

# Human Rights Report

February 2025





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## Introduction

### About dsm–firmenich

dsm–firmenich is a Swiss company, listed on the Euronext Amsterdam. We have operations in almost 60 countries and revenues of more than €12 billion.

With a diverse team of nearly 30,000 employees, we bring progress to life, day in, day out, for billions of people across the world.

As innovators in nutrition, health, and beauty, we use our renowned science and technology capabilities to invent, produce, and combine everything from vital nutrients to taste solutions and fragrances.



Our business covers several industrial sectors, diverse supply chains, and multiple activities all over the world.

We hold ourselves accountable for upholding Human Rights. To live up to this promise and drive compliance with all applicable human rights laws and regulations, we have dedicated experts on human rights within our Group Sustainability and Responsible Sourcing teams.

### Human rights reporting

dsm–firmenich's company values embody the essence of doing business in a responsible way. Respecting human rights is not just a question of compliance, of meeting legal or regulatory obligations. We understand it as our fundamental duty.

In the context of existing legislation (see Annex), we explain in this report our due diligence efforts to identify, assess, and manage Human Rights risks, such as the occurrence of child labor and/or forced labor within our business and supply chains. We also closely monitor upcoming related legislation, such as the [Corporate Sustainability Due Diligence Directive \(CSDDD\)](#) and the [European Forced Labor Regulation](#).

Broader reporting on social topics can be found in our 2024 Annual Integrated Report, in which reporting is done in accordance with the [Corporate Sustainability Reporting Directive \(CSRD\)](#) including the [European Sustainability Reporting Standards \(ESRS\)](#).

In addition to covering the reporting period 1 January 2024 to 31 December 2024, we also share ongoing and upcoming Human Rights initiatives.



## Our commitment to human rights

dsm-firmenich is committed to ensuring that people and communities are treated with dignity and respect. With operations and supply chains spanning the globe, we collaborate with our customers, suppliers, industry peers, and other stakeholders to address Human Rights risks that may arise in the context of our business activities.

As a responsible company, we strive to protect people and reduce inequality. Respecting people's dignity contributes to a fair and equal society and is a non-negotiable for dsm-firmenich. When people are treated equally and without discrimination, they have better access to opportunities in education, employment, healthcare, and other aspects of life. By this means, they can make a greater contribution within their immediate context and help build stronger and more resilient societies.

*"We have the ability to make a difference to the lives we touch every day. This starts with the fundamentals. We are committed to ensuring that **human rights are respected** throughout our own operations and within our broader supply chains."*

**Katharina Stenholm**  
**Chief Sustainability Officer**

Child labor is unacceptable in any form. Children must be protected, and we put stringent measures in place to help safeguard them.

We are committed to enhancing this commitment by involving all stakeholders in our value chains, maximizing our potential to make a positive impact. Our Procurement teams collaborate closely with our suppliers to implement our ambitious Responsible Sourcing framework, which serves as a roadmap for driving meaningful progress throughout these supply chains. By embedding responsible sourcing into our decision-making processes, we aim to ensure that our sourcing is conducted within ethical, traceable, and sustainable value chains, in full alignment with our purpose of bringing progress to life.

### Our Global Human Rights Policy

Our Code of Business Ethics sets out our company's foundational principles: we are committed to the highest standards in Human Rights. We take a clear stance on individual Human Rights topics such as Modern Slavery and Conflict Minerals, about which we have published specific position statements.

Our Human Rights principles, as stipulated in our Global Human Rights Policy, are inspired by our company values: 'shape the future', 'be a force for good', and 'own the outcome.' In specific policies and standards, our Human Rights ambitions and expectations are detailed further.

All our employees are requested to follow our mandatory Code of Business Ethics, which includes a section on human rights and our SpeakUp platform. This training explains our values and our commitments to each other, our communities, and our planet. It clearly explains that we expect everyone at dsm-firmenich to act with integrity in their daily work, operating along the dimensions of People, Business, and Planet.



## Our Responsible Sourcing policies & framework

In our Supplier Code and [Responsible Sourcing Standard](#), we have set out our expectations toward our suppliers, engaging them as partners on our sustainability journey with an integrated approach to Human Rights.

