

# Forced and Child Labour Act Report May 31, 2025

Samsung Electronics Canada Inc.

## INTRODUCTION

This Forced and Child Labour report (the “Report”) is submitted on behalf of Samsung Electronics Canada Inc. (“SECA”) and Samsung HVAC America LLC (“SHVAC”).

SECA and SHVAC are subsidiaries of the global electronic products manufacturer, Samsung Electronics Co., Ltd. which is headquartered in South Korea. Unless specified, references in this statement to “Samsung”, “our”, “us”, or “we” refer to Samsung Electronics Co., Ltd. (SECA’s and SHVAC’s parent Company) and its subsidiaries.

Samsung places a high value on its people, technologies, products, and services in order to contribute to a better global society. We understand the importance of maintaining a sustainable and responsible supply chain and we remain committed to respecting the human rights of every individual or group connected to our business.

Samsung’s five Business Principles serve as the embodiment of our determination to operate and hold ourselves to the highest standards of compliance with all applicable laws, our own company principles and our values. The five Business Principles are as follows:

1. We comply with laws and ethical standards
2. We maintain a clean organizational culture
3. We respect customers, shareholders, and employees
4. We care about the environment, health, and safety; and
5. We are a social responsible corporate citizen

SECA and SHVAC support the principles of [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 “Forced Labour and Child Labour Act”). The Forced Labour and Child Labour Act was enacted to eliminate forced or compulsory labour and child labour, including human trafficking, and to remedy adverse harm that has or may have occurred to victims of forced or child labour and human rights violations.

Samsung recognizes the risk of both forced and child labour, especially in the lower tiers of its supply chain. We prohibit any form of child labour and forced labour and expect our direct and indirect business partners to share our commitment to conduct thorough due diligence to address these risks, including age verification checks. Identified cases are handled with extra care, following strict internal protocols. We aim to provide remediation solutions where applicable and reinstate the rights of affected individuals.

This Report is intended to meet the requirements of the Forced Labour and Child Labour Act by outlining the existing Samsung governance and procedures and highlighting steps and policies that we have developed in the last financial year to mitigate and minimize these risks throughout our organizational footprint.

At Samsung, we take a global approach to assessing and addressing forced and child labour risks. As a company within the Samsung Group, SECA complies with applicable global Samsung policies and processes. Therefore, this Report refers to actions taken to assess and

address forced and child labour at a global level, as well as specific actions SECA has taken at a local level in 2024.

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## Key Activities 2024

- Samsung established the Global Grievance Resolution Policy at a global level in April 2024 to ensure grievances are handled in a fair and consistent manner globally, and developed and distributed guidelines for the effective implementation of the policy.
- Samsung appointed dedicated grievance resolution personnel at several sales subsidiaries and research centers and provided training on our grievance resolution policy and guidelines to all grievance resolution personnel worldwide.
- Samsung's manufacturing site in Malaysia introduced its recruitment process improvements and compliance conferences for partner companies at a regional labour department seminar on "Eliminating Forced Labor".
- Samsung performed Human Rights Risk Assessments (HRRAs), which focused on determining the severity and likelihood of Samsung's previously identified salient human rights risks across five regions: Europe, the Middle East and Africa, North America, Latin American, and Asia including conducting internal and external stakeholder workshops to discuss the (level of) risks and mitigation strategies.
- Samsung hosts regular human rights workshops. In 2024, Samsung hosted its second human rights stakeholder workshop, bringing together a variety of international human rights organizations and experts to discuss Samsung's salient risks and gather stakeholder feedback to improve Samsung's internal risks management system and mitigation strategies.
- Samsung also hosted its first annual Global Human Rights Workshop for employees, where individuals from different Samsung subsidiaries, including SECA, learned about human rights trends, risks, and efforts across the Samsung group of companies.
- In 2024, Samsung achieved a global grievance resolution rate of 98.7% where grievances received through a variety of channels were either closed or remediated by the end of December 2024.
- Samsung completed Special Audits to eradicate child labour on 133 first-tier suppliers and 32 second-tier suppliers during middle school and high school vacation periods. None of the audited suppliers were found to have recruited child workers.
- Samsung conducted Special Audits to eliminate forced labour on 53 suppliers in five countries in Southeast Asia and Europe, including Malaysia, Thailand, Poland, Hungary, and Slovakia, which employ many migrant workers. The audits found that the suppliers are hiring migrant workers in the organization using 57 agencies in 14 different countries.

## Organizational Structure – Business and Supply Chain

Samsung's operations include 232 operational facilities globally, including 32 production sites and a workforce totalling 267,946 employees. In 2024, Samsung invested \$29.2 billion CAD in research and development.

Supporting our success as a global leader in the manufacture of electronic products, Samsung is reliant on a network of 2,140 first-tier suppliers. In collaboration with our suppliers across the globe, we are continually working towards a sustainable business ecosystem based on a philosophy of fairness, openness and co-prosperity. Our website includes our [Supplier List](#), which provides details of suppliers responsible for 80% of Samsung's transactional volume.

SECA is the Canadian entity within the Samsung global group, which is responsible for marketing, promoting, selling, and distributing Samsung products and services in Canada. During the financial year ending December 31, 2024, SECA's principal activities consisted of being an importer, distributor, and retailer of electronic and electrical goods; the marketing of consumer electronics; the purchase and sale of components and capital equipment; the provision of research and development services to Samsung Electronics Co., Ltd.; being an importer and distributor of telecommunication systems; and the operations associated with its Canadian Head Office. SECA relies on other entities within the Samsung Group of companies to supply Samsung products to SECA. SECA's operations are centred at its Canadian head office located in Mississauga, Ontario. As of December 31, 2024, SECA employed approximately 680 employees.

## Human Rights and Labour Policies

Samsung is committed to respecting human rights and freedom of all people. We strive to respect the principles of the following international standards as well as comply with the laws of the countries in which we operate:

- International Bill of Human Rights (composed of the Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights and the International Covenant on Economic, Social, and Cultural Rights);
- International Covenant on Civil and Political Rights;
- International Covenant on Economic, Social and Cultural Rights;
- ILO Declaration on Fundamental Principles and Rights at Work;
- United Nations Guiding Principles on Business and Human Rights;
- OECD Guidelines for Multinational Enterprises;
- Convention on the Rights of the Child;
- Convention on the Elimination of All Forms of Discrimination Against Women; and,
- Protocol to Prevent, Suppress and Punish Trafficking in Persons, Especially Women and Children.

