

Global Statement: Safeguarding human rights, including the prevention of modern slavery and human trafficking, in our supply chain

Update 2022/23

Limitations and Disclaimers: This policy is the Company's general guideline and management reserves the right to apply different terms, as determined in management's sole discretion. This policy can be changed at any time, with or without notice by the employer. Nothing in this policy shall apply to the extent it would be inconsistent with any applicable law.

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Introduction

Our business has an influence on the livelihoods of many people around the world. We believe we have a responsibility to all our stakeholders – farmers, employees, shareholders, customers, consumers, suppliers, and the communities where we operate – that goes beyond making a profit. Barry Callebaut sources its ingredients from countries and regions across the world.

Barry Callebaut observes the principles set forth in the Universal Declaration of Human Rights, the United Nations (UN) Convention on the Rights of the Child (CRC), the African Charter on the Rights and Welfare of the Child, the United Nations Guiding Principles (UNGP) on Business and Human Rights framework, and the Organization for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises. We strictly adhere to local laws regarding minimum age and other terms of employment in our factories and offices around the world. The minimum age for employment at Barry Callebaut is in accordance with the International Labor Organization (ILO) Convention 138 or, if higher, the age specified by local legislation.

This statement describes Barry Callebaut's approach and efforts in 2022/23 toward safeguarding human rights and ensuring that slavery and human trafficking are not taking place in any part of our business and our supply chain. It is made under the California Transparency in Supply Chains Act of 2010 and the UK Modern Slavery Act 2015. In addition, a similar statement will be issued by May 31, 2024 under the Canadian Fighting Against Forced Labour and Child Labour in Supply Chains Act.

The foundation: Barry Callebaut Code of Conduct

The Barry Callebaut Code of Conduct (the Code) was first launched in 2002 (updates in 2011, 2013, 2016, and 2022) and has since evolved and is regularly complemented to cover new requirements. It sets forth mandatory principles and requirements for behavior and is complemented by our global and local policies. The Code, which applies to all Barry Callebaut employees worldwide, also articulates our minimum

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standards regarding human rights, forced labor and child labor. Expectations and procedures for reporting wrongful acts or suspected wrongful acts in violation of the Code are communicated to all employees. The document is approved by the Executive Committee and signed by the CEO. The Code of Conduct is available in 17 languages and signed by employees when they join the Company. All employees with an active Barry Callebaut email account receive additional training on the Code on a regular basis. Furthermore, every month a topic of the Code is communicated to all employees via intranet and email, inviting feedback on potential scenarios, and strengthening employees' ability to act upon violations of the Code. It is the responsibility of each employee to uphold the principles of the Code and employees are encouraged to seek advice and to raise questions or concerns at any time with their manager, Human Resources or Group Legal & Compliance. In addition, the Chairman of the Audit, Finance, Risk, Quality & Compliance Committee (AFRQCC) is regularly informed about compliance cases and compliance activities.

Our position on human rights, forced labor and child labor

We expect Barry Callebaut employees, representatives and business partners (suppliers, vendors, consultants, volunteers, etc.) to respect local laws and regulations related to child rights, to adhere to our codes and policies and behave in a way that does not place any child we come into contact with through our business operations, at risk of harm or abuse. Our work is aligned with the four core principles of the CRC: non-discrimination; devotion to the best interests of the child; the right to life, survival and development; and respect for the views of the child.

Barry Callebaut sources cocoa and other commodities from regions where child labor, is widespread. In line with the United Nations (UN) Guiding Principles on Business and Human Rights¹ the solution lies not in ending the sourcing from these regions, but in assessing, monitoring, preventing, mitigating and remediating on the ground the risk of children becoming involved in child labor. This means, understanding which farming communities are most at risk, and providing these farming communities with

¹ Guiding Principles on Business and Human Rights Implementing the United Nations "Protect, Respect and Remedy" Framework https://www.ohchr.org/documents/publications/guidingprinciplesbusinesshr_en.pdf

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the necessary support through a combination of poverty alleviation, access to quality education and adequate social infrastructure and awareness raising.

