



## HUMAN RIGHTS POLICY

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### Background

Paradeep Phosphate Ltd is deeply committed to the principles of sustainable development, with a strong focus on safeguarding and upholding human dignity. We believe that respecting and protecting human rights is fundamental to the way we conduct our business. Our commitment extends to ensuring the well-being and rights of our workforce, the communities we serve, and all individuals affected by our operations, products, and services, both directly and indirectly.

We are committed to respecting, protecting and addressing fundamental human rights in all aspects of our operations. We have fully integrated the principles enshrined in the Universal Declaration of Human Rights and the United Nations Guiding Principles on Business and Human Rights (UNGPs) into our business practices. Our policy is also aligned with the core conventions set by the International Labour Organization (ILO) and the principles of the National Guidelines on Responsible Business Conduct (NGRBC) of the Ministry of Corporate Affairs, India.

We are dedicated to identifying, assessing, and mitigating any potential adverse impacts on human rights through rigorous due diligence and effective management of related issues. Our commitment extends to resolving grievances raised by affected stakeholders in a fair and transparent manner. We strive to honor the spirit of human rights as enshrined in the Constitution and in accordance with international standards, ensuring that the dignity and rights of all individuals impacted by our operations are respected and protected.

### Scope and Applicability

The Human Rights policy applies to all individuals working at all levels and grades, including management and non-management staff, Directors, employees (whether permanent, fixed-term or temporary), consultants, contractors, casual workers and agency staff, agents, or any other person associated with us, or any of our subsidiaries. This policy shall also extend to encompass all our suppliers and business partners.

### Human Rights Commitment

Our commitment to human rights is guided by the following principles:

1. **Non-Discrimination:** We uphold the principles of equal opportunity and non-discrimination in all our employment practices, ensuring that no individual is treated unfairly or denied opportunities based on race, color, gender, sexual orientation, religion, national origin, age,

disability, marital and family status, health status, place of residence, economic and social situation, lifestyle, political affiliation or any other protected characteristic.

2. **Labor Standards:** We are committed to promoting fair working conditions and upholding human rights in alignment with national regulations, international expectations and conventions. We ensure full compliance with labor laws in all the countries where we operate, striving to provide fair and reasonable wages to our employees and business partners, including contractors. Our remuneration structures are designed to meet the statutory obligations of the jurisdictions in which we operate, ensuring that all employees are treated with fairness, respect, and in accordance with applicable laws and standards.
3. **Child Labor and Forced Labor:** We are committed to combating child labor and forced labor in all their forms. In line with our unwavering commitment to ethical labor practices, Paradeep Phosphate Ltd. ensures that no individual under the age of eighteen is employed in any of our units. We have a strict policy against engaging with vendors and suppliers who use child or forced labor. We maintain a zero-tolerance stance towards any form of forced, compulsory, or trafficked labor, as well as slavery or servitude, whether directly or through our business partners. We also strongly condemn and prohibit all forms of harassment, physical punishment, and exploitation, including debt bondage, human trafficking, and modern slavery, within our operations and those of our suppliers.
4. **Freedom Of Association:** We adhere to internationally recognized labor standards, including the fundamental principles and rights at work as defined by the International Labour Organization (ILO). The company recognizes and respects the rights of employees to freely associate, form trade unions, and engage in collective bargaining in accordance with applicable laws and regulations. We are committed to fostering a work environment that encourages open dialogue, fairness, and mutual respect.
5. **Equal Remuneration:** We believe that all individuals, regardless of gender, race, or background, should receive equal pay for equal work. This commitment fosters a positive, inclusive work environment, driving employee satisfaction and organizational success.
6. **Health and Safety:** At PPL, we prioritize the health and safety of all employees, contractors, and stakeholders. We implement robust safety management systems, ensure compliance across our value chain, and continuously improve safety performance. Through incident investigations and regular training, we enhance capabilities to manage workplace hazards and mitigate associated risks effectively.
7. **Grievance Mechanism:** PPL is committed to upholding human rights and provides a robust grievance mechanism for both internal and external stakeholders. This system allows individuals to report any concerns regarding human rights violations in operations, ensuring that issues are addressed promptly, investigated thoroughly, and resolved with transparency and fairness.

8. **Continuous Improvement:** We strive for continuous improvement in our human rights practices. We regularly assess our policies, procedures, and operations to identify areas for enhancement. We encourage feedback from our stakeholders and work diligently to address any human rights concerns raised.

### **Human Rights Due Diligence and Compliance**

We are committed to incorporating human rights-related requirements into all contractual arrangements with business partners and host governments, ensuring that human rights due diligence is conducted for our tier 1 business partners. This due diligence process is integrated into relevant business operations and is carried out before undertaking new acquisitions, activities, or contractual engagements. We also conduct periodic assessments of human rights practices within our operations and business relationships, taking corrective actions as necessary to ensure ongoing compliance with our ethical standards.

### **Complaint Management**

All complaints related to Human Rights violation should be reported to the following officials:

- Manufacturing Units: Welfare Officer
- Corporate, Sales & Marketing Head Office and Branches/Establishment which are deemed to be an Establishment under the Labour Law: Sales HR Head

The complaints received pertaining to violation of Human Rights by the above officers will be sent to a committee as shown below:

- Manufacturing Units:
  - Chairman – Unit Head
  - Member – Unit Finance Head
  - Member/Secretary – Unit HR Head
- Corporate, Sales & Marketing Head Office and Branches/Establishments which are deemed to be an Establishment under the Labour Law:
  - Chairman – Sales & Marketing Head
  - Member – Respective Regional Manager (only for complaints pertaining to Branches/Establishments)
  - Member/Secretary – Sales HR Head

All complaints received by the respective officers mentioned above shall be placed before the above committee for evaluation/enquiry. The committee after necessary evaluation/investigation will recommend appropriate corrective action to the respective Business Units for implementation.

### **Review & Monitoring**

The Member Secretary will send a quarterly report on the Human Rights violation complaints and the action taken against such violation to the Chief Human Resources Officer and Managing Director on a half yearly basis. The Company will periodically review the policy, its implementation and effectiveness.

### **Communication of the Policy, Reporting & Implementation**

This policy is required to be displayed on the portal accessible to all employees and also communicated widely to all employees in a manner as deemed necessary including on the Notice Board. Human Resource Department along with the Functional Heads of the Company are responsible for ensuring that the policy is implemented throughout the Company.

**This version is approved by Board of Directors.**