We are a member of the Responsible Business Alliance (RBA); we abide by the [RBA Code of Conduct](#) and comply with the laws and regulations of the countries where we conduct our business.

To support this initiative, we have also developed and strictly abide by our own set of internal policies, guidelines, and principles.

Our key global policies are located at [Policies & Documents | Digital Library | Sustainability | Samsung Electronics](#) and include the following:

- Samsung Electronics Global Human Rights Principles (policy) (2023)
- Samsung Global Code of Conduct
- Business Conduct Guidelines
- Global Purchasing Code of Conduct
- Samsung Supplier Code of Conduct and Supplier Code of Conduct Guide
- Global Grievance Resolution Policy (2024)
- Child Labour Prohibition Policy
- Anti-Discrimination and Harassment Policy
- Migrant Worker Policy
- Student Worker Policy in China
- Guidelines for Apprenticeship in India

The section below provides a brief summary of our key policies.

#### [Samsung Electronics Global Human Rights Principles](#)

In February 2023, we announced our Global Human Rights Principles (the “Policy”) that highlight our respect for human rights and that are in line with the UN Guiding Principles on Business and Human Rights (UNGPs). The Policy consolidates all of the commitments made in our existing policies and reaffirms our promise to prevent human rights abuses and to take effective remedies for those affected if and where harm is caused by and through our business activities. Forced and child labour are one of the salient human rights risks identified by Samsung for its supply chain. In the Policy document, we point out further commitments that expand the scope of our commitment to human rights which now encompass a wider set of rights-holders. These right-holders are potential and actual affected individuals and groups, including local communities, partners, consumers, and external stakeholders, in addition to the employees of our own operations and the workers in our supply chains. The full text of [the Samsung Electronics Global Human Rights Principles](#) can be viewed online.

## Global Code of Conduct

Our [Global Code of Conduct](#) and Business Conduct Guidelines are the overarching standards that apply to all Samsung Electronics employees. They act as a guide for employees to adhere to when conducting all business activities.

Our Global Code of Conduct details the aforementioned five business principles and what these mean specifically to Samsung and its employees. It clarifies our detailed principles on work environment; employment conditions; grievance handling; equality and diversity; child labour and forced labour, and other areas to help our employees execute their day-to-day tasks in a manner that ensures the protection of human rights. Through the guidelines set out in the Global Code of Conduct, we ban any involvement in or imposition of coerced or exploitative labour, such as modern slavery and human trafficking, and specify that we have a zero tolerance policy towards any forms of child labour at any stage of our business.

## SECA Code of Conduct

Additionally, on a local level, the same core principles and employee conduct expectations are set out and enforced through the SECA Code of Conduct. This policy details ethical behaviours and expectations of SECA that apply to all of its employees across Canada. The SECA Code of Conduct also sets out a requirement to comply with national and provincial laws governing employment and non-discrimination or harassment in the workplace, and prohibits the use of human trafficking, child labour, or any form of forced, indentured, or involuntary labour in any of SECA's operations or at any of its properties.

## Business Conduct Guidelines

The [Business Conduct Guidelines](#) emphasise the importance of Samsung Electronics employees, who are ambassadors for the brand, to uphold Samsung's standards of corporate social responsibility, integrity and accountability. The Business Conduct Guidelines are based on the Global Code of Conduct and provide detailed guidance for employees on making sound ethical decisions. They cover key topic areas under the company's core principles: People, Excellence, Change, Integrity, and Co-prosperity.

## Global Purchasing Code of Conduct

The Global Purchasing Code of Conduct comprises key requirements from applicable regulations and guidelines on purchase-related tasks and ethical obligations of employees in charge of purchasing.

## Supplier Code of Conduct and Supplier Code of Conduct Guide

Samsung ensures that its suppliers support and protect internationally proclaimed human rights and respect the dignity and diversity of individuals and their fundamental rights. We update our Supplier Code of Conduct periodically to reflect revisions to the RBA Code of Conduct and other global norms and require our suppliers to comply with the same. The [Supplier Code of Conduct](#) and the [Supplier Code of Conduct Guide](#) are mandatory commitments built into all contracts with Samsung suppliers.

## Global Grievance Resolution Policy 2024

We established the [Global Grievance Resolution Policy](#) in April 2024 to ensure grievances are handled in a fair and consistent manner globally. The policy provides an overview of our



grievance channels, handling procedures, and principles. In order to minimize gaps between the policy and actual operations, we reviewed the current status of grievance handling operations at our global and domestic business sites and those of our subsidiaries and all organizational units that handle grievances. Additionally, we established and released our first Global Grievance Resolution Policy which was completed through the collection of the opinions of our internal and external stakeholders such as employee representative bodies, international human rights organizations and grievance handling institutions.

Samsung is committed to providing access to the grievance process to the affected individuals or groups via our grievance channels in the event that the company causes or contributes to negative impacts on the rights of individuals or groups. The company's grievance channels are available to all employees of Samsung, all partners in our value chain, consumers, civil society, and everyone else who has a legitimate concern regarding actual or potential adverse impacts caused or contributed to by Samsung. We are committed to promptly investigating allegations and providing fair and effective remediation by ourselves and/or in cooperation with other stakeholders.

The Global Grievance Resolution Policy sets out grievance channels for different categories of stakeholders, outlines Samsung's grievance handling procedure, principles of grievance handling as well as how Samsung is ensuring the implementation and effectiveness of the policy in line with the UNGP effectiveness criteria.

SECA is taking steps to adopt a localized version of the Global Grievance Policy with implementation scheduled to occur before the end of 2025.

#### [Child Labour Prohibition Policy](#)

Samsung has a zero tolerance policy on child labour as prohibited by international standards and national regulations in all stages of its global operations. The Samsung [Child Labor Prohibition Policy](#) applies to all of Samsung's worksites as well as suppliers, including third party recruitment agencies, and sets out strict rules against the employment of children and for the protection of young people at Samsung worksites and at worksites of its suppliers.