Child labor is a complex issue, and our [Forever Chocolate](#) commitment demonstrates our belief that all forms of child abuse have no place in a sustainable future for chocolate. Accordingly, we strongly condemn all forms of child abuse, including forced labor, slavery, child labor and all practices that exploit children and adults or expose them to harmful or hazardous conditions. Child labor, which according to the International Labor Organization is widespread in African agriculture, occurs largely on family farms and is defined as children doing work when too young or work that endangers them².

Hazardous child labor³ can include such activities as using pesticides without protective clothing, sharp instruments or dangerous machinery, or other tasks which are directly harmful and risky for their age. It is also considered harmful if the work interferes with a child's education. Child labor is also considered hazardous if children are working more than the maximum set hours for their age or if the work is late or too early in the day.

Forced child labor⁴ is the most egregious form of child labor and includes instances where children are made to work under threat or in fear of harm: Due to the criminal nature of forced labor, this would be a matter for local law enforcement agencies to address in line with their domestic judicial processes. If Barry Callebaut becomes aware of forced labor, this would be reported immediately to the appropriate authorities. If support from Barry Callebaut is required as part of remediation efforts, we would readily assist and follow up on the outcome.

² <https://worldcocoafoundation.org/focus-areas/child-labour>

³ https://www.ilo.org/dyn/normlex/en/f?p=NORMLEXPUB:12100:0::NO::P12100_INSTRUMENT_ID:312528

⁴ According to the International Labour Organization, not all work done by children should be classified as child labor that is to be targeted for elimination. The term 'child labor' is often defined as work that deprives children of their childhood, their potential and their dignity, interferes with their schooling and is harmful to their physical and mental development. Activities such as carrying heavy loads or using chemicals are considered as 'unacceptable forms of child labor' because they are physically dangerous for children.

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Embedding responsible business practices

In 2016, we launched [Forever Chocolate](#), our plan to make sustainable chocolate the norm by 2025, whereby we committed to bold targets that address the biggest sustainability challenges in the chocolate supply chain, including the eradication of child labor in our supply chain. From the start, our Forever Chocolate targets were dynamic by design, because the understanding of what is a sustainable chocolate supply chain is ever deepening. Our process is one of piloting, assessing, adapting, rolling out at scale and continuously updating. We do this based on learnings from data analysis, evolving expert insights and the development of an enabling policy environment. In 2023, we took stock of the impact we have generated since 2016 and added fresh ambition to our Forever Chocolate Plan. For this, we have sharpened our existing Forever Chocolate targets for 2025, and added additional targets extending our scope and impact beyond 2025.

With regards to human rights, we [sharpened our 2025 target](#), committing to covering our entire supply chain by Human Rights Due Diligence. This includes the continued monitoring and remediation of child labor cases. At the same time, we are adding a target for 2030, supporting cocoa farming communities to protect child rights and prevent child labor from occurring, which underlines the community activities we have been developing since 2019. Our approach to eradicating child labor is based on child-centered systems strengthening and applying data driven risk analysis capabilities under the overarching framework of human rights due diligence, which closely follows the OECD Guidance for Responsible Business Conduct⁵. We will further expand our activities related to the adoption of child-centric due diligence systems in cocoa farming communities, empowering communities to protect child rights. This means, early recognition of children at risk and actions to mitigate these risks.

In addition to covering our supply chain by Human Rights Due Diligence, we focus in our direct cocoa supply chain, as part of our Theory of Change, on a community systems approach, aiming to empower communities to protect child rights using a system strengthening and child-centered approach, working alongside communities,

⁵ OECD Guidance for Responsible Business Conduct
<https://www.oecd.org/investment/due-diligence-guidance-for-responsible-business-conduct.htm>

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government agencies, NGOs and children themselves, focusing on linkages between protection, education, health, livelihoods, and the overall wellbeing of children, their families and communities.

Our company efforts are coupled with cocoa sector collaboration as well as public intervention to bring about a structural solution to child labor. We believe enforcement of a strong regulatory framework to protect human rights in origin countries should be part of a broader effort to strengthen an enabling environment for sustainable cocoa farming. Such an approach would go hand in hand with the due diligence legislation currently being debated in consuming countries, which can only be fully effective if sector-wide traceability is established and effective systems are set up to identify, prevent, mitigate and remediate adverse business activities on human rights and the environment.