Through our Responsible Sourcing Standard, we engage with our suppliers to improve their own Human Rights performance (in their own operations and their own supply chains) and to help us on our own journey forward. We leverage concrete actions and data tracking, notably by helping to enhance our suppliers' understanding, knowledge, and action plans on human rights.

Our ambition is to empower all our suppliers to adopt responsible sourcing practices. We count on all our partners to fully engage with us to achieve the commitments outlined in this Standard, which applies to our global business and to any external party with which, we have (or plan to have) business-related relationships. The Standard provides priorities for implementation and captures our principles for achieving an ethical, traceable, and sustainable value chain.

Our goal is to onboard our suppliers on our journey to protect human rights, promote fair remuneration and living wages, respect land rights, and prevent discrimination, harassment, and bullying. We encourage the appropriate monitoring, disclosure, and management of Human Rights risks within our supply chain. In our supply chain due diligence (SCDD) framework, we translate international standards on responsible business conduct (OECD Due Diligence Guidance for Responsible Business Conduct and the UN Guiding Principles on Business and Human Rights Guidelines) into our own supply chain due diligence process. This framework covers the upstream chain of activities relevant to our direct and indirect business partners and aims at ensuring a systematic risk analysis and ongoing due diligence work in our supply chain.

As part of our sustainability ambitions, we strive to create value for all our stakeholders today and for generations to come through our business and all along our supply chains. When we have opportunities to go beyond compliance and enhance our positive impact on upstream stakeholders while future-proofing our supply chain, we do so.



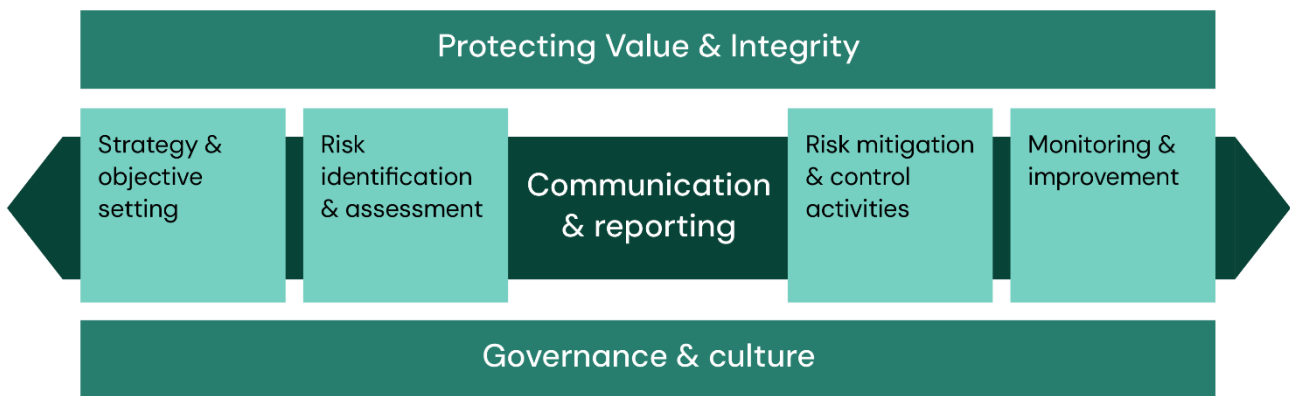
## Our approach to human rights due diligence

### Our approach to due diligence in our own operations

dsm-firmenich's company values embody the essence of doing business in a responsible way. We embed human rights practices throughout our operations. To ensure we align with the upcoming [Corporate Sustainability Due Diligence Directive \(CSDDD\)](#), we have started assessing our current efforts on human rights due diligence, with a particular focus on our own operations (see also 2024 results section). Any potential areas of improvement will be addressed, starting in 2025.

Ongoing monitoring and mitigation of human rights impacts are key for us to ensure the sustainable, long-term integration of human rights into our business processes.

