained below in the section on Legal Protections.

Supervisory Responsibilities

All supervisors and managers who receive a complaint or information about suspected sexual harassment, observe what may be sexually harassing behavior or for any reason suspect that sexual harassment is occurring, **are required** to report such suspected sexual harassment to the Plant Manager and/or Human Resources at the Corporate Office.

In addition to being subject to discipline if they engaged in sexually harassing conduct themselves, supervisors and managers will be subject to discipline for failing to report suspected sexual harassment or otherwise knowingly allowing sexual harassment to continue. Supervisors and managers will also be subject to discipline for engaging in any retaliation.

Complaint and Investigation of Sexual Harassment

All complaints or information about sexual harassment will be investigated, whether that information was reported in verbal or written form. Investigations will be conducted in a timely manner, and will be confidential to the extent possible.

An investigation of any complaint, information or knowledge of suspected sexual harassment will be prompt and thorough, commenced immediately and completed as soon as possible. The investigation will be kept confidential to the extent possible. All persons involved, including complainants, witnesses and alleged harassers will be accorded due process, as outlined below, to protect their rights to a fair and impartial investigation.

Any employee may be required to cooperate as needed in an investigation of suspected sexual harassment. IWG will not tolerate retaliation against employees who file complaints, support another's complaint or participate in an investigation regarding a violation of this policy.

- While the process may vary from case to case, investigations should be done in accordance with the following steps:
- Upon receipt of complaint, [person or office designated] will conduct an immediate
- review of the allegations, and take any interim actions (e.g., instructing the respondent to refrain from communications with the complainant), as appropriate. If complaint is verbal, encourage the individual to complete the "Complaint Form" in writing. If he or she refuses, prepare a Complaint Form based on the verbal reporting.
- If documents, emails or phone records are relevant to the investigation, take steps to obtain and preserve them.
- Request and review all relevant documents, including all electronic communications.
- Interview all parties involved, including any relevant witnesses;
- Create a written documentation of the investigation (such as a letter, memo or email), which contains the following:
 - A list of all documents reviewed, along with a detailed summary of relevant documents;
 - A list of names of those interviewed, along with a detailed summary of their statements;
 - A timeline of events'
 - o A summary of prior relevant incidents, reported or unreported; and
 - The basis for the decision and final resolution of the complaint, together with any corrective action(s).
- Keep the written documentation and associated documents in a secure and confidential location.
- Promptly notify the individual who reported and the individual(s) about whom the complaint was made of the final determination and implement any corrective actions identified in the written document.
- Inform the individual who reported of the right to file a complaint or charge externally as outlined in the next section.

Legal Protections and External Remedies

Sexual harassment is not only prohibited by IWG but is also prohibited by state, federal, and, where applicable, local law.

Aside from the internal process at IWG, employees may also choose to pursue legal remedies with the following governmental entities. While a private attorney is not required to file a complaint with a governmental agency, you may seek the legal advice of an attorney.

In addition to those outlined below, employees in certain industries may have additional legal protections.

State Human Rights Law (HRL)

The Human Rights Law (HRL), codified as N.Y. Executive Law, art. 15, § 290 et seq., applies to all employers in New York State with regard to sexual harassment, and protects employees, paid or unpaid interns and non-employees, regardless of immigration status. A complaint alleging violation of the Human Rights Law may be filed either with the Division of Human Rights (DHR) or in New York State Supreme Court.

Complaints with DHR may be filed any time **within one year** of the harassment. If an individual did not file at DHR, they can sue directly in state court under the HRL, **within three years** of the alleged sexual harassment. An individual may not file with DHR if they have already filed a HRL complaint in state court.

Complaining internally to IWG does not extend your time to file with DHR or in court. The one year or three years is counted from date of the most recent incident of harassment. You do not need an attorney to file a complaint with DHR, and there is no cost to file with DHR. DHR will investigate your complaint and determine whether there is probable cause to believe that sexual harassment has occurred. Probable cause cases are forwarded to a public hearing before an administrative law judge. If sexual harassment is found after a hearing, DHR has the power to award relief, which varies but may include requiring your employer to take action to stop the harassment, or redress the damage caused, including paying of monetary damages, attorney's fees and civil fines.

DHR's main office contact information is: NYS Division of Human Rights, One Fordham Plaza, Fourth Floor, Bronx, New York 10458. You may call (718) 741-8400 or visit: <u>www.dhr.ny.gov</u>.

Contact DHR at (888) 392-3644 or visit dhr.ny.gov/complaint for more information about filing a complaint. The website has a complaint form that can be downloaded, filled out, notarized and mailed to DHR. The website also contains contact information for DHR's regional offices across New York State.

Civil Rights Act of 1964

The United States Equal Employment Opportunity Commission (EEOC) enforces federal antidiscrimination laws, including Title VII of the 1964 federal Civil Rights Act (codified as 42 U.S.C. § 2000e et seq.). An individual can file a complaint with the EEOC anytime within 300 days from the harassment. There is no cost to file a complaint with the EEOC. The EEOC will investigate the complaint, and determine whether there is reasonable cause to believe that discrimination has occurred, at which point the EEOC will issue a Right to Sue letter permitting the individual to file a complaint in federal court.

The EEOC does not hold hearings or award relief, but may take other action including pursuing cases in federal court on behalf of complaining parties. Federal courts may award remedies if discrimination is found to have occurred. In general, private employers must have at least 15 employees to come within the jurisdiction of the EEOC.

