

**ANNUAL REPORT PURSUANT TO CANADA'S FIGHTING AGAINST FORCED LABOUR
AND CHILD LABOUR IN SUPPLY CHAINS ACT****For the Fiscal Year Ended December 31, 2023**

This annual report (this “**Report**”) is made pursuant to Canada’s *Fighting Against Forced Labour and Child Labour in Supply Chains Act* (the “**Act**”) and is submitted as a joint report by Lear Corporation (“**Lear**”) on behalf of Lear, Lear Corporation Canada Ltd. (“**Lear Canada**”) and IGB Automotive Ltd. (“**IGB**” and collectively with Lear and Lear Canada, the “**Lear Group**”, “**we**”, “**us**” or “**our**”) pursuant to Section 2(b) of the Act. We have determined these entities meet the Act’s reporting requirements through, among other things, assessments of financial statements and a review of each entity’s business activities. We have determined that it is appropriate to report on these entities jointly given that our compliance and sustainability efforts, including as to forced labor and child labor, are centrally managed and consistently applied throughout all Lear’s global organization, including the Lear Group. We also believe joint reporting promotes efficiency for the review of this Report by consolidating and eliminating potentially redundant information.

This Report is dated as of May 31, 2024. The period covered by this Report is January 1, 2023 to December 31, 2023 (the “**Reporting Year**”). This period aligns with the Lear Group’s fiscal year and is consistent with the annual reporting cycle for financial and compliance reporting for the reporting entities.

Company Information

We are a global automotive technology leader in Seating and E-Systems, enabling superior in-vehicle experiences for consumers around the world. We currently have 265 manufacturing, engineering and administrative locations in 38 countries, including two facilities (one manufacturing facility and one sales/administrative facility) located in Canada.

Reporting Entities

Lear was founded in Detroit in 1917 as American Metal Products, a manufacturer of seating assemblies and other components for the automotive and aircraft industries, was incorporated in Delaware in 1987, and is headquartered in Southfield, Michigan. Lear exercises direct or indirect control over entities engaged in the production, sale, or distribution of goods within Canada or the importation of such goods into Canada, specifically Lear Canada and IGB. Lear is a “tier one” automotive supplier of Seating products (complete seats and seat components) and E-Systems products (complete electrical distribution and connection systems, power distribution products, electronic controllers and other electronic products), which are assembled using various components purchased from direct production suppliers. Lear has direct relationships with these suppliers. Each of Lear’s products has various (usually dozens of) separate components, and each of these components can, in turn, have multiple (sometimes more than five) tiers of sub-components provided by sub-suppliers. Lear does not typically have direct relationships with these sub-suppliers. Lear is the ultimate parent company in our global organizational structure. The information in this report regarding Lear is, unless stated otherwise, provided on a stand-alone entity basis and does not cover all of our global organizational structure.

Lear Canada was incorporated in 2000 pursuant to the laws of the Province of Alberta (and continued as a corporation under the laws of the Province of Ontario in 2023), and its operations

are located in Ontario, Canada. Lear Canada is engaged in the production and sale of automotive components and systems within Canada, and the importation of goods produced outside Canada into the Canadian market. Lear Canada is the producer of complete automobile seats for certain automotive OEM customer facilities located in Canada. It purchases (and, in many cases, imports) components used in the assembly of these seats from direct production suppliers. Lear Canada has direct relationships with these suppliers. Each of Lear Canada's products has various (usually dozens of) separate components, and each of these components can, in turn, have multiple (sometimes more than five) tiers of sub-components provided by sub-suppliers. Lear Canada does not typically have direct relationships with these sub-suppliers.

IGB was incorporated in 1999 pursuant to the laws of the Province of Ontario, and its operations are located in Ontario, Canada. IGB is engaged in the production and sale of automotive components and systems within Canada, and the importation of goods produced outside Canada into the Canadian market. IGB is engaged in the sale of thermal comfort systems products used in automobile applications (e.g., seat heating and cooling products). It purchases (and, in many cases, imports) components used in the assembly of these components from direct production suppliers. IGB has direct relationships with these suppliers. Each of IGB's products has various (usually dozens of) separate components, and each of these components can, in turn, have multiple (sometimes more than five) tiers of sub-components provided by sub-suppliers. IGB does not typically have direct relationships with these sub-suppliers.

Risk Assessment and Mitigation Measures

We implement a multifaceted sustainability due diligence and risk assessment / mitigation process which is managed centrally by a cross functional team consisting of members from our Legal, Ethics & Compliance, Sustainability, Purchasing and other teams.

This process assesses suppliers using a risk-based approach. We utilize certain publicly-available indexes and other information to identify suppliers that may present a potential for increased sustainability, compliance or human rights risks based on the supplier's location, type of good supplied and annual sales to Lear. Identified suppliers are a particular focus for our supply chain due diligence efforts described below, including our "Sustainability Assessment Questionnaire (SAQ)" risk assessments and adverse media searches. Additionally, we have identified our lower tier / raw materials sub-suppliers as potentially presenting sustainability risks, primarily because we do not typically have direct relationships with these sub-suppliers, and seek to manage this through various of the measures and efforts described in this Report.

