



HUMAN RIGHTS STATEMENT

OWNER: SUSTAINABILITY DEPT
VERSION 1 / AUGUST 2023





For over a century, Walter Matter has shown its commitment to improve the supply chains where it operates and bring support to local communities. Our Business Principles and our [Responsible Business Policy](#) refer to Human Rights and guide us and our Business Partners to make decisions and conduct our activities globally.

This Statement details our engagement to respect and enforce Human Rights all along our supply chains.

This Statement considers the following international conventions and standards as references:

UN Universal Declaration on Human Rights, UNHRC Guiding Principles for Business and Human Rights, ILO Declaration on Fundamental Principles and Rights at Work and core International Labour Standards, OECD Guidelines for Multinational Enterprises, UN Global Compact, UN Convention on the Rights on the Child, UN Declaration on the Rights of Indigenous Peoples (UNDRIP) and the ILO Convention 169 (Convention Concerning Indigenous and Tribal Peoples in Independent Countries)

SCOPE OF THE STATEMENT

This Statement applies to all our operations. We require our employees, part-time and temporary workers, independent contractors, and suppliers to comply with all local laws and regulations as well as with our Responsible Business Policy.

We deeply encourage our suppliers, service-providers and customers to bring significant efforts to guarantee respect of Human Rights all along the value chains.

ZERO TOLERANCE

Selected References: UN Universal Declaration on Human Rights, UNHRC Guiding Principles for Business and Human Rights, ILO Minimum Age for Admission to Employment and Work Convention (C138), ILO Worst Forms of Child Labour Convention (C182), ILO Conventions on Core Labour Standard, ILO Forced Labour Convention (C29), ILO Abolition of Forced Labour Convention (C105), ILO Discrimination, Employment and Occupation Convention (C111).

Walter Matter has zero tolerance for:

- any form of forced or compulsory labour, including human trafficking and other forms of modern slavery;
- the use of violence, punishment or any form of psychological, physical, mental, sexual or verbal abuse, intimidation, or harassment to discipline or control workers;
- any form of child labour under minimum age and in hazardous conditions;
- any form of work that is physically, psychologically, and morally dangerous and harmful to children and/or prevent them from attending school;
- conditions such as slavery or practices similar to slavery trafficking of children, debt bondage, etc.;
- any form of discrimination based on personal characteristic such as gender, race, ethnicity, age, religion, sexual orientation, social background, marital status, disability.

Walter Matter pays particular attention to vulnerable individuals such as children, women and girls, sexual minorities represented under the group LGBTQ+, disabled people, ethnic and racial minority groups and indigenous peoples.



At Walter Matter, we recognize and value people's characteristics and differences. We strive to provide equitable opportunities to all to create fair value chains.

SOCIAL EQUITY

Sustainable Development Goal (SDG) #16 promotes "peaceful and inclusive societies for sustainable development, [...] access to justice for all, [and] effective, accountable and inclusive institutions at all levels".

Sustainable Development Goal (SDG) #5 is "to achieve gender equality and empower all women and girls". Gender equality is a fundamental Human Right and is essential to achieve peaceful and sustainable societies.

Equality is only possible if all groups are given equitable opportunities. Walter Matter thus promotes Social Equity across its supply chains by raising awareness of privileges, roles, perception bias and other parameters that can create discriminations. Our objective is that all people, regardless of race, ethnicity, national origin, gender identity and expression, sexual orientation, age, religion, or disability have equitable access to opportunities, rights, and obligations in all domains of their life.

Walter Matter recognizes that promoting social justice and equity is about influencing to encourage social change.

We follow these Principles in our activity and require our Business Partners to endorse them as well:

- Gender Equality as a Fundamental Right: We recognize Gender Equality as a Fundamental Human Right and promote a fair and equitable treatment for people of all genders within the Company and beyond;
- Inclusion and Participation: We promote an enabling environment for all individuals and groups to feel safe, respected, engaged and valued for who they are and for their contributions;
- Combatting all forms of discrimination and violence: We have no tolerance against any unfair treatment that constitute a Human rights violation.

CHILDREN RIGHTS

Selected Reference: the UN Convention on the Rights on the Child

Walter Matter recognizes the Children Rights as fundamental Rights and has no tolerance against any form of violation of these Rights. The 35 Rights of the UN Convention serve as both a guide and ultimate goals.

We encourage an enabling environment across all our supply chains to respect and protect all children. We support initiatives to to create awareness and improve the local practices in partnership with local communities. The engagement of Walter Matter's stakeholders is crucial to guarantee that Children Rights are respected at all steps of the supply chain.



The Case of Child Labour

Walter Matter pays specific attention to child labour and would like to remind some important definitions while encouraging our Business Partners to have zero tolerance in this regard.

