

SLOW

Regenerative Cocoa & Coffee

Salient Risk and Human Rights Due Diligence Procedure

Risk-based due diligence procedure for human rights and environmental impacts across the value chain

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Tier	Tier 2 — Management System
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Effective Date	2026
Next Review Date	Annual light review; full refresh every 2 years (next full refresh 2028)
Owner	Social Lead
Approver	Chief Impact Officer (CIO)
Geographic Scope	All Slow operations and the full cocoa and coffee supply chain including upstream farms, traders, cooperatives, and downstream logistics partners
Standards Alignment	UN Guiding Principles on Business and Human Rights, OECD Due Diligence Guidance for Responsible Agricultural Supply Chains, EU Corporate Sustainability Due Diligence Directive (CSDDD), ILO Core Conventions, EcoVadis

1. Purpose and Scope

This Procedure operationalises Slow's commitment to identify, prevent, mitigate, and remediate adverse human rights and environmental impacts across its operations and value chain, consistent with the UN Guiding Principles on Business and Human Rights and the OECD Due Diligence Guidance for Responsible Agricultural Supply Chains.

It covers all Slow operations (Finland, Denmark, Germany, Singapore, Indonesia, Laos, Vietnam, Ethiopia, Kenya) and the full cocoa and coffee supply chain. It feeds into SOC-SOP-01

2. Salient Risks — 2026 Baseline

Salient human rights and environmental risks are those most severe and most likely in the context of Slow's operations, per UNGP Principle 18. The 2026 baseline below is refreshed annually (light touch) and fully every two years. Severity is assessed on scope, scale, and irremediability.

Salient Risk	Severity	Likelihood	Where in Value Chain	Primary Mitigation
Child labour on smallholder farms	High	Medium–High	Upstream (family farms in IDN, LAO, VNM, ETH, KEN)	SOC-SOP-02 Child Labour Prevention and Remediation SOP; age verification; farmer training; community monitoring
Forced labour / debt bondage	Critical	Low–Medium	Upstream (third-party traders, seasonal workers)	Supplier DD (SUP-SOP-01); worker interviews (SOC-FRM-04); recruitment fee prohibition in Supplier Code
Below living income for farmers	High	High	Upstream	HR-POL-02 Living Wage and Fair Compensation Policy; floor pricing aligned to Anker reference; farmer premiums
Occupational health and safety failures (agrochemicals, machinery)	High	Medium	Upstream and own operations	OHS-POL-01; agrochemical SOP (ENV-SOP-03); PPE provision; worker training
Deforestation in supply chain	Critical	Medium	Upstream (third-party purchases, unmonitored plots)	ENV-POL-03; ENV-SOP-04 EUDR DD; geolocation; TerraPulse monitoring
Land rights violations and FPIC failures	High	Low–Medium	Upstream (new sourcing areas; protected-area buffer zones)	SOC-POL-02; FPIC SOP (SOC-SOP-03); community

Salient Risk	Severity	Likelihood	Where in Value Chain	Primary Mitigation
				engagement (SOC-SOP-04)
Retaliation against grievance raisers	High	Low–Medium	Whole chain	GOV-POL-05; GOV-SOP-01; HR Manager grievance intake with escalation to CEO for HR-adjacent cases; anonymous channels
Discrimination and harassment	Medium	Low–Medium	Own operations and upstream	HR-POL-01; grievance mechanism; training
Biodiversity loss from supply expansion	High	Medium	Upstream (new sourcing near protected areas)	ENV-POL-01; agroforestry commitment; protected-area avoidance
Bribery in customs, permits, or procurement	Medium	Medium	Own operations (country offices)	GOV-POL-02 Anti-Bribery; COI disclosures; training

3. Due Diligence Cycle

Slow's due diligence cycle follows the six-step OECD/UNGP process. The annual cycle is light-touch (confirm scope, review incidents, update risk tiers). A full refresh occurs every two years, including fresh stakeholder consultation and re-baselining.

