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Human Rights and Labor Practices Policy

1. Importance

Neo Corporate Group is committed to treating all personnel with fairness and equality, without discrimination based on race, nationality, ethnicity, skin color, ancestry, language, religion, social status, gender identity, sexual orientation, age, disability, medical conditions that do not affect job performance, political views, or marital status. The Group respects fundamental rights and freedoms and provides appropriate labor welfare in alignment with international labor standards, enabling employees to fully realize their potential at work.

Neo Corporate Group is therefore committed to conducting its operations with respect for human rights and fair labor practices across all stakeholders, including employees, customers, business partners, consumers, and all other relevant parties. The Group strictly prohibits all forms of modern slavery and human trafficking throughout its value chain and joint ventures. In addition, the Group does not support or engage in Strategic Lawsuits Against Public Participation (SLAPP) brought against individuals acting in good faith.


This commitment is aligned with internationally recognized principles and standards, including:

- The Universal Declaration of Human Rights (UDHR) of the United Nations
- The United Nations Global Compact (UNGC)
- The Children’s Rights and Business Principles (CRBP)
- The UN Guiding Principles on Business and Human Rights (UNGPs)
- The International Labor Organization (ILO) Declaration on Fundamental Principles and Rights at Work

Applicable labor laws in all countries where Neo Corporate Group operates

2. Scope

This Policy applies to Neo Corporate Public Company Limited and Neo Factory Co., Ltd., collectively referred to as the “Neo Corporate Group.” This Policy shall be reviewed at least once a year or as deemed appropriate.

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3. Objectives

3.1 To prevent human rights violations and mitigate adverse human rights impacts across all business activities, products, and services of the Neo Corporate Group throughout its value chain.

3.2 To prevent unfair labor practices, discrimination, and all forms of harassment, while promoting collaboration and ensuring equal opportunities for employees to develop their full potential.

3.3 To promote alignment of human rights and labor practices among business partners and stakeholders throughout the value chain with the Neo Corporate Group's standards and internationally recognized practices.

4. Role and Responsibilities

4.1 Board of Directors

4.1.1 Review, approve, and periodically update policies and guidelines to prevent human rights violations and ensure fair labor practices across all business activities, products, and services of the Neo Corporate Group, including suppliers and joint ventures.

4.1.2 Oversee that business operations comply with applicable laws, regulations, and relevant policies.


4.2 Management

4.2.1 Establish appropriate procedures aligned with the business context and in compliance with applicable policies, regulations, requirements, and the laws of the countries in which the Group operates.

4.2.2 Establish an appropriate governance structure, such as a dedicated human rights function, responsible persons, or a cross-functional working group to drive human rights and labor practices, comprising representatives from relevant functions.

4.2.3 Promote, support, and embed human rights and fair labor practices among employees through business-related activities aligned with the Company's context.

4.2.4 Monitor and ensure compliance with the Policy, guidelines, and procedures, including establishing internal control mechanisms and continuous improvement measures to enhance effective implementation. Ensure that performance and progress are reported accordingly.

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4.2.5 Periodically review the Human Rights and Labor Practices Policy and guidelines to ensure alignment with applicable laws, regulations, and relevant national and international standards

4.3 Human Rights Responsible Function / Personnel

4.3.1 Communicate and raise awareness and understanding of human rights and labor practices among employees and stakeholders across the value chain on an ongoing basis.

4.3.2 Establish and implement a **Human Rights Due Diligence (HRDD) process**, including:

- 1) Integrating respect for human rights and fair labor practices into business operations
- 2) Identifying stakeholders and rights holders potentially impacted, including gathering management input to define engagement approaches
- 3) Verifying allegations, assessing the credibility of sources, and evaluating the severity of threats to freedoms and human rights defenders.
- 4) Conducting **Human Rights Impact Assessments (HRIA)** and labor practice risk assessments, covering both actual and potential impacts arising from business activities and across the value chain, incorporating corruption risks and relevant internal processes into the assessment.
- 5) Using risk assessment outcomes to establish mitigation measures, monitoring approaches, and improvement actions, including decisions related to business partners, suppliers, or joint ventures.
- 6) Continuously reviewing risk management systems and internal audit processes in collaboration with relevant functions to ensure fair and equal treatment of all employees, while incorporating input from stakeholders, rights holders, independent experts, and civil society organizations.
- 7) Define appropriate approaches and scope for managing impacts, including establishing preventive and remediation measures for both actual and potential human rights impacts, in accordance with applicable Thai and international laws, in a timely manner and aligned with the business context.
- 8) Monitor and track the effectiveness of prevention and remediation measures, including the progress of responses to affected parties on an ongoing basis.

