

PALO IT Thailand Human Rights Policy

1. Preamble

PALO IT is a global software and innovation consultancy with approximately 400 professionals across 9 countries — Singapore, Hong Kong, Australia, Thailand, the United States, Mexico, Colombia, Brazil, and France — dedicated to crafting technology as a force for good.

As a certified B Corporation and purpose-driven enterprise, PALO IT recognises that its business activities carry responsibilities that extend well beyond financial performance. Technology shapes how people live, work, and interact. We therefore accept an obligation to ensure that the technology we design, build, and deploy respects the dignity, freedoms, and rights of every person it touches.

This Human Rights Policy sets out our public commitment to embed respect for human rights across our entire organisation — from the way we manage and support our people, to the services we deliver for clients, to the relationships we maintain with suppliers and communities.

Beyond our responsibility to respect human rights, PALO IT also commits to actively support human rights — using our position as a technology company, a certified B Corp, and a World Economic Forum New Champion to contribute positively to the realisation of human rights in the digital economy. We believe that good technology, built responsibly, can advance human dignity.

How This Policy Was Developed

This policy was developed through a cross-functional process involving leadership, HR, legal, data protection, and project delivery teams across our global offices. We conducted a gap analysis of existing policies, a basic mapping of our salient human rights risks by sector and geography, and stakeholder consultation with employees across all regions. The policy has been approved at Board level and will be reviewed biennially, with updates informed by our ongoing human rights due diligence and stakeholder feedback.

2. Our International Commitments

PALO IT formally and publicly commits to uphold the following internationally recognised frameworks across all our global operations and business relationships:

2.1 UN Guiding Principles on Business and Human Rights (UNGPs)

We recognise the corporate responsibility to respect human rights as articulated in the UN Guiding Principles on Business and Human Rights (2011). This responsibility applies to us regardless of the size, sector, or jurisdiction of our operations. We commit to:

- Conducting human rights due diligence to identify, prevent, mitigate, and account for adverse human rights impacts;
- Avoiding causing or contributing to adverse human rights impacts through our own activities, and addressing such impacts when they occur;
- Seeking to prevent or mitigate adverse impacts directly linked to our operations, products, or services through our business relationships.

2.2 International Bill of Human Rights

We commit to respecting the rights enshrined in the International Bill of Human Rights, comprising the Universal Declaration of Human Rights (UDHR, 1948), the International Covenant on Civil and Political Rights (ICCPR, 1966), and the International Covenant on Economic, Social and Cultural Rights (ICESCR, 1966).

In the context of our technology work, we pay particular attention to: the right to privacy (UDHR Art. 12); the right to equality and non-discrimination (UDHR Art. 2); freedom of opinion and expression (UDHR Art. 19); and the right to just and favourable conditions of work (UDHR Art. 23).

2.3 ILO Declaration on Fundamental Principles and Rights at Work

We uphold the ILO Declaration on Fundamental Principles and Rights at Work (as amended 2022) and its five core categories:

ILO Fundamental Principle	PALO IT Commitment
Freedom of Association & Collective Bargaining	We respect the right of all employees to organise, join trade unions, and engage in collective bargaining without interference.
Elimination of Forced or Compulsory Labour	We maintain a zero-tolerance stance towards forced, bonded, or compulsory labour across our operations and supply chain.
Effective Abolition of Child Labour	We prohibit child labour in all its forms and ensure digital and data-related tasks are free from the exploitation of minors.
Elimination of Discrimination	We foster diverse and inclusive workplaces across all nine countries, ensuring equal opportunity regardless of gender,

ILO Fundamental Principle	PALO IT Commitment
	ethnicity, nationality, religion, age, disability, or sexual orientation.
Safe & Healthy Working Environment	We provide a physical and psychological work environment that protects the health, safety, and wellbeing of every team member, including those working remotely or across time zones.

3. Scope of This Policy

This policy applies to:

- All PALO IT employees and Board of Directors members across all countries of operation;
- Freelance professionals and independent consultants engaged by PALO IT on a project basis;
- Suppliers of goods and services, including hardware vendors and technology partners;
- Clients, in relation to the projects and solutions we co-develop or deliver on their behalf.

We expect all parties within our business ecosystem to act consistently with these principles. Where we have meaningful leverage, we will use it to promote respect for human rights among our partners and suppliers.

3.1 Legal Jurisdiction & Conflicts of Law

PALO IT complies with the national laws and regulations of every country in which we operate. However, where national law falls short of, or directly conflicts with, internationally recognised human rights standards, we will seek ways to honour the principles of those international standards. We will not use legal compliance as a ceiling for our human rights commitments — it is a floor. In circumstances where national law restricts rights such as freedom of association, we will develop and apply alternative, good-faith approaches to uphold the spirit of those rights for our employees.

