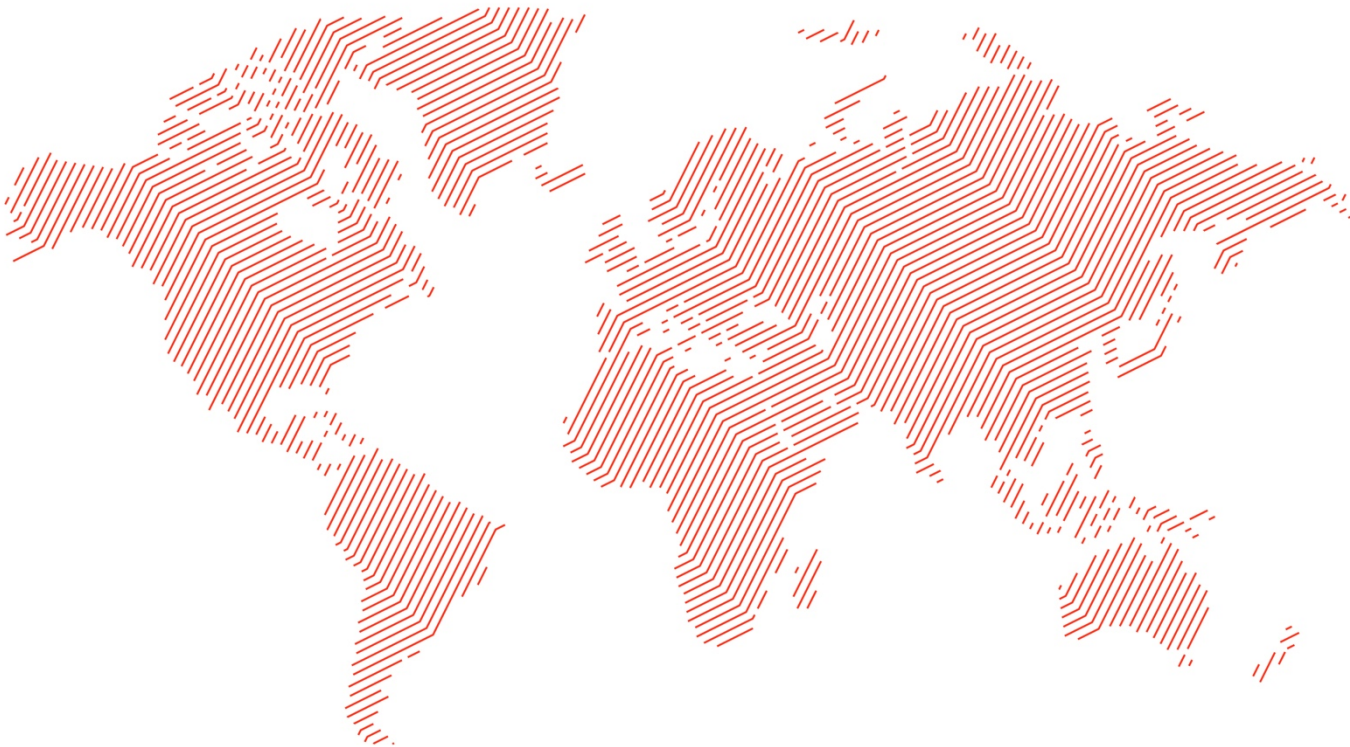


# Human Rights Policy

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Approved and adopted by the Board in April 2024



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## **Purpose**

The purpose of this policy is to express Flow Traders' commitment to respecting internationally recognized human rights standards in our own operations, our supply chains, and the communities in which we conduct business.

Our Human Rights Policy complements our Company Code of Conduct and the Supplier Code of Conduct. As a cornerstone of our Sustainability & Environmental, Social and Governance (ESG) strategy, it also sets out actions and initiatives towards effectively and responsibly managing areas of human rights impacts in the ecosystem where we operate.

The provisions of this Human Rights policy are derived from key international human rights standards. This policy reflects a minimum standard. Where local legislation is stricter than this policy, local law will apply within the relevant jurisdiction.

## **Scope**

Flow Traders' Human Rights Policy is established by Flow Traders Ltd. and applies to all employees and contingent workers, employees of our subsidiaries and our business relationships, including our supply chain. It also applies to other protected groups and individuals and affected communities.

We expect our suppliers and business partners to participate in a common effort towards protecting human rights by for example, ensuring fair employment conditions, compliance with environmental responsibility laws and standards, health and safety, and ethical conduct standards in accordance with applicable laws and our Supplier Code of Conduct, our Code of Conduct and in particular, the human rights standards reflected in this policy.

Human rights are the fundamental rights, freedoms, and standards of treatment to which all people are entitled. At Flow Traders, we are committed to respect human rights in accordance with internationally accepted standards in every jurisdiction where we operate which is why we applied to become a signatory to the United Nations (UN) Global Compact.