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9) Promote understanding and compliance with the Human Rights and Labor Practices Policy and guidelines among business partners and stakeholders throughout the value chain.

10) Communicate the results of human rights and labor practices impact assessments, remediation measures, and impact management approaches, including performance outcomes, to affected stakeholders, and disclose such information through sustainability reports, human rights and labor practices reports, or other appropriate disclosure channels.

11) Establish grievance and whistleblowing channels for individuals affected by human rights and labor practices issues and ensure clear procedures for handling complaints and reports in accordance with applicable laws and regulations at relevant locations. Ensure outcomes, as well as reasonable remedies and corrective actions, are communicated to affected parties, and provide appropriate protection mechanisms for complainants and whistleblowers.

12) Promote the integration of human rights and labor considerations into corporate policies and operational procedures across all functions.

4.3.3 Collaborate with internal functions to jointly establish operational approaches, conduct impact assessments, support decision-making, allocate resources, and oversee the Company's response to human rights and labor-related impacts.


4.3.4 Collect and maintain records of human rights and labor practices impact assessment reports.

4.3.5 Report on human rights and labor practices performance to the designated committee at least once per year.

4.4 Employees

4.4.1 Understand and comply with applicable laws, regulations, international standards, and this Policy and its related guidelines.

4.4.2 When expressing personal opinions, maintain the Company's image and protect its reputation, and refrain from using the Company's name, information, assets, or engaging in any actions that may imply representation of the Company.

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4.4.3 Report any misconduct or suspected violations of this Policy through the established whistleblowing channels in accordance with the relevant whistleblowing policy and procedures.

5. Guidelines

5.1 Respect of Human Rights

5.1.1 Civil and Political Rights


- 1) Treat all individuals with respect and dignity, embracing diversity, inclusion, and equality in alignment with the local context.
- 2) Promote the right to life and liberty, including freedom of thought, freedom of expression, belief, religion, and personal security.
- 3) Foster a positive working environment free from intimidation, harassment, or any conduct that creates risks or disrupts work, including violations of personal rights or harassment in physical, verbal, psychological, or written forms.
- 4) Respect the right to freedom of personal expression and participation in political activities.

5.1.2 Economic, Social, and Cultural Rights

- 1) Provide social security and employee welfare in accordance with applicable laws.
- 2) Ensure appropriate working hours, rest periods during working days, and annual leave with full pay in compliance with labor laws.
- 3) Respect and promote the right to practice cultural traditions, beliefs, and local religious practices.

5.1.3 Gender Equality Rights

- 1) Respect gender equality across all forms of diversity, including gender identity, sexual orientation, gender expression, and sexual characteristics.
- 2) Promote appropriate conduct by preventing sexual harassment and all forms of abuse.
- 3) Respect individual privacy by avoiding any actions that force disclosure or concealment of identity, sexual orientation, or gender identity.

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4) Ensure that information related to sexual orientation, gender identity, gender expression, and sexual characteristics is kept confidential, secure, and not disclosed without the data subject's consent.

5) Promote equality and non-discrimination by ensuring that sexual orientation or gender identity is not used as a basis for recruitment, compensation and benefits, career development opportunities, advancement, or workplace allocation.

6) Promote equal access to healthcare and provide appropriate facilities, dress codes, and workplace environments that are inclusive of diverse gender identities.

5.1.4 Community Rights

1) Respect the rights, freedoms, and voices of communities, particularly vulnerable groups, minorities, ethnic groups, and indigenous peoples within the community.