Our structure for managing general risks (including human rights) is based on a three-lines-of-defense model:



1. Line management within the Business Units acts as the first line, identifying, assessing, and managing risks within its area of responsibility. This includes compliance with our Code of Business Ethics, our Group Policy Framework including our Global Human Rights Policy, and relevant regional/local regulations.
2. Group functions act as the second line in the risk and compliance ecosystem, defining Group policies and providing expertise and support to the first line, as well as monitoring compliance for their functional area, including risk management and the establishing of controls. They also support external risk disclosures.
3. Group Audit acts as the third line of defense, providing independent, objective assurance and advice regarding the effectiveness of governance, risk management, and control activities. Group Audit checks alignment with Group policies, requirements, and standards. The scope and frequency of internal audits is determined by ranking the auditable units according to the scale of their risk exposure, using a set of defined criteria. On average, we run 60-70 internal audits per year.



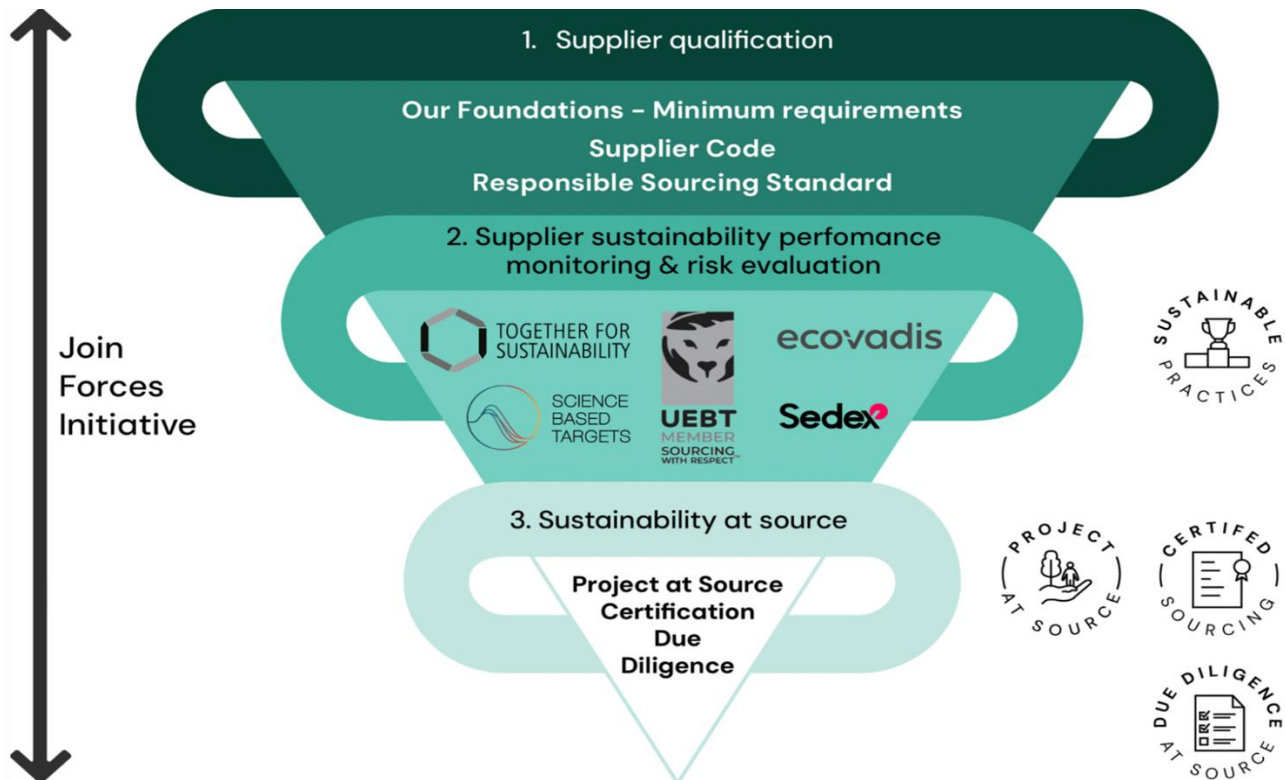
In addition, we are audited by our customers on our human rights compliance via the Supplier Ethical Data Exchange (SEDEX) platform. This platform is used to monitor and track social and environmental performance as well as to address human rights compliance.

This ethical audit methodology, serviced on the SEDEX platform, encompasses all aspects of responsible business practice based on the four pillars as shown in this illustration.



