



# HUMAN & LABOUR RIGHTS POLICY

---

March 2026

# Table of Contents

<b>1. PURPOSE</b> .....	<b>3</b>
<b>2. OUR COMMITMENTS</b> .....	<b>3</b>
2.1 CHILDREN RIGHTS & CHILD LABOUR .....	3
2.2 FORCED, BONDED AND COMPULSORY LABOUR .....	4
2.3 INDIGENOUS COMMUNITIES RIGHTS .....	4
2.4 FREEDOM OF ASSOCIATION & COLLECTIVE BARGAINING .....	5
2.5 FAIR WAGES & WORKING HOURS .....	5
2.6 LIVING INCOME .....	6
2.7 DIVERSITY, INCLUSION, AND NON-DISCRIMINATION AND HARASSMENT.....	6
2.8 HEALTH AND SAFETY .....	7
2.9 ETHICAL BUSINESS PRACTICES & ANTI-CORRUPTION .....	7
2.10 GRIEVANCE MECHANISMS & REMEDIATION .....	8
<b>3. IMPLEMENTATION &amp; RESPONSIBILITY</b> .....	<b>8</b>
<b>4. GOVERNANCE &amp; CONTINUOUS IMPROVEMENT</b> .....	<b>9</b>
<b>5. REFERENCES AND STANDARDS</b> .....	<b>10</b>

# 1. Purpose

Conducting business in an ethical, legal, and socially and environmentally responsible manner is an integral part of Edelsource’s approach. We are committed to a strong culture of honesty, respect, and integrity, reflected in the way we work with farmers, partners, and colleagues. Through close engagement in origin and long-term relationships, we aim to create transparency, shared value, and accountability across our activities. We cannot contribute to resilient supply chains and thriving communities without upholding and promoting respect for human rights in every aspect of our business.

This Policy sets out our commitments and guiding principles to respect and enforce Human Rights along our supply chains. It is an element of our sustainability framework, alongside the Edelsource Charter, Human Rights and Environmental Due Diligence Policy, Environmental Policy, and serves as a foundation for our Supplier Code of Conduct, which all partners and suppliers must sign and uphold.

We are committed to:

- Respecting and protecting internationally recognised human rights.
- Implementing a due diligence approach consistent with the UN Guiding Principles on Business and Human Rights (UNGPs).
- Upholding the Universal Declarations of Human Rights, the International Bill of Human Rights, the ILO Fundamental Labour Conventions and the OECD Due Diligence Guidance for Responsible Business Conduct.
- Complying with all applicable local, national, and international laws and regulations in the countries where we operate and source.

Where national laws and regulations differ from or conflict with internationally recognised human rights standards, Edelsource will comply with applicable legal requirements while seeking, wherever possible, to align its practices with the higher international standards.

# 2. Our Commitments

## 2.1 Children Rights & Child Labour

Child labour remains one of the most salient issues in agricultural supply chains. Edelsource firmly recognises the Children Rights and maintains a zero-tolerance policy toward any form of violation of these rights and child labour.

We have established a robust Child Labour Monitoring and Remediation System (CLMRS) designed to identify, prevent, and remediate instances of child labour. We are actively working to address the root causes of child labour by improving the livelihoods of farmers and their families. Edelsource also collaborates with multiple stakeholders, industry partners, and sector-wide initiatives to promote sustainable and ethical supply chains and tackle the issue of child labour.

Our commitments:

- We prohibit the employment of children below the minimum age for work as defined by applicable national law and the ILO Minimum Age Convention (C138), whichever affords greater protection.
- We strictly prohibit the worst forms of child labour in all circumstances and prohibit anyone under the age of 18 from performing hazardous work.
- We participate in and support programs that tackle the root causes of child labour, including poverty alleviation and improved access to education.
- We maintain and continuously strengthen procedures to identify, prevent, and remediate cases of child labour, in full alignment with the ILO Minimum Age Convention (C138) and the on the ILO Worst Forms of Child Labour(C182)
- We are committed to upholding and promoting children’s fundamental rights, in full alignment with the Convention on the Rights of the Child, including the right to education, the right to health, and the right to safe and full development.

## 2.2 Forced, Bonded and Compulsory Labour

EdelSource does not tolerate any form of abusive or illegal labor in our supply chain, including forced labor, bonded labor, human trafficking, and other forms of involuntary work. We require that all labor in our supply chain is voluntary, and that workers are guaranteed freedom of movement and the right to leave their employment under reasonable notice.

4

Our commitments:

- We prohibit all forms of forced, bonded, trafficked, or prison labor.
- Workers shall never be required to surrender identity documents, deposits, or funds as a condition of employment.
- Workers are free to leave their employment after providing reasonable notice.
- We operate in alignment with the ILO Abolition of Forced Labour Convention (C105).
- We comply with the ILO Core Labour Standards, including the Forced Labour Convention (C29).