2) Conduct business with due consideration of potential adverse impacts on the economy, natural resources, environmental quality, ecosystems, culture, society, livelihoods, sanitation, health, safety, privacy, and other human rights aspects affecting local communities.

3) Conduct human rights impact assessments covering health, environmental, and social aspects as part of decision-making prior to investments, mergers and acquisitions, or operations in communities.

4) Assess community-related operations through transparent, fair, and non-discriminatory processes in compliance with applicable laws.


5) Support communities' access to clean, safe, and sufficient water for consumption and daily use.

6) Support the right of communities to clean air.

5.1.5 Human Rights in Supply Chain Management

1) Ensure that sourcing, processing, and transportation of raw materials comply with human rights principles throughout the supply chain.

2) Procure raw materials or components only from entities or individuals not involved in illegal activities, human rights violations, or terrorism, and refrain from sourcing or

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trading materials identified as originating from conflict-affected areas (conflict minerals).

5.1.6 Land and Natural Resources Rights

- 1) Respect rights and freedoms related to land use and water resources across the value chain, in accordance with applicable domestic and international laws and regulations.
- 2) Respect land rights of farmers and local communities and manage land responsibly to minimize adverse impacts on local communities.
- 3) Respect the rights of communities and local populations to maintain their livelihoods, traditions, cultures, and access to land and natural resources.
- 4) Respect land ownership rights of individuals and communities and avoid unfair land acquisition or use for business activities.
- 5) Ensure that land acquisition processes align with the principle of **Free, Prior and Informed Consent (FPIC)**.
- 6) Verify and validate land tenure and ownership rights when establishing new business operations.


5.1.7 Personal Data Privacy Rights

- 1) Respect personal data privacy by ensuring that the use, disclosure, or control of personal data is carried out with the consent of the data subject
- 2) Protect personal data under the Company's control by ensuring its security and establishing appropriate data collection and management practices.
- 3) Respect the rights of data subjects regarding the collection, use, disclosure, deletion, suspension, or withdrawal of consent in accordance with applicable laws.

5.2 Labor Practices

5.2.1 Forced Labor

- 1) Promote **ethical recruitment practices** across the Group's operations, throughout the value chain, and among business partners.
- 2) Treat workers fairly and prohibit all forms of forced labor, in compliance with applicable laws and both national and international labor standards.

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3) Treat workers with dignity and humanity, avoiding exploitation, physical or psychological coercion, and any form of inhumane treatment, including modern slavery and human trafficking

4) Working days, working hours, overtime, and other employment conditions shall comply with applicable laws in each country of operation, and the Company is committed to implementing measures to monitor, prevent, and reduce excessive working hours to ensure the health, safety, and well-being of employees.

5) Respect workers' freedom of movement by prohibiting detention, withholding of identity documents or personal belongings, or the charging of deposits or fees, except where required by law.

6) Do not charge recruitment fees, service fees, or require deposits from workers for employment services.

5.2.2 Child Labor and Young Workers

1) Establish age verification systems prior to employment to prevent the hiring of underage workers below the legal minimum age in each country.

2) Employ young workers only in compliance with applicable legal age requirements, with proper age verification, and under the following conditions:

(1) Assign work that is safe and does not harm health, development, or mental well-being

(2) Ensure work does not violate moral standards


(3) Ensure work does not interfere with compulsory education

(4) Ensure working hours comply with applicable legal requirements

3) Pay wages directly to young workers and shall not require any deposits or guarantees from them.

4) Promote the personal development and employment opportunities of young workers.

5) The Company requires its business partners and suppliers to comply with the standards on the prevention of child labor and conducts regular risk assessments.

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6) In cases where child labor is identified, the Company will take appropriate corrective and remediation actions and provide accessible and secure grievance mechanisms.

5.2.3 Female Workers and Pregnant Employees

- 1) Promote safe working conditions and environments that do not pose health risks to female workers and pregnant employees.
- 2) Ensure pregnant employees receive protection and benefits in accordance with applicable laws and regulatory requirements.
- 3) Respect the rights of pregnant employees and do not use pregnancy as grounds for termination, reassignment, or salary reduction.