An employee alleging discrimination at work can file a "Charge of Discrimination." The EEOC has district, area, and field offices where complaints can be filed. Contact the EEOC by calling 1-800-669-4000 (TTY: 1-800-669-6820), visiting their website at <u>www.eeoc.gov</u> or via email at <u>info@eeoc.gov</u>.

If an individual filed an administrative complaint with DHR, DHR will file the complaint with the EEOC to preserve the right to proceed in federal court.

Local Protections

Many localities enforce laws protecting individuals from sexual harassment and discrimination. An individual should contact the county, city or town in which they live to find out if such a law exists. For example, employees who work in New York City may file complaints of sexual harassment with the New York City Commission on Human Rights. Contact their main office at Law Enforcement Bureau of the NYC Commission on Human Rights, 40 Rector Street, 10th Floor, New York, New York; call 311 or (212) 306-7450; or visit www.nyc.gov/html/cchr/html/home/home.shtml.

Contact the Local Police Department

If the harassment involves unwanted physical touching, coerced physical confinement or coerced sex acts, the conduct may constitute a crime. Contact the local police department.



Health and Safety Policy

International Wire Group (hereafter referred to as IWG) is committed to promoting the health and safety and wellbeing of all employees. This includes continuously improving working conditions throughout our facilities and during remote work to prevent work related injury, ill health, and other risks including psychological, stress, and mental health. Our commitment extends to the safety of our products and to those who interact with them. As a leader in the bare copper wire manufacturing sector, we recognize the importance of continuously working towards a higher standard of occupational health and safety by eliminating hazards and reducing risks. This policy is applicable to employees, agents, contractors, and other key business partners. IWG encourages worker consultation and participation in the development of occupational health and safety controls and risk management programs. Employees are expected to have ownership of their safety, without which no safety action can be effective and sustainable. All are expected to comply with this policy and encourage a culture of safety within the company. IWG is committed to:

- Complying with all applicable occupational health and safety laws and regulations where we operate
- Providing healthy and safe working environments and conditions;
- Identifying, assessing, and mitigating potential health and safety impacts within our operations through elimination, substitution, controls, and/or personal protective equipment (PPE);
- Safeguarding employees and the public from injuries or health hazards;
- Implementing plans or measures where appropriate such as safety committees, management systems, adjustments for the design and/or modification of equipment, and adaptation of the working station;
- Identifying, assessing, and minimizing the impacts of potential emergency situations and events through emergency plans and response procedures;
- Continually improving health & safety and wellbeing performance; and
- Encouraging reporting of instances of non-compliance with this policy without retaliation.

IWG commits to preventative action and proactive monitoring to reduce the occurrence of safety incidents occurring within the company. When health and safety risks or incidents arise, IWG strives for investigation of the root cause, swift remedy, accurate recordkeeping and reporting, and open communication when relevant. IWG, through the contributions of each operation within it, will continue to monitor health and safety and wellbeing and communicate progress with relevant stakeholders. Each operating entity within IWG will provide appropriate resources to maintain an awareness of health and safety regulations, ensure applicable and appropriate policies and programs are instituted and maintained, ensure timely reporting and maintenance of records, and administer employee training and education where required.

Gregory J. Smith President, CEO and Operating Partner



International Wire Group Workplace Violence Policy

Purpose

International Wire Group prohibits threats and acts of violence by any company employee, former employee, customer, vendor or visitor or any other person in or about our facilities.

This policy exists and is enforced to ensure that the company's objectives are met toward addressing workplace violence in its many forms.

Prohibited Conduct

The list of behaviors, while not exhaustive, provides examples of conduct that is prohibited:

- Any behavior that is intimidating, threatening or hostile including use of abusive or degrading language.
- Any behavior demonstrating violence or indicating the potential for violence, including but not limited to throwing objects, slamming doors, destroying property, and other such behavior.
- Any threat to harm anyone, to endanger another person, or to damage/destroy property.
- Any act of physical assault.
- The sending of threatening, harassing or abusive emails or texts, or threatening or abusive messages through social media.
- Carrying weapons onto company property except when necessary to perform the applicable job and specifically authorized by the company.

Reporting Procedures

Any potentially dangerous situations must be reported immediately to your Supervisor, a member of the Human Resources Staff, or any member of management. Reports of workplace violence may be made anonymously and investigated accordingly. Reports or incidents warranting confidentiality will be handled appropriately and information will be disclosed to others only on a need-to-know basis. All parties involved in a situation will be counseled and the results of investigations will be discussed with them. The Company will take appropriate action at any indication of a potentially hostile or violent situation.

Dangerous/Emergency Situation Guidelines

Employees who confront, encounter or are summoned to the scene of an individual who is hostile angry, shouting swearing or threatening, the following safety guidelines can help prevent the situation from escalating, and my calm the individual:

- Remain calm; your mood can influence others
- Be respectful
- Be an attentive listener
- Speak slowly and quietly
- Avoid sudden movements, which can be seen as threatening
- Don't insult, argue, threaten, or dare
- Don't approach the person unnecessarily; keep out of arm's reach
- · If the person moves toward you, get out of the way
- Do not chase or restrain the person
- Have a plan of action for what you will do if you feel threatened or in danger
- If the person is agitated by others nearby, go to a more private place to talk
- If circumstances permit, offer the person a seat and something to eat or drink
- If the person remains agitated and refuses to go to a more private location, have other employees in the area leave to reduce the risk of injury or eliminate the "audience"

If a gun, knife, bomb or other weapon is involved, the following additional strategies become important:

- Stall for time
- Keep talking
- Follow instructions from the person who has the weapon
- If you can do so safely, signal someone to place an emergency call to the police (9-911)
- · Don't risk harm to yourself or others
- Watch for a safe chance to escape
- When the person leaves, lock the door

NOTE: As soon as it is safe to do so, contact the Plant Management and Human Resources

Enforcement

Threats, threatening conduct, or any other acts of aggression or violence in the workplace will not be tolerated. Any employee determined to have committed such acts will be subject to disciplinary action, up to and including termination. Non-employees engaged in violent acts on the employer's premises will be reported to the proper authorities and fully prosecuted.

