



Emerson Impact Partner

Spartan Controls Ltd.

Submission to

The Minister of Public Safety

**2024 Submission Related To *Fighting
Against Forced Labour and Child Labour
in Supply Chains***

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1 ABOUT THIS REPORT

This *Report Related To Fighting Against Forced Labour and Child Labour in Supply Chains* (“**Report**”) aims to present the efforts and progress by Spartan Controls Ltd. (“**Spartan**”) progress in combating forced labor and child labor within our supply chains. The Report covers activities and data collected during the fiscal year 2023, focusing on supply chain practices and compliance with relevant legislation and is intended to fulfill legislated requirements under the former Bill S-211, *An Act to enact the Fighting Against Forced Labour and Child Labour in Supply Chains Act and to amend the Customs Tariff* (the “**Act**”), demonstrating our commitment to ethical business practices.

We have engaged with various stakeholders, including our suppliers and customers, to ensure a comprehensive approach to this issue.

In this report, we may use certain terms including those that the Global Reporting Initiative (“**GRI**”) or other standards refer to as “material,” “substantive,” or “significant” to reflect the issues or priorities of that are important to us and our various stakeholders or topics or standards designated as such under the GRI or other applicable standards. These terms as used in this report are not intended to be construed as they have been defined by or construed in accordance with the securities laws or any other laws of Canada or any other jurisdiction, or as these terms are used in the context of financial statements and financial reporting. No part of this report constitutes, or shall be taken to constitute, an invitation or inducement to invest in Spartan or any other entity and shall not be relied upon in any way in connection with such decisions.

We expect to update this report annually. However, we undertake no obligation to update any statements herein to reflect later developments.

Any questions or comments regarding this report can be directed to:

[Human Resources](#)
305 - 27 Street SE
Calgary, Alberta, Canada
T2A 7V2

2 ABOUT SPARTAN CONTROLS

Spartan is an employee-owned¹, private corporation operating the business of industrial automation and control for over 60 years. We have over 1,400 employees at fourteen locations across Western Canada that help provide the automation solutions, lifecycle support, and technical training that Spartan's customers require for safe and effective operation.

Local Presence - just a screenshot of the working file

















Experience Industrial Innovation



¹ Via employee ownership of Spartan's parent corporation, Spartech 1991 Limited (AB Corp), which is not presently a reporting entity under the Act.

Spartan offers² a broad range of automation and control solutions and products across our three primary business lines: Measurement Instrumentation, Systems, Software & Solutions, and Valves & Actuation. We also offer customized products leveraging the basic control and measurement technology we create solutions for specific customer needs. A sample of our range of products and solution technologies is shown below:

Integrated Solutions & Services

Measurement Instrumentation (MI)	Systems, Software, & Solutions (S3)	Valves & Actuation (V&A)
Flow 	Process & Safety 	Control 
Measurement 	Power & Drives 	Isolation 
Remote Automation 	Fire & Safety 	Protection 
	Engine & Compression and Reliability Solutions 	Regulators 
	Combustion Management 	
	Industry Applications 	
	Digital Transformation 	

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Spartan Manufactured Products

Fluid Transport & Technologies

- TruckVue™
- RailVue™
- Transloading
- Bulk Water Fill

Odorization Technologies (IOTA)

- Auto Bypass (ABO)
- Differential Pressure (DP)
- Pump Injection (PI)
- Pipeline Saturation Unit (PSU)
- Odorant Species Detection (DET)
- Pressurized Tank (PT)

Hydrogen Solutions

- Hydrogen Blending
- Hydrogen Odorization

Winterization Enclosures

Pressure Control Solutions

- High Integrity Pipeline Protection Solutions (HIPPS)
- SpartanPro Surge Relief Control System

Specialty Process Measurement & Analytical

- Bubbler panels

SpartanPro™ CEMS



Spartan has designed a number of productized solutions for the industries we serve

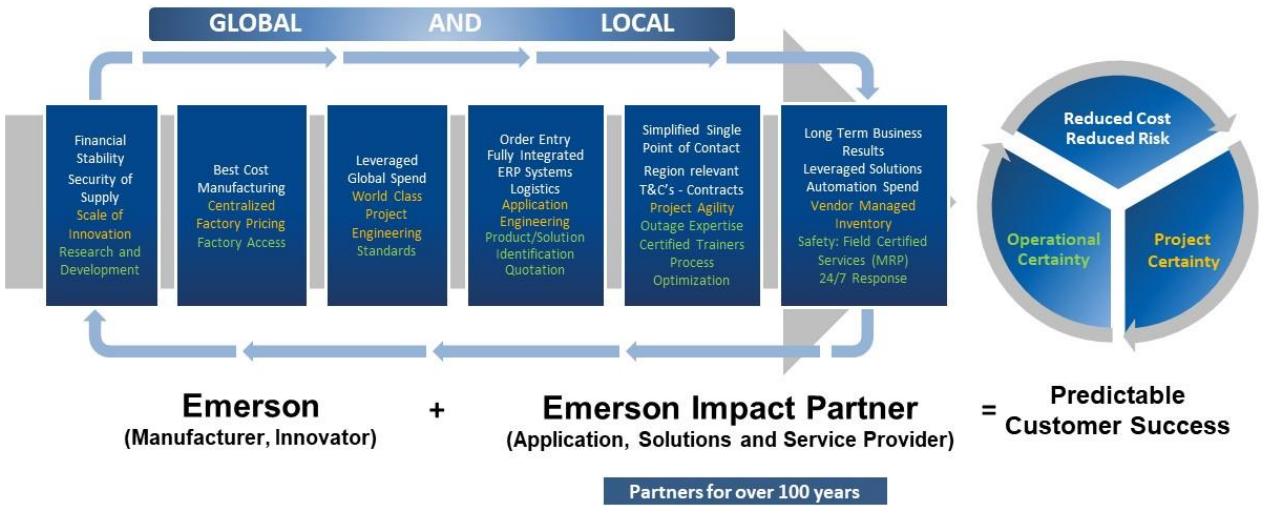
Experience Industrial Innovation



² Either through itself or through one of its two affiliated organizations, BlueMarvel AI Inc. (AB Corp) and Signet Monitoring and Analysis Inc. (AB Corp), which are not presently reporting entities themselves under the Act.