5.2.4 Elderly Workers

- 1) Encourage healthy elderly individuals to continue working, ensuring that assigned work does not pose risks to their health and safety.
- 2) Provide benefits and compensation to elderly workers in accordance with applicable laws in each country of operation.


5.2.5 Workers with Disabilities

- 1) Promote the **rights of persons with disabilities** and provide appropriate employment opportunities, including a supportive and accessible work environment.
- 2) Ensure employment of persons with disabilities complies with applicable laws in each country of operation.

5.2.6 Migrant Workers

- 1) Ensure migrant worker recruitment processes are ethical, lawful, non-discriminatory, and prevent all forms of forced labor.
- 2) Provide fair wages and welfare benefits to migrant workers.
- 3) Monitor and ensure compliance with applicable labor laws in each country of operation regarding migrant employment.

5.2.7 Non-Discrimination and Equal Opportunity

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1) Recruitment and selection processes shall be based on qualifications and job requirements, without discrimination on the basis of race, nationality, ethnicity, skin color, ancestry, language, religion, social status, gender, gender identity, sexual orientation, gender expression, age, disability (visible or non-visible), medical conditions not affecting job performance, political views, marital status, or personal relationships.

2) Provide wages, compensation, and benefits in various forms in accordance with labor laws, ensuring compliance with applicable minimum wage requirements and supporting payment of a living wage, in a timely manner, and without unlawful deductions from employees' wages.

3) Ensure equal pay for equal work, and equal remuneration for work of equal value, without discrimination.

4) Promote fair and unbiased treatment of employees, without prejudice based on factors unrelated to job performance.

5) Ensure employees can exercise their rights to all types of leave in accordance with company regulations and applicable laws.

6) Support employee development based on job requirements and ensure equal opportunities for career advancement without discrimination.

7) Establish and disclose clear performance evaluation criteria.


8) Communicate performance evaluation results to employees in a transparent and fair manner to support skill development and work effectiveness.

9) Ensure that transfer and promotion processes are conducted fairly, based on equal opportunity for career advancement and without discrimination.

10) Termination of employment must not be based on discriminatory grounds, but should consider performance, health readiness, or disciplinary non-compliance, and include an appeal mechanism in accordance with applicable laws.

5.2.8 Right to a Safe Working Environment, Access to Clean Water and Sanitation, and Clean Air

1) Provide a safe and hygienic working environment in accordance with occupational health and industrial hygiene standards.

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- 2) Provide safe drinking water that meets applicable standards, and ensure that drinking equipment and containers are clean, sufficient, and hygienic.
- 3) Provide safe water for general use and adequate sanitation facilities that meet applicable standards, are hygienic, sufficient, and suitable for employees of all genders and vulnerable groups.
- 4) Control and treat air pollution emissions from operational sources to ensure compliance with applicable laws, regulations, and national air quality standards.
- 5) Establish preventive measures and response plans to manage emergencies, accidents, epidemics, and work-related illnesses.

5.2.9 Freedom of Association and Peaceful Assembly

- 1) Ensure that any assembly is conducted peacefully, without weapons, and does not disrupt operational efficiency, business continuity, public interest, or violate applicable laws or the Company's Code of Conduct.
- 2) Respect the rights and freedoms of association and participation in collective bargaining including lawful forms of organization.
- 3) Respect the rights and freedoms of expression of human rights defenders, without retaliation for activities related to human rights protection, environmental protection, business-related protest, or lawful social and political expression, provided such actions are conducted appropriately, outside working hours, and without using Company premises. The Company does not support or engage in Strategic Lawsuits Against Public Participation (SLAPP) intended to silence good-faith public participation.

6. Communication and Training

The Company communicates its Human Rights and Labor Practices Policy to directors, management, employees, and external stakeholders, including business partners, suppliers, contractors, and joint ventures throughout the value chain. For employees, the policy is communicated through channels such as employee training sessions and internal communication systems across all locations globally and translated into relevant languages, where applicable. For external stakeholders, the policy is communicated through workshops, meetings, and engagement activities, as well as through the Company's website and formal

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communications. The effectiveness of these communication and training activities is regularly monitored and evaluated.