Managers and supervisors have a responsibility to ensure that behaviors and actions that are likely to result in workplace violence are dealt with promptly, firmly and fairy. Disciplinary actions for violations will be consistent with International Wire Groups policies and procedures.

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International Wire Group prohibits any acts or threats of violence by any Company employee, former employee, customer, vendor, or visitor against any other person in or about the company's facilities or elsewhere at any time. To ensure that the Company's objectives in this regard are attained, it is the commitment of the company:

- To provide a safe and healthful work environment, in accordance with the Company's Safety Policy
- To take prompt remedial action, up to and including immediate termination, against any employee who engages in any threatening behavior or acts of violence, or who uses any obscene, abusive, or threatening language or gestures
- To take appropriate action when dealing with customers, former employees, vendors, or visitors to the Company's facilities who engage in such behavior. Such action may include notifying the police or law enforcement personnel and prosecuting violators of this policy to the maximum extent of the law
- To prohibit employees, former employees, customers, vendors, and visitors from bringing unauthorized firearms or other weapons onto the Company's premises
- To establish viable security measures to ensure that the Company's facilities are safe and secure to the maximum extent possible and to properly handle access to Company facilities by the public, off-duty employees, and former employees.

Responsible Minerals Policy

International Wire Group (hereafter referred to as IWG) is committed to corporate social responsibility and respect for human rights. Consistent with this commitment, we strive to responsibly source materials for our products, including with respect to the procurement of Conflict Minerals. It is our goal to use tantalum, tin,

tungsten and gold ("3TG") in our wire products that does not directly or indirectly finance, or benefit armed groups in the Democratic Republic of the Congo or adjoining countries (the "Covered Countries"), while also supporting responsibly sourced minerals from that region.

IWG complies with the conflict minerals requirements set forth in Section 1502 of the Dodd-Frank Act.

The term "conflict minerals" refers to columbite-tantalite, cassiterite, gold and wolframite, which may have originated in the Democratic Republic of the Congo ("DRC") or an adjoining country, for which there is concern that the exploitation and trade by armed groups is helping to finance conflict in the DRC region. IWG also adheres to the European Union Conflict Minerals Regulation, which addresses the same minerals as the Dodd-Frank Act, but expands the focus geographies to also include Conflict-Affected and High-Risk Areas, which the European Union Conflict Minerals Regulation defines as "areas in a state of armed conflict, fragile post-conflict areas, as well as areas witnessing weak or non-existing governance and security, such as failed states, and widespread and systematic violations of international law, including human rights abuses."

Both regulations currently impose certain reporting and due diligence obligations on entities whose manufactured products contain tantalum, tin, tungsten, and gold ("3TGs") which may have originated from conflict minerals. IWG will utilize the <u>RMI Conflict Minerals Reporting</u> <u>Template (CMRT)</u> to determine the origin of the conflict minerals and 3TGs used in our products.

We take our role to protect human rights seriously and will continue to assess and mitigate risks within our minerals supply chain. We recognize that supply chain transparency and collaborative efforts within the industry are imperative for promoting responsible minerals sourcing with the goal of eradicating human rights violations associated with the extraction of certain minerals. The intent of this policy is to achieve responsible sourcing within our global supply chain and to ensure that certain minerals used in our products are sourced in an ethical manner that concurrently benefits the local communities from which they are extracted.

Gregory J. Smith President, CEO and Operating Partner



International Wire Group Supplier Code of Conduct

1. PURPOSE

International Wire Group (hereafter referred to as IWG) is committed to ethical conduct, integrity, and compliance throughout its operations worldwide. IWG values its relationships with its suppliers and seeks to partner with those who share the same commitments and who meet the requirements set forth in this Supplier Code of Conduct ("SCOC").

IWG's suppliers ("Suppliers") are organizations or persons that provide products or services to IWG or conduct business for or act on IWG's behalf. IWG's supply chain partners are an integral part of our success. The SCOC establishes minimum standards to which IWG expects each of its Suppliers to adhere. IWG expects its Suppliers (and their respective employees, subcontractors, and suppliers) to ensure the requirements of the SCOC are met within their supply chains.

This SCOC may contain provisions superseded by local laws, regulations, or legal obligations. Supplier agreements are governed by contractual terms and conditions, however in the event of conflict between this SCOC and the terms and conditions of any contract, the obligations set forth in the SCOC will govern unless explicitly stated otherwise in the contract. IWG wishes to establish and maintain relationships with Suppliers who demonstrate a firm commitment to this SCOC and reserves the right to terminate any contract or agreement where a Supplier is determined by IWG to have violated any portion of the SCOC.