To ensure compliance, sites are checked at least every three years by external auditors using the SEDEX Members Ethical Trade Audit (SMETA) process. The findings are closely monitored, and non-compliance rapidly remediated by appropriate corrective actions. The audits include internationally recognized labor practices, thereby addressing Human Rights by ensuring fair labor standards, safe working conditions, and ethical business practices.

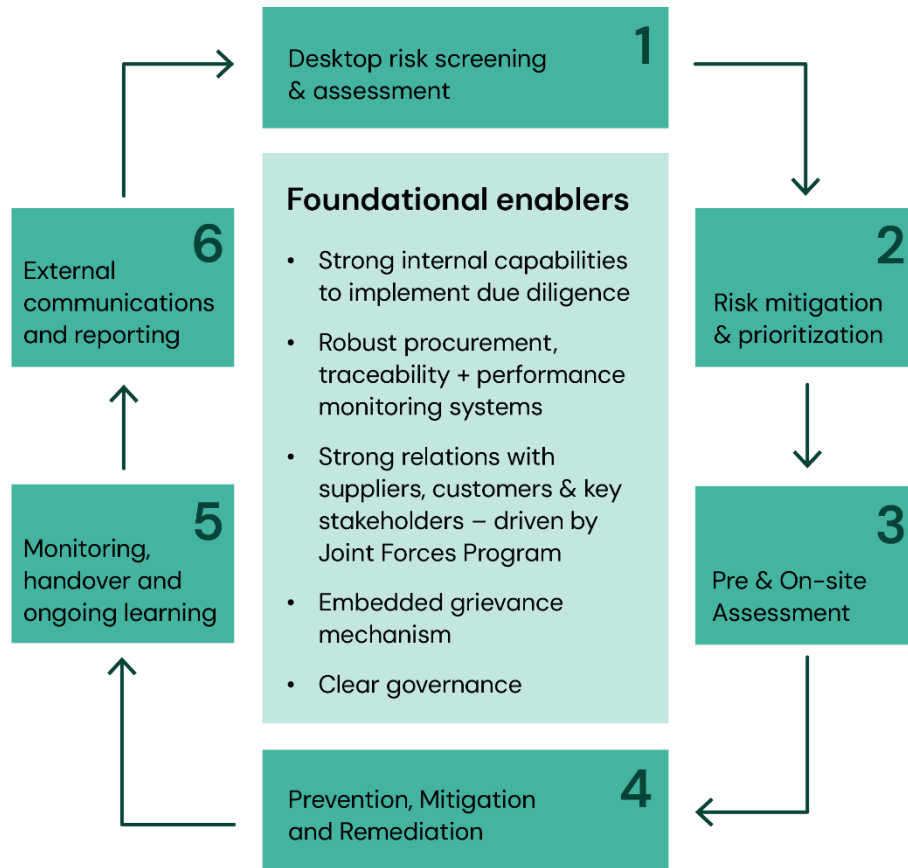
### Our approach to due diligence in our supply chains



Our approach is to embed Human Rights at each step of our sourcing decision-making process. As described in our Integrated Annual Report, our Responsible Sourcing framework consists of three layers and is supported by our overarching supplier engagement program, Join Forces.



A six-phase process has been developed to embed due diligence across our supply chains. It is supported by foundational enablers that cut across the entire process.



We aim to:

- Standardize the key steps of due diligence good practices as per OECD and United Nations guidelines and align internal methodologies to implement them
- Collect the appropriate quantitative and qualitative data to ensure all risks are managed
- Make evidence-based decisions to respond in a timely and flexible manner to address actual and potential adverse impacts in our supply chains

A strong governance structure is in place and responsibilities have been organized to implement the framework, thereby ensuring that:

- The appropriate stakeholders are involved in the implementation of the framework as well as the associated communication and reporting
- Relevant internal stakeholders, including top executives, are informed, consulted with, and required to make decisions at relevant points in time across the six-phase process.





## Supplier sustainability performance

The Supplier Sustainability Performance pillar serves as a further line of defense. It involves gathering and analyzing data on suppliers from third-party organizations such as [EcoVadis](#), [SEDEX](#), and the [Union for Ethical BioTrade \(UEBT\)](#). Requirements and suggested improvements are defined through close collaboration between the Responsible Sourcing, Procurement, and business teams.

