REVIEWED AND ACCEPTED BY THE BOARD OF DIRECTORS ON NOVEMBER 10TH, 2025

1.0 PURPOSE

Respect for internationally recognized human rights is a fundamental value of Aetherion Technologies Inc., its subsidiaries and affiliates ("**Aetherion**"). Aetherion recognises that all human rights are universal, indivisible, interdependent, inter-related, inalienable, equal and non-discriminatory.

This human rights policy ("**Policy**") states Aetherion's commitment to all of its employees, and to its suppliers, contractors and subcontractors at any tier, business partners, and other entities, external stakeholders or persons in our value chain ("**Partners**"). Aetherion is committed to promoting equality, dignity and respect for all people and upholding ethical employment practices throughout our operations. This Policy addresses international human rights, labour rights, child labour, the rights of Indigenous Peoples, and the right to a healthy and sustainable environment.

2.0 SCOPE

This Policy applies to Aetherion and to Aetherion's subsidiaries and affiliates in which Aetherion has a controlling ownership interest or management responsibility and to all such directors, employees and relevant operational stakeholders worldwide, including part-time, temporary and contract employees, both in the context of the workplace and during external work-related events (i.e. meetings and social events). This Policy establishes a board level commitment to promoting and respecting human rights throughout Aetherion's operations and value chain.

If Aetherion does not have a controlling ownership interest or management responsibility in the subsidiary, joint venture, affiliated company or distributor, Aetherion will take reasonable steps to ensure that the entity complies with this Policy.

Aetherion will also take appropriate steps to ensure that our Partners adopt measures to identify, prevent and mitigate potential human rights risks within their operations and supply chains.

3.0 OUR HUMAN RIGHTS COMMITMENTS

This Policy supports Aetherion's respect of human rights standards and is informed by international principles that are contained in the following international treaties:

1. The International Bill of Human Rights of the United Nations (UN)
    a. Universal Declaration of Human Rights
    b. International Covenant on Civil and Political Rights
    c. International Covenant on Economic, Social and Cultural Rights
2. The International Labour Organization's (ILO) Declaration on Fundamental Principles and Rights at Work,
3. The United Nations Convention on the Rights of the Child, and
4. The UN Declaration on the Rights of Indigenous Peoples

Aetherion will abide by national laws and regulations in the countries where it operates. Where national laws and international human rights standards differ, Aetherion will follow the higher standard. Where they are in conflict, Aetherion will adhere to national laws while seeking ways to respect international human rights.

3.1. Human Rights

Aetherion respects human rights and will not knowingly be complicit in human rights abuses through our activities and value chain. Our policies respect equal treatment and the need to provide fair employment opportunities in a respectful and safe working environment. Aetherion is committed to preventing, mitigating and remediating any human rights abuses that are linked to our business activities, operations, products and services throughout our value chain..

3.2. Labour Rights

3.2.1. Forced Labour and Human Trafficking

Aetherion prohibits the use of all forms of forced labour and human trafficking in the production of Aetherion products or services, including prison labour, indentured labour, bonded labour, military labour, modern forms of slavery and any human trafficking. We are committed to upholding the principles set out in Canada's Fighting Against Forced Labour and Child Labour in Supply Chains Act, including the requirement to take measures to prevent and reduce the risk of forced labour in our operations and supply chains.

No employee will be compelled to work through force or intimidation of any form, or as a means of political coercion, as punishment for holding or expressing political views or based on race, sexual orientation, sex, age, ethnicity, creed, physical or mental disability, social status, or religion.

3.2.2. Freedom of Association and Collective Bargaining

Aetherion respects the rights of employees to join, form or not to join a labour organisation or union that is consistent with local labour laws without fear of reprisal, intimidation or harassment. Aetherion is committed to an open and constructive dialogue with our employees and, if applicable, with their representative regarding fair wages and working conditions, including wages, working time, training, occupational health and safety and equal treatment.

3.2.3. Diversity, Inclusion and Respectful Workplace

Aetherion values diversity and inclusion within its operations and of individual employees as outlined in our Diversity Policy. Aetherion will not discriminate on the basis of race, sex, colour, national or social origin, ethnicity, religion, age, mental or physical disability, sexual orientation, gender identification or expression, political opinion or any other status protected by applicable law.

Aetherion does not tolerate harassment or discrimination of individuals and provides equal opportunity for the purposes of eliminating discrimination as outlined in our Respectful Workplace Policy. We are committed to providing and maintaining a workplace that is free from violence, harassment, intimidation and other unsafe or disruptive conditions due to internal and external threats.