Special protection is provided for young workers who should not perform hazardous work, or engage in overtime or night shift work. Samsung works with various stakeholders and implements a variety of partnerships and programs to address root causes of child labour, including remediation programs intended to provide financial support to enable a child to remain in the agreed-upon remediation program until he/she reaches the minimum working age.

#### [Anti-Discrimination and Anti-Harassment Policy](#)

Samsung respects all individuals' right to work in an environment free of discrimination and bullying. In March 2022, Samsung incorporated already existing anti-harassment guidelines into a formal policy, and published the global [Anti-Discrimination and Anti-Harassment Policy](#). We pledge to remain committed to fostering a workplace where our employees are valued and treated with respect, are offered equal opportunities and are motivated to both achieve and show their competence.

## Migrant Worker Policy

Migrant workers are often vulnerable to the risk of forced, bonded, or indentured labour as well as human trafficking as they are seeking economic opportunities outside of their own country. Our [Migrant Worker Policy](#) was first released in 2016 and updated in 2020 to better protect the rights of migrant workers.

To facilitate the implementation of this policy, we developed the Internal Guide for Migrant Worker Policy, which consists of 14 sections from recruitment to employment contract termination based on the guidelines of RBA, Business for Social Responsibility (BSR), and the Institute for Human Rights and Business (IHRB). We require our production sites, suppliers, and recruitment agencies to monitor the ILO forced labour indicators and faithfully implement our Migrant Worker Policy and Internal Guide for Migrant Worker Policy.

Other human rights policies and guidelines currently supporting operations at Samsung (which require specific management measures) include our [Student Labour Policy for China](#), and [Guidelines for Apprenticeship in India](#).

## Labour and Human Rights Framework

We operate across vast geographies, including in locations where social, economic, and political factors may put human rights and decent working conditions at risk. In line with the UNGPs and OECD guidelines, we are committed to preventing, mitigating and addressing adverse human rights impacts and to providing timely and effective access to a remedy where a harm had occurred. This applies to our own business activities and we hold our suppliers and other business partners to this same high standard.

Our Labour and Human Rights Framework is based on the aforementioned international standards and principles and consists of policies, due diligence, access to a remedy, stakeholder engagement, transparency and reporting, and good governance practices. It is the foundation of our respect of human rights in our own operations as well as in our supply chain and other business relationships.

In 2023, Samsung hosted the first human rights stakeholder workshop, bringing together the International Labour Organization (ILO) experts, UN human rights experts, global NGOs, and global labour union specialists to discuss our approach to human rights due diligence. In 2024, to better integrate the expert insights gathered during the event into our processes and to ensure compliance with due diligence requirements for human rights in various countries, we began reviewing and refining our human rights risk management system.

## Human Rights Governance Structure

We believe solid governance is essential to successfully embedding respect for human rights in our business operations. Our [human rights governance](#) is centered on the Board of Directors, Sustainability Committee, Sustainability Council, and the Labor and Human Rights Council. This structure facilitates the supervision and management of human rights conditions across and at various levels of our business.

The Sustainability Committee under the Board of Directors supports the Board by closely

monitoring relevant issues. The Committee determines priorities for sustainability strategies and incorporates human rights and other sustainability issues into the business decision-making process. The Sustainability Council, headed by the global CEO, reviews and manages company-wide sustainability issues collaboratively with the relevant leaders in charge of sustainability at Samsung headquarters and at each business unit.

Lastly, the Labor and Human Rights Council is a cross-functional collaborative effort consisting of the People Team, Partner Collaboration Center, Vendor Management Task Force, Global Technology Research, Global EHS Office, Corporate Legal Office, Compliance Team, Investor Relations Team and Corporate Sustainability Center. The Council discusses and coordinates global labour and human rights issues at our business sites and across our supply chains to address and mitigate potential human rights risks. Agenda items that are discussed at the Council vary based on materiality and urgency and such items are then escalated to the Sustainability Committee and Sustainability Council. Within the People Team, a designated executive (with company-wide responsibilities for HR, labour relations, and human rights activities at business sites outside of South Korea) also leads the promotion of human rights initiatives across the company. This executive's performance evaluation and incentives are tied to the results of human rights due diligence conducted at various business sites.

Each department participating in the Labor and Human Rights Council also actively conducts human rights due diligence to identify, prevent and mitigate human rights impacts that may have caused or contributed by our business operations. The Corporate Sustainability Center manages the overall sustainability agenda of Samsung and handles human rights-related issues by collaborating closely with relevant organizational units such as the People Team, the Partner Collaboration Center and Global Technology Research when necessary.

### Transparency and Reporting

We publicly disclose our activities concerning respect of human rights on our global website, informed by the UN Guiding Principles on Business and Human Rights. In addition, when making such disclosures, we consider the Corporate Human Rights Benchmark (CHRB), which measures the human rights approach of global companies. We also take into account the requirements of Know the Chain (KTC), which focuses on activities to prevent forced labour in the supply chain. The annual disclosure is also an extension of our efforts to comply with the Forced Labour and Child Labour Act, Norwegian Transparency Act, United Kingdom Modern Slavery Act, and Australian Modern Slavery Act.

Samsung also discloses its official position on human rights issues through the online platform of the Business & Human Rights Resource Centre (BHRRC), a UK based non-profit organization that investigates the impact of business activities on human rights and the environment.

### Stakeholder Engagement

Over the years, expectations from various stakeholders (i.e. NGOs, governments, customers, shareholders, suppliers, and employees) have grown substantially, together with our responsibilities as a global corporate citizen. We understand the importance of stakeholder engagement and collaborate with various stakeholders to develop workers' rights policies, capacity-building programs and to implement regional projects.

