



HUMAN AND LABOR RIGHTS POLICY

Protecting human rights is fundamental to Second Horizon Capital's ethics, values, and business strategy. We are committed to advancing human rights across our operations and partnerships.

The purpose of this policy is to outline Second Horizon Capital's commitment to upholding and encouraging practices that protect and enhance the safety, security, and wellbeing of our employees, partners, suppliers, and broader community. This Policy applies to all persons working for us or on our behalf in any capacity.

Second Horizon Capital is committed to operating in accordance with:

- [The International Bill of Human Rights](#)
- [The United Nations Global Compact](#)
- [The United Nations Guiding Principles on Business and Human Rights](#)
- [The International Labor Organization's Declaration on Fundamental Principles and Rights at Work \("ILO Declaration"\)](#)
- [US Department of Labor Equal Employment Opportunity \(EEO\)](#)

Second Horizon Capital does not tolerate human rights violations and is committed to implementing controls that aim to prevent violations from taking place in our business and value chain. We are also committed to educating our employees on pertinent human rights issues and to working with our partners to promote practices that will help advance human rights across our stakeholder groups.

Forced Labor and Child Labor

Second Horizon Capital strives to prevent the following behavior anywhere in our business operations and supply chain:

- Forced or compulsory labor, whether in the form of trafficking, indentured labor, bonded labor, prison labor, or slavery;
- Confiscation, retention, or withholding of worker identity documents or other valuable items, including work permits and travel documentation to bind workers to employment or restrict their freedom of movement; and
- Unlawfully imposing compulsory overtime hours for workers.

In alignment with the International Labor Organization (ILO) [Minimum Age Convention](#), Second Horizon Capital does not engage in the unlawful employment or exploitation of children in the workplace and is committed to combating any such behavior by its suppliers and other third parties.

Health, Safety, and Working Conditions

Second Horizon Capital recognizes the importance of the safety, security, and health of its employees and those across its value chain. Second Horizon Capital is committed to maintaining a workplace that is free from violence, harassment, intimidation, and other unsafe conditions.

In addition to complying with applicable laws and regulations, Second Horizon Capital is committed to preventing the following activities in our business and supply chain:



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- Paying workers below living wage rates;
- Requiring workers to work more than the maximum hours of daily labor set by national or applicable local laws;
- Unreasonably exposing workers to threats to their safety, security, and health; and
- Engaging in physical discipline, physical or verbal abuse, or sexual, gender-based or other harassment.

Second Horizon Capital strives to improve labor standards, respect employee contributions, and support employees' right to earn a fair and living wage both at our company and throughout our value chain.

Non-Discrimination

Second Horizon Capital is an equal opportunity employer and adheres to a policy of non-discrimination and in accordance with federal and state laws.

Employment opportunities are made available based on experience, skills, and references without regards to race, color, religion, creed, age, marital status, gender identity, sex, national origin, ancestry, physical or mental disability, medical condition, sexual orientation, family and medical leave status, or any other status protected by federal, state or local law. The same non-discrimination principle applies to all other aspects of employment, including compensation, promotions, training, mentorship, and benefits.

Freedom of Association

Second Horizon Capital respects the right of all workers to form and/or join a trade union of their choice without fear of intimidation or reprisal.

Governance

Second Horizon recognizes that the commitments expressed in this Policy are part of an ongoing process. The Company is committed to continuous review of its practices, policies, and communications to consider enhancements and will continue to include and engage with stakeholders on human rights issues.

Every Second Horizon Capital employee must implement this Policy within relevant areas of responsibility and guide their teams, partners, and suppliers in complying with the Policy. Breaches of this Policy may lead to disciplinary and other actions up to and including termination of employment or contract.

Any questions or concerns about violations of this Policy may be reported in confidence to the Managing Partner(s) and/or the Vice President of Impact by direct outreach or by contacting compliance@secondhorizon.com. This Policy prohibits retaliation against any individual who complains of, or reports an instance of, violation of this Policy or participates in an investigation of a complaint.

This Human and Labor Rights Policy was approved and made effective on July 12, 2023.