2. <u>SCOPE</u>

Suppliers shall ensure conformance to the SCOC in all their business dealings. Suppliers utilizing a sub-tier supplier, subcontractor or temporary labor agency shall ensure their conformity to the SCOC.

1. Bonded Labor

Practice in which workers are forced to provide labor to an employer, for a set period with little or no pay, often as a way of paying a debt. Also known as debt bondage.

2. Child Labor

Any person under the age for completing compulsory education, under the minimum age for employment in the country, or under the age of 15, whichever is greatest.

3. Corporal Punishment

Discipline through use of physical punishment intended to cause harm or pain.

4. Disciplinary Wage Reduction

Wage deductions, fines, or account withdrawals used as a disciplinary measure. A deduction from wages equal to time not worked is not considered a disciplinary wage deduction.

5. Emergency or Unusual Situations

Unpredictable events or situations, which cannot be planned for or foreseen, that result in overtime exceeding legal or RBA specified limits.

6. Forced Labor

Work or service that a person has not offered to perform voluntarily but is made to perform under the threat of retaliation, punishment, or debt repayment.

7. Indentured Labor

A worker under contract to work for a specified time-period for another person, often without wages, but instead, in exchange for accommodation, food, other essentials and/or free passage to a new country.

8. Prison Labor (Exploitative)

Forcing prisoners to work for profit-making enterprises, either directly or through the contracting of prison labor.

9. Trafficking of Persons

The action or practice of illegally transporting people from one geographical area to another, typically for the purposes of forced labor or sexual exploitation.

10. Whistleblower

Any person who makes a disclosure about improper conduct by an employee or officer of a company, or by a public official or official body.

IWG is committed to uphold the human rights of workers, and to treat them with dignity and respect.

1. Freely Chosen Employment

Forced labor in any form, including but not limited to, bonded (including debt bondage) or indentured labor, involuntary or exploitative prison labor, slavery or trafficking of persons is not permitted. This includes transporting, harboring, recruiting, transferring, or receiving persons by means of threat, force, coercion, abduction or fraud for labor or services. There shall be no unreasonable restrictions on workers' freedom of movement in the facility in addition to unreasonable restrictions on entering or exiting company-provided facilities including, if applicable, workers' dormitories or living quarters. As part of the hiring process, all workers must be provided with a written employment agreement in their native language, or a language that they can easily understand, that contains a description of terms and conditions of employment. Foreign migrant workers must receive the employment agreement prior to the worker departing from his or her country of origin and there shall be no substitution or change(s) allowed in the employment agreement unless these changes are made to meet local law and provide equal or better terms. All work must be voluntary, and workers shall be free to leave work at any time, or terminate their employment, without penalty if reasonable notice is given, which shall be clearly stated in worker's contracts. Suppliers shall maintain documentation on workers after the separation of their employment in accordance with local law. Employers, agents and sub-agents may not hold or otherwise destroy, conceal, confiscate or deny access by employees to their identity or immigration documents, such as government- issued identification, passports or work permits, unless such holdings are in compliance with the local law. In this case, at no time shall workers be denied access to their documents.

Workers shall not be required to pay employers, agents, or sub-agents recruitment fees or other related fees for their employment. If any such fees are found to have been paid by workers, such fees shall be repaid to the worker.

2. Young Workers

Suppliers shall not use child labor. The term "child" refers to any person under the age of 15, or under the age for completing compulsory education, or under the minimum age for employment in the country, whichever is greatest. Workers under the age of 18 (Young Workers) shall not perform work that is likely to jeopardize their health or safety, including but not limited to night shifts and overtime. Suppliers shall ensure proper management of student workers through proper maintenance of student records, due diligence of educational partners, and protection of students' rights in accordance with applicable laws and regulations. Suppliers shall implement an appropriate mechanism to verify the age of workers. The use of legitimate workplace learning programs, which comply with all laws and regulations, is supported. Suppliers shall provide appropriate support and training to all student workers. In the absence of local law, the wage rate for student workers, interns and apprentices shall be at least the same wage rate as other entry- level workers performing equal or similar tasks. If child labor is identified, assistance/remediation shall be provided.

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3. Working Hours

Working hours shall not exceed the maximum set by local law. All overtime shall be voluntary. Further, workers shall be allowed minimum breaks and rest periods set by local law.

4. Wages and Benefits

Compensation paid to workers shall comply with all applicable wage laws, including those relating to minimum wages, overtime hours and legally mandated benefits. All workers shall receive equal pay for equal work and qualification. Workers shall be compensated for overtime at pay rates greater than regular hourly rates. Disciplinary wage reductions shall not be permitted. For each pay period, workers shall be provided with a timely and understandable wage statement that includes sufficient information to verify accurate compensation for work performed. All use of temporary, dispatch and outsourced labor shall be within the limits of the local law.

5. Humane Treatment

There shall be no harsh or inhumane treatment including any violence, sexual harassment, sexual abuse, corporal punishment, mental or physical coercion, bullying, public shaming, or verbal abuse of workers; nor is there to be the threat of any such treatment. Disciplinary policies and procedures in support of these requirements shall be clearly defined and communicated to workers.

6. Non-Discrimination/Non-Harassment

Suppliers shall commit to a workforce free of harassment and unlawful discrimination. Companies shall not engage in discrimination or harassment based on race, color, age, gender, sexual orientation, gender identity or expression, ethnicity or national origin, disability, pregnancy, religion, political affiliation, union membership, covered veteran status, protected genetic information or marital status in hiring and employment practices such as wages, promotions, rewards, and access to training. Workers shall be provided with reasonable accommodation for religious practices and disability. In addition, workers or potential workers should not be subjected to medical tests, including pregnancy or virginity tests, or physical exams that could be used in a discriminatory way.

