



GCRIEBER

Due diligence report

2022

GC Rieber Salt AS

1. Introduction

GC Rieber Salt and its subsidiaries are part of the GC Rieber group. GC Rieber Salt supplies a wide range of salts and minerals to the Nordic and international markets. The company is also working actively to commercialise circular minerals in its core markets. The company has commercial operations in Norway, Denmark, the Faroe Islands, Sweden and Iceland and an ownership interest in Tunisia. The company's headquarters are in Oslo. It employs 62 people (subsidiaries included), of whom 48 are based in Norway. GC Rieber Salt and its subsidiaries have an annual turnover of around NOK 1 billion. For more information about GC Rieber Salt AS, visit <https://www.gcrieber-salt.com>.

As part of the GC Rieber group, GC Rieber Salt is committed to respecting and complying with all internationally recognised human rights, including but not limited to the UN Universal Declaration of Human Rights, the UN International Covenant on Economic, Social and Cultural Rights, the UN International Covenant on Civil and Political Rights, the ILO's core conventions on fundamental principles and rights at work and relevant standards in international humanitarian law.

The Norwegian Transparency Act obliges us and other enterprises to take a systematic approach to internationally recognised human rights by conducting due diligence in line with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights. During 2022 GC Rieber Salt and the other companies in the GC Rieber group dedicated a great deal of effort to carrying out due diligence assessments. Information about how GC Rieber Salt has been working to ensure responsible business conduct, identify adverse impacts and engage in stakeholder communication can be found in the GC Rieber AS report: [GC Rieber – Sustainability](#).

2. Findings from GC Rieber Salt risk assessment

We have conducted a systematic review to evaluate whether our conduct, be it directly or indirectly through our supplier chains and business associates, causes or contributes towards actual and potential negative consequences for fundamental human rights and the right to decent working conditions. The process has involved a large number of company employees. It included a review of our value chain, a questionnaire and reviews of existing procedures, guidelines, and supply chains. This is an extensive process, and we are working systematically to improve our knowledge of the risk picture.

So far, we have focused on identifying risks and the procedures and guidelines that address these risks. We have also looked at areas where we have identified a need to reinforce our efforts. We wish to continue to build on our existing framework for risk management, but we are clear that it must be reinforced where necessary. The preliminary work carried out by GC Rieber Salt provides a starting point for additional priorities and due diligence processes.

We will now share some insights from the risk assessments and reviews of existing procedures. There is an inherent risk of breaching human rights and the right to decent working conditions in several areas of our business. The preliminary process has indicated a risk of breaches because:

- Many of our suppliers are based in countries where there is a higher risk of breaching human rights and the right to decent working conditions, including in particular the right to organise and to collective bargaining. This includes suppliers based in China and Tunisia.
- We have a modest number of suppliers that we have been working with over time.
- We ship raw materials from the producer to our warehouse locations using bulk carriers. There is a heightened risk in the shipping industry in general of breaching human rights and the right to decent working conditions.
- There is an inherent risk of breaching human rights and the right to decent working conditions in mineral/mining production.
- Machinery and conveyor belts are used when repacking salt, something which poses a risk of occupational injury.

The conclusion of our risk assessments is that we have identified 3 suppliers whose countries and/or products pose a high inherent risk to human rights and the right to decent working conditions.

3. Stopping, preventing, and reducing negative impacts at GC Rieber Salt

Once the risk assessment has been completed, the OECD due diligence guidance requires us to take steps to prevent, stop or reduce the adverse impacts that have been identified. We will be engaging with the identified suppliers during autumn 2023.

Generally speaking, we have routines and procedures in place to help reduce the risk of breaches of fundamental human rights and the right to decent working conditions, including:

- New suppliers must carry out a self-evaluation which addresses human rights and the right to decent working conditions.
- We have a procedure in place to evaluate new suppliers whereby we assess available information about the supplier, conduct an assessment of whether the supplier is based in a territory subject to adequate regulatory controls, and consider whether they have completed the self-evaluation in a satisfactory manner.
- We conduct audits of suppliers, and there is a dedicated process in place to help determine which suppliers we should audit.

We acknowledge that we could systematise and expand our preventive efforts and will extend our existing risk management system and monitoring to include additional preventive measures aimed more explicitly at human rights.

Oslo, 23.6.23

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