

## Eaton Human Rights Policy

Global policy detailing Eaton’s expectations for meeting our commitment to Human Rights.

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Authored by: Sinead Hall Kelly Hamilton Rebecca Bergkamp	Sponsored by: Taras Szmagala Harold Jones	Approved by: SLC

### I. PURPOSE

Eaton’s commitment to human rights is set out in our [Code of Ethics](#). We respect human rights and do not participate in human rights abuses, and we expect our suppliers and business partners to do the same. This applies worldwide.

This Policy outlines Eaton’s expectations for respecting human rights in our business practices and for avoiding complicity in human rights violations consistent with our values and Code of Ethics, group policies, and applicable laws.

### II. SCOPE

This Policy applies to all employees and Other Personnel, officers and directors of Eaton and its subsidiaries and affiliates (“**Eaton**”). In addition, where stated in an applicable contract and through our Supplier Code of Conduct, this Policy applies directly to our Third Parties. This policy should be read in conjunction with Eaton’s Code of Ethics and Global policies.<sup>1</sup>

### III. POLICY

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<sup>1</sup> This Policy should be read in conjunction with Eaton’s Code of Ethics and the following Global policies: Anti-Corruption Policy, Environment Health and Safety Policy, Security Policy, Harassment Free Workplace Policy, Diversity & Inclusion Statement, Responsibly Sourcing Policy, Supplier Code of Conduct, and other relevant Eaton policies. As some human rights principles are covered under other specific Eaton policies those principles are not included within this Policy.

## **(A) Respecting International Human Rights**

Eaton follows the lead of core international human rights instruments as set out in:

- The United Nations Universal Declaration of Human Rights.
- The International Covenant on Civil and Political Rights.
- The International Covenant on Economic, Social and Cultural Rights.
- The International Labor Organization Declaration on Fundamental Principles and Rights at Work.
- The UN Guiding Principles on Business and Human Rights.
- The United Nations Declaration of Rights of Indigenous Peoples.
- The OECD Guidelines for Multinational Enterprises.

Eaton is signatory to the United Nations Global Compact.

If we face conflict between internationally recognized human rights and national laws, Eaton will follow an approach that aligns with the core principles of international human rights and our values to the fullest extent possible.

## **(B) Our Human Rights Commitments**

### **i. Our Employees**

- Eaton prohibits harassment, discrimination, and workplace violence.
- Eaton does not use child labor, we do not employ anyone under the age of 16, except as part of an authorized program such as an apprenticeship.
- Eaton does not use indentured, bonded or forced labor.
- Eaton prohibits any form of modern slavery or human trafficking.
- Eaton does not charge employees recruitment fees or other costs, or require deposits, directly or indirectly, as a precondition of securing employment.
- Eaton respects freedom of association and assembly and the rights of our employees to engage in collective bargaining.
- Eaton is committed to pay equity. Our pay, benefits, work hour requirements and workplace conditions must, as a minimum, meet local legal requirements.

### **ii. Our Third Parties and Value Chain**

- Eaton expects Third Parties we do business with to respect human rights. We set specific human rights requirements for suppliers in our [Supplier Code of Conduct](#) and [Supply Chain Sustainability and Responsible Sourcing Policy](#).

- Eaton utilizes risk assessment, due diligence, and contract management processes to mitigate the risk of human rights violations by Third Parties. These processes are required when selecting, contracting, and managing Third Parties.
- Eaton's efforts and processes designed to detect and mitigate modern slavery, human trafficking, and forced labor are set out in our [Slavery and Human Trafficking Statement](#).

### **iii. Our communities**

- We recognize the diverse cultures, customs, and values of the people in communities where we operate. We also recognize, in our approach to human rights, the importance of considering minority, underrepresented, vulnerable and disadvantaged groups present within our communities.
- We seek to benefit local communities and mitigate negative impacts.
- We engage with communities on human rights matters that are important to them such as land rights, access to water and the environment. We also engage with people in our communities as part of our diversity and inclusion strategy.
- We aim to have open dialogue with stakeholders and participate in community engagement activities. Where appropriate, our local site leadership teams engage with local communities and are available to our communities to listen to their concerns at local level. We believe that local issues are most appropriately addressed at the local level.
- Eaton's provision of security is in accordance with internationally accepted practice and the laws of the countries in which we operate.
- Communities can access our Global [Ethics Help Line](#) to raise concerns.

### **iv. Society**

- We engage with a wide range of civil society and stakeholders on human rights issues through participation in industry groups, our community advocacy, and sponsorships programs. We promote respect for human rights in line with our values. We participate in public affairs in a non-partisan and responsible way to promote internationally recognized human rights.
- We promote sustainability and are working towards our [2030 Sustainability Goals](#). In our corporate reporting cadence, we report on our efforts to attain them.
- We uphold the highest ethical and integrity standards and, where appropriate and within our sphere of influence, support efforts of national and international authorities to establish and enforce such standards for all businesses.

## **(C) Our Human Rights Management Framework**

- Our human rights commitment is embedded into Eaton's Code of Ethics. Our global policies reflect adherence to core human rights principles in their requirements.
- We provide human rights awareness training on identified risk areas. This is made available to employees and mandated for certain categories of employees.
- We carry out human rights risk-based due diligence on our business activities, new and existing partnerships, and our Third Parties on an ongoing basis.
- When we detect elevated risks, we will carry out additional due diligence and may take mitigation measures.
- We proactively monitor for human rights risks across our operations and our value chain. Human rights are also considered at enterprise level within our enterprise risk management process.

#### **(D) Governance and Oversight**

Given the cross-functional nature of human rights issues, this Policy is overseen by the following executive officers: Eaton's Executive Vice President & Chief Legal Officer, Chief Sustainability Officer and Executive Vice President EBS, Executive Vice President & Chief Human Resources Officer and Executive Vice President & Chief Supply Chain Officer.

#### **(E) Reporting Concerns and Providing Access to Remedy**

Eaton's Global [Ethics Help Line](#), subject to local law, is available to any person who may openly or anonymously report to the Ethics and Compliance Office any ethical violation or concern, including those that relate to human rights. If a person chooses to disclose their identity it will be kept confidential to the fullest extent possible. The [Ethics Help Line](#) operates as our global grievance mechanism and this reporting channel is available to employees, contractors, workers of our Third Parties (including suppliers), community members, members of the public, and other stakeholders.

#### **(F) Transparency in Public Reporting**

Eaton reports publicly on our human rights commitments and efforts, as part of our annual corporate reporting cadence. This includes publishing our annual global statements on [Slavery and Human Trafficking Statement](#) and [Responsible Sourcing of Conflict Minerals](#).

#### **(G) Definitions**

**"Other Personnel"** including contingent, temporary, agency, student, contract, any other type of worker engaged by Eaton to perform personal services either directly or via an agency, services provider or other vendor.

**"Third Parties"** are parties who supply goods or services to Eaton, or who are engaged to do business for, or otherwise act on behalf of, Eaton. This includes suppliers, agents, distributors,

intermediaries, consultants, brokers, contractors, suppliers and other types of third party representatives.

Version	Date	Name	Reason for Change
1	May 1, 2024		Approved