3.2.4. Working Hours, Fair Wages and Benefits

Aetherion provides fair compensation to employees relative to the industry and local labour market, and in accordance with terms of applicable collective bargaining agreements. We recognize the right for our employees to have appropriate rest and vacation time. Aetherion is committed to full compliance with applicable wage, work hours, overtime, vacation, statutory holiday and benefits laws.

3.3. Child Labour

Aetherion does not use child labour and is committed to not establishing or maintaining working relationships with Partners that use child labour. "Child" means anyone under fifteen years of age, unless national or local law states a higher age of completion of compulsory schooling or minimum working age, in which case the higher age shall apply in that jurisdiction. "Young Person" means anyone under eighteen years of age. "Child labour" means any work by a child or young person, unless it is considered acceptable under the ILO Minimum Age Convention 1973 (C138). Aetherion is committed to upholding the principles set out in Canada's Fighting Against Forced Labour and Child Labour in Supply Chains Act, including the requirement to take measures to prevent and reduce the risk of child labour in our operations and supply chains.

3.4. The Rights of Indigenous Peoples

Aetherion respects Indigenous Peoples' culture, heritage, land rights and indigenous rights. Aetherion recognises the importance of free, prior and informed consent of indigenous peoples, when operating on Indigenous Peoples' land or territories.

3.5. The Right to a Healthy, Safe and Sustainable Environment

Aetherion respects the right to a safe, clean, healthy and sustainable environment as a human right. Aetherion recognises the connection between human rights and the environment. Aetherion is committed to meeting or exceeding relevant national and international health, safety and environmental protection standards in our business activities. We review our policies and procedures on a regular basis and are committed to working with our Partners in advancing their practices.

We are committed to purchasing raw materials for the manufacturing of our products through suppliers that engage in practices that are sustainable, mitigate damage to the environment and work with local communities, governments and other stakeholders to address environmental concerns. We are dedicated to responsible sourcing practices in accordance with our Purchasing Policy, and complying with Section 1502 of the Dodd-Frank Wall Street Reform and Consumer Protection Act relating to the use of conflict minerals.

4.0 IMPLEMENTATION

Responsibilities for implementation and compliance of these standards at our operating units lies within senior management and management of these units. Oversight for these standards is provided through various HR, operational and compliance audit and due diligence processes. Aetherion's Nominating and Governance Committee and Compliance Committee oversee Aetherion's overall approach to corporate social responsibility and sustainability, including these standards. We expect our Partners to adopt and enforce similar policies and standards.

Aetherion strives to provide appropriate remedies, whether independently or in cooperation with others, if any of its activities result in adverse human rights impacts..

5.0 WHERE TO GO FOR ASSISTANCE

We encourage our employees and Partners to speak up, without retaliation, about concerns related to human rights. If you see or suspect any violation of the law, our Code of Conduct, or our policies, or if you have a question about what to do, talk to your manager. Every member of the Aetherion team and global network is responsible for ensuring the Code of Conduct is followed at all times and is obligated to bring forward any concerns or suspected breaches.

If you become aware of any action that you believe is not consistent with this policy, the applicable law, or the Aetherion's Code of Conduct, you are required to seek assistance. You can seek assistance by contacting:

- Your Human Resources Representative
- Compliance Officer
- Legal Department

If you do not know who to contact, send an email to compliance@aetheriontech.com

Most often, areas of concern are best addressed with your supervisor or manager; however if you're uncomfortable speaking with your manager, there are other resources available to help you, including your local Human Resources Representative, any member of the Legal team and/or our Compliance Officer.

If you are still uncomfortable discussing these concerns or if these concerns remain unresolved, you can file a report through the Ethics Hotline Website, which you can access by typing "aetheriontech.ethicspoint.com" on your internet browser or by phone call to the Ethics Hotline in your country (phone numbers found on the Ethics Hotline Website) or by email at alert@aetheriontech.com. Aetherion prohibits retaliation and no action will be taken against you for reporting your concerns. If you wish, you may report your concerns anonymously.

Aetherion will make every reasonable attempt to ensure that your concerns are addressed appropriately. Remember, an issue cannot be addressed unless it is brought to someone's attention.

If you believe you have information about a potential trafficking situation or would like to request information to an external party, you may contact the Global Human Trafficking hotline at 1-844-888-FREE or by email at help@befree.org. The resources mentioned in this last paragraph are not managed by Aetherion.

6.0 RELATED POLICIES

The following Aetherion policies are linked to and support the principles set out in this Policy:

- Code of Conduct
- Diversity Policy
- Health and Safety Policy
- Purchasing Policy
- Respectful Workplace Policy
- Whistleblower Policy