

Report

Human Rights

**National Pact on Business and Human Rights
2024**

Based on the UN Guiding Principles Reporting Framework

Lux-Development S.A.

Registered office: 10 rue de la Grève, L-1643 Luxembourg

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Information about the organisation

Background

Name of the organisation: Lux-Development S.A. (LuxDev).

Human rights officer: Elisabeth GUEYE, gender and human rights expert

Date of signing the Business and Human Rights Compact: 20 September 2023

Number of employees in Luxembourg: 82 (January 2025)

Number of employees outside Luxembourg: 560 (January 2025)

Number of entities concerned by this report: 2

Names of entities concerned: LuxDev headquarters (Luxembourg) and the acquisition process (all partner countries and project countries combined).

Background information

In which sector does your organisation operate?

- Education
- training and employment;
- agriculture
- forestry and fishing;
- health
- socio-economic development;
- inclusive and innovative finance;
- environment and climate change;
- digitalisation and information and communication technologies (ICT);
- water and sanitation;
- governance

List the 10 most important countries in which you operate (*max. 10*):

Benin, Burkina Faso, Cape Verde, Mali, Rwanda, Senegal, Kosovo, Niger, Laos, Luxembourg

List the 10 most important countries in which you source materials (*max. 10*):

N/A

Human Rights Report

PART A: GOVERNANCE OF HUMAN RIGHTS RESPECT

According to **Principle 16** of the United Nations Guiding Principles on Business and Human Rights, in order to embed responsibility for respecting human rights, a company should publicly articulate its commitment through a statement of principles that: (a) is approved at the highest level of the company; (b) is established with the involvement of both internal and external expertise, (c) sets out what the company expects from its employees, business partners and other parties directly linked to its activities, products and services in the field of human rights, (d) is publicly available and subject to internal and external communication.

A1: PUBLIC COMMITMENT

The adoption of a human rights policy is the first important step towards integrating respect for human rights into corporate values, as it will trigger the adoption and development of internal policies and procedures to meet this commitment. The policy communicates externally and internally the company's minimum standard of responsible behaviour, including management's expectations of how all employees and business partners should act, and demonstrates an understanding of the risks and opportunities.

UNGP	Information and objectives	Responses
A1	What are your company's public statements regarding its commitment to respect human rights?	These include the code of conduct (website and document STM_22 of the Quality Manual), the signing of the National Pact Charter "Business and Human Rights" (website), internal management communication regarding the signing of the pact and our related commitments (intranet), the political declaration of commitment to human rights, and LuxDev's reports within the framework of the National Pact "Business and Human Rights". In order to ensure wider dissemination and to make these documents more accessible to all employees, including English and Spanish speakers, an English and Spanish version of the policy statement has been produced. These translated versions are available on the intranet, enabling a wider audience within the Agency to learn about LuxDev's commitments and actions in the field of human rights.
A1.1	How was the public commitment developed?	LuxDev is one of Luxembourg's leading development aid agencies development aid. Its work is directly aligned with the achievement of the Sustainable Development Goals

		<p>(SDGs) and is therefore firmly rooted in human rights principles and standards. For example, in its Vision 2030, LuxDev has set as a change the fact that gender and human rights are systematically analysed in its projects/programmes during identification and formulation.</p> <p>The Corporate Social Responsibility (CSR) strategy implemented by LuxDev since 2014, aligned with the ISO 26000 standard, places respect for human rights at the heart of the Agency's concerns (see A2 for more details).</p> <p>The Executive Committee (COMEX) and the Board of Directors (CA) continued this momentum by setting up a Business and Human Rights (E-DH) working group as soon as LuxDev signed the pact on 20 September 2023. This working group, composed of two women and two men (details below), was tasked with supporting the coordination of the Agency's response to each of the six commitments of the E-HR pact.</p> <p>The composition of the working group reflects the priority that the pact represents for LuxDev. It is composed of:</p> <ul style="list-style-type: none"> • the gender and human rights expert (working group leader); collaborator since 2020; • Head of Procurement Procedures and Compliance (PCA), legal expert, data protection officer and safety and security coordinator ; employee since 2019; • the Human Resources (HR) expert and recruitment officer; employee since 2000; • the Project Manager - Global Programmes; employee since 2023. <p>The actions undertaken by the working group aim in particular to develop LuxDev's public commitment. In collaboration with numerous other stakeholders, these actions have included regular exchanges via a dedicated Teams channel and monthly meetings, briefings for selected employees, participation in training courses organised by the House of Training, and participation in the mapping process (see the progress plan in Part B for more details). LuxDev's public commitment to the E-DH Pact is based on this long-standing commitment to human rights and the risk mapping carried out in early 2024.</p> <p>public commitment to the E-DH pact.</p>
A1.2	Who is the public commitment on human rights for?	<p>The public commitment aims to cover all individuals and groups that may be affected by LuxDev's activities</p> <p>: employees, contractors and subcontractors, clients and</p>

	?		?	consumers, business partners, local communities.
A1.2	<p>Which are the human mentioned in your commitment?</p> <p><i>(Please tick the relevant human rights.)</i></p>			<div style="margin-bottom: 10px;"> <input checked="" type="checkbox"/> Right to self-determination </div> <div style="margin-bottom: 10px;"> <input type="checkbox"/> Right to life </div> <div style="margin-bottom: 10px;"> <input checked="" type="checkbox"/> Right not to be subjected to torture or cruel, inhuman and/or degrading treatment or punishment </div> <div style="margin-bottom: 10px;"> <input type="checkbox"/> Right not to be subjected to slavery, servitude or forced labour </div> <div style="margin-bottom: 10px;"> <input checked="" type="checkbox"/> Right to liberty and security of person </div> <div style="margin-bottom: 10px;"> <input type="checkbox"/> Right of detained persons to be treated humanely </div> <div style="margin-bottom: 10px;"> <input type="checkbox"/> Right to freedom of movement </div> <div style="margin-bottom: 10px;"> <input type="checkbox"/> Right of aliens to a fair procedure in the event of expulsion </div> <div style="margin-bottom: 10px;"> <