Spartan is an Emerson Impact Partner, meaning that we are the exclusive representative of Emerson Electric Co. (“**Emerson**”) products and services³ in Western Canada. Emerson and its affiliates are Spartan’s primary supplier of goods that Spartan either resells in Western Canada or incorporates into its Solutions. Our long-term business relationship with Emerson allows Spartan to deliver operational certainty, project certainty, and reduced risk leading to our customer’s success.

Team Emerson



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Because of our drive to support customer results Spartan takes its obligations related to Human Rights very seriously. We are committed to improving upon our internal procedures and we only partner with organizations that we are confident can adhere to the highest standards of ethical conduct. The next section will focus on efforts made during the previous fiscal year in support of compliance with the Act.

³ Including products and services of affiliates of Emerson.

3 STEPS TAKEN IN THE 2023 FISCAL YEAR

- 3.1 The steps the entity has taken during its previous financial year to prevent and reduce the risk that forced labour or child labour is used at any step of the production of goods in Canada or elsewhere by the entity or of goods imported into Canada by the entity.

Spartan's previous financial year ran from January 1, 2023 until December 31, 2023. During this timeframe Spartan created and approved the Human Rights Standard now available through Spartan's website at: <https://www.spartancontrols.com/human-rights-policy/>, a copy of which is included in Appendix A hereof). The Human Rights Standard specifically identifies our expectation that our suppliers and business partners will adhere to the highest ethical standard related to Forced labour and child labour, including, e.g.:

3. Forced Labour and Human Trafficking

Spartan will not tolerate, and we forbid Spartans and Business Partners from using any form of forced, bonded or indentured labor, debt or involuntary servitude, any other form of modern slavery, or involuntary prison work in their operations or within their supply chain. Further, compensation practices should comply with applicable wage laws, including those relating to minimum wages, overtime compensation and legally mandated benefits.

Spartans and our Business Partners must have the right to freely terminate employment in accordance with applicable laws and regulations without fear of physical, psychological, sexual or verbal abuse.

Recruitment fees may not be charged to workers or potential workers.

4. Child Labour

Spartan will not tolerate the use of child labour and we forbid our Business Partners to use child labour in our operations or within our supply chain. We require that all Spartans and employees or contractors of our Business Partners be of the appropriate age as defined by applicable local and national laws.

The Human Rights Standard provides for mechanisms by which anyone can report actual or suspected violations to Spartan Controls including through a confidential Ethics Reporting email address.

The Human Rights Standard was adopted by Spartan in December 2023 and posted online early in January 2024. Prior to the Human Rights Standard Spartan had its Code of Ethics (see Appendix B), which indirectly addressed these issues as Spartan employees and contractors had to confirm acceptance of the Code of Ethics before

beginning employment with Spartan. The Code of Ethics included items such as respecting and complying with laws at all times (including the "... Canadian...laws, rules, and regulations, as well as laws, rules and regulations of any other countries where [Spartan employees or contractors] may be Working)...", and a condemnation of any form of bribery or coercion.

In addition to drafting the Human Rights Standard Spartan also looked to include language in new or renewing supplier agreements confirming supplier agreement with applicable law including compliance with the Act. The intent for the fiscal year January 1, 2024 to December 31, 2024 is to specifically reference the Act so that we can be certain that foreign suppliers understand their legal obligations and expectations by Spartan.

3.2 Its structure, activities and supply chains.

Please see Section 2, above, *About Spartan Controls*.

3.3 Its policies and due diligence processes in relation to forced labour and child labour.

For policies related to forced labour and child labour please see Section 3.1, above.

For due diligence processes related to forced labour and child labour, Spartan has reviewed its major supplier's policies to confirm that they have taken steps to reduce the risk of forced labour or child labour being used in Spartan's supply chain. Examples of such policies are design in Section 3.4, below.

3.4 The parts of its business and supply chains that carry a risk of forced labour or child labour being used and the steps it has taken to assess and manage that risk.

From the review of suppliers detailed above Spartan has identified that goods manufactured abroad are the portion of Spartan's business that may carry a risk of forced labour and/or child labour. The majority of goods, which are then predominantly distributed in Western Canada, are supplied by or through Emerson.

Emerson is a large multi-national with a proven history of placing ESG at the forefront of its business and taking industry-leading steps to ensure compliance with all laws and the highest ethical standard. Copies of Emerson's 2022 ESG Report⁴ and an extract from the 2023 ESG Response Letter⁵ are attached as Appendix C. Information related to forced and child labour is included at least at pages 86 and 139 of the 2022 ESG Report and at page 2 of the extracted ESG Response Letter.

⁴ Emerson's ESG report for the previous year is released in June, and therefore, Emerson's 2023 ESG report would not be timely released for submission of this Report.

⁵ Which is provided to customers to provide summary information on Emerson's ESG initiatives.