## Salient Human Rights Risk Assessment and Management

We define our salient human rights risks as those human rights that are at risk of the most severe negative impacts throughout our business activities and relationships. We disclosed our salient human rights risks in February 2023 as a part of our Global Human Rights Principles (the “Policy”), identifying 11 salient human rights impacts based on a comprehensive analysis of human rights due diligence results, NGO reports, media articles, stakeholder dialogues, Samsung Culture Index (organizational culture diagnosis) findings and employee grievances. Our human rights due diligence is conducted with a focus on these salient human rights risks based on priority identified through continuous stakeholder engagement, internal assessments, external audits, grievance channels and human rights risk and impact assessments. Considering these risks, we prioritise our efforts and activities to prevent, mitigate and address human rights impacts. The sections set out below provide a summary of these risks and actions taken to mitigate, minimize and eliminate such risks.

### Human Rights Due Diligence and Measures Undertaken in Our Own Subsidiaries

#### a) Policies and Standards

Samsung adheres to the principles put forward in the policies outlined above, as well as its own [Global Code of Conduct](#) and [Business Conduct Guidelines](#), and the Responsible Business Alliance (RBA) code of conduct against which audits in our own factories across the globe are conducted. We are a signatory of the UN Global Compact, one of the world's largest corporate sustainability initiatives, and adhere to its ten principles:

- Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights; and
- Principle 2: make sure that they are not complicit in human rights abuses.
- Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;
- Principle 4: the elimination of all forms of forced and compulsory labour;
- Principle 5: the effective abolition of child labour; and
- Principle 6: the elimination of discrimination in respect of employment and occupation.
- Principle 7: Businesses should support a precautionary approach to environmental challenges;
- Principle 8: undertake initiatives to promote greater environmental responsibility; and
- Principle 9: encourage the development and diffusion of environmentally friendly technologies.
- Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery.

#### b) Human Rights Due Diligence

Samsung is committed to identifying, preventing, mitigating, and addressing actual or potential impacts on human rights throughout its global operations, supply chain and other business relationships. The company reflects on the lessons and implications learned from these due diligence activities to protect human rights and strives to ensure that appropriate policies and management systems are always in place. In addition, the company considers expanding the

frequency and type of due diligence when circumstances dictate it such as entering new regional markets, starting transactions with new suppliers, or when new human rights issues arise due to changes in international situation or applicable law.

#### *i. Samsung's Salient Human Rights Impacts*

To identify actual and potential human rights impacts, Samsung conducts various assessments including self-audits at its workplaces, third-party audits based on RBA standards and human rights impact assessments using external human rights experts. We also analyze reports from civil society organizations, media articles, conversations with various stakeholders such as human rights experts and investors, and grievances and complaints filed by employees to identify human rights risks related to our business activities. As a result, in February 2023, we selected 11 major human rights' impacts that are important to Samsung and disclosed them in the [Samsung Electronics Global Human Rights Principles](#).

#### *ii. Human Rights Risk Assessments (HRRAs)*

In 2024, Human Rights Risk Assessments (HRRAs) were carried out in five different regions across the globe. These regions include Europe, the Middle East and Africa, North America, Latin America and Asia. Samsung's HRAA process includes the following:

- Taking steps to assess salient human rights risk by site by region and considering the seriousness of the risk and the likelihood of occurrence.
- Generating regional human rights risk heat map based on assessment results to distinguish the level of risk.
- Operating regional workshops to discuss the human rights risk heat map and the appropriateness and applicability among regional subsidiaries.
- Communicating with external stakeholders in order to discuss and finalize a regional human rights risk heat map.

Samsung has assessed the seriousness of each salient human rights risk by determining the level of possible negative impact on an individual or a community, the number of people impacted and the possibility of resolving or remedying the negative impact. We have additionally reviewed the likelihood of each salient human rights risk by identifying areas of operation and specific business models that may pose greater risk and evaluating the human rights management capacity and level of interest of business partners. To further determine the likelihood of occurrence, we reviewed the specific environmental aspects of the region in which the business operates (e.g. war, armed conflict, weak rule of law, or lack of effective legislation) and assessed whether risk prevention and mitigation measures have been implemented.

#### *iii. Assessment By Internal Experts*

Based on the Labor and Human Rights Risk Management System, Samsung assesses the level of respect for human rights at its workplaces and conducts human rights impact assessments in a simplified way that is topic-specific.

## 1) Labor and Human Rights Risk Management System

In 2023, we upgraded the monitoring system we created in 2013 to support labour rights compliance and compliance management at our workplaces to the Business & Human Rights Benchmark (BHRB) System. This system assesses each workplace's compliance with international human rights standards such as the International Labor Organization (ILO) Declaration on Fundamental Principles and Rights at Work and the UN Guiding Principles on Business and Human Rights (UNGPs). The evaluation indicators consist of 159 detailed indicators in 39 items in four categories: labour rights, organizational culture, working environment and diversity, equity and inclusion. Each site is evaluated annually, and consulting and simplified human rights impact assessments are conducted for sites requiring improvement. Additionally, the system allows sites to identify best practices for each indicator, enabling such sites to improve autonomously their human rights respect activities.

In 2024, Samsung conducted BHRB evaluations for 19 manufacturing sites and issued consulting reports for each site, providing guidance on areas requiring improvement. In 2025, the company plans to further systematize site operations using the BHRB evaluation indicators and support each location in embedding human rights respect into its management practices. It also intends to conduct individual consulting for sites with weaker labour rights standards and regularly monitor their improvement progress.

## 2) Simplified-Human Rights Impact Assessment

Our in-house labour and human rights experts identify locations that need improvement based on management indicators and take an in-depth look at the level of respect for labour rights in the country of operation, as well as review the results of our organizational culture assessment, complaints received, workforce changes, potential violations of company policies and previously identified human rights risks. The Simplified Human Rights Impact Assessment is a more streamlined approach than a human rights impact assessment conducted by a third-party human rights organization. Interviews are conducted with stakeholders in the country of operation as well as vulnerable populations to assess the potential and actual human rights impacts of our operations, identify measures to prevent, mitigate, and manage identified impacts and track implementation. In 2023, we conducted a Simplified Human Rights Impact Assessment for our U.S. manufacturing operations in our Device Experience (DX) division. Samsung also engaged with The Centre for Child Rights and Business, an expert on children's rights, to identify the human rights impacts of our operations on employees at our sites, as well as potential and actual human rights impacts along our value chain in a specific region.