3.1 Step 1 — Embed Responsible Business Conduct

Covered by the Impact Framework (FWK-01), Governance Charter (MGT-01), Supplier Code of Conduct (SUP-POL-02), and annual training delivered per MGT-06.

3.2 Step 2 — Identify and Assess Adverse Impacts

Annually, the Social Lead (with input from Country Implementation Leads, Head of Nature, and Implementation Manager) reviews:

- Country-level human rights and environmental risk indicators (US State Department Human Rights Reports, ILO CEACR, TI Corruption Perceptions Index, Global Forest Watch, Human Rights Risk Atlas).
- Grievance log entries from the prior year (GOV-FRM-02).
- Incident log entries from the prior year (OHS-FRM-01).
- Audit findings from certification bodies (Rainforest Alliance, Fairtrade, EU Organic).
- Worker interview outcomes (SOC-FRM-04) and FPIC records (SOC-FRM-02).

- EUDR risk screening results (ENV-SOP-04).

Outputs are consolidated into the Human Rights Risk Register (SOC-FRM-01), maintained per country.

3.3 Step 3 — Cease, Prevent or Mitigate

For each identified risk, the responsible owner develops and tracks mitigation actions in their topic-level SOP. Critical risks are escalated to the CIO immediately. The Social Lead maintains oversight of all mitigation plans linked to human rights risks.

3.4 Step 4 — Track Implementation

Progress against mitigation is tracked quarterly by the Social Lead and Implementation Manager, with status recorded in the Risk Register. KPIs from MGT-05 feed this tracking.

3.5 Step 5 — Communicate

The Annual Impact Report (RPT-01) includes a dedicated Due Diligence section summarising salient risks identified, mitigation actions taken, and remaining gaps. The internal Impact Review (RPT-02) provides more detailed disclosure for the Board.

3.6 Step 6 — Remediate

Where adverse impacts are confirmed, Slow provides or cooperates in remediation per GOV-SOP-01 Grievance Mechanism SOP. The remediation principle is: restore the affected person or community to the position they would have been in had the impact not occurred, as far as is possible.

4. Supplier Risk Tiering

Suppliers are tiered based on the risk assessment above combined with country, commodity, and supplier-specific factors. Tiering drives audit frequency and due diligence depth.

Tier	Trigger	DD Refresh	Audit Frequency
High-risk	Sourcing from high-risk country; new supplier; child labour or forced labour history in sector; critical or major incident in prior 24 months; large volume share	Annual	Annual audit, conducted by Slow's Impact Team or by a third-party auditor
Medium-risk	Sourcing from medium-risk country; no major incidents in prior 24 months; smaller volume share	Every 2 years	Audit every 2 years (third-party or internal)
Low-risk	Low-risk country; long-standing relationship; no incidents; minor volume share	Every 3 years	Audit every 3 years

5. Roles and Responsibilities

Accountabilities:

- Social Lead: owns this Procedure; maintains Risk Register; leads annual review; leads HRDD investigations. Coordinates with HR Manager for grievance-sourced inputs into the risk assessment.
- Head of Nature: owns environmental risk assessment contributions; leads biodiversity and deforestation risk review.
- Implementation Manager: owns supplier risk assessment contributions; leads supply chain audit scheduling.
- GIS and Data Specialist: owns EUDR and deforestation data contributions.
- Country Implementation Leads: feed country-level risk evidence; flag emerging risks.
- CIO: approves full-refresh updates; briefed quarterly on Critical risks.

6. Annual Review Checklist

1. Confirm salient risks list still applies; add or remove based on evidence.
2. Update severity and likelihood scores based on incidents, audits, grievances.
3. Review supplier risk tiering; adjust based on performance.
4. Confirm mitigation actions in each topic SOP remain fit for purpose.
5. Summarise for CIO and Board (via RPT-02).
6. Log review outcome and sign off.

7. Revision History

Version	Date	Author	Description of Changes
1.0	2026	Social Lead	Initial release. Replaces informal risk review implicit in the Sustainability Governance Policy v1.0. Introduces formal UNGP/OECD 6-step due diligence cycle, salient risk baseline with severity and likelihood scoring, and supplier risk tiering methodology.