As a further example, of Spartan's non-Emerson scope of supply Yaskawa is one of the leading contributors. Yaskawa, similarly to Emerson, has a published Human Rights Policy and Due Diligence process. A copy of those policies and procedures is attached as Appendix D hereto.

3.5 Any measures taken to remediate any forced labour or child labour.

Not Applicable. No instances of forced labour or child labour reported or detected in 2023.

3.6 Any measures taken to 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.

Not Applicable. No instances of forced labour or child labour reported or detected in 2023.

3.7 The training provided to employees on forced labour and child labour.

Spartan is committed to raising awareness and promoting compliance with the Act among its employees, especially those who engage in procurement and sales activities with entities outside Canada.

In 2023, Spartan provided training sessions to these key employees on the legislation and its purpose, as well as Spartan's existing and new policies and procedures to prevent and address any instances of forced labour or child labour in its business and supply chains. Spartan employees were instructed to pay close attention to the policies and procedures of customers and suppliers related to forced labour and child labour and report anything suspicious to Spartan's designated contact person.

3.8 How the entity assesses its effectiveness in ensuring that forced labour and child labour are not being used in its business and supply chains.

Spartan is assessing its effectiveness by monitoring the reporting and compliance of its employees, customers and suppliers with respect to the Act and Spartan's policies and procedures. Spartan has established a designated contact team who is responsible for receiving and investigating any reports or complaints of forced labour or child labour in its business and supply chains via the Human Rights Policy posted on its website.

Spartan is also intending on conducting a reviews of its procurement processes and contracts to ensure that they comply with the Act and reflect Spartan's commitment to human rights. Spartan will evaluate the results of these reviews and take corrective action, if necessary, to prevent and address any issues of forced labour or child labour.

4 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 the entity or entities listed above. 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 listed above:

Douglas Ndegwa

Full Name

President & CEO

Title

2024-05-21

Date

Whereas I have the authority to bind
Spartan Controls Ltd.:



Signature

APPENDIX A: Spartan Human Rights Standard

Human Rights Standard

For all permanent and temporary Spartans and Contractors, and Spartan's suppliers and other business partners.



PURPOSE

This Human Rights Standard (the "Standard") is designed to establish standards related to human rights and labour for all Spartan employees and contractors ("Spartans") and each of Spartan's suppliers and other business partners (the "Business Partners"). This Standard is informed by, among other things, the International Bill of Human Rights, the Canadian *Act to enact the Fighting Against Forced Labour and Child Labour in Supply Chains*, the United Nations Guiding Principles on Business and Human Rights, the Ten Principles of the United Nations Global Compact and the International Labour Organization's Declaration on Fundamental Principles and Rights at Work.

Spartan requires our Business Partners to use best efforts to extend the principles embodied in this Standard to their suppliers and agents that are engaged in the production, supply and support of products or services for Spartan. Operating our worldwide business in accordance with these standards is imperative to ensuring that Spartan represents the highest ideals of ethics and integrity.

Oversight, Implementation and Stakeholder Feedback

Spartan's Board of Directors maintains general oversight for the matters contemplated by this Standard. To ensure that we are listening to, learning from and taking into account all the various stakeholder views as we operate our business and administer this Standard, we are committed to continued engagement with all of our stakeholders.

SPARTAN Training

When applicable, Spartans will receive training on requirements and principles within this Standard as part of their training on Spartan's Code of Ethics & Conduct. Additionally, our Business Partners are expected to provide training, aligned with the requirements and principles of this Standard, to their employees as appropriate.

Human Rights Principles

As part of our commitment to human rights, we expect Spartans and Business Partners to adhere to these principles:

1. Equal Opportunity, Non-Discrimination and Non-Harassment

We are committed to fostering a culture where every individual is valued and respected for their experiences and perspectives – and that reflects the world around us. We believe diverse viewpoints, cultures, races and genders, within an inclusive work environment, contributes to the rich exchange of ideas that inspires innovation and brings the best solutions to our customers. Further, Spartan strictly prohibits and requires Spartans and Business Partners to prohibit discrimination against or harassment of any employee or applicant on the basis of mental and physical disability, gender, gender identity, or gender expression, sexual orientation, race and color, religious beliefs, ancestry and place of origin, age, and marital and family status or other factors in accordance with the laws and regulations of each province and country where we do business. We expect Spartans and Business Partners to treat each individual with dignity and respect.

2. Health and Safety

Protecting health and safety is a core value and it is against our guidelines and standards for any individual to work in unsafe conditions or in an unsafe manner. At Spartan, we are committed to providing a safe and healthy working environment that complies with applicable health and safety laws, regulations and internal requirements, and require our Business Partners to do the same in order to protect employees from short, immediate and long-term harm.

We are committed to engaging with Spartans to continually improve health and safety in our workplaces, including the identification of hazards and remediation of health and safety issues.

3. Forced Labour and Human Trafficking

Spartan will not tolerate, and we forbid Spartans and Business Partners from using any form of forced, bonded or indentured labor, debt or involuntary servitude, any other form of modern slavery, or involuntary prison work in their operations or within their supply chain. Further, compensation practices should comply with applicable wage laws, including those relating to minimum wages, overtime compensation and legally mandated benefits.

Spartans and our Business Partners must have the right to freely terminate employment in accordance with applicable laws and regulations without fear of physical, psychological, sexual or verbal abuse. Recruitment fees may not be charged to workers or potential workers.

4. Child Labour

Spartan will not tolerate the use of child labour and we forbid our Business Partners to use child labour in our operations or within our supply chain. We require that all Spartans and employees or contractors of our Business Partners be of the appropriate age as defined by applicable local and national laws.