## 2.3 Indigenous Communities Rights

EdelSource operates as a global commodity trader, with various subsidiaries in producing countries, within a complex cultural, legal, political, and economic environment. In this context, different stakeholders may have competing interests and varying degrees of influence. This situation creates a risk that smallholder farmers, whether or not they belong to Indigenous Peoples, may be excluded from decision-making processes and from the equitable use of resources within our supply chain.

EdelSource therefore endorses the principle of Free, Prior, and Informed Consent (FPIC) to promote effective participation, non-discrimination, and justice for Indigenous Peoples and local communities in decision-making on issues affecting, or potentially affecting, them, their rights, territories, and resources.

We commit to:

- Respecting land tenure and access rights.
- Upholding cultural, subsistence, and spiritual practices tied to land and resources.
- Securing FPIC before any activities that may affect the rights of Indigenous Peoples and local communities.
- Maintaining ongoing, culturally appropriate dialogue channels with affected communities.
- Providing fair remedy where past impacts have occurred.
- Aligning our practices with:
  - o [UN Declaration on the Rights of Indigenous Peoples \(UNDRIP\)](#)
  - o [ILO Convention 169 – Convention Concerning Indigenous and Tribal Peoples](#)

## 2.4 Freedom of Association & Collective Bargaining

Edelsource respects employees’ rights to freely join, form, or not join a labor union without fear of reprisal, intimidation, or harassment. Where employees are represented by a legally recognized union, we commit to constructive dialogue and good-faith collective bargaining in line with [ILO Convention 98 Right to Organize and Collective Bargaining](#)

Our commitments:

- All workers may freely form or join unions and engage in collective bargaining.
- Workers’ representatives shall not face discrimination and shall have access to perform their functions.
- In locations without unions or where legal restrictions exist, the Company supports alternative forms of worker representation.
- Dispute resolution, consultations, and negotiations on jobs, working conditions, and training will be respected.

## 2.5 Fair Wages & Working Hours

At Edelsource, we are committed to providing all employees with fair, competitive, and equitable compensation in line with relevant ILO Conventions on wages and working conditions. Our compensation practices are guided by global principles, reflect local market realities and values, and fully comply with applicable laws and regulations.

We recognize the importance of a healthy work-life balance and the right to rest and leisure. Edelsource complies with all relevant laws and collective agreements regarding working hours, rest periods, and paid leave, striving to ensure that employees can balance professional responsibilities with personal well-being.

Our Commitments:

- We respect national laws and collective agreements on wages and working hours, applying the higher standard where applicable.

- We ensure that workers receive a living wage sufficient to meet basic needs and allow for discretionary income.
- Wage deductions as a disciplinary measure are strictly prohibited.
- Working hours shall not exceed 48 hours per week; overtime shall be voluntary and capped at 60 hours per week, except under extraordinary conditions permitted by law.
- Workers are entitled to at least one day of rest in every seven-day period.
- Where no legal limit exists or where legal limits compromise workers’ safety or well-being, Edelsource will responsibly manage hours worked and rest periods to protect employees’ health and safety.

## 2.6 Living Income

Edelsource recognizes the importance of working towards living incomes for farmers and smallholders in our agricultural supply chains. A living income refers to the income required for a household to afford a decent standard of living, including adequate food, housing, education, healthcare, and other essential needs.

Our Commitments:

- Support initiatives that contribute to improving farmer incomes and livelihoods in our supply chains.
- Work with suppliers and partners to promote sustainable production and responsible sourcing practices.
- Encourage actions that help strengthen the economic resilience of farming households.

## 2.7 Diversity, Inclusion, and Non-Discrimination and Harassment

Edelsource values diversity and believes that employing people with diverse backgrounds, experiences, and expertise enhances inclusion and brings unique value. We promote diversity and inclusiveness at all levels of our organization and are committed to providing an environment that supports every individual in reaching their full potential. Edelsource does not tolerate any form of discrimination or harassment in the workplace.

Our Commitments:

- We are committed to fostering diversity and inclusion in the workplace.
- Employment practices shall be free from discrimination based on race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, political affiliation, or union membership.
- Hiring and employment decisions—including compensation, benefits, promotion, training, development, discipline, and termination—are based solely on the worker’s skills, ability, experience, and performance.
- Edelsource is committed to gender equity and implements a dedicated Gender Policy.
- All workers will be treated with dignity and respect and will not be subject to unethical treatment, threats, or any form of physical, mental, or sexual harassment. We condemn harassment, abuse, and violence in all forms.
- Our practices align with the [ILO Discrimination \(Employment and Occupation\) Convention \(C111\)](#)

## 2.8 Health and Safety

Edelsource emphasizes a business model where people are at the center of everything we do. All our business activities are conducted in a manner that protects the health and safety of those whose lives we touch. Edelsource requires that all workers be provided with a safe and healthy working environment.