7. Freedom of Association and Collective Bargaining

In conformance with local law, Suppliers shall respect the right of all workers to form and join trade unions of their own choosing, to bargain collectively and to engage in peaceful assembly as well as respect the right of workers to refrain from such activities without fear of discrimination, reprisal, intimidation, or harassment. Where the right of freedom of association and collective bargaining is restricted by applicable laws and regulations, workers shall be allowed to elect and join alternate lawful forms of worker representations. IWG recognizes that in addition to minimizing the incidence of work-related injuries and illnesses, a safe and healthy working environment enhances the quality of products and services, consistency of production and worker retention and morale. IWG also recognizes that ongoing worker participation and training is essential to the continuous improvement of occupational health and safety in the workplace. Suppliers shall comply with applicable health and safety regulations and continually improve health and safety performance.

1. Occupational Health and Safety

Worker potential for exposure to health and safety hazards (e.g., chemical, electrical and other energy sources, fire, vehicles, and fall hazards) shall be identified, assessed, and mitigated.

Where hazards cannot be adequately controlled by these means, workers are to be provided with appropriate, well-maintained, personal protective equipment and training about risks to them associated with these hazards. Gender-responsive measures, such as not having pregnant women and nursing mothers in working conditions which could be hazardous to them or their child and providing reasonable accommodations for nursing mothers, shall be taken as required.

2. Emergency Preparedness

Potential emergency situations and events leading to business interruptions or causing harm to employees shall be identified and assessed, and their impact minimized by implementing emergency plans and response procedures including emergency reporting, employee notification and evacuation procedures, worker training and drills.

Emergency drills shall be executed at least annually or as required by local law, whichever is more stringent. Emergency plans shall also include appropriate fire detection and suppression equipment, clear and unobstructed egress and adequate exit facilities, contact information for emergency responders and recovery plans. Such plans and procedures shall focus on minimizing harm to life, the environment and property and to ensuring operational continuity.

3. Occupational Injury and Illness

Suppliers shall put in place procedures and systems to prevent, manage, track and report occupational injuries and illnesses including provisions to encourage worker reporting, classify and record injury and illness cases, provide necessary medical treatment, investigate cases and implement corrective actions to eliminate their causes, and facilitate the return of workers to work. Suppliers shall allow workers to remove themselves from imminent harm, and not return until the situation is reasonably mitigated, without fear of retaliation.

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Suppliers shall identify, evaluate, and control exposure to chemical, biological and physical agents When hazards cannot be adequately controlled, workers shall be provided with and trained on the use of appropriate, well-maintained, personal protective equipment free of charge. Suppliers shall provide occupational health monitoring, including having well documented monitoring and recordkeeping for hazardous substance inventories and exposure testing, to routinely evaluate if workers' health is being harmed from occupational exposures. Occupational health programs shall be ongoing and include training about the risks associated with exposure to these workplace hazards.

5. Physically Demanding Work

Worker exposure to the hazards of physically demanding tasks, including manual material handling and heavy or repetitive lifting, prolonged standing and highly repetitive or forceful assembly tasks shall be identified, evaluated, and monitored.

6. Machine Safeguarding

Production and other machinery shall be evaluated for safety hazards. Physical guards, interlocks and barriers shall be provided and properly maintained where machinery presents an injury hazard to workers.

7. Sanitation, Food and Housing

Suppliers shall provide workers with ready access to clean toilet facilities, potable water and sanitary food preparation, storage, and eating facilities. Worker dormitories provided by the Supplier or a labor agent shall be maintained to be clean and safe, and provided with appropriate emergency egress, hot water for bathing and showering, adequate lighting, and adequate ventilation, individually secured accommodations for storing personal and valuable items, and reasonable personal space along with reasonable entry and exit privileges.

8. Health and Safety Communication

Suppliers shall provide workers with appropriate workplace health and safety information and training in the language of the worker or in a language the worker can understand for all identified workplace hazards that workers are exposed to, including but not limited to mechanical, electrical, chemical, fire, sensory and physical hazards. Health and safety related information shall be clearly posted in the facility or placed in a location identifiable and accessible by workers. Health information and training shall include content on specific risks to relevant demographics, such as gender and age, if applicable. Training shall be provided to all workers prior to the beginning of work and regularly thereafter. Workers shall be encouraged to raise safety concerns without retaliation.

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6. ENVIRONMENTAL

IWG recognizes that environmental responsibility is integral to producing world class products. Suppliers shall identify the actual and potential environmental impacts and minimize adverse impacts on the community, environment, and natural resources within and as a result of their manufacturing operations, while safeguarding the health and safety of the public. Suppliers shall comply with applicable environmental regulations and continually improve environmental performance.

1. Environmental Permits and Reporting

All required environmental permits, approvals, certifications and registrations shall be obtained, maintained and kept current and their operational and reporting requirements shall be followed.

2. Pollution Prevention and Resource Conservation

The use of resources and generation of waste of all types, including air, water, and energy, shall be minimized or eliminated at the source or by practices such as adding pollution control equipment, modifying production, maintenance and facility processes, materials substitution, conservation, reuse, recycling, or other means. The use of natural resources, including water, fossil fuels, minerals, and virgin forest products, shall be conserved by practices such as modifying production, maintenance and facility processes, materials substitution, re-use, conservation, recycling, or other means in accordance with applicable regulations.