4. Our Salient Human Rights Issues

Salient human rights issues are those that represent the most significant risks of harm to people in connection with our business. PALO IT has identified the following based on our sector, geographies, and business activities:

Salient Issue	Why It Is Relevant to PALO IT	International Standard
Data Privacy & Security	As a consultancy designing data architectures for banking, healthcare, retail, and government clients,	UDHR Art. 12; ICCPR; GDPR; PDPA

Salient Issue	Why It Is Relevant to PALO IT	International Standard
	mishandling personal data can directly harm individuals.	
Algorithmic Bias & Non-Discrimination	AI systems we develop or advise on may perpetuate biases, leading to unfair outcomes in hiring, credit scoring, or access to public services.	UDHR Art. 2, 7; ICCPR Art. 26
Freedom of Expression & Digital Rights	Platforms and tools we build can either protect or undermine individuals' ability to express themselves freely and safely online.	UDHR Art. 19; ICCPR Art. 19
Modern Slavery & Labour Exploitation	Our hardware supply chain and any sub-contracted services carry potential exposure to forced labour or exploitation.	ILO Conv. 29, 105, 138, 182; UK & AU Modern Slavery Acts
Employee Wellbeing & Mental Health	The high-pressure nature of Agile software delivery, combined with remote and cross-timezone work, creates risks of burnout and psychological harm.	ILO Conv. 155; UDHR Art. 24
Fair Wages & Labour Rights	Operating across nine countries with varying labour standards requires active effort to ensure pay equity, fair contracts, and safe conditions.	ILO Declaration; UDHR Art. 23
Inclusive & Accessible Technology	Digital products that are not designed inclusively can exclude people with disabilities or marginalised communities.	UDHR Art. 2, 21; UNCPRD

4.1 Geographic Context

The salience of human rights issues varies across our operating regions. We apply additional attention to the following context-specific risks:

Region	Key Contextual Risk	PALO IT Approach
Asia-Pacific (SG, HK, TH, AU)	Migrant labour vulnerability; freedom of association restrictions; data sovereignty	Apply ILO standards above legal minimums; engage with local labour rights groups

Region	Key Contextual Risk	PALO IT Approach
Europe (France)	Right to disconnect; GDPR; platform workers' rights	Enforce flexible working protections; treat privacy as a fundamental right, not just compliance
Americas (USA, MX, CO, BR)	Diversity, equity & inclusion in technical roles; informality in labour markets	Targeted recruitment for underrepresented groups; fair contractor terms

5. Our Strategy to Address Human Rights

5.1 Human Rights Due Diligence

PALO IT conducts ongoing Human Rights Due Diligence (HRDD) aligned with the UNGPs through a structured five-step process:

PALO IT Five-Step HRDD Process

1. Identify — Regular risk assessments of our operations, projects, suppliers, and client sectors to pinpoint potential human rights impacts.
2. Integrate — Embed human rights considerations into sales vetting, procurement decisions, and our Software Development Life Cycle (SDLC).
3. Act — Take concrete steps to prevent, mitigate, and cease adverse impacts, including ethical AI frameworks and sustainable IT design standards.
4. Track — Monitor the effectiveness of actions using our Happiness Index, and incident reporting data.
5. Communicate — Report annually on human rights performance, including progress on salient issues and the effectiveness of our strategy.

5.2 Identifying, Collecting & Escalating Human Rights Impacts

PALO IT maintains an ongoing process to identify actual and potential adverse human rights impacts, prioritise them by severity and likelihood, and escalate them to the appropriate level of management for action. This process covers:

- Internal monitoring: Regular review of HR data, project feedback, grievance reports, and the Happiness Index to surface emerging issues;
- Project-level assessment: Human rights checks embedded at key stages of the project lifecycle, including discovery, design, and deployment;

- Supply chain monitoring: Periodic review of supplier relationships to identify risks related to labour rights, forced labour, and worker welfare;
- Escalation: Issues assessed as material or severe are escalated to HR leadership, the DPO, or the Board as appropriate, within defined timeframes.

Full details of our escalation process, severity thresholds, and responsible owners are documented in our internal Human Rights Due Diligence Procedure.

5.3 Preventing, Mitigating & Remediating Impacts

Where actual or potential adverse human rights impacts are identified, PALO IT takes action proportionate to the severity and our degree of involvement:

- Prevention: We integrate human rights criteria into project planning, procurement, and recruitment to avoid causing or contributing to harm before it occurs.
- Mitigation: Where risks cannot be eliminated, we apply targeted controls — such as supplier contract clauses, design reviews, or operational safeguards — to reduce the likelihood and severity of harm.
- Remediation: Where PALO IT has caused or contributed to an adverse impact, we take responsibility for providing or cooperating in appropriate remedy. Remedy may include correction, compensation, rehabilitation, or other measures agreed with affected individuals.
- Learning: Remediation actions are reviewed to identify systemic improvements to our processes and policies.