5. Employment Standards, Working Conditions and Compensation

Spartan operates within reasonable working hours and maintains a positive and productive work environment consistent with commonly accepted practices in each locale, and we require the same of our Business Partners. Spartan will not tolerate any form of harsh or inhumane treatment, including sexual harassment, sexual abuse, corporal punishment, mental or physical coercion or verbal abuse. Spartan requires our Business Partners to have a healthy and safe working environment in accordance with all applicable laws and regulations and to protect employees from short, immediate and long-term harm. Where housing is provided, Spartan requires a healthy and safe living environment for Spartans in accordance with all applicable laws and regulations. Additionally, we comply with all applicable wage and hour laws and regulations and provide legally mandated benefits, and we expect Business Partners to do the same.

6. Freedom of Association

Spartan and our Business Partners must respect the rights of workers to associate freely and seek representation in accordance with local laws.

Reporting Concerns or Raising Questions

Spartans and our Business Partners may report any violations of this Standard or other concerns by:

- Contacting a local supervisor/manager or Human Resources; or
- Using Spartan's Ethics Reporting email address, please click [here](#) to file a confidential report:

We encourage employees of Business Partners to work through their own company to resolve internal ethics issues. However, Business Partners should promptly report violations of the principles within this Standard by using Spartan's Ethics Reporting email as referenced above. Spartan will not tolerate any form of reprisal against individuals who report concerns.

Appendix B: Spartan Code of Ethics

CODE OF ETHICS & CONDUCT

(For all permanent & temporary Spartans and Contractors)

Introduction

Spartan's reputation, in industry, with our principals, among Spartans, and within the communities we work and reside, is a result of, in part, the honesty and integrity Spartans consistently demonstrate in our business dealings and interactions with each other. To maintain our reputation, Spartans, and contractors working on behalf of Spartan, must behave with the highest ethical standards.

Spartan's Code of Ethics and Conduct, "Code", are derived directly from our vision, mission, and shared values.

Mission

Serve the Customer first, by creating, delivering, and sustaining value they want.

Vision

Recognized as the benchmark for exceptional Customer value, service, and loyalty.

Values

- **Customer First** with the highest degree of responsiveness, knowledge, commitment, and focus on quality in our industry.
- **Earned loyalty** with all stakeholders by: acting with integrity, professionalism, reducing complexity, and sustaining a fair exchange of value.
- **Innovative** in all we do by: being creative, agile, adaptable to change, and helping improve our Customers, principals, and Spartan.
- **Empowered** to be exceptional, with a culture of ownership, entrepreneurship, resilience, collaborative, gracious, and inclusive.
- **Differentiated leadership**, accountable, engaged, mentors, fair and consistent, with courage to act.
- **Continuous improvement** in all that we do, for Customers, fellow Spartans, our principal partners, and our business.
- **Safe, Healthy, and Sustainable Environment** for our Spartans, Customers, and communities in which we work and live.

All Spartans, and contractors working on behalf of Spartan, have a personal responsibility to ensure that business is conducted in a fair, honest, and ethical manner. Any breach of this Code is considered serious, and may result in disciplinary action up to, and including, immediate termination of employment or contract.

For reference throughout this Code, "Spartans" shall also refer to contractors working on behalf of Spartan.

General Guidelines for Ethical Behaviour

Spartans are expected to accept certain responsibilities, adhere to acceptable legal business principles, and exhibit a high degree of personal integrity at all times. This includes refraining from behaviour that might be harmful to you, your co-workers, our Customers, or Spartan. The intent of this Code is not to place unreasonable restrictions on your personal actions, but to set out the standards that you are expected to meet in your capacity as a Spartan.

If you are ever in doubt about the right course of action in any circumstance, discuss it with your Manager, Senior Leader, or Human Resources directly. If your situation requires specific expertise, appropriate action will be taken to assist you in the decision-making process.

It is not practical to state guidelines for every ethical situation. Spartan's Code of Ethics and Conduct can be reduced to one question:

If your decision or behaviour became public, would it bring credit upon you and Spartan?

Compliance with Laws, Rules, and Regulations

We respect the law at all times

Spartans are expected to comply with all Canadian federal, provincial, and municipal laws, rules, and regulations, as well as laws, rules, and regulations of any other countries where they may be working.

Conflicts of Interest

We act in the best interests of Spartan

Spartans are expected to avoid activities and relationships that would be, or could be, perceived to conflict with their duties to Spartan, or the interests of Spartan.

Some examples where a conflict of interest may arise, includes, but is not limited to:

- Conducting business with a company that a Spartan employee owns, or has a financial interest in, without exercising due diligence in sourcing the market, and without disclosing the relationship to your Manager and Human Resources
- Unlawfully obtaining information about our competitors. While collecting publicly available information is always permissible, obtaining confidential information by communicating directly with competitors is not. It is permissible to obtain information from former employees of competitors, but this information must not include trade secrets, or any information protected by confidentiality agreements or laws
- Purchasing goods or services from suppliers who are relatives or friends of a Spartan, without exercising due diligence in sourcing the market, and without disclosing the relationship to your Manager and Human Resources

- Using Spartan’s facilities and/or resources to pursue personal business
- Personal and business involvement with competitive organizations without informing your Manager and Human Resources
- Accepting a position as director of or consultant to another business without first receiving permission from Human Resources and your Senior Leadership Team (SLT) member.
- Hiring friends and/or relatives to work at Spartan without exercising due diligence, and without disclosing the relationship to your Manager and Human Resources
- Hiring a friend or family member into a position that directly reports to oneself
- Dating or pursuing a relationship with a Spartan who is in a direct or indirect reporting relationship to oneself

In such situations, it can be difficult for an individual to act fully in the best interests of Spartan. The expectation is that we not only do “the right thing”, but that we do so in a transparent manner.