7. Whistleblowing

Employees and stakeholders are encouraged to report or raise concerns when they observe or suspect any actions that may violate this Policy and its guidelines. All reporting procedures shall be conducted in accordance with the Company's Whistleblowing Policy and procedures.

The Company ensures that whistleblowers and complainants are protected, and that all information will be treated confidentially. Such reporting shall not adversely affect the individual's employment status, both during the investigation process and after its conclusion.

8. Seeking Advice

In cases where there is uncertainty as to whether an action may violate applicable laws, regulations, or this Policy and its guidelines, employees are encouraged to seek advice prior to making decisions or taking action. Guidance may be obtained from supervisors, the responsible human rights function or personnel, the Compliance Department, the Human Resources Department, or Corporate Communications Department (International Cooperation Office).

9. Disciplinary Actions

In the event of an investigation, all employees are required to fully cooperate with internal and external parties. Any executives or employees who directly or indirectly violate or fail to comply with this Policy will be subject to disciplinary action in accordance with the Company's work regulations and applicable procedures.

10. Applicable Laws, Regulations, and Related Policies

10.1 Laws and regulations related to personal data protection

10.2 The Universal Declaration of Human Rights (UDHR) of the United Nations


10.3 The Ten Principles of the United Nations Global Compact (UNGC)

10.4 The UN Guiding Principles on Business and Human Rights (UNGPs)

10.5 The ILO Declaration on the Principles and Fundamental Rights at Work of the International Labor Organization (ILO)

10.6 The International Labor Organization's Fundamental Conventions

10.7 The OHCHR Standards of Conduct for Business: Tackling Discrimination against Lesbian, Gay, Bi, Trans, and Intersex (LGBTI) People

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10.8 The Ethical Trading Initiative (ETI) Base Code and Human Rights Due Diligence Principles

10.9 The Guidance for Business on Civic Freedoms and Human Rights Defenders (2018) by the Business & Human Rights Resource Centre (BHRRC) and the International Service for Human Rights (ISHR)

10.10 The Fair Labor Association (FLA) Workplace Code of Conduct and Principles

10.11 The Land and Human Rights: Standards and Applications by the United Nations and the Office of the United Nations High Commissioner for Human Rights (UN Human Rights)

10.12 The International Recruitment Integrity System (IRIS) Standard

10.13 The Dhaka Principles for Migration with Dignity


10.14 Applicable labor laws in each country where the Neo Corporate Group operates

11. Appendices

This Policy and its guidelines include the following appendices:

11.1 Appendix A: Definitions

11.2 Appendix B: International Labor Organization (ILO) Conventions

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Appendix A
Definitions

1. Human Trafficking

The recruitment, buying, selling, transportation, transfer, detention, harboring, or receipt of persons through threats, use of force, abduction, fraud, deception, or abuse of power in various forms that cause harm to life, liberty, reputation, or property, for the purpose of exploitation. This includes exploitation of the body, organs, forced labor or services, or sexual exploitation such as prostitution, as well as the exertion of control over guardians by providing money or other benefits to obtain consent for a person under their care to become enslaved or subjected to practices similar to slavery.

2. Strategic Lawsuit Against Public Participation (SLAPP)

The act of filing legal action against individuals or groups expressing opinions on matters of public interest, using legal processes to restrict or suppress their freedom of expression or actions.

3. Respect for Diversity

Recognizing and valuing differences among individuals, ensuring that all people within the organization feel included, respected, and treated fairly, including all relevant stakeholders.


4. Remedy

The process of remediation, restoration, or compensation when human rights impacts or violations occur as a result of business operations or work practices. This may include apology, compensation, rehabilitation, sanctions against offenders, penalties, and preventive measures to avoid recurrence. Remedies may be provided in monetary or non-monetary forms.

5. Harassment and Abuse

Any inappropriate and unwelcome behavior that causes offense, humiliation, or discomfort to others, whether through words or actions. This includes conduct that intimidates, insults, or creates embarrassment, or results in a hostile or intimidating working environment. Such behavior may occur in physical, verbal, psychological, or written forms.