We equip our Procurement teams with enhanced sustainability knowledge, tools, and data to foster meaningful sustainability discussions with suppliers. A key aspect of this is the integration of EcoVadis' sustainability ratings, including on human rights, and risk management tools into our procurement analytics platform. This enables us to evaluate and compare suppliers based on Environmental, Social, and Governance (ESG) criteria, alongside business factors. By consolidating diverse data sources into a single platform, we now have an overview of the sustainability performance of our suppliers. These initiatives provide a holistic and comprehensive picture of our suppliers' sustainability performance, ethical practices, and climate commitments. This helps strengthen our Procurement teams' decision-making capabilities in the development and selection of suppliers.

Additionally, we gather data from sustainability assessments to drive discussions on potential improvements, particularly in areas such as human rights. When a risk is identified, we directly engage with the supplier, requesting them to take corrective actions and resubmit their assessment. In more critical cases – such as severe deviations uncovered by means of due diligence field assessments or third-party alerts, we may extend our engagement higher up the value chains, considering their individual risks, perspectives, and impacts.

This comprehensive approach has not only improved our risk management but also ensured compliance with sustainability standards, enhancing our company's reputation and reducing potential risks.

### I) Due diligence and sustainability at source

We drive further transformation and positive change at source, particularly in value chains with increased exposure to human rights risks (based on our desktop due diligence leveraging platforms such as EcoVadis and UEBT). Driving sustainability requires action across the entire value chain and demands resources and expertise from ourselves, our customers, and our suppliers. We believe that impact at scale is not possible without collaboration.

Sustainability at Source projects, upstream due diligence exercises, third-party verification (e.g., raw material certification), and digital traceability tools and processes add significant value in helping to future-proof our upstream value chains.

### II) Our 'Joining Forces' program for suppliers and stakeholders

We recognize that implementing a best-in-class Human Rights approach is both a complex challenge and an opportunity that cannot be tackled alone. Given the intricacy of global supply chains, we rely on our partners to help us identify and address any adverse societal impacts that may arise from our value chain. To this end, in 2024 we launched our Supplier Engagement Program: *Join Forces for Responsible Sourcing*.



This program is led by our Responsible Sourcing team, which reports to both the Chief Procurement Officer and the Chief Sustainability Officer in order to ensure strong alignment with our Sustainability Group's objectives and our sourcing processes.

**2024 results**

**In our own operations**

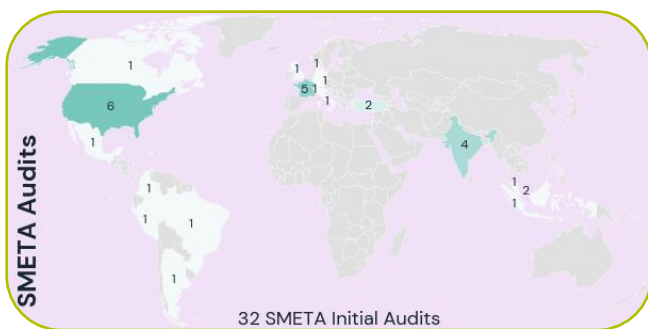
*Human Rights Action plan*

To focus on continuous improvement of Human Rights efforts and due diligence in our own operations, we started in 2024 to work with a consultancy firm to validate and complement our existing Human Rights policies, practices, and systems. These efforts include development of a gap analysis framework based on leading international standards (UNGPs and OECD Guidelines), CSDDD, and Swiss legislation.

The results of this gap analysis will be converted into a Human Rights Action Plan, which we aim to publish on our company website in the course of 2025. A validation of our salient Human Rights risks/issues will be a key element of this. Effective stakeholder engagement, with the involvement of both internal and external stakeholders, will be a crucial part of the implementation.

*SEDEX platform including SMETA audits*

SMETA is the world's most widely used audit platform. We make use of SMETA audits to understand and make improvements to working conditions and environmental performance in our business and supply chain. Participating customers can access our SMETA audits. By this means, we engage, collect, and store data about our sites in a transparent way, permitting our customers to assess our sustainability level. Group Operational Excellence supports the organization of an average of 25 audits per year, of which some 75% are requested by key customers.