Assessing and addressing supply chain risks

Our data-driven risk analysis follows the United Nations Guiding Principles on Human Rights (UNGPs), which state that “to prioritize actions to address actual and potential adverse human rights impacts, business enterprises should first seek to prevent and mitigate those that are most severe or where delayed response would make them irremediable”. For all the ingredients we source, we use Verisk by Maplecroft as a first step. Verisk quantifies the salient human rights risk at a country and ingredient level. Supply chains of other ingredients ranked high risk for the involvement of child labor, such as sugar cane and vanilla, are addressed through sustainability certification requirements and our ESG third party due diligence process. As we do not directly source from the farmers in these supply chains, we rely on third party audits for compliance. As a result we ensure that all ingredients from regions at high risk of child labor involvement are certified or verified sustainable.

Barry Callebaut’s own factory sites comply with SEDEX and regular SMETA audits are conducted which cover (Child) Labor, Health & Safety, Environment and Business Ethics standards.

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We believe the highest risk for child labor in our supply chain stems from the cocoa we source from Ghana and Côte d'Ivoire, where an estimated 1.56 million children were involved in child labor for cocoa cultivation in 2018/19⁶, primarily on family-owned farms. As such, we conduct in-depth Human Rights Impact Assessments (HRIA) for the main cocoa sourcing countries and regions. Results of the HRIA are used to prioritize and develop our interventions and engagement with suppliers. This is followed by in-depth, independent Human Rights Impact Assessments (HRIAs) for all the main cocoa sourcing countries and regions. Following Ecuador in the previous fiscal year, in 2022/23 HRIAs were conducted in Brazil, Cameroon, Côte d'Ivoire, Ghana, Indonesia and Nigeria. Results of the HRIAs are now being used to prioritize and develop our interventions and engagement with suppliers.

In 2022/23 we continued to monitor and identify cases of child labor in our cocoa supply chain in West Africa via our Child Labor Monitoring and Remediation Systems (CLMRS) based on the industry practice as developed by the International Cocoa Initiative (ICI). We also work very closely with ICI to remediate the cases of child labor identified. Our approach to remediation involves a diverse strategy that prioritizes education, social issues and gender-related considerations. Remediation activities include the provision of school kits and birth certificates, which are crucial legal documents for protecting their rights and enabling access to schools, education and training inputs on child labor awareness for families and communities, and follow-up visits to farmer homes

Given the scale of child labor in West Africa, it is not possible to tackle the issue of child labor case by case alone. Therefore, we have and will continue to advocate a wider community development approach. Barry Callebaut considers children to be a critical group for breaking the cycle of poverty but also the most exposed to harm and violence. Our goal is to build a protective environment for children to realize their rights and full potential. To work towards this end, we support a community systems approach working holistically to tackle interconnected challenges. Since our first interventions in the cocoa communities we have applied an iterative process using the

⁶ NORC Report (2020), Assessing Progress in Reducing Child Labor in Cocoa Production in Cocoa Growing Areas of Côte d'Ivoire and Ghana. University of Chicago

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learnings and expertise of our partners, aiming to continuously improve our interventions towards sustainable impact and improved wellbeing of the cocoa families and their communities. This starts with understanding which farming communities are most at risk, and providing these farming communities with the necessary support through a combination of strengthening the local child protection system, access to quality education and adequate community infrastructure, and improved livelihoods.

In the cocoa communities we source our cocoa, we are supporting our suppliers in setting up their due diligence process. As such, we support the establishment of Human Rights Committees (HRCs) at the farmer group level. We assist them in developing their Human Rights structures and function and enable them to effectively assess and address adverse human rights impacts in their cocoa supply chain operations. The HRCs oversee and manage the prevention, identification and remediation of human rights violations. In 2022/23, in Côte d'Ivoire, new Human Rights Committees were set up in 182 farmer groups and trained on how to assess, address and monitor human rights violations.