5.4 Workforce & Employee Rights

We are committed to a workplace that upholds the dignity and rights of every team member. Our specific commitments include:

Labour Rights Area	PALO IT Commitment
Fair Wages & Compensation	All employees and freelancers receive compensation at or above applicable minimum wage. We are committed to pay equity across genders and demographics, and to progressive improvement toward a living wage.
Non-Discrimination & Equal Opportunity	We prohibit all forms of discrimination in hiring, promotion, performance review, and day-to-day work, regardless of gender, race, nationality, religion, age, disability, sexual orientation, or family status.

Labour Rights Area	PALO IT Commitment
Safe & Healthy Workplace	We provide physical and psychological safety for all, including mental health support, reasonable working hours, and a zero-tolerance policy on harassment, bullying, and violence.
Freedom of Association	We respect the right of employees to organise, join trade unions, and engage in collective bargaining. Where national law restricts these rights, we provide alternative channels for worker representation and dialogue.
No Forced or Child Labour	We have zero tolerance for forced, bonded, or compulsory labour and for child labour in any form, including in digital or data-related tasks, across all our operations.
Working Hours & Rest	We comply with all applicable working hours of legislation and respect the right of employees to rest, leisure, and the ability to disconnect outside working hours.
Employment Relationship	We prefer permanent, direct employment relationships. Freelance and project-based engagements are governed by fair, written terms with timely payment and the same human rights protections as direct employees.

5.5 Client & Project Human Rights Assessment

Before accepting new clients or commencing significant projects, PALO IT assesses potential human rights risks associated with the client's sector, operating context, and the intended use of the technology we will deliver. Our assessment considers:

- The client's industry and its known human rights risk profile (e.g., financial services, healthcare, government, defence);
- The potential for the technology or service to be used in ways that could harm individuals — for example, by enabling surveillance, discrimination, or exclusion;
- The client's own human rights commitments and track record.

Where material risks are identified, PALO IT will seek appropriate mitigation — including contractual safeguards, design constraints, or scope limitations — before proceeding. In cases where risks cannot be adequately mitigated, PALO IT reserves the right to decline the engagement.

5.6 Investment Assessment

PALO IT considers actual and potential human rights impacts as part of its organisational investment decisions, including when evaluating new markets, office locations, acquisitions, and strategic partnerships. Any investment that carries a heightened risk of contributing to

adverse human rights impacts will be subject to additional Board-level review before proceeding.

5.7 Conflict-Affected & High-Risk Situations

PALO IT recognises that operating in or delivering services connected to conflict-affected or high-risk contexts requires heightened human rights diligence. While our current offices are not located in active conflict zones, our client work and supply chain may have connections to such areas.

In any situation assessed as conflict-affected or high-risk, PALO IT commits to:

- Conducting enhanced due diligence on clients, projects, and suppliers connected to that context;
- Assessing the specific risk of complicity — including the risk that technology we deliver could be used to facilitate human rights abuses;
- Engaging with relevant local and international experts, civil society, and affected communities before proceeding;
- Applying additional contractual safeguards and ongoing monitoring throughout the engagement.

5.8 Technology & AI Ethics

PALO IT integrates human rights considerations directly into our technical practices:

- Human Rights by Design: We apply privacy-by-design and ethics-by-design principles from the earliest stages of product development.
- AI Bias Auditing: We conduct regular bias assessments on AI and automated decision-making systems we develop or advise on.
- Inclusive Design: We ensure digital products are accessible to users with disabilities and are free from manipulative ‘dark patterns’.

5.9 Supplier Human Rights

PALO IT is committed to working collaboratively with our suppliers to achieve shared human rights objectives. We acknowledge that our ability to monitor and influence suppliers varies depending on the nature of the relationship, our commercial leverage, and the supplier’s size and location. We manage these limits transparently:

Supplier Commitment Area	PALO IT Approach
Procurement Screening	All new suppliers are assessed for potential human rights risks before engagement, including consideration of their sector, geography, labour practices, and any known adverse impacts.
Sourcing Documents	Our standard procurement contracts and master service agreements include explicit human rights clauses requiring suppliers to uphold the principles of this policy.
Salient Issue Focus	We prioritise engagement on the most material supplier risks: freedom from forced and child labour, fair wages, safe working conditions, and non-discrimination.
Collaborative Improvement	Where suppliers fall short of expectations, our preference is collaborative engagement to support improvement. Immediate termination is reserved for severe or unresolved violations.
Monitoring Limitations	Where direct auditing is not feasible, we address gaps through supplier self-assessment, third-party certification, and participation in industry schemes.
Escalation & Exit	Suppliers that fail to remediate material violations within agreed timeframes may have their relationship with PALO IT reviewed or terminated.