We ensure that these SMETA audits are carried out at least every three years. In 2024, we performed 32 audits in various regions, as shown in the map opposite. To hold ourselves accountable for our performance on Human Rights, we have set ourselves the target of zero critical non-conformity cases in SMETA audits (measured at the end of the year).

Within the platform, we make use of a Self-Assessment Questionnaire (SAQ). This is a mandatory set of questions about our business. We will ensure that all our sites are registered in SEDEX, with an SAQ completed by end of 2025.



## 2024 performance in the upstream value chains

- **A strong increase of the supplier performance**

In 2024, 68% of our spend was covered by supplier sustainability scorecards (a 10% increase compared to 2023), with an average score of 59 points (out of 100), with our suppliers outperforming the industry average by 10 points.

Additionally, 65% of suppliers who underwent a reassessment showed an improved score compared to the previous year, reflecting our shared commitment to continuous improvement in driving more sustainable value creation, including on Human Rights.

- **Enhanced internal capabilities**

In mid-2024, we also trained our entire Procurement community through digital classrooms, teaching them how to effectively use the scorecard data in their daily operations. We further developed a Responsible Sourcing training program for new Procurement employees, emphasizing the importance of sustainability from Day 1 when engaging with suppliers. Our Procurement teams completed the training equipped with access to the human rights performance of their portfolio, communication kits for suppliers, and the knowledge needed to drive key discussions and align expectations with our partners.

- **A stronger due diligence framework**

In 2024, we focused on strengthening our company's due diligence framework and governance, particularly by having it externally validated by a third party. Following a review of current practices, the framework was assessed against established standards, including [The United Nations Guiding Principles on Business and Human Rights \(UNGPs\)](#) and [The OECD Due Diligence Guidance for Responsible Business Conduct](#). Additionally, our due diligence efforts align with the [UN Sustainable Development Goals](#) by promoting sustainable, inclusive, and equitable economic growth. This framework encompasses our upstream activities and covers both direct and indirect business partners.

We have continued to roll out our current supply chain due diligence roadmap, prioritizing a first set of assessments on the most sensitive supply chains based on risk screenings of strategic business ingredients, mainly from natural sources and the agriculture supply chain.

We have developed initiatives to ensure a comprehensive, multi-faceted approach to addressing Human Rights challenges in our supply chains. These actions go beyond basic remediation and are focused on long-term, systemic changes designed to improve working conditions, reduce child labor, and empower local communities.

We present below three concrete cases from the supply chains of i) Turkish rose, ii) Egyptian jasmine, and iii) Malagasy pink pepper.

### 1. Harvesting the future of rose in Türkiye

We are part of the Harvesting the Future sector initiative in Türkiye. The project seeks to improve Human Rights and labor conditions in Türkiye's rose sector, focusing on empowering seasonal agricultural workers and their families in the supply chains of project partner companies. Managed by [the Fair Labor Association](#), the project brings together a range of stakeholders, including the Turkish government, civil society organizations, processors, producers, and beauty and fragrance companies, all



aiming to support and collaborate with companies as they advance Human Rights due diligence systems in their supply chains and garner local stakeholder engagement.

Since 2022, the initiative in Türkiye has made significant progress in improving the well-being of children, workers, and their families in Isparta, western Türkiye, particularly in the rose-growing villages. Key actions include:

- **Child protection and education**
  - 735 children were referred to public schools or child-friendly spaces, ensuring access to educational and psychosocial services
  - Critical support was provided in the form of meals, clothing, school supplies, and transportation to summer camps
- **Training of farmers and workers**
  - 1,662 rose farmers were trained on **decent work, child protection, and occupational health and safety**
  - 1,667 seasonal migrant workers received similar training, emphasizing their rights and protection
- **Industry-wide engagement**
  - 120 rose oil processing company employees were trained on **child protection** protocols, emphasizing **child labor case management** and monitoring on farms

## 2. Harvesting the future of jasmine in Egypt

The Fair Labor Association, the International Labour Organization (ILO) office in Egypt, and more than 15 national and international producers and purchasers of jasmine and jasmine derivatives and products are working together to promote child protection and decent working conditions in the jasmine sector in Egypt. The Government of Egypt and several local civil society organizations are also active partners in the project.