In 2022/23, we continued to increase the number of communities we now cover with our child labor monitoring and remediation systems, including 348 (+26.5%) farmer groups, representing 343,019 farmers (+35.4%) in Côte d'Ivoire, Ghana, and Cameroon. As a result, in 2022/23, we identified 53,839 (+113.4%) cases of child labor. While the total number of child labor cases identified has risen due to our increased community coverage, we were also impactful in remediating cases during the past fiscal year, with 65,569 (+56.9%) of the reported cases from this and previous years now under remediation. Implementing individualized remediation interventions for a specific child and family takes time – both to build a relationship with the family and determine the best course of action to address the case of child labor. According to ICI recommendations, a case can only be considered remediated when two consecutive onsite inspections have shown that the child is no longer subjected to child labor. If a child is found to be engaged in child labor during a follow-up visit, we will revisit the remediation plan where appropriate and continue following up on the case. The total

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process of identification, remediation and two follow-up visits takes at least twelve months.

This fiscal year, the number of identified child labor cases considered remediated on the grounds that the child was not found performing child labor during two consecutive monitoring visits amounted to 10,504 cases (+269.3%). Using the Maplecroft Child Labor Index methodology, we now believe that the risk of child labor is adequately addressed with respect to 28.8% of the cocoa and non-cocoa volumes we source from third-party suppliers compared to 22.6% in prior year. Going forward, Barry Callebaut will continue to dedicate its resources towards strengthening the protective environment for all children in cocoa communities and to realize their rights and full potential. Success will be measured by the number of cocoa farming communities that have established functioning child protection systems, as well as the percentage of adults and children reporting an improved sense of well-being.

Employee and Supplier trainings

To ensure we put policy into practice, meaning ensuring our employees and suppliers gain an understanding of the policies and the issues they cover and can respond appropriately, we continued delivering training to all suppliers in our direct cocoa supply chain. They received training on the concepts of child and forced labor as well as support in their efforts to assess and address child labor. Such training is provided in collaboration with our NGO partners.

In addition, this fiscal year, as part of our employee onboarding, we developed an online training program covering our Code of Conduct and our child labor safeguarding and forced labor concepts. Employees who work directly with the communities and farmers are required to attend in-depth training and annual refresher courses on the issues of child labor and forced labor.

Child protection training and awareness raising is also a key aspect of our strategy in the cocoa communities we source from. We also expect our

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suppliers and their employees, agents and subcontractors to share our strict commitment to human rights, particularly the eradication of forced labor and child labor. Suppliers are expected to sign our Supplier Code and they are requested to conduct their own human rights impact assessment, have a functioning grievance system, train and conduct awareness raising sessions among their own suppliers, and monitor and provide for or cooperate in remediation where required.

Whistle-Blowing and the Reporting of Grievances

In the case whereby a Barry Callebaut employee witnesses behavior suspected to not be in accordance with the Group's Code of Conduct or against the law, they are asked to raise concerns by speaking first to the individual involved or to contact their individual manager or local HR department directly.

If this is not possible or they feel uncomfortable contacting their line manager, Barry Callebaut has established a dedicated whistleblowing platform: [Integrity Line](#). The Integrity Line platform is part of Barry Callebaut's Compliance program. It was launched to facilitate reporting of non-compliance and suspicious transactions in cases where employees do not feel comfortable addressing such issues directly. The platform also allows anonymous reporting.

Employees also have the opportunity to call the Integrity Line hotline (24/7).

In addition, Barry Callebaut has extended its Integrity Line explicitly for complaints from external parties (ie Grievance). A Grievance in this context, can be considered as an allegation, question, or issue in Barry Callebaut`s supply chain formally raised by an affected individual (or group) regarding their treatment or experience. A complaint can be raised by parties who are themselves affected, such as workers or local communities, by an organization representing the affected parties, such as a trade union, or by an independent organization, such as an NGO.

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With this grievance mechanism, Barry Callebaut has established a process to systematically receive, investigate, and respond to complaints affecting Barry Callebaut's supply chain from rights holders and implement time-bound actions to resolve these issues. In order to distinguish the grievance mechanism from the internal reporting process and internal vulnerability identification processes, it is important to understand that the grievance mechanism deals with complaints coming from external parties in the company's supply chain. In this way, Barry Callebaut ensures that an effective grievance mechanism is in place for all external stakeholders.