We mandate and reinforce our commitments to promote human rights in our policies and procedures, including:

- our Purchase Order Terms and Conditions ("T&Cs"), which prohibit the use of forced labor or child labor;
- our Code of Conduct and Business Ethics, which requires compliance with all applicable laws;
- our Supplier Sustainability Policy, which includes commitments to human rights, environmental standards, safe working conditions and responsible sourcing; and
- our Human Rights Policy, which does not permit forced labor or child labor. In 2023 we enhanced this policy to, among other things, include the expectation that our suppliers align themselves with our commitments to human rights and to pass these requirements on to their own suppliers.

We also require our direct suppliers to adopt policies, including a code of conduct and a human rights policy, that are consistent with ours. All Lear employees are required to complete Lear Code of Conduct and Business Conduct training annually. This training is administered by Lear's Ethics & Compliance Department through the use of a third-party service. Our prohibitions on child and forced labor are among the topics addressed in this training.

The Governance and Sustainability Committee of Lear's Board of Directors has oversight of our sustainability strategy, including as it pertains to human rights and other corporate social responsibility matters.

Supplier Engagement and Monitoring

Our efforts to engage with and monitor suppliers include:

- Reinforcement of our commitments and expectations through our T&Cs and the policies and procedures described above. We, in turn, reinforce these policies through supplier bulletins which include links to educational resources and trainings, and other initiatives. We are deploying trainings, including on forced labor and child labor, to our supply base beginning in 2024.
- All of our direct production, and certain non-production, suppliers are asked to complete an SAQ developed by an automotive industry group (Drive Sustainability) and administered by a third party management partner. This questionnaire assesses whether our suppliers have policies in place on certain topics, including forced labor. In 2023, we focused these assessment efforts in particular on those suppliers identified via our risk-based assessment described above.
- In 2023, we began conducting adverse media screening and other types of screening on certain suppliers, and are expanding these efforts to include additional suppliers over time.
- We engage in quarterly cross-functional supply chain reviews, involving leaders from various groups including Purchasing, Legal, Trade and Ethics & Compliance, where identified risks can be discussed and assessed, and mitigation strategies can be developed.
- We are in the process of procuring and ultimately deploying supply chain risk assessment software that will assist us in conducting further proactive assessment and mapping of our supply chains through, among other things, the use of artificial intelligence and "web scraping" of publicly-available data (e.g., customs records, media).

Ethics and Compliance Hotline

We have established a process for reporting concerns about any potential human rights or business risks through a Ethics & Compliance Helpline. Employees, suppliers, business partners or any third-party worldwide can make confidential and anonymous reports in their local language via a toll-free phone call, email, website or regular mail. Access to the Helpline is proactively communicated and in several suitable languages. All reported information and well-founded suspicions of possible human rights violations are processed within the framework of a transparent process led by our Ethics & Compliance Department. We have strong anti-retaliation policies and ensure, as far as possible and within our sphere of influence, that whistleblowers are protected from disadvantage and retaliation in connection with the reports they submit.

Response to Identified Concerns

Identified human rights and other concerns are escalated, including to senior management and our governing boards, as and when appropriate. If concerns are reported through the Ethics and Compliance Helpline, they are processed as described above. Where potential concerns regarding suppliers are identified, our preference is to work with the supplier to investigate and, if substantiated, seek remediation or correction of the issue. However, we are prepared to take appropriate action, including termination of contracts, as and when appropriate or required.

During the Reporting Year, the Lear Group did not identify instances of forced labour or child labour in its supply chains, and was therefore not required to take measures to remediate any forced labour or child labour, or remediate the loss of income to the most vulnerable families that results from any measure taken to eliminate the use of forced labour or child labour in its activities and supply chains.

Industry Initiatives and Engagement

We actively participate in industry initiatives, including participating on several committees related to supply chain sustainability, including on child and forced labor prevention. These initiatives often involve collaboration with other companies, non-governmental organizations, and industry associations to develop and implement best practices. Participation in such initiatives allows us to share knowledge and experiences with peers, stay informed about emerging trends and risks related to labor practices, and contribute to the development of industry-wide standards and guidelines.

Continuous Improvement / Monitoring

Our cross-functional team continually evaluates the effectiveness of our processes and methods by reviewing market practices, participating in industry initiatives and discussions, responding to stakeholder feedback (e.g., from customers and investors), and internal review processes.

Attestation

In accordance with the requirements of the Act, and in particular section 11 thereof, I attest that I have reviewed the information contained in the Report for Lear Corporation, Lear Corporation Canada Ltd., and IGB Automotive Ltd. Based on my knowledge, and having exercised reasonable diligence, I attest that the information in the Report is true, accurate and complete in all material respects for the purposes of the Act, for the Reporting Year.



Raymond E. Scott
President, Chief Executive Officer & Director, Lear Corporation
I have the authority to bind Lear Corporation

Approved by the Board of Directors of Lear Corporation as of 31st day of May, 2024.