## 3) Topic Specific Assessments

We created assessment tools in line with international standards and conduct on-site audits for vulnerable groups such as migrant workers and female employees in the company. We conducted migrant worker audits for the four production sites that employ migrant workers (see more information below) to ensure compliance with our migrant worker policy and policy implementation guide based on RBA methodology and key industry references. We also utilized the "Gender Equality Self-Assessment Toolkit", developed with reference to UN Women



Women's Empowerment Principles (WEPs), the RBA methodology, and the World Benchmarking Alliance's Gender Benchmark methodology, to identify discriminatory practices against female employees in the workplace.

In 2024, we conducted audits to identify risk factors related to labour-management relations at our manufacturing sites. Four manufacturing sites with a history of related grievances were selected for review. The audits focused on more than 100 checkpoints, including external factors such as inflation rates in the host country and wage levels in neighbouring companies, as well as HR systems, grievance channels and employee representative bodies, communication with field managers and site heads and the capabilities of labour-management relations personnel.

#### *iv. Third-Party Human Rights Impact Assessments and Human Rights Impact Analysis*

A human rights impact assessment (HRIA) analyzes the impact of business activities on rights holders, such as employees, supply chain workers, community members and consumers. HRIAs typically involve more in-depth consultation with affected stakeholders than other forms of human rights assessments. Human rights risk analysis is a type of human rights due diligence that prioritizes actual and potential human rights impacts based on the severity of the human rights risk (e.g., the size of the affected population, the scope of the impact and the likelihood of the risk being remediable) and the likelihood of occurrence. A human rights impact analysis helps companies focus their resources on managing human rights risks that are likely to have a negative impact on the business operations and concludes with the identification of material human rights risks.

Samsung first conducted a human rights impact assessment at its Vietnam operations location in 2017, and conducted a human rights impact analysis in Türkiye prior to opening a production facility in 2022.

#### *v. RBA Third Party Validation (Validated Assessment Program)*

As a member of the Responsible Business Alliance, Samsung is committed to complying with the RBA Code of Conduct. We conduct RBA self-assessments at our production sites every year, and conduct on-site audits based on the RBA's third-party audit (VAP) standards at least once every two years at all of our sites, not just the high-risk sites defined by the RBA. Production sites that are found to be non-compliant are required to develop a corrective plan to improve the findings and implement systems to prevent reoccurrence, which plan is approved by the inspection experts, and then the approved corrective plan is completed within the timeframe set by RBA standards.

#### *RBA third-party audit results in 2024*

- DX Division: 7 facilities audited
- DS Division: 6 facilities audited

Nine out of thirteen worksites were awarded a perfect score with no instances of non-compliance found. Six plants were partially non-compliant in labour, health and safety, ethics, and supply chain requirements. Corrective actions were completed for issues that could be immediately

addressed. For the issues that take time to remediate, corrective actions are being implemented in accordance to the VAP criteria.

#### c) Access to Remedy

Samsung remains committed to thorough due diligence to prevent our business operations from causing or contributing to any adverse impacts on human rights or engaging in human rights abuses. All complaints or grievances filed by individuals or groups that are adversely affected by our business operations are promptly investigated and effective remedies are implemented.

In April 2024, we established and published the Global Grievance Resolution Policy. Following this, we developed guidelines to ensure the policy's effective implementation and distributed them to all subsidiaries worldwide.

Furthermore, in January 2025, we appointed dedicated grievance resolution personnel at several sales subsidiaries and research centres lacking clear grievance channels and governance systems. We also provided training on our grievance resolution policy and guidelines to all grievance resolution personnel worldwide, including those that have been newly appointed. This training is aimed at ensuring that our grievance mechanism operates in line with the effectiveness criteria for non-judicial grievance mechanisms outlined in the UN Guiding Principles on Business and Human Rights.

Samsung offers a variety of grievance channels in various languages for individuals or groups that can be adversely affected by our business operations. A complainant may report a grievance anonymously or choose to be identified. We are committed to upholding the confidentiality of the grievance and protecting the complainant in all cases. At the same time, we do not tolerate retaliation against the complainant in response to filing a grievance. Reported grievances are assigned to different organizational unit(s) based on the nature of the grievance and, if necessary, several organization units work together in deciding on effective remedies.

While grievances are generally processed in the order of when they are received, higher-priority complaints are dealt with in an urgent manner due to their severity in line with the UNGPs requirements, considering that delayed responses could lead to irremediable harm. The grievance procedure consists of four steps – receipt, investigation, notification, and resolution – and the goal is to handle and close grievances within three months. However, depending on the characteristics of the grievances such as where the grievance involves external stakeholders or possible violations of the law, the procedure may take more than three months and there may be changes to the procedure itself.

We also conduct the Samsung Culture Index (SCI) survey each year for our employees around the world to evaluate our organizational culture. We review if problems are properly remedied and receive feedback through post-consulting satisfaction surveys.

We also promote external stakeholders' grievance communication channels. We operate a global communication address ([sustainability.sec@samsung.com](mailto:sustainability.sec@samsung.com)), to listen to the opinions of various external stakeholders. We continually evaluate the effectiveness of our internal and external grievance procedures and seek to improve accessibility and system design where necessary.



In 2024, Samsung received a total of 33,148 grievance reports, of which 98.7% were addressed, closed or remediated as of the end of December 2024.

At a local level, SECA offers its employees the opportunity to report any compliance issues through anonymous use of a phone line, or by sending an email to an internal compliance inbox. All grievances are then investigated pursuant to SECA's internal procedures.

#### d) Stakeholder Engagement

Stakeholder engagement is one of the core pillars of Samsung's Labour and Human Rights Framework. It is a company-wide effort integrated into our business activities and an important element of our human rights due diligence process.

As part of our ongoing efforts to uphold human rights, we strive to engage in an open, active, and direct communication with our stakeholders. As a part of the ICT industry ecosystem, Samsung acknowledges that its business activities may impact workers and communities within our value chains. We engage in dialogue with various stakeholders, including all rights holders and those potentially affected by our operations. We listen to their perspectives, draw insights from them, and incorporate these findings into our management activities.

Our stakeholder engagement activities are diverse, ranging from informal dialogue to strategic partnerships. Our stakeholders include our employees, business associations and industry initiatives, civil society organizations, intergovernmental organizations, benchmarking agencies, human rights experts and consultancies, customers, suppliers, investors, and governments.