The 2024 launch of this sector initiative in Egypt focuses on addressing child labor in jasmine production, with specific field-level interventions aimed at breaking the cycle of child labor and empowering workers. The key activities, backed by strong evidence, as follows:

- **Root cause analysis and gender-sensitive actions**
  - Analyzing gender dynamics in jasmine production to tailor interventions to the specific needs of men and women, particularly around access to resources and support
- **Social support and financial literacy**
  - Awareness-raising sessions on **child rights** and how families can access public services
  - Distribution of **pre-paid cards** for better access to government services, alongside **financial literacy** training for workers and families
- **Health & Safety**
  - Over 7,500 jasmine pickers received **personal protective equipment (PPE)** such as headlamps, waterproof boots, and aprons
  - The program organized **23 medical convoys** and **mobile clinics**, providing medical services, including surgeries and health education, with over 1,000 medical exams conducted to date, primarily for women and children



- **Monitoring and case management**
  - 16 monitors were hired to work with local teams, covering 21 villages and more than 150 hectares, to ensure that child labor does not occur
  - The monitors not only address cases of child labor but also facilitate **community awareness sessions** and collaborate with national child protection committees for the **remediation** and **rehabilitation** of affected children
- **Economic empowerment**
  - Programs to promote financial education and **economic empowerment** for jasmine pickers and workers, with the aim of improving their overall living conditions

### 3. Pink pepper supply chain in Madagascar

The pink pepper supply chain in Madagascar showcases a targeted, collaborative approach by dsm-firmenich to addressing social challenges, particularly regarding child labor, workers' wages, and community livelihoods. Through due diligence assessments, local data collection, and partnerships with suppliers and local organizations, significant steps have been taken to promote sustainability and Human Rights within the supply chain.

#### Context and assessment

In 2022, a due diligence assessment revealed significant social challenges in the southern regions of Madagascar, including issues related to child labor, low wages, and violations of labor rights. The assessment found the following:

- **64%** of smallholders' children attended school (meeting the regional average of 66% and exceeding the national average of 57%). Nevertheless, child labor cases still exist on a limited scale, mostly within family workforces as part of smallholder farming activities (an estimated 6%), while recourse to light work (2%) and young workers remain also limited (2.5%). Children are declared as providing help with non-hazardous tasks such as helping during harvest or sorting produce. However, interviews showed that children could miss school due to the pink pepper harvest
- **61%** of farming households earned less than the legal minimum wage and, although representing only 10% of total annual income on average, the **pink pepper crop** was critical to farmers' income as a cash source
- There was an overall weakness in the labor management system which failed to ensure labor rights for workers, especially for vulnerable seasonal workers (minimum wages, contracts, social protection, health & safety, and grievances)

#### Action plan

To address these challenges, a **two-year action plan** (2023–2024) was developed together with the supplier, aiming to improve livelihoods, promote Human Rights, and enhance worker protection. It included both immediate actions and long-term sustainability efforts.

#### 1. Capacity-building and due diligence training

- Training for senior and field teams:  
Both senior management and field teams of suppliers were trained on due diligence and Human Rights, including child rights. This training, conducted in 2023, helped embed these principles into supplier operations and was supported by a specialist external firm to ensure progress.



## 2. Prevention of child labor

- Community awareness and training:  
A community awareness campaign was implemented to educate cooperative members and their families about child rights. As a result:
  - 91% of cooperative members participated in awareness sessions
  - No cases of child labor were recorded during harvest field checks in 2024

## 3. Workers' protection and social benefits

- Transition to annual contracts:  
The action plan facilitated the transition of 40% of seasonal workers to annual contracts, which provided access to social protection (healthcare, insurance, etc.)
- Enhanced health & safety management and the development of workers' representation were also part of the program to ensure a safer and more equitable working environment

## 4. Improving wages and income

- Living wage study:  
An in-depth living wage study was conducted using [the Anker methodology](#)
- Actions have been implemented to increase smallholders' incomes through improved pricing of pink pepper and other income-generating activities

## 5. Promoting inclusive governance

- Cooperative empowerment:  
Work was carried out to strengthen the governance structures of cooperatives, enabling collective decision-making among smallholders. The aim was to help communities take ownership of their development and to promote the [Fair for Life \(FFL\) certification](#), which further enhances sustainability
  - The FFL Sustainable Development Fund was introduced, giving local communities a tool for funding their own projects and improving their livelihoods

## Advanced supplier engagement

On 16 April 2024, we connected – both at our Swiss headquarters and virtually – with **700** suppliers, partners, and colleagues from approximately **40** countries, representing around **30%** of our spend.