If a Conflict of Interest situation has occurred, or if you are facing a situation that may involve or lead to a Conflict of Interest, you must immediately disclose it to your Manager and Human Resources so the situation can be understood or resolved in a fair and transparent manner.

Confidential Information

We value and protect our confidential information, and respect the confidential information of others

Spartan’s continued success depends on the use of its confidential information and non-disclosure to third parties. Unless required by law or authorized by a Senior Leader, Spartans shall not disclose confidential information or allow such disclosure. This obligation continues beyond the termination of employment. Furthermore, Spartans must use best efforts to avoid unintentional disclosure by applying special care when storing or transmitting confidential information.

Confidential information includes:

- Financial, Shareholder, and Business Performance
- Compensation and Personnel details
- Product, Sales, and Business Operations
- Proprietary Technology
- Marketing and Competitive Information
- Spartan’s Strategic Business Plan
- Confidential Information of our Customers and Principals

Spartan respects that our Customers, principals, and suppliers have a similar interest in protecting their confidential information. Spartan will treat all such information shared by Customers, principals, and suppliers with the same care as if it was Spartan’s confidential information.

For further information, refer to: [Confidentiality Guideline](#)

Intellectual Property (Inventions, Patents, Copyrights)

We value our intellectual property, and respect intellectual property of others

Spartans are expected to proactively communicate to their Manager any activities on which they are working that relate to inventions and technological advancements relevant to Spartan's business. Any unrelated business pursuits or activities will be addressed on a case-by-case basis, and are also expected to be communicated proactively.

Any inventions or technological enhancements developed while working on behalf of Spartan Controls, or while on company time, are considered Company property. Any inventions or technological enhancements related to our business (e.g., products/service/solution offerings) that are developed outside of Spartan hours, also belong to Spartan.

The Senior Leadership Team, in conjunction with individual Spartans, will determine whether specific inventions or technological enhancements meet the criteria for intellectual property protection (e.g. patents, copyright, trademark, industrial design, etc.).

Spartans will honour the intellectual property rights of others, including patents, copyright, trademarks, and the consideration of software licencing agreements.

Integrity of Accounting and Financial Reporting

We ensure that company information is accurate and timely

Spartan's financial records are the basis for managing the Company's business and fulfilling its obligations to various stakeholders. All financial records must be timely, accurate, and in line with Spartan's accounting standards.

Spartans must never engage in fraudulent or dishonest conduct involving financial reporting and accounting of Spartan or any third party. This includes submission of expense reports, time records, and documentation of sales transactions. Spartans are expected to report any issues relating to fraudulent or dishonest conduct to their Manager or Human Resources.

Protection of Company Assets

We are honest and respect Spartan's assets and property

Spartans are responsible for protecting the company's assets from loss, damage, misuse, theft, fraud, embezzlement, and destruction. Assets include, but are not limited to, physical property and buildings, data, software, intellectual property, equipment, supplies, credit cards, information networks, documents, and other confidential or proprietary information.

Access to the internet and email is meant to promote work-related research and enhance communications. Limited personal use of internet and email is permitted for purposes that are lawful, ethical and consistent with the Code, as long as the use does not interfere with work obligations.

For further information, refer to: [Acceptable Usage for Computer Systems, Network & Smart Devices Guideline](#)

Representing Spartan

We protect the reputation of Spartan

As part of our ongoing commitment to maintain Spartan's strong reputation, it is critical for Spartan to communicate clearly and consistently with the public.

The following are the spokespersons authorized to communicate formally on behalf of Spartan with Industry, Government & Related Agencies, and the Media:

- President & CEO
- members of the Spartan Board of Directors
- members of the Spartan Senior Leadership Team ("SLT")
- Manager, Marketing Communications
- persons specifically authorized by the President & CEO

No other persons are authorized to communicate on behalf of Spartan unless specifically authorized in this Standard or by the President & CEO.

Spartans are encouraged to keep personal, political, and community involvement separate from their work. Any statements made to the media or the public should be made as an individual, and not on behalf of Spartan Controls.

Social events reflect upon Spartan's reputation as a company, as well as the professional reputation of Spartans attending the event. It is expected that Spartan employees who are representing Spartan at such events use good judgment and act in a responsible, professional, and respectful manner.

For further information, refer to: [Social Media Acceptable Use Guideline & Corporate Communications Standard, and Spartan's Social Events Guideline](#).

Antitrust and Fair Dealing

We believe in the importance of free competition

Spartan competes successfully in today's business environment and will always do so in full compliance with all applicable antitrust, competition, and fair dealing laws. Spartans must, at all times, adhere to the following rules:

- Commercial policy and prices will be set independently and will never be agreed to, formally or informally, with competitors or other non-related parties, whether directly or indirectly
- Customers, territories, or product markets will never be allocated between Spartan and its competitors but will always be the result of fair competition
- Customers and suppliers will be dealt with fairly

All Spartans, but especially those who are involved in marketing, sales, and purchasing, or who are in regular contact with competitors, have a responsibility to ensure that they are familiar with applicable competition laws.