3. Hazardous Substances

Chemicals, waste, and other materials posing a hazard to humans or the environment shall be identified, labeled and managed to ensure their safe handling, movement, storage, use, recycling, reuse or disposal in accordance with applicable regulations. Hazardous waste data shall be tracked and documented.

4. Solid Waste

Suppliers shall implement a systematic approach to identify, manage, reduce, and responsibly dispose of or recycle hazardous and non-hazardous waste in accordance with applicable regulations. Waste data shall be tracked and documented.

5. Air Emissions

Air emissions of volatile organic chemicals, aerosols, corrosives, particulates, ozone depleting substances and combustion by-products generated from operations shall be characterized, routinely monitored, controlled, and treated in accordance with permit conditions as required prior to discharge. Suppliers shall conduct routine monitoring of the performance of its air emission control systems.

6. Product Compliance and Material Restrictions

Suppliers shall adhere to all applicable laws, regulations and customer requirements regarding the prohibition or restriction of specific substances in products and manufacturing, including labeling for recycling and disposal.

Suppliers shall implement a systematic approach to responsibly manage water withdrawal and discharges in accordance with applicable regulations and permit conditions and promote water conservation. Suppliers shall conduct routine monitoring of the performance of its wastewater treatment and containment systems to ensure regulatory compliance.

8. Energy Management

Suppliers shall establish a system to track energy consumption and report progress toward a corporate -wide greenhouse gas reduction goal. Energy consumption and Scopes 1 and 2 greenhouse gas emissions shall be tracked, documented, and publicly reported. Suppliers shall look for methods to improve energy efficiency in an effort to minimize their energy consumption and greenhouse gas emissions throughout their value chain.

7. ETHICS

IWG expects its Suppliers to be committed to and uphold the highest standards of ethical conduct in all their business dealings.

1. Business Integrity

The highest standards of integrity shall be upheld in all business interactions. Suppliers shall have a zero-tolerance policy and prohibit any and all forms of bribery, corruption, extortion and embezzlement.

2. No Improper Advantage

Bribes or other means of obtaining undue or improper advantage with IWG shall not be promised, offered, authorized, given or accepted. This prohibition covers promising, offering, authorizing, giving or accepting anything of value, either directly or indirectly through a third party, in order to obtain or retain business, direct business to any person, or otherwise gain an improper advantage. Monitoring and enforcement procedures shall be implemented to ensure compliance with anti-corruption laws.

3. Disclosure of Information

All business dealings shall be transparently performed and accurately reflected on Supplier's business books and records. Information regarding participant labor, health and safety, environmental practices, business activities, structure, financial situation and performance shall be disclosed in accordance with applicable regulations and prevailing industry practices. Falsification of records or misrepresentation of conditions or practices in the supply chain are unacceptable.

4. Intellectual Property

Intellectual property rights shall be respected. Transfer of technology and know-how is to be done in a manner that protects intellectual property rights. Customer and supplier information shall be safeguarded.

5. Fair Business, Advertising & Competition

Standards of fair business, advertising and competition shall be upheld.

Programs that ensure the confidentiality, anonymity and protection of Supplier and employee whistleblowers shall be maintained, unless prohibited by law. Suppliers shall have a communicated process for their personnel to be able to raise concerns without fear of retaliation.

7. Responsible Sourcing of Minerals

Suppliers shall adopt a policy and exercise due diligence on the source and chain of custody of the products they manufacture to reasonably assure that they are sourced in a way consistent with the Organisation for Economic Co-operation and Development (OECD) Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas or an equivalent and recognized due diligence framework. Suppliers shall exercise due diligence on the source and chain of custody of these minerals and make their due diligence measures available to IWG upon request. Suppliers shall provide the most current version of their Conflict Minerals Reporting Template (CMRT) or Extended Minerals Reporting Template (EMRT) upon request.

8. Export Controls

Suppliers shall comply with all applicable export control laws and regulations. Suppliers will provide information related to matters including product classification, export/import licenses, and sanctions, as requested, to ensure compliance with applicable export control laws and regulations.

9. Privacy

Suppliers shall commit to protecting the reasonable privacy expectations of personal information of all business contacts, including suppliers, customers, consumers, and employees. Suppliers shall comply with privacy and information security laws and regulatory requirements when personal information is collected, stored, processed, transmitted, and shared.

8. MANAGEMENT SYSTEMS

Suppliers shall adopt or establish a management system with a scope that is related to the content of this Code. The management system shall be designed to ensure: (a) compliance with applicable laws, regulations and customer requirements related to the Supplier's operations and products; (b) conformance with this SCOC; and (c) identification and mitigation of operational risks related to this SCOC. It should also facilitate continual improvement.

The management system shall contain the following elements:

1. Company Commitment

Suppliers shall establish human rights, health and safety, environmental, and ethics policy statements affirming Supplier's commitment to due diligence and continual improvement, endorsed by executive management. Policy statements shall be made public and communicated to workers in their native language or a language they understand via accessible channels.

2. Management Accountability & Responsibility

Suppliers shall clearly identify the senior executive and company representative[s] responsible



for ensuring implementation of the management systems and associated programs. Senior management shall review the status of the management system on a regular basis.

3. Legal and Customer Requirements

Suppliers shall adopt or establish a process to identify, monitor and understand applicable laws, regulations, and customer requirements, including the requirements of this SCOC.