The event included three break-out sessions, including one focused on Human Rights. Representatives from the [United Nations Global Compact \(UNGC\)](#) and [EcoVadis](#) joined the workshops.

The event received overwhelmingly positive feedback from our suppliers, with our suppliers' understanding of our expectations and requirements increasing by **40%**.

We firmly believe in collaborating with like-minded institutions to drive impactful change across value chains and industries. To achieve this at scale, in addition to our efforts on supplier engagement, we work closely with sector initiatives and participate in industry initiatives, platforms, and discussions.



In 2024, we participated actively in strategic responsible sourcing coalitions involved in human rights such as [Together for Sustainability \(TfS\)](#). This industry-leading initiative encourages members to share supply chain scores, enabling us to leverage the insights gathered by others to improve our understanding of our supply chain's sustainability performance.

Additionally, we are an impact sponsor of the [UNGC Decent Work Platform](#), which aims to build consensus within the business community on key principles of decent work.

Our team is also actively involved in conferences, including speaking engagements at the [2024 UEBT Annual Summit](#) and the [47<sup>th</sup> Annual Conference of the International Federation of Essential Oils and Aroma Trades \(IFEAT\) on Human Rights](#).

## Transparency and reporting

This report should be read in conjunction with our existing [position statements and policies](#), specifically our Code of Business Ethics, Global Human Rights Policy, and Responsible Sourcing Standard. In addition, we report on our commitment to address Human Rights and our associated activities in this area through our [Integrated Annual Report](#).

We value transparency. Reporting on our objectives, plans, and findings is an important part of the due diligence process, demonstrating good faith and helping to foster informed decision-making and build trust. We aim to share information about our actions via various streams and to specific target audiences (e.g., stakeholders, investors, and customers), in a timely and accurate way, taking due account of commercial confidentiality and other factors.

We recognize that upholding Human Rights throughout our business operations is an ongoing process that requires continuous learning, transformation, and collaboration. We therefore regularly review and update our salient Human Rights issues and take any necessary actions resulting from these reviews.

dsm-firmenich complies with the due diligence obligations regarding child labor and forced labor.

## Grievance mechanism

At dsm-firmenich and in our broader supply chain, we all have a responsibility to speak up if we have a concern regarding compliance with our Code of Business Ethics.

In early 2024, we launched our integrated [SpeakUp platform](#), which is run by an external provider and can be accessed 24/7. This platform offers the possibility to report anonymously and is also available to third parties. We offer three different channels on the SpeakUp platform: website, mobile application (App), and via phone. dsm-firmenich will treat all disclosures of suspected wrongdoing in a confidential and sensitive manner and will safeguard the privacy of the reporter.

We have a dedicated team of experts who document, assess, and follow up on all cases in a timely manner, supported by our [SpeakUp Framework](#). Besides our SpeakUp platform, we run an Employee Engagement Survey every year in which employees can provide their anonymous feedback. In the course of 2024, we received no complaints about human rights topics (including child labor or forced labor) in our own operations or our supply chains.



Signed,  
February 2025, Switzerland

Signed by:  
*Katharina Stenholm*  
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**Katharina Stenholm**  
Chief Sustainability Officer

Signed by:  
*Gianluca Colombo*  
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**Gianluca Colombo**  
Chief Procurement Officer

This report was approved by our Board of Directors.

## Annex

This report is mapped according to the context of the provision of the following Acts and legislation:

- [UK Modern Slavery Act 2015](#)
- [Australian Modern Slavery Act 2018](#)
- [California Transparency in Supply Chains Act, 2012](#)
- [Swiss Code of Obligations including the Swiss "Ordinance on Due Diligence and Transparency in Relation to Minerals and Metals from Conflict-Affected Areas and Child Labour"](#)
- [Norway Transparency Act 2022](#)