1) Verbal Conduct - Any form of inappropriate verbal behavior, including criticism, gossiping, insulting, threatening, insinuating, mocking, teasing, provoking, inciting, making false accusations, defamation, hate speech, sexual remarks, or initiating inappropriate conversations

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2) **Non-Verbal Conduct** - Inappropriate behaviors expressed through gestures or actions, such as staring, glancing in a way that causes discomfort, embarrassment, or unease, making offensive hand gestures, whistling, or similar actions.

3) **Physical Conduct** - Any physical actions such as assault, bullying, unnecessary physical contact, or invading personal space in an unwelcome manner.

4) **Other Forms of Conduct** - Displaying images, objects, symbols, or written messages that are unrelated to business operations and that create discomfort or an inappropriate working environment.

6. Sexual Harassment

Any behavior of a sexual nature that violates the rights of others, including through words, visual expressions, or gestures, as well as coercion into sexual activity. The determination of such behavior shall be based primarily on the feelings of the affected individual. Any conduct that causes embarrassment, invades privacy, or occurs without consent shall be considered sexual harassment.

7. Discrimination

Any differentiation in treatment, exclusion, or preferential treatment of an individual or group based on characteristics such as race, nationality, ethnicity, skin color, ancestry, religion, social status, gender, age, disability, political views, marital status, or other personal attributes.

8. Gender Expression

The external expression of an individual's gender identity, including how it is perceived by others. Individuals may express their gender in ways that align with or differ from their sex assigned at birth.

9. Gender Equality


The principle that all individuals are treated equally, without discrimination based on gender, gender identity, sexual orientation, gender expression, or sexual diversity, ensuring equal access to rights, opportunities, and benefits under the law.

10. Workplace Violence

The use of physical force by an individual to harm another person within the workplace, which causes or may cause physical injury to employees. Workplace violence may occur in the following forms:

1) External Violence

Violence perpetrated by individuals with no direct connection to the Company, such as theft, hostage-taking, kidnapping, or physical assault.

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2) Customer-Related Violence

Violence committed by customers with the intent to cause harm to employees.

3) Employee-Related Violence

Violence committed by employees against others, resulting in an undesirable or unhealthy working environment.

11. Diversity

The presence of differences in perspectives, cultures, beliefs, languages, race, nationality, gender, sexual orientation, gender identity, abilities, health conditions, social status, skills, and other individual characteristics.


12. Gender Diversity (LGBTI+)

Groups of individuals with diverse sexual orientations, gender identities, sex characteristics, or gender expressions, collectively referred to as **LGBTI+**, which includes:

- **Lesbian:** Women who are emotionally or sexually attracted to other women
- **Gay:** Men who are emotionally or sexually attracted to other men
- **Bisexual:** Individuals who are emotionally or sexually attracted to both women and men
- **Transgender:** Individuals whose gender identity differs from the sex assigned at birth, and who may transition physically or socially
- **Intersex:** Individuals born with physical or biological characteristics that do not fit typical definitions of male or female, including variations in sex characteristics
- **Queer:** Individuals whose gender identity or sexual orientation does not conform to traditional norms or categories

13. Minority Groups

Ethnic groups or communities of different origins living together with larger populations, typically forming a smaller proportion compared to the majority group. These groups are often migrants from other countries who reside temporarily within the community.

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14. Indigenous Peoples

Groups of people who inhabited a geographical area prior to its colonization or occupation by dominant populations in present-day society. These groups possess distinct cultural characteristics that differ from mainstream society, including language, social structures, religion, and beliefs.

15. Ethnicity

A group of people who share common ancestry or cultural characteristics, such as language, religion, traditions, history, housing styles, dress, cuisine, and customs.

16. Modern Slavery

A situation in which individuals are exploited, controlled, or forced to work by others—whether men, women, or children—without the ability to refuse. This may involve threats, violence, coercion, deception, or abuse of power, resulting in the restriction or loss of personal freedom and rights.