Governance

Barry Callebaut applies an overarching human rights due diligence framework modeled after the OECD Due Diligence Guidance for Responsible Business Conduct. Barry Callebaut's Board of Directors has the overall responsibility of ensuring that Environmental, Social and Governance (ESG) related policies and strategies align with the long-term strategy and business model of the company. A cross-functional ESG Committee has the formal authority to oversee a coordinated integration of human rights policies, procedures and actions across the business. This fiscal year we have started to enhance our grievance procedures to ensure that allegations or concerns can be expressed safely

Information about our Forever Chocolate sustainability strategy, sector issues and related actions is communicated regularly via the company intranet, the corporate website, and internal and external publications.

Holding suppliers accountable

We expect our suppliers and their employees, agents and subcontractors, to share our strict commitment to human rights, particularly the eradication of forced labor and child labor. Our [Forever Chocolate sustainability strategy](#) commits us to sourcing 100% sustainable ingredients, which means, certified or verified and, critically, traceable to

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farm level by 2030. Our Supplier Code, available in ten languages, sets forth essential minimum requirements expected from our suppliers. Our suppliers must comply with all applicable local and national laws, rules, regulations and requirements of the country in which they grow, manufacture, distribute or provide products or services. We further expect suppliers to respect and comply with international labor standards as defined by the core conventions of the [International Labor Organization](#) (ILO), including freely chosen employment, no child labor, freedom of association, legal and fair compensation, no excessive working hours, no discrimination, respect and dignity, and safe and healthy working conditions.

Our compliance to market standards

We work with our customers to meet their specific cocoa and chocolate requirements. This includes sourcing quantities of raw materials including cocoa and sugar that have been independently certified by third parties as being compliant with specific certification standards. Forced child labor and forced adult labor are expressly forbidden under such standards. Barry Callebaut follows the international standards as defined by [SEDEX](#). All our sites have conducted initial SMETA audits, and in this fiscal year 85% are now fully SMETA-compliant, with 15% of sites conducting a SMETA audit shortly before our fiscal year ended and were in the process of implementing one or more enhancements.

Our goal is to make all our sites run in compliance to the SMETA standards, covering;

- Labor
- Health & Safety
- Environment and
- Business Ethics standards

Sustainable and responsible farming and business practices

Cocoa cultivation, unlike many other food crops, heavily relies on manual labor in many cocoa-growing regions. Most of the world's cocoa (almost two-thirds) comes from Côte d'Ivoire and Ghana, where it is cultivated by mostly independent smallholder farmers

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who supply various companies, and sometimes via several cooperatives. Cocoa farmers, along with their families, typically live in villages and travel to work on their farms. Most of the work and labor on the farm is carried out by the farmer and their families, themselves. Farmers face a challenge when it comes to making a living from a small farm. According to data from [Agri-Logic](#) for the 2021/22 production season in Côte d'Ivoire, the average cocoa farmer is 50 years old. The average household size is 10.6 people, which decreases to 7.5 people when excluding dependents who may or may not be relatives but nonetheless rely on the farm. Farms have an average size of 5.9 hectares, with approximately 3.8 hectares primarily dedicated to cocoa cultivation. There are an average of 1,347 cocoa trees per hectare⁷.

Increasing cocoa yield for smallholder farmers is difficult as it requires substantial investment in labor-intensive and time-consuming pre-harvest activities and costly farm inputs, such as soil fertilizer. However, the average farmer in West Africa currently spends 70% of their time doing post-harvest activities and only 30% doing pre-harvest activities.