Bribery and Corruption

We condemn any form of bribery and corruption

Spartans must never, directly or through intermediaries, offer or promise any personal or improper financial or other advantage in order to obtain or retain a business or other advantage from a third party, whether public or private. Nor must they accept any such advantage in return for any preferential treatment of a third party. Moreover, Spartans must refrain from any activity or behaviour that could give rise to the appearance or suspicion of such conduct or the attempt thereof.

Spartans should be aware that the offering or giving of improper benefits in order to influence the decision of the recipient, even if they are not a government official, may not only lead to disciplinary actions, but may also result in criminal charges. Improper benefits may consist of anything of value for the recipient, including employment of consultancy contracts for closely related parties.

Spartans must be aware that election laws in many jurisdictions generally prohibit political contributions by corporations to political parties or candidates. Any contributions must be approved by Spartan's Board of Directors.

Gifts and Entertainment

We compete and do business based on the highest ethical standards

The giving and receiving of gifts and entertainment are often involved when developing relationships with our Customers and suppliers. This can create ethical situations of which Spartans must be aware.

Some basic guidelines for Spartans to follow when giving or receiving gifts or entertainment are that the gift or entertainment:

- Is appropriate to the situation
- Aligns with the Code of Ethics and Conduct for both the Customer and Spartan
- Value is nominal, and will not be perceived to impair business judgement (i.e. contract pending)

It is not acceptable for Spartans to solicit gifts or entertainment from suppliers for personal gain. If you are unsure if a gift is legal or appropriate, please ask your Manager or Human Resources.

For further information, refer to: [Expenses – Customer, Principal, and Business Associate Entertainment](#)

Respectful Work Environment

We respect the personal dignity of everyone

Spartan is committed to providing a work environment where respectful behaviour is the norm, and Spartans are free from harassment, bullying, violence, threats, and intimidation. Disrespectful behaviour compromises the integrity of the work environment and undermines the self-respect and productivity of Spartans.

Spartans are expected to conduct themselves – and to consider the behaviours of others – based on the principles of reasonableness and respect for the rights and dignity of others.

Spartans who may have experienced or witnessed situations where behaviour is disrespectful and causing a negative effect in the work environment should immediately contact their Manager and/or Human Resources.

For further information, refer to: [Respectful Work Environment Standard](#)

Diversity and Equal Opportunity

We believe diversity is strength

Spartan believes that a diverse workforce is a successful workforce and we are always looking for opportunities to remove barriers to achieving diversity. Spartans can help by understanding personal unconscious bias and being open and welcoming to different points of view, characteristics, and backgrounds.

Employment decisions at Spartan are made based on bona fide occupational requirements, and without regard to age, gender, sexual orientation, disability, race, religion, citizenship, marital status, family situation, country of origin, or other factors in accordance with the laws and regulations of each province and country where we do business.

Safe, Healthy Work Environment

We are committed to providing a safe, healthy work environment

Spartan is committed to a safe and healthy work environment and encourages all Spartans to work safely through communication, education, and participation. Spartans are expected to report for work fit for duty and in compliance with all applicable health and safety related laws and regulations, and Spartan guidelines and standards. Spartans are also expected to report all unsafe acts and conditions to their Manager and/or Safety.

For more information, refer to [Spartan's Alcohol & Drug Standard](#).

Protecting the Environment

We are committed to initiatives that protect the environment

Spartan is committed to deliver solutions that enable our customers to operate at peak efficiency and performance. We help customers to maximize reliability, reduce energy costs, automate processes, and avoid unexpected operational issues. These initiatives ultimately benefit the environment. Energy efficiency and reduced waste mean that goods that society needs are produced with less of an impact on the environment and fewer natural resources. These efficiencies are good for business, and they also help our customers improve their environmental stewardship.

We are also committed to compliance with all relevant environmental laws and regulations in the countries in which we operate, and we seek to reduce energy consumption and carbon emissions by our facilities. Spartans are asked to further environmental stewardship in our operations and through initiatives brought forth by Spartan's Green Team.

Questions and/or How to Report Non-Compliant Conduct

If you have questions about Spartan's Code of Ethics or if you suspect that this Code is being violated, you are responsible to raise your concern with your Manager, Senior Leader, or Human Resources. Reporting such actions may be done anonymously. Spartan prohibits retaliatory action against any Spartan who, in good faith, reports a possible violation.

A "bad faith" complaint is when there is either no substance to the complaint, or it is erroneous, and the originator knowingly proceeds with the complaint. When there is a "bad faith" complaint, it may result in disciplinary action being taken against the offending Spartan.

Failure to Comply

All Spartans are responsible for ensuring full compliance with all provisions of this Code and should seek guidance where necessary from their Manager, Senior Leader, or Human Resources. Behaving with the highest standards of integrity is each Spartan's personal responsibility. When in doubt, Spartans should always be guided by the basic principles stated in the introduction of this Code.

Any failure to comply with this Code may result in disciplinary action, including the possibility of termination and, if warranted, legal proceedings.

Appendix C: Emerson 2022 ESG Report

(see: <https://www.emerson.com/en-us/esg>)

ESG PERFORMANCE AND PROGRESS



For decades, we have helped our customers advance their sustainability initiatives as we drive our own internal progress. To make this vision a reality, in 2020 we articulated a new global Purpose: We drive innovation that makes the world healthier, safer, smarter, and more sustainable.

This document summarizes some of our key initiatives and efforts to enhance our approach to achieving our ESG goals. For more detail, please refer to our 2022 ESG report published in June 2023.