4. Risk Assessment and Risk Management

Suppliers shall adopt or establish a process to identify the legal compliance, regarding environmental, health and safety (EHS), labor and ethics risks, including the risks of severe human rights and environmental impacts, associated with Supplier's operations. Suppliers shall determine the relative significance for each risk and methods of implementation of appropriate procedural and physical controls to control the identified risks and ensure regulatory compliance.

5. Improvement Objectives

Suppliers shall establish written performance objectives, targets and implementation plans to improve the Supplier's social and environmental performance, including a periodic assessment of Supplier's performance in achieving those objectives.

6. Training

Suppliers shall establish programs for training managers and workers to implement Supplier's policies, procedures, and improvement objectives and to meet applicable legal and regulatory requirements.

7. Communication

Suppliers shall establish a process for communicating clear and accurate information about Supplier's policies, practices, expectations and performance to workers, suppliers, regulatory agents, auditors, and customers.

8. Worker/Stakeholder Engagement and Access To Remedy

Suppliers shall establish processes for ongoing, two-way communication with workers, their representatives, and other stakeholders where relevant or necessary to obtain feedback on operational practices and conditions covered by this SCOC and to foster continuous improvement. Workers shall be given a safe environment to provide grievance and feedback without fear of reprisal or retaliation.

9. Audits and Assessments

Suppliers shall conduct periodic self-evaluations to ensure conformity to legal and regulatory requirements, the content of the SCOC and customer contractual requirements related to social and environmental responsibility.

10. Corrective Action Process

Suppliers shall establish a process for timely correction of deficiencies identified by internal or external assessments, inspections, investigations, and reviews.

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Suppliers shall create and maintain documents and records to ensure regulatory compliance and conformity to company requirements along with appropriate confidentiality to protect privacy.

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12. Supplier Responsibility

Suppliers shall establish a process to communicate SCOC requirements to suppliers and to monitor supplier compliance to the SCOC.

9. VERIFICATION OF ADHERENCE

Suppliers and their employees, agents, sub-agents, and subcontractors are expected to adhere to this SCOC while conducting business with or on behalf of IWG. Suppliers shall, within three (3) business days, inform their IWG contact (or a member of IWG management) of any situation that causes the Supplier to be in violation of this SCOC. The Supplier shall develop a mitigation plan to prevent, minimize or end the violation in a mutually agreeable time period. While IWG's Suppliers are expected to self-monitor and demonstrate their compliance with this SCOC, IWG may audit Suppliers or inspect Suppliers' facilities to confirm compliance.

Answering any requests for information from IWG, or any additional obligations in any agreement with IWG beyond this SCOC is expected.

10. REPORTING MECHANISM

To report questionable behavior or a possible violation of the Supplier Code of Conduct, individuals are encouraged to work with their primary IWG contact to resolve their concern. If that is not possible or appropriate, please report the concern(s) to the IWG Ethics Hotline through any of the following methods:

- 1. Call 1-844-377-0002
- 2. Fax 1-215-689-3885
- 3. Email reports@lighthouse-services.com

International Wire Group will maintain confidentiality to the extent possible and will not tolerate retribution or retaliation taken against any individual who has, in good faith, sought out advice or reported questionable behavior or a possible violation of this SCOC.

Gregory J. Smith President, CEO and Operating Partner



Supplier Responsible Labor Policy

International Wire Group is committed to respecting human rights in our global operations and supply chain. This Supplier Responsible Labor Policy sets forth standards to ensure that supplier working conditions are safe and that workers are treated with dignity and respect. These are the standards by which we expect our suppliers to conduct their businesses. As our partners in business, we expect our suppliers to uphold the requirements set forth in this Supplier Responsible Labor Policy and to ensure these standards are met within their supply chains.

These standards are:

1. Freely Chosen Employment

Forced, bonded (including debt bondage) or indentured labor, involuntary or exploitative prison labor, slavery, or trafficking of persons is not permitted. This includes transporting, harboring, recruiting, transferring, or receiving persons by means of threat, force, coercion, abduction or fraud for labor or services. All work must be voluntary, and workers shall be free to leave work at any time or terminate their employment without penalty if reasonable notice is given as per worker's contract.

No Restrictions on Freedom of Movement

There shall be no unreasonable restrictions on workers' freedom of movement in the facility in addition to unreasonable restrictions on entering or exiting company provided facilities including, if applicable, workers' dormitories or living quarters.

Contracts in the Worker's Language

As part of the hiring process, all workers must be provided with a written employment agreement in their native language or a language that they can easily understand, which contains a description of terms and conditions of employment. Foreign migrant workers must receive the employment agreement prior to the worker departing from his or her country of origin and there shall be no substitution or change(s) allowed in the employment agreement upon arrival in the receiving country unless these changes are made to meet local law and provide equal or better terms.

No Withholding of Personal Documents

Suppliers, their agents and/or sub-agents may not hold or otherwise destroy, conceal, or confiscate identity or immigration documents, such as government-issued identification, passports, or work permits. Suppliers, their agents and sub-agents can only hold documentation if such holdings are required by law. In this case, at no time should workers be denied access to their documents.

No Fees

Workers shall not be required to pay suppliers, their agents and/or sub-agents recruitment fees or other related fees for their employment. If any such fees are found to have been paid by workers, such fees shall be repaid to the worker.