17. Personnel

Directors, executives, and employees of Neo Corporate Public Company Limited and its affiliated companies.

18. Rights Holders

Individuals recognized by law as having specific rights and legal protections, such as rights to property, reputation, voting, and other legally recognized entitlements.

19. Gender


The socially constructed roles, behaviors, and attributes that a society considers appropriate for men and women.

20. Clean Air Quality Standards

Established threshold values for air quality used as general criteria for environmental management to ensure clean air that is safe for public health and quality of life.

21. Sexual Orientation

An individual's emotional, romantic, or sexual attraction to others, including emotional preference, sexual preference, and expressed behaviors.

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22. Conflict Minerals

Raw materials or minerals sourced from conflict-affected regions that may contribute to or finance armed groups and related activities. These typically include tin, tantalum, tungsten, and gold (collectively referred to as 3TG), and may extend to other minerals associated with human rights abuses, environmental degradation, and armed conflict.

23. Migrant Worker

An individual defined under the International Convention on the Protection of the Rights of All Migrant Workers and Members of Their Families as a person who has decided to engage in remunerated activity in a country of which they are not a national.

24. Forced Labor

Any work or service that is exacted from a person under coercion and for which the individual has not voluntarily offered themselves. This may include threats, physical abuse, sexual exploitation, detention, debt bondage, or other forms of coercion or abuse of power.

25. Human Rights


Fundamental rights and freedoms inherent to all human beings, without distinction based on physical attributes, race, nationality, ethnicity, skin color, ancestry, language, religion, social status, gender, gender identity, sexual orientation, age, disability, political views, marital status, or other characteristics. All individuals are entitled to equal rights and protection from violations.

26. Industrial Hygiene

The science and practice of anticipating, recognizing, evaluating, and controlling workplace environmental factors and conditions that may affect the health, safety, and well-being of employees. This includes managing occupational exposures and work practices to prevent illness, discomfort, reduced work performance, and potential impacts on surrounding communities.

27. Gender Identity

An individual's internal sense of their own gender, which may align with or differ from the sex assigned at birth. This includes personal feelings about one's body (which may involve a desire to modify physical characteristics through medical, surgical, or other means) and the expression of gender through appearance, speech, and behavior.

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28. Free, Prior and Informed Consent (FPIC) of Indigenous Peoples

The collective right of indigenous peoples or local communities to give or withhold consent prior to the use or occupation of their land, property, or resources. This right supports their cultural integrity and their ability to determine their own way of life. The key principles include:

- 1) Free – Decisions are made voluntarily and without coercion, pressure, or external influence.
- 2) Prior – Communities are given sufficient time and opportunity to understand the objectives, conditions, and design of proposed projects or activities before decisions are made.
- 3) Informed – Communities are provided with clear, complete, and accessible information about proposed activities in a language they understand before making decisions.

29. Value Chain

The full range of activities and processes that create value for products and services provided to consumers. This includes product or service design, sourcing of raw materials and production inputs, manufacturing or service delivery, distribution and consumption, as well as post-consumption or end-of-life activities. It encompasses the entire lifecycle of a product or service.

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Appendix B

International Labor Organization's Fundamental Conventions

1. Forced Labor

1.1 Convention No. 29: Forced Labor Convention, 1930

1.2 Convention No. 105: Abolition of Forced Labor Convention, 1957

2. Non-Discrimination and Equal Opportunity

2.1 Convention No. 100: Equal Remuneration Convention, 1951

2.2 Convention No. 111: Discrimination (Employment and Occupation) Convention, 1958

3. Freedom of Association and Peaceful Assembly

3.1 Convention No. 87: Freedom of Association and Protection of the Right to Organize Convention, 1948

3.2 Convention No. 98: Right to Organize and Collective Bargaining Convention, 1949

4. Child Labor and Young Workers

4.1 Convention No. 138: Minimum Age Convention, 1973

4.2 Convention No. 182: Worst Forms of Child Labor Convention, 1999

5. Land Rights

5.1 Free, Prior and Informed Consent (FPIC) of Indigenous Peoples