[Full ESG Report](#)

[ESG Executive Summary](#)

Environment

Net Zero Value Chain
emissions by 2045 from a 2021 baseline

Net Zero Operations
by 2030 baseline

Near-term and net zero targets have been **approved** by the **Science Based Targets initiative (SBTi)***



Won ENERGY STAR® Partner of the Year Award for distinguished corporate energy management

Achieved our goal of decreasing emissions intensity 20% from 2018, **6 years ahead of schedule**

Reduced Scope 1 and 2 emissions intensity by **42%** since 2018

30% renewable electricity sourced at Emerson locations

Announced new waste target **Zero Waste to Landfill** by 2032 from a 2022 baseline



Rated 'A-' by CDP on climate change leadership

Social

40% of global leadership targeted to be women and **30%** of U.S. leadership targeted to be minorities by 2034

Employee Resource Groups have **over 13,000 members**

Initiated a company-wide **continuous listening** strategy with 85% of employee participation and an employee engagement score of 78%*

Pledged **\$200M** over 10 years, focusing on education equity in the communities where we operate

Launched Emerson's Employee Value Proposition: **Let's Go**

Through our global learning center, we offer **more than 10,000** e-learning courses that target skill development



Named a 2022 'Best Employer for Diversity' by *Forbes* Magazine



Among America's Most Innovative Companies in *FORTUNE* Magazine

Governance

ESG targets integrated into compensations programs for leaderships

46% of Directors are women or persons of color*

Introduced a new **Technology and Environmental Sustainability** Board committee*

40% decrease in total recordable rate of injuries since 2018

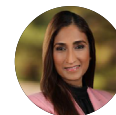


Achieved CDP **Supplier Engagement leader status**

Key elements of our primary data centers, cloud environments and enterprise IT organization are **certified under ISO 27001**



Peter Zornio
Appointed Chief Technology Officer, November 2022



Vidya Ramnath
Appointed Chief Marketing Officer, April 2023



Mike Baughman
Appointed Chief Financial Officer, May 2023

* Depicts data/information as of June 2023

This Executive Summary is not comprehensive and should be read with our ESG Report in its entirety, including, without limitation, the "About This Report" section.

Corporate Philanthropy

In the past year, several charitable efforts have taken place including organizing humanitarian campaigns to assist refugees and affected colleagues in the ongoing crisis in Ukraine, and volunteering and donating in different organizations supporting the wellness of children and adults with challenging circumstances and special needs.

- **\$200M pledged over 10 years** focusing on education equity in the communities in which we operate
- **\$350K+ in scholarship for children** of Emerson employees attending colleges and universities
- Emerson **launched the Support Our People Fund in 2021** to aid global employees facing financial hardship.

Labor Relations

We respect our employees' right to **freedom of association** in choosing labor organizations to represent them. Worldwide, approximately **30% of our employees are represented by an employee representative organization**, such as a union, works council or employee association.

Human Rights

As **members of the United Nations Global Compact**, Emerson respects and promotes human rights in all of our business operations worldwide. This entails specific attention to challenging issues and activities as outlined in the values and principles of the Compact, including:

Emerson Global Human Rights Policy

Humane Treatment

We do not allow or condone any form of harsh or inhumane treatment, including sexual harassment, sexual abuse, corporal punishment, mental or physical coercion or verbal abuse, nor do we allow managers to threaten treatment of this nature.

Prohibition of Forced and Child Labor

We strictly prohibit the use of any forced, bonded, indentured, involuntary prison labor or other compulsory labor in our policies and operations. Similarly, we require our suppliers to comply with this same policy. Our policies comply with regulations, such as the UK Modern Slavery Act of 2015. Emerson fully supports these and other efforts to eradicate human trafficking worldwide.

We do not allow the use of child labor in any of our facilities or businesses, and all of our employees must be of an appropriate age, as defined by applicable laws. In some cases, we support legitimate workplace apprenticeship and internship programs that conform with laws and regulations. We also prohibit our suppliers from employing anyone under the local legal working age.

Corporate Governance

Our goal to address ESG issues is vital to maintaining and developing the trust and confidence of our employees, customers, suppliers, communities and shareholders. We operate all over the world and have built a comprehensive approach to all aspects of our governance activities. From our Board of Directors and executive leadership team to our employees and suppliers, we expect those who represent Emerson to uphold an unwavering level of integrity.

To provide specialized oversight in many areas, Emerson's Board of Directors has five committees: Audit, Compensation, Corporate Governance and Nominating, Executive, and Technology and Environmental Sustainability. More information about our Board Committees is available in the [Corporate Governance](#) section of Emerson.com.

PERFORMANCE-BASED ESG GOALS

Emerson continues to integrate ESG priorities as part of total compensation discussions and programs

10 out of 11

are independent directors*

The Emerson Board of Directors
formed a new Technology and Environmental Sustainability Committee*

46%

of Directors are women or persons of color*

*Depicts data/information as of June 2023.

Appendix D: Yaskawa Global Human Rights Policy and Due Diligence

Human rights due diligence

In accordance with the United Nations Guiding Principles on Business and Human Rights, we have established a human rights policy, human rights due diligence and mechanisms for remedial measures.

Through these initiatives, we will continuously respond to ever-changing social demands and challenges regarding human rights.

Human Rights Due Diligence

We will make appropriate and continuous efforts for human rights.

Specifically, we will identify and assess negative impacts and risks on human rights, implement appropriate measures, conduct follow-up surveys and monitoring, and disclose information.