In line with the ILO Convention on Occupational Safety and Health (C155), we continuously work to maintain and improve workplace safety by identifying and managing risks, implementing preventive measures, assessing their effectiveness, and striving for ongoing improvement. We comply with all applicable health and safety laws and regulations, aiming to foster a sustainable safety culture across our organization.

We also promote the overall health and well-being of our employees by encouraging a healthy lifestyle and supporting initiatives that enhance both physical and mental well-being. We pay close attention to occupational risks that may occur within our supply chains and encourage our Business Partners to regularly conduct risk assessments and implement appropriate corrective measures where necessary.

Our Commitments:

- Workers shall be provided with a safe and hygienic workplace, following industry best practices and legal requirements.
- Measures shall be taken to prevent occupational accidents, injuries, and illnesses.
- Regular and documented health and safety training shall be provided to all employees.
- Workers shall have access to clean water, sanitation, and appropriate accommodation where provided.

## 2.9 Ethical Business Practices & Anti-Corruption

Edelsource maintains a zero-tolerance policy toward bribery, corruption, facilitation payments, embezzlement, and any form of dishonest or unethical practice. We are committed to conducting all business activities with transparency, accountability, and integrity.

Our Commitments:

- Edelsource strictly prohibits the offering, payment, solicitation, or acceptance of bribes, kickbacks, or facilitation payments in any form.
- We condemn all forms of corruption and dishonest behavior, including embezzlement, fraud, nepotism, collusion, and abuse of power.
- Employees must demonstrate loyalty and integrity, avoiding any actual or perceived conflicts of interest between personal or financial interests and those of Edelsource.
- Employees shall not seek or obtain personal gain—direct or indirect—through access to confidential company information or their position.
- We expect suppliers and business partners to uphold the same ethical standards and to maintain effective controls preventing corruption, bribery, misuse of assets, or conflicts of interest.

## 2.10 Grievance Mechanisms & Remediation

Edelsource fosters a culture of open dialogue, enabling individuals to freely discuss and report any ethical, environmental, or legal concerns.

The company has established a Grievance Mechanism Procedure to receive, document, and address grievances or claims raised by individuals or communities that may arise within the company or its supply chains.

This procedure, which is available online and at origin, outlines the process for reviewing grievances and implementing the most appropriate remediation measures. Edelsource is committed to ensuring that the grievance mechanism is accessible to stakeholders throughout its supply chain, including at the farmer level. To support this objective, suppliers are expected to raise awareness of the mechanism within their own supply chains and facilitate access for farmers and local communities, ensuring that concerns can be reported safely and effectively.

Our Commitments:

- Workers and stakeholders have access to transparent, fair, and confidential grievance procedures, with the option for anonymous reporting where appropriate.
- Whistleblowers are protected from any form of retaliation.
- Edelsource maintains a grievance mechanism aligned with the UNGP effectiveness criteria and adapted from the Accountability Framework.
- We ensure timely remediation and remedy for any adverse impacts caused by our operations or supply chain.

## 3. Implementation & Responsibility

This Policy applies to all Edelsource employees, suppliers, and business partners, and compliance with it is a condition for engaging in business with Edelsource. We adopt a human rights due diligence approach to identify, prevent, mitigate, and remediate any adverse human rights impacts across our value chain. This includes conducting risk assessments, monitoring performance, and continuously evaluating our practices.

Employees and suppliers receive regular training and capacity-building programs to ensure effective understanding and implementation of this Policy. Edelsource recognizes the importance of collaboration with suppliers and other stakeholders in addressing human rights and environmental challenges.

We also expect our business partners to uphold comparable human rights standards and to take appropriate measures to address any adverse human rights impacts that may arise in connection with their operations.

## 4. Governance & Continuous Improvement

Senior management is responsible for overseeing the implementation of this Policy and ensuring accountability across the organization. The Sustainability Department coordinates the application of our human rights principles, engages with internal stakeholders, and consults external experts as needed. Edelsource is committed to regularly reviewing and updating this Policy in response to stakeholder feedback, evolving international standards, and lessons learned from its implementation. Progress and challenges in managing human rights are reported transparently through our sustainability and corporate responsibility reporting.



Matthieu Vidal

Managing Director

*Approved by the Managing Director and the Board of Directors.*

## 5. References and Standards

Suppliers are encouraged to follow the below references to further enhance compliance with related frameworks.