- Our responsibility to respect human rights exists independently of the need to comply with national laws and regulations protecting human rights.
- We respect all fundamental human rights and acknowledge that they are universal.
- By promoting and upholding human rights, we strive to make a positive impact on the lives of those connected to, or impacted by, our business.
- We conduct business on the basis of fairness, good faith and integrity, and we expect the same from all those we work with.

## Commitment

We support the guidelines laid down in the UN Guiding Principles on Business and Human Rights and we are committed to the International Bill of Human Rights. The provisions of this policy are derived from key international human rights standards including the ILO Declaration on Fundamental Principles and Rights at Work and the UN Declaration of Human Rights, the UN Global Compact, the principles specified in the OECD Guidelines for Multinational Enterprises, as well as other relevant standards such as the UN Women's Empowerment Principles, UNICEF's Children's Rights and Business Principles and the UN International Convention on the Protection of the Rights of all Migrant Workers and Members of Their Families.

### Key Principles

#### Diversity, Equality & inclusion

We are dedicated to building a safe and inclusive environment for our colleagues and wider community where everyone feels valued, respected and can fully contribute. At Flow Traders, we are committed to treating everyone fairly and equally. Mutual respect, diversity and equality are key to a successful working environment. We respect and value different cultural identities and fully acknowledge individual contributions.

#### Discrimination & Harassment

We are committed to a workplace free of harassment and unlawful discrimination. We shall not engage in discrimination or harassment based on race, color, age, gender, sexual orientation, gender identity and expression, ethnicity or national origin, disability, pregnancy, religion, political affiliation, union membership, covered veteran status, protected genetic information or marital status in hiring and employment practices such as wages, promotions, rewards, and access to training.

#### Human trafficking & Forced labor

Flow Traders will not tolerate human trafficking or forced labor in our business or supply chain. This includes forced, bonded (including debt bondage) or indentured labor, involuntary or exploitative prison labor, slavery or trafficking of persons. All work must be voluntary, and workers shall be free to leave work at any time or terminate their employment without penalty if reasonable notice is given as per worker's contract.

#### Child labor

Child labor is not to be used in any stage. The term "child" refers to any person under the age of 15, or under the age for completing compulsory education, or under the minimum age for employment in the country, whichever is greatest. Workers under the age of 18 (Young Workers) shall not perform work that is likely to jeopardize their health or safety, including night shifts and overtime.

**Freedom of association & Collective bargaining**

In conformance with local law, we shall respect the right of all workers to form and join trade unions of their own choosing, to bargain collectively, and to engage in peaceful assembly as well as respect the right of workers to refrain from such activities. Workers and/or their representatives shall be able to openly communicate and share ideas and concerns with management regarding working conditions and management practices without fear of discrimination, reprisal, intimidation, or harassment.

**Working hours**

Working hours are not to exceed the maximum set by local law. Further, a workweek should not be more than 48 hours per week, including overtime, except in emergency or unusual situations. All overtime must be voluntary. Workers shall be allowed at least one day off every seven days.

**Equal remuneration & Minimum wage**

We are committed to equal opportunities in recruitment, hiring, training, promotion and compensation. Compensation pay are fair and balanced salaries and benefits. Employee wages must, at a minimum, comply with all applicable wage laws, including those relating to living wages, equal wages for all genders, overtime hours and legally mandated benefits. Equally, we expect our suppliers and other business partners to ensure a living wage for workers in the supply chain.

**Workplace health and safety**

The health and well-being of our employees is a key priority. All our offices are designed to provide a pleasant and ergonomically sound place to work. We work to ensure we provide injury-free and healthy working conditions for everyone on our offices by eliminating hazards and reducing safety risks.

**Privacy & Data protection**

We are committed to respecting and protecting the privacy rights of employees, counterparties, issuers, exchanges, suppliers and everyone we do business with. Personal data is managed in a professional, lawful and ethical way, in line with our Staff Manual and Code of Conduct and in compliance with applicable laws and regulations.

**Internal control/ measures**

We assess human rights issues through:

- Conduct a saliency assessment to identify the actual and potential negative impacts on the rights of individuals and affected communities in our own operations, supply chain and downstream. This helps us to prioritize actions and determine how we can manage impacts over time.

- Assess human rights vulnerabilities, including specific right-holders groups, inherent in our own business operations in the countries where we have presence.
- Apply a risk-based approach to assess human rights risks within our supply chain through our Suppliers ESG Due Diligence program. The majority of our suppliers operate in countries with a strong rule of law and are law abiding.
- We carry out a systematic periodic review of supplier risks.

Employees, business partners and any third party can raise questions and/or concerns regarding potential and actual adverse human rights impacts related to this policy. Read more in our Whistleblower policy.

On an annual basis, Flow Traders will report in our Annual Report on our practices regarding Human Rights.

## **Responsibilities**

This policy falls under the oversight of HR.