In 2024, Samsung hosted its second human rights stakeholder workshop, bringing together a variety of international human rights organizations and experts to discuss Samsung's salient risks and gather stakeholder feedback to improve Samsung's internal risks management system and mitigation strategies.

#### e) Training and Development

In order to help our employees understand their rights and train managers and relevant departments on the implementation of human rights into business practices and everyday activities, Samsung conducts a wide range of different labour and human rights trainings annually, tailored to different target groups.

Since 2020, Samsung has conducted human rights training for human rights champions with the goal of integrating human rights into each subsidiary's business activities. About 50 human rights champions from global sites also serve as human rights trainers in their respective subsidiaries in the field of HR, labour relations, compliance and training. They identify potential human rights risks that may arise in their business sites, interact with other human rights champions from other subsidiaries and advise each other on their activities. In 2024, they received advanced training from global human rights experts invited from outside the company. The training covered practices and legislation in various countries, Samsung's newly introduced grievance policy, freedom of association and the right to collective bargaining.

In 2024, SECA participated in Global Human Rights training which was mandatory for all SECA employees. The training, delivered online, outlined what constitutes modern slavery and child labour, the risks and impacts of human rights violations and Samsung's due diligence

process and activities. Globally, Samsung achieved a 95.7% completion rate for the Global Human Rights training while SECA had a 99% completion rate. Also in 2024, SECA added information on Human Rights, the Report, and the Forced Labour and Child Labour Act into its mandatory annual compliance training. This compliance training covers a variety of topics for Canada including, amongst others, anti-competitive behaviour and deceptive marketing practices. SECA achieved a 100% completion rate for its mandatory compliance training in 2024.

Also in 2024, Samsung hosted its first annual Global Human Rights Workshop for employees where individuals from different Samsung subsidiaries, including SECA, attended a virtual workshop to learn about human rights efforts across the Samsung group of companies. The workshop focused on Human Rights trends and developments on a global scale, Samsung's salient human rights risks assessments and key focus areas for supply chain due diligence to be addressed through 2024. Some localized efforts were showcased by Samsung Germany, Samsung Türkiye-Production and Samsung Latin America.

#### *Modern Slavery and Ethical Recruitment*

In October 2023, our subsidiary in Malaysia invited the International Organization for Migration (IOM) to provide training to 56 personnel managers from 41 first-tier suppliers to eradicate forced labour for migrant workers. This training has improved awareness of the protection of migrant workers' labour rights by providing guides such as potential forced labour risks at each recruitment stage, types of forced labour and precautions for the recruitment of agencies. In 2024, Samsung's manufacturing site in Malaysia introduced its recruitment process improvements, treatment enhancements and compliance conferences for partner companies at a regional labour department seminar on "Eliminating Forced Labor".

We regularly monitor the overall working conditions at our production sites through internal audits and third-party audits aligned with the RBA Code of Conduct, in which "freely chosen employment" is a core indicator. Samsung also pays close attention to its production sites in Malaysia, Poland, Hungary, and Slovakia which employ migrant workers. In 2022, we performed our own on-site audits on all four production sites staffed by migrant workers to verify their compliance with the Policy and Guidelines. These audits were based on the RBA methodology centering on the needs and rights of migrant workers and key industry references. We conducted interpreter-supported interviews with migrant workers, their families and other vulnerable workers in addition to interviews with the HR managers of the production sites and staff members of the recruitment agencies. These interviews were complemented by document verification and inspections of dormitories and off-site residential facilities for migrant workers.

#### *Child Labour Prohibition Management*

We regularly monitor the overall working conditions at our production sites through internal audits and third-party audits aligned with the RBA Code of Conduct, in which "young workers" is a core indicator. All of our subsidiaries comply with the strict employment process and age verification. In countries with a higher risk of child labour, particular attention is given to detect fake IDs, conduct face-to-face interviews and use facial recognition systems as well as to conduct special audits prior to or during the summer and winter breaks when students or people under the legal minimum age usually look for employment at factories.

Further information on Samsung's human rights work in its own operations including figures can be found in the global [sustainability report](#), published annually, on the [Samsung Global Sustainability](#) website.

## Human Rights' Due Diligence and Measures Undertaken for Business Relations and Suppliers

### a) Policies and Standards

Complementing the Policy and other human rights related policies, Samsung requires its suppliers to adopt our Supplier Code of Conduct and Guidelines which is based on international human rights principles and which sets out social, environmental and ethical industry standards.

We demand prompt remedial action for any violations related to our top priorities, such as the prohibitions of child labour and forced labour and the imposition of penalties on those suppliers found to have committed violations during our comprehensive evaluations.

### b) Human Rights Due Diligence

#### i. *First Tier Suppliers*

To ensure compliance, we operate an integrated work environment management process consisting of self-assessments, on-site audits and third-party audits. The main results of on-site audit and third-party audit are reflected in comprehensive evaluations and policy improvements for next year and those suppliers rated outstanding are provided additional benefits such as extra points in the comprehensive evaluations and cash rewards.

Samsung implemented and now operates a sustainability management reward program in 2023, where suppliers who have been determined to have performed well are provided incentives such as cash rewards. In 2024, a total of six suppliers were rewarded in the areas of environment, social and fair trade.

We perform comprehensive annual evaluations on our suppliers based on transactional data and materials submitted by each supplier to ensure the competitiveness of our supply chain. Major evaluation items include technology, quality, response, delivery, production cost, environment and safety, finance and labour and human rights. The results are reflected in the following year's purchasing policy to encourage our suppliers to improve their capabilities.

### Self-Assessment

Samsung has developed an RBA-based self-assessment tool for all our suppliers to use annually. We encourage them to obtain certifications related to international standards in corporate social responsibility such as ISO, SA8000, etc., and monitor their progress through self-assessment.

Since 2022, we have also adopted the RBA's updated self-assessment standards to make it easier for suppliers to respond to audits by Samsung, and to grievances that are reported by their workers.