### **General**

- International Labour Organization (ILO): <http://www.ilo.org>
- UN Universal Declaration of Human Rights : <https://www.un.org/en/about-us/universal-declaration-of-human-rights>
- UN Guiding Principles on Business and Human Rights: [Guiding Principles for Business and Human Rights: Implementing the United Nations “Protect, Respect and Remedy” Framework | UN Global Compact](#)
- Accountability Framework: [Home Accountability Framework \(accountability-framework.org\)](#)
- International Finance Cooperation (IFC) Performance standards: [Performance Standards \(ifc.org\)](#)
- Ethical Trade Initiative (ETI) base code: [ETI Base Code | Ethical Trading Initiative \(ethicaltrade.org\)](#)
- Responsible sourcing tool: <https://www.responsiblesourcingtool.org/>
- Verité: <http://www.verite.org/>

### **Child Safeguarding and Protection**

- Child Safeguarding toolkit for business [https://www.unicef.org/csr/files/UNICEF\\_ChildSafeguardingToolkit\\_FINAL.PDF](https://www.unicef.org/csr/files/UNICEF_ChildSafeguardingToolkit_FINAL.PDF)
- Children’s Rights and business principles (UNICEF/Save the Children/ UN Global Compact) [https://sites.unicef.org/csr/css/PRINCIPLES\\_23\\_02\\_12\\_FINAL\\_FOR\\_PRINTER.pdf](https://sites.unicef.org/csr/css/PRINCIPLES_23_02_12_FINAL_FOR_PRINTER.pdf)
- Base code clause 4: Child labour shall not be used | Ethical Trading Initiative [https://www.ethicaltrade.org/sites/default/files/shared\\_resources/eti\\_base\\_code\\_guidance\\_-\\_child\\_labour\\_web\\_0.pdf](https://www.ethicaltrade.org/sites/default/files/shared_resources/eti_base_code_guidance_-_child_labour_web_0.pdf)
- ILO: No child labour (ILO Convention No. 138 and No. 182) <https://www.ilo.org/ipecc/facts/ILOconventionsonchildlabour/lang--en/index.htm>

### **Discrimination**

- ILO: No discrimination (ILO Convention No. 111 and No. 100) <https://www.ilo.org/global/topics/equality-and-discrimination/lang--en/index.htm>
- ETI: Gender equity in global supply chains <https://www.ethicaltrade.org/issues/hiv-work>
- UN Global Compact: [Principle 6 | UN Global Compact](#)

### **Due Diligence**

- OECD-FAO Guidance on responsible Agricultural Supply chains <https://www.oecd.org/daf/inv/investment-policy/rbc-agriculture-supply-chains.htm>
- OECD Due Diligence Guidance for Responsible Supply Chains: <https://www.oecd.org/investment/due-diligence-guidance-for-responsible-business-conduct.htm>
- USDOL Comply Chain: <https://www.dol.gov/ilab/complychain/>

### **Environment**

- UN Declaration on the Rights of Indigenous Peoples <https://www.un.org/development/desa/indigenouspeoples/declaration-on-the-rights-of-indigenous-peoples.html>

- Accountability Framework:

Land management and long-term protection

Protection of forests and other natural ecosystems

Land acquisition, land use planning, and site development

Access to remedy and environmental restoration

### **Ethics**

- UN Global Compact: Anti-Corruption
- OECD: DRAFT OUTLINE: ANTI-CORRUPTION COMPLIANCE HANDBOOK FOR BUSINESS

### **Forced Labor**

- ILO:
- No forced labour (ILO Convention No. 29 and its 2014 Protocol)
- Forced labour, modern slavery and human trafficking (Forced labour, modern slavery, and human trafficking)
- Business and Forced Labour (ilo.org)
- UN Global Compact: <https://www.unglobalcompact.org/what-is-gc/mission/principles/principle-4>
- USDOL: List of Goods Produced by Child Labor or Forced Labor | U.S. Department of Labor (dol.gov)
- UK Modern Slavery Act: Modern Slavery Act 2015 (legislation.gov.uk)
- US Customs Border Patrol - Trade Facilitation and Trade Enforcement act: CBP and the Trade Facilitation and Trade Enforcement Act of 2015 (TFTEA) | U.S. Customs and Border Protection
- Verité:
- Forced Labor E-Learning Course (Free) (verite.org)
- Addressing Forced Labor in the Cocoa Sector in Cote D'Ivoire - Verité (verite.org)

### **Freedom of association**

- ILO: Freedom of association and collective bargaining (ILO Convention No. 87 and No. 98)

### **Grievance Mechanisms**

- ILO: Factsheet No. 5 – Grievance Handling
- ETI: Access to remedy–Operational Grievance Mechanisms

### **Health and Safety**

- ILO: Occupational Safety and Health (Occupational Safety and Health)
- IFC: Environmental, Health, and Safety Guidelines

***Rights of Indigenous Peoples and Communities***

- <https://www.un.org/development/desa/indigenouspeoples/declaration-on-the-rights-of-indigenous-peoples.html>