5.10 Supporting Human Rights: Our Positive Contribution

In addition to our baseline responsibility to avoid harm, PALO IT commits to actively support the realisation of human rights where we can make a meaningful difference:

- **Digital Inclusion:** We actively work with clients and partners on projects that expand access to technology and digital services for underserved communities.
- **Responsible AI Advocacy:** We share our knowledge and methodology on ethical AI and human-rights-by-design practices with clients, industry peers, and the broader tech community.
- **B Corp & Industry Leadership:** We participate in multi-stakeholder initiatives, collective industry standards, and public advocacy that advance mandatory human rights due diligence and responsible tech legislation.
- **Community Investment:** We dedicate a portion of our capacity to positive-impact projects, ensuring that our technology expertise contributes directly to social and human rights progress.

We recognise that supporting human rights is a complement to — and not a substitute for — our responsibility to respect human rights. We will not use our positive contributions to offset or justify any adverse human rights impacts.

6. Governance & Accountability

Responsibility for human rights performance is embedded throughout our governance structure:

Governance Level	Responsibility
Board of Directors	Approves this policy; provides oversight of human rights performance; receives annual reports on salient issues and grievances.
Chief Executive Officer	Accountable for integration of human rights into business strategy and day-to-day operations.
HR & People Leaders	Implement workforce-related human rights commitments; manage grievance channels; lead employee training.
Data Protection Officer	Ensures data privacy is treated as a fundamental right and links privacy incidents to the human rights reporting framework.
Project & Delivery Leads	Integrate human rights checks into project lifecycles, client vetting, and software delivery practices.

This policy is reviewed biennially by the Board and updated to reflect evolving international standards, new business activities, and learnings from our due diligence processes.

7. Access to Remedy & Grievance Mechanisms

PALO IT is committed to providing effective access to remedy for any individual who believes they have been harmed by our operations or business relationships.

Any employee, freelancer, supplier, client, or member of the public may raise a concern through the following channel:

How to Report a Concern

Email:

thailand@palo-it.com

australia@palo-it.com

singapore@palo-it.com

hongkong@palo-it.com

usa@palo-it.com

colombia@palo-it.com

mexico@palo-it.com

brazil@palo-it.com

france@palo-it.com

(subject line: 'Human Rights Concern')

All reports are treated with strict confidentiality.

PALO IT prohibits retaliation against anyone who raises a concern in good faith.

We commit to acknowledging receipt within 5 business days and providing a substantive response within 30 business days.

8. Training & Awareness

We ensure our people have the knowledge and guidance needed to uphold this policy:

- All new employees receive human rights onboarding as part of their induction programme.
- All employees complete an annual refresher on this policy and its implications for their role.
- Project and delivery teams receive role-specific guidance on integrating human rights into client work, including AI ethics, data privacy, and responsible sourcing.
- Managers receive training on recognising and addressing human rights concerns raised by team members.

9. Tracking Progress & Reporting

PALO IT tracks and publicly reports progress on this policy annually via our Sustainability Report:

Salient Issue	Indicator	Target	Reporting Vehicle
Employee Wellbeing	Happiness Index score	≥ 75% satisfaction	Sustainability Report
Data Privacy	Reported privacy incidents	Zero critical incidents	Sustainability Report
Non-Discrimination	Gender pay gap; diversity metrics	Continuous improvement	Sustainability Report
Grievances	Concerns raised & resolved	100% resolution rate	Sustainability Report
Supply Chain	% suppliers with HR clause	100% by 2027 or at least 1 supplier	Sustainability Report
Training	% employees completing HR training	100% annually	Sustainability Report

10. Related Policies & Documents

This policy should be read in conjunction with the following PALO IT documents:

- [Code of Ethics](#)
- [Protection Notice](#), [Protection Policy](#)
- [Diversity, Equity & Inclusion Policy](#)
- [Diversity and Inclusivity Commitment - Supplier](#)
- [Statement on Modern Slavery PALO IT \(THAILAND\) LTD.pdf](#)
- Sustainability Report (annual)

11. Policy Approval

This Human Rights Policy has been approved by the Managing Director of PALO IT Thailand and is effective from June 2026.

Role	Signatory
Frederic Bernaroyat (Managing Director)	