At the same time, cocoa accounts for a significant part of these smallholder farmers' income, 70% to 85% in Côte d'Ivoire⁸ and two-thirds in Ghana⁹. At Barry Callebaut, we aim to transform the way cocoa is produced by enhancing the existing farming model in Côte d'Ivoire, West Africa, and beyond. We firmly believe that focusing on increasing production volumes from a smaller group of farmers, who can then achieve a living income through a combination of better yield, larger farms, and higher farm gate prices, is the key. Our extensive six-year study, in collaboration with Agri-Logic, IDH, and Rainforest Alliance, confirms that poverty reduction is driven by these three crucial factors: yield, farm size, and price. For more information regarding our approach,

⁷ According to the white paper "Farmer yield and income in Côte d'Ivoire, an analysis of Farmer Field Books (FFBs)", summarizing the key findings of six years of collaboration between Barry Callebaut, IDH, Rainforest Alliance and Agri-Logic with a focus on data collected during the cocoa agronomic season of 2021/22. Available from <https://www.barry-callebaut.com/en/barry-callebaut-agrilogic-white-paper>

⁸ Pluess, J. (November 2018), Children's Rights in the Cocoa-Growing Communities of Côte d'Ivoire, Abidjan: UNICEF Côte d'Ivoire. Available from <https://sites.unicef.org/csr/css/synthesis-reportchildren-rights-cocoa-communities-en.pdf> (accessed August 5, 2021)

⁹ Cocoa Farmers in Ghana experience poverty and economic vulnerability (2017). Available from <https://cocoainitiative.org> (accessed August 2, 2021).

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please view our latest [Forever Chocolate Progress Report 2022/23](#), (published December 2023)

Systemic Change together with all supply chain actors

Achieving a fully sustainable cocoa and chocolate sector requires commitment from all stakeholders in the supply chain. To enhance the implementation and impact of our Farm Services offerings, collaboration among sector-wide stakeholders and the public sector to drive structural change are imperative in driving poverty reduction.

Government action at origin is essential to address the issues of traceability, rural infrastructure development and proper enforcement of national policies and legislation. These interventions must be coupled with regulatory intervention in cocoa-consuming regions to drive demand for sustainably sourced cocoa.

This is why we are committing to mobilize key stakeholders around a transformative cocoa farming model that generates a living income.

In December 2019, Barry Callebaut partnered with industry associations, companies and NGOs, requesting that the European Union introduce legislation imposing due diligence obligations on all companies that sell cocoa or cocoa products in the EU market. Barry Callebaut is supportive of the proposed Directive on Corporate Sustainability Due Diligence (CSDDD) which will provide impetus to strengthen an enabling environment, as well as the market pull, for sustainable cocoa.

In 2022/23 we continued to actively participate in the EU-led Alliance on Sustainable Cocoa, a Multi-Stakeholder Dialogue (previously known as the Cocoa Talks). Previously, we contributed to the development of the roadmap for the Alliance, which was endorsed in June 2022 by the governments of Côte d'Ivoire and Ghana as well as by industry representatives. The roadmap aims to improve the economic, social and environmental sustainability of cocoa production. Since then, we continue to participate in specific focus groups of the Alliance, such as the Traceability and Standards Focus Group.

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In July 2022 we signed the Côte d'Ivoire - Ghana Cocoa Initiative (CIGCI) Economic Pact, joining forces with the Ivorian and Ghanaian governments and other industry players to accelerate the transition to a living income for all farmers. In 2022/23, we actively participated in a working group on Price and Markets, aiming to deliver solutions and recommendations addressing key drivers of change. Going forward, we will also be participating in other technical working groups.

We believe that these regulatory and multi-stakeholder initiatives represent an important step forward in driving the necessary transformation of the cocoa sector, and are important building blocks for making sustainable chocolate the norm.

Establishing industry-wide sustainability standards and programs is essential for the sustainable sourcing of other raw materials besides cocoa. Establishing industry-wide sustainability standards and programs is essential for the sustainable sourcing of raw materials, as certification is only the starting point. We have continued to work with suppliers and industry programs to define and implement sustainability standards for all ingredients we source. Our approach has been built on the view that sustainability impacts can be effectively scaled up only if they are embedded in and supported by government policies.

More information on these and other achievements, as well as on our approach and measured impact, is provided in our latest [Forever Chocolate Progress Report 2022/23](#), (published December 2023).

Progress Reporting

The information provided above, as well as detailed information and progress reporting about our sustainability strategy, programs and activities, is available on the Barry Callebaut corporate website (www.barry-callebaut.com) and our [Forever Chocolate Progress Report 2022/23](#). We will be regularly updating our posted information.

Peter Feld, CEO Barry Callebaut AG