Priority issues for human rights

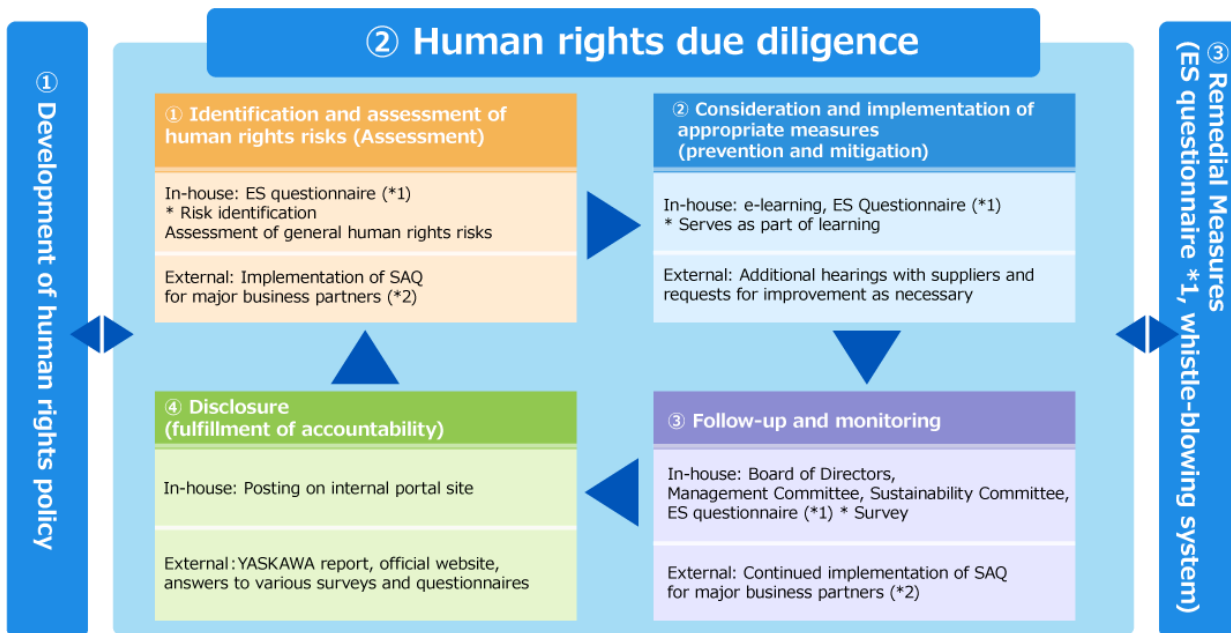
Yaskawa has identified the following items as priority human rights issues to address.

- Prevention of excessive and unfair working hours
- Ensuring a safe and healthy working environment
- Prohibition of discrimination based on race, disability, religion, social origin or gender
- Prohibition of forced or child labor
- Respecting freedom of relocation
- Prevention of non-payment of wages
- Respect for freedom of association and the right to collective bargaining
- Respect for the rights of indigenous peoples and local populations

Remedial measures

Consultations are received through the monthly ES (Employee Satisfaction) survey (for all non-consolidated employees) and the whistle-blowing system (Compliance Hotline), and appropriate measures are taken.

Image



(* 1) ES questionnaire Employee satisfaction survey (non-consolidated, monthly)

(* 2) SAQ (Self-Assessment Questionnaire) Self-questionnaire

Human rights policy

Basic Policy

Based on the Universal Declaration of Human Rights, the United Nations Guiding Principles for Business and Human Rights, and the ILO Declaration on Fundamental Principles and Rights at Work, Yaskawa Group has stipulated respect for human rights in Yaskawa Group Code of Conduct and manages businesses respecting the human rights of all people.

Yaskawa Group Code of Conduct

In order to fulfill Yaskawa Group Principle of Management, which states Group mission is to leverage the pursuit of the business to contribute to the advancement of society and the well-being of humankind, as a member of global community, Yaskawa Group assumes that it is essential to conduct business in a fair and faithful manner and to solidify a trusting relationship with global community. In accordance with the principles set on its own, Yaskawa Group commit to respecting human rights, comply with applicable laws and regulations, and the spirit thereof, and proactively act toward the creation of a sustainable society based on good social conscience.

Human Rights Principles

- Yaskawa Group contributes to the advancement of society and the well-being of humankind through its operations. Given the above premises, Yaskawa Group respects global communities and culture and custom in each country or region, complies with laws and regulations and ensures company policies are in accordance with applicable legislation. In the absence of legislation or policy Yaskawa Group chooses a course of action based on integrity.
- Yaskawa Group complies with applicable labor laws and regulations set by countries, regions and local governments.
- Yaskawa Group respects individual human rights and diversity of values and carries out activities in line with our worldwide "Yaskawa HR Values."

Labor Standard

The Yaskawa Group prohibits all forced labor and child labor, including those of suppliers in its Code of Conduct.

Our basic policy is to take measures to prevent long working hours and to comply with the provisions of the act on the prevention of low-wage work (less than the minimum wage and living wage).

Prevention of Harassment

Yaskawa Group Code of Conduct prohibits all harassment. We will eliminate all forms of discrimination from the workplace environment and strive to prevent harassment.

Freedom of Association

Yaskawa and its domestic affiliates, which organize labor unions, have concluded collective agreements with the labor unions of each company and, by respecting each other's standpoint, have established orderly labor-management relations and proper working conditions, with the objective of maintaining peace between the two sides.

In order to conduct smooth operations based on its administration rights with understanding and trust from the union, the company holds a joint management council for the company president, managements and workers union officials once every half-year to discuss business and labor issues, as well as a regular monthly meeting to share and discuss business situations and other topics. A labor-management committee is also held to improve working conditions and treatment of union members.