2. Young Workers

Child labor is not to be used in any stage of manufacturing. The term "child" refers to any person under the age of 15, or under the age for completing compulsory education, or under the minimum age for employment in the country, whichever is greatest. Suppliers, their agents and/or sub-agents shall implement an appropriate mechanism to verify the age of workers. The use of legitimate workplace learning programs, which comply with all laws and regulations, is supported. Workers under the age of 18 (Young Workers) shall not perform work that is likely to jeopardize their health or safety, including night shifts and overtime. Suppliers, their agents and/or sub-agents shall provide appropriate support and training to all student workers. If child labor is identified, assistance/remediation shall be provided.

3. Wages, Benefits and Working Hours

Worker compensation shall comply with local wage laws, including but not limited to minimum and overtime wages, overtime hours and legally mandated benefits. For each pay period, workers shall be provided with a timely and understandable wage statement that includes sufficient information to verify accurate compensation for work performed. Deductions from wages as a disciplinary measure shall not be permitted. In the absence of local law, the wage rate for student workers, interns, and apprentices shall be at least the same wage rate as other entry-level workers performing equal or similar tasks

4. Humane Treatment

There is to be no harsh or inhumane treatment including violence, gender-based violence, sexual harassment, sexual abuse, corporal punishment, mental or physical coercion, bullying, public shaming, or verbal abuse of workers; nor is there to be the threat of any such treatment. Disciplinary policies and procedures in support of these requirements shall be clearly defined and communicated to workers.

5. Non-Discrimination / Non-Harassment

Suppliers, their agents and/or sub-agents should be committed to a workplace free of harassment and unlawful discrimination. There shall be no type of discrimination or harassment based on race, color, age, gender, sexual orientation, gender identity and expression, ethnicity or national origin, disability, pregnancy, religion, political affiliation, union membership, covered veteran status, protected genetic information or marital status in hiring and employment practices such as wages, promotions, rewards, and access to training. Workers shall be provided with reasonable accommodation for religious practices. In addition, workers, or potential workers should not be subjected to medical tests, including pregnancy or virginity tests, or physical exams that could be used in a discriminatory way. We expect a steadfast commitment to equal opportunity and zero-tolerance of discrimination and harassment.

6. Freedom of Association and Collective Bargaining

In conformance with local law, suppliers, their agents and/or sub-agents shall respect the right of all workers to form and join trade unions of their own choosing, to bargain collectively, and to engage in peaceful assembly as well as respect the right of workers to refrain from such activities. Workers and/or their representatives shall be able to openly communicate and share ideas and concerns with management regarding working conditions and management practices without fear of discrimination, reprisal, intimidation, or harassment.

7. Safe and Healthful Working Conditions

Employees must be provided with a safe and healthy work environment which complies with applicable sanitation, safety and health laws, regulations, and company-specific requirements.

- Worker potential for exposure to health and safety hazards (chemical, electrical and other energy sources, fire, vehicles, and fall hazards, etc.) are to be identified and assessed, mitigated using the Hierarchy of Controls, which includes eliminating the hazard, substituting processes or materials, controlling through proper design, implementing engineering and administrative controls, preventative maintenance, and safe work procedures (including lockout/tagout), and providing ongoing occupational health and safety training. Where hazards cannot be adequately controlled by these means, workers are to be provided with appropriate, well-maintained, personal protective equipment, and educational materials about risks to them associated with these hazards. Reasonable steps must also be taken to remove pregnant women/nursing mothers from working conditions with high hazards, remove or reduce any workplace health and safety risks to pregnant women and nursing mothers, including those associated with their work assignments, and provide reasonable accommodations for nursing mothers.
- Workers shall be provided with appropriate workplace health and safety information and training in the language of the worker or in a language the worker can understand for all identified workplace hazards that workers are exposed to, including but not limited to mechanical, electrical, chemical, fire, and physical hazards.
- Health, safety, and emergency preparedness related information shall be clearly posted in the facility or placed in a location identifiable and accessible by workers.
- Occupational injuries and illnesses shall be managed, treated, investigated, and reported in accordance with local requirements. Appropriate corrective actions shall be implemented to prevent recurrence and facilitate the return of workers to work.
- Suppliers, their agents and/or sub-agents shall provide workers with ready access to clean toilet facilities, potable water and sanitary food preparation, storage, and eating facilities. Worker dormitories provided by the suppliers, their agents and/or sub-agents are to be maintained to be clean and safe, and provided with appropriate emergency egress, hot water for bathing and showering, adequate lighting, heat and ventilation, individually secured accommodations for storing personal and valuable items, and reasonable personal space along with reasonable entry and exit privileges.

At International Wire Group, we believe that all workers should be treated with dignity and respect. It is important to us that we engage with suppliers who respect human rights and provide safe and healthful working conditions for their employees. We expect our suppliers to uphold the standards of this policy throughout their organizations and to extend the same standards within their supply chains.

REPORTING MECHANISM

To report questionable behavior or a possible violation of the Supplier Responsible Labor Policy, you are encouraged to work with your primary International Wire Group Human Resources contact in resolving your concern. If that is not possible or appropriate, please contact the IWG Ethics Hotline through any of the following methods:

- 1. Call 1-844-377-0002
- 2. Fax 1-215-689-3885
- 3. Email reports@lighthouse-services.com

International Wire Group will maintain confidentiality to the extent possible and will not tolerate any retribution or retaliation taken against any individual who has, in good faith, sought out advice or reported questionable behavior or a possible violation of this Supplier Responsible Labor Policy.