We actively identify supplier risks in areas like recruitment fees, forced labour, child labour and industrial accidents. We also conduct on-site audits, monitor for improvements at suppliers with potential violations and seek their input to improve our self-assessment system and reflect their feedback in subsequent assessments.

### On-Site Audit

Our dedicated organizational unit consisting of RBA-certified auditors conducts on-site audits of our suppliers. We review their documents thoroughly, including wage information, contracts, and policies, and perform interviews of their employees (a minimum of square root of the total number of employees), engaging both working level staff and managers during the audits. We require each supplier to submit its improvement plan and results, and our country/region-specific staff in charge reviews them along with the supplier's employees or representatives.

We guide suppliers to take immediate remedial actions on site if possible and monitor whether they have taken remedial actions within three months from the registration of the improvement requirements. We monitor facility installation, certification, and other matters that require extended time and significant expenses over a longer term based on the respective supplier's improvement plan. We demand suppliers found to have committed violations of the RBA audit criteria or in our priority areas, including violations of Samsung's prohibition of child labour and forced labour, to take immediate remedial actions and we impose penalties during our comprehensive evaluations as necessary.

We also operate a working-hours monitoring system to ensure that our suppliers comply with our work hours requirements. Through this system, we review the average working hours and maximum working hours of our suppliers' employees at different business sites on a monthly basis and rate them in accordance with the seriousness of non-compliance if applicable and as necessary.

In 2024, DX Division conducted on-site audits of all 368 high-risk suppliers using the RBA assessment criteria and implemented corrective actions where necessary, resulting in a final compliance rate of 95.5%. Meanwhile, DS Division audited nine key suppliers of Samsung China Semiconductor (SCS) Corporation, carrying out corrective measures and achieving a final compliance rate of 89.9%.

Starting in 2024, Samsung introduced on-site audits of second-tier suppliers carried out by high-risk<sup>1</sup> first-tier suppliers. To support this program, we developed and distributed a specialized audit toolkit aligned with Samsung's standards and provided training for first-tier suppliers. Using these criteria, first-tier suppliers identified key high-risk second-tier suppliers and conducted on-site audits of more than 300 companies. We remain committed to working alongside first-tier suppliers to further enhance our supplier oversight and expand the reach of our audits.

### Special Audits to Eliminate Forced Labour

In 2024, we conducted audits on 53 suppliers in five countries in Southeast Asia and Europe, namely Malaysia, Hungary, Slovakia, Poland, and Thailand using the Specialty Validates Assessment Program (SVAP), RBA's specialized forced labour program. The audits assessed 22 items, including on-site audit of recruitment agencies, possession of recruitment agency contracts by first-tier suppliers, recruitment fee reimbursement, local language contracts and pay stub

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<sup>1</sup> High-risk suppliers refer to those with substantial geopolitical risks related to labour and human rights or a significant impact on our business. This includes suppliers whose transaction volumes or proportions exceed a certain threshold, those with low self-assessment scores, or those associated with labour environment issues raised by NGOs.

provisions, pre-departure introductory training, and remediation procedures and record-keeping. Following the audit of the recruitment agency contracts, results revealed that the suppliers used 57 agencies in 14 different countries to recruit migrant workers. Initially, all 53 suppliers had an average compliance rate of 93%, which was generally satisfactory. However, we discovered that some suppliers in Malaysia, Thailand, and Poland had charged workers recruitment fees. In addition, we confirmed 79 audit findings related to the absence of victim remediation procedures, failure to provide pay stubs in the local language and a lack of due diligence of recruitment agencies. We collaborated with local subsidiaries to support monthly status improvements, ultimately confirming that all audit findings had been addressed and improved.

In 2024, Samsung reimbursed \$14,838 USD worth of recruitment fees to 41 migrant workers as a result of these special audits.

### Special Audits to Eradicate Child Labour

In addition to our on-site audit programme, we conduct special audits of suppliers to assess them for compliance with the Samsung Child Labour Prohibition Policy. We maintain zero tolerance for child labour in our suppliers and perform special audits of their recruitment practices every year to eliminate child labour.

Since 2015, we have hosted, on an annual basis, a range of compliance and human rights workshops and training sessions for the heads and working-level staff of our suppliers. In 2024, Samsung conducted a special audit to eradicate child labour. Audits on 133 first-tier suppliers and 32 second-tier suppliers during middle school and high school vacation periods were completed. None of the audited suppliers were found to have recruited child workers but six suppliers had deficiencies in their recruitment processes including a lack of facial recognition protocols for identification and insufficient student worker protection policies in contracts. These suppliers have since taken measures to improve upon these deficiencies.

### Third-Party Audit

We conduct third-party audits every three years on the top 90% of our suppliers and some additional high-risk suppliers. Initial audits are conducted by RBA-certified third-party audit firms, in accordance with Samsung's Supplier Code of Conduct and based on RBA criteria and processes. Any improvements that can be made immediately after initial audits are corrected on site and the implementation of improvements is confirmed through closure audits.

In 2024, Samsung conducted third-party audits for 90 first-tier suppliers and 33 second-tier suppliers. A total of 1,914 workers participated in employee interviews. To enhance transparency and encourage workers to express their opinions freely, off-site interviews were introduced for select suppliers starting in 2024. These off-site interviews were conducted with 29 workers from nine first-tier suppliers and 3 workers from two second-tier suppliers in countries such as South Korea, Vietnam and Mexico. To address potential safety and security concerns associated with off-site meetings, interviews were held in locations near the workplace such as parks and coffee shops.

Suppliers understood the purpose of the external interviews and actively cooperated, while interviewed workers provided positive feedback on the new process. Some workers noted no

significant difference compared to interviews conducted in designated spaces within company premises, while others expressed slight concerns about the impact on their working hours due to travel.

We will continue incorporating off-site worker interviews into third-party audits. If these interviews prove effective in identifying critical risks by capturing a broader range of worker perspectives compared to on-site interviews, we will consider expanding their targets to enhance further audit transparency.

#### *ii. Lower Tier Suppliers*

We require our first-tier suppliers to manage the work environments of their subcontractors in compliance with our internal work environment policy. For subcontractors with issues deemed by Samsung to be of serious concern, we monitor via our first-tier suppliers whether they have successfully implemented remedial actions as required.