According to the International Labour Organization (ILO),

- Child labour is:

“Work that deprives children of their childhood, their potential and their dignity, and that is harmful to physical and mental development.”

- Forced Child Labour is defined as:

“Work performed by children under coercion applied by a third party (other than by his or her parents) either to the child or to the child's parents, or work performed by a child as a direct consequence of their parent or parents being engaged in forced labour.”

Walter Matter:

- Will not employ children that fall into the definition as stipulated by ILO convention, notwithstanding any national law or local regulation;



- Is against all forms of exploitation of children;
- Expects its Business Partners to uphold similar standards and conduct regular and serious actions to identify potential cases within the value chain and implement remediation process when necessary.

RIGHTS OF INDIGENOUS AND LOCAL COMMUNITIES

Selected References: the UN Declaration on the Rights of Indigenous Peoples (UNDRIP) and the ILO Convention 169 (Convention Concerning Indigenous and Tribal Peoples in Independent Countries)

As a globally active company, Walter Matter operates in a complex cultural, legal, political, and economic environment where different stakeholders may have competing interests and power over material and immaterial resources. We recognize that certain groups may be at risk of exclusion from decision-making and use of resources within our supply chain, especially where they involve smallholder farmers in local communities, belonging or not to Indigenous People. These people must be represented and consulted regarding the use of resources upon which they have legitimate rights.

Walter Matter recognizes Indigenous Peoples as rightful custodians, collective owners with the right to exert control over their territories, lands, waters, and resources therein, that they have traditionally owned or occupied and used. Walter Matter respects the right of Indigenous Peoples to self-determination and to define and pursue their own social, economic, and cultural development priorities for their well-being and for protection of their territories and resources.

Walter Matter endorses the process of Free Prior and Informed Consent at all steps of its value chain. Whenever and wherever necessary, Indigenous People in particular, and local communities in general, should be consulted and asked for consent for the use of their resources.

- Their consent is free, given voluntarily and without coercion, intimidation or manipulation.
- The consent is sought sufficiently in advance of any authorization or beginning of the activities.
- The consultation and type of information that should be ensured prior to seeking consent is available in due time.
- The consent is a collective decision made by the right holders.

We promote effective participation, non-discrimination, and justice of Indigenous Peoples and local communities in decision-making on issues affecting or potentially affecting them, their rights, their territories and resources. We require our Business Partners to recognize and respect Indigenous Peoples and local communities' rights.

RESPECT AT WORK AND WORKING CONDITIONS

Selected References: ILO Convention on Occupational Safety and Health (C155) and UHSAS 18001 Occupational Health and Safety.

Walter Matter promotes a fair working environment and advocate for an equitable treatment between all employees, adjusting to the specific needs of each employee (e.g., in case of disabilities, etc.). The following principles serve as guidelines:

- Compliance with national laws and regulations must be strictly respected and seen as a minimum standard;



- Workers must be treated with dignity, respect and integrity, and without any form of discrimination;
- Workers must receive a fair remuneration for their work and a fair treatment between men and women;
- Workers' privacy rights must be respected at all times;
- The right to freedom of association and collective bargaining must be respected and facilitated;
- Appropriate and worthy facilities (e.g., accommodation, clean water, etc.) must be provided to workers living temporarily or permanently at the workplace.

Walter Matter recognizes that all work environments carry risks for employees at various extents. We place high scrutiny on occupational risks that may occur within our supply chains and encourage our Business Partners to regularly conduct risk-assessments and implement appropriate remediation measures when necessary.

- Compliance with local laws and regulations are a minimum standard required in our supply chains;
- We expect our suppliers to implement the necessary measures to prevent any injuries or accidents and protect workers at all times of their activity.;
- A rigorous protocol must be followed to ensure workers' security (protective equipment, machinery maintenance, regular training, etc.).

GRIEVANCE REPORTING AND REMEDIATION PROCEDURE

Walter Matter facilitates a culture of dialogue where we can freely discuss and report any ethical and legal issues. We endorse the *UN Guiding Principles for Business and Human Rights. Protect, Respect and Remedy*.

Walter Matter has set up a Grievance Procedure to receive and record any grievance and claim raised by individuals or communities that may occur within the company Walter Matter and within the supply chains where Walter Matter conducts its activities. The procedure details the process to implement the remediation solution that will be considered as the most appropriate.

The procedure is available on Walter Matter's website.

MOST SALIENT ISSUES: ASSESS AND ADDRESS POLICY

Walter Matter has identified the most salient issues occurring in its supply chains and is committed to act in collaboration with its Business Partners to set up coherent, robust and long-term solutions. Our "Most salient issues: Assess and Address Policy" details the due diligence process, by which we assess human-rights and other risks and establish effective remediation actions.

As all our Governance Documents, this Human Rights Statement is revised on a regular basis and amended accordingly.