In addition, Samsung is expanding its management scope not only to first-tier suppliers but also to second-tier and non-manufacturing suppliers. In 2024, we updated the Supplier Code of Conduct, requiring first-tier suppliers to conduct due diligence on their sub-suppliers. This makes them responsible for any improvements through the implementation of RBA standards or standards provided by Samsung to the extent that it does not violate the laws of the relevant country. The third-party audits for sub suppliers, introduced in 2023, continue to expand their target. When critical issues at sub suppliers are identified, we collaborate with first-tier suppliers to monitor the situation until corrective actions are completed. In addition, we have extended the existing hotline, originally available to first-tier suppliers, to second-tier suppliers to address grievances raised by their employees.

Near our Suwon business site in Korea, Samsung offers capacity building programs which are free of charge to our tier 1 as well as tier 2 suppliers which cover topics including supply chain due diligence.

In 2024, Samsung conducted third-party audit for 33 second-tier suppliers in Asia, including Vietnam, Samsung's main production base.

#### *iii. Vendor Management*

SECA has its own [Vendor Code of Conduct](#) (the “Code”) that is applicable to all vendors and suppliers. The Code is written into all vendor contract and is made mandatory. Vendors are required to abide by all applicable employment laws and human rights laws for their region and the use of any form of forced labour or child labour is strictly prohibited. Vendors are required to self-monitor their compliance with the Code and SECA offers to vendors an online reporting mechanism for anyone who wishes to report a possible violation.

SECA expects all vendors and their employees to take steps to help prevent, mitigate and remedy actual or suspected occurrences of forced or child labour within SECA’s business operations and broader supply chains. Vendors are required to abide by all local labour laws and to self-monitor and report any suspected violations.



#### *iv. Responsible Minerals Management*

We strive to minimise any possible adverse impacts of mineral mining, including human rights abuses, child labour exploitation, sexual violence and environmental destruction. We take human rights and environmental issues related to mineral mining in conflict-affected and high-risk areas, such as some African countries, very seriously. To address these risks, we use responsible minerals in strict compliance with the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas.

We regularly disclose our responsible minerals management activities via our website and Sustainability Report and publish the [Samsung Electronics Responsible Minerals Management Report](#) and [Smelter and Refiner List in Samsung Electronics' supply chain](#) to more effectively respond to the diversifying needs of global stakeholders.

##### *c) Access to Remedy*

Samsung supports its suppliers in establishing and operating an internal grievance handling system to facilitate communication between the executive management and employees. We have operated a direct hotline since 2013 to collect reports on violations of the work environment criteria or human rights via telephone and email, among others, to complement on-site audits. Our organisational unit dedicated to grievance handling handles grievances in line with our internal protocols and timelines and monitors suppliers to ensure that they take remedial actions as necessary. To monitor whether the reported grievances are being remedied effectively, we carry out informant satisfaction surveys since 2020. The [Grievance Channels](#) are outlined on the Samsung Global website.

If a child labourer is found at the workplace, the supplier is required to immediately stop the child from working and to notify Samsung. With regards to the child protection program, if a child and her/his family consent to attending school, the supplier is required to support educational fees and living expenses corresponding to the minimum wage until the child becomes the legal minimum working age in their respective country, and offer the child an opportunity to become re-employed after achieving the legal minimum working age.

If Samsung finds that suppliers are not in compliance with Samsung's Migrant Worker Policy, Samsung and the supplier will seek to take immediate steps to ensure compliance with the policy. In 2024, Samsung reimbursed \$14,838 in recruitment fees for 41 migrant workers, and trained 2,238 representatives from 1,355 different suppliers on responsible recruitment processes.

##### *d) Stakeholder Engagement*

In support of our human rights due diligence process, we engage in global initiatives and partnerships and collaborate with industry partners, external stakeholders and peers on addressing supply chain risks, including conflict and other minerals, and on amplifying the benefits of sustainable supply chains around the world. We also actively engage other companies, and the relevant stakeholders in the industry, in promoting responsible sourcing of minerals through initiatives such as the Responsible Business Alliance (RBA), RBA Responsible Minerals Initiative (RMI), and the European Partnership for Responsible Minerals (EPRM).

## e) Training and Development

Since 2015, on an annual basis, we have hosted a range of workshops and training programs related to compliance management for the heads and working-level staff of our suppliers. We also provide human rights training on mutual respect, humane treatment of workers and eradicating discrimination based on the Supplier Code of Conduct while also sharing global and local legal perspectives on regional human rights laws, audit results and best practices of our suppliers. Samsung additionally provides support and training to our suppliers to assist with the practice of human rights management such as recruitment, organizational culture, personnel management, and labour-management, DEI (diversity, equity, inclusiveness), and procedures for a collective agreement between labour and management to improve the working environment. We encourage participating suppliers to actively share the details of our training and provisions of the Supplier Code of Conduct with their subcontractors.

Further information on Samsung's human rights supply chain management, including relevant figures, can be found in the global [sustainability report](#) available on the [Samsung Global Sustainability](#) website.

## Management Approval

Samsung employees are responsible for maintaining high ethical standards and conducting business with integrity. Samsung's employees are ambassadors of our brand, and we seek to ensure that Samsung's standards of corporate social responsibility, integrity and accountability are upheld by everyone in the global supply chain. This annual Report, highlights both Samsung's and SECA's commitment to respecting and protecting the human rights of all people and ensuring that these values are at the core of all of our labour practices and business operations.

This Statement was approved by the Board of SECA on May 31, 2025. It complies with the requirements set out in the Forced Labour and Child Labour Act.

In accordance with the requirements of the Forced Labour and Child Labour Act, and in particular section 11 thereof, I attest on behalf of SECA, 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.

Full name: Kwangsuk Song

Title: Samsung Canada CFO

Date: May 30, 2025

Signature: \_\_\_\_\_

I have the authority to bind Samsung Electronics Canada Inc.




In accordance with the requirements of the Forced Labour and Child Labour Act, and in particular section 11 thereof, I attest on behalf of SHVAC, 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.

Full name: ERIC SCHARNELL

Title: CFO

Date: 5/30/2025

Signature: 

I have the authority to bind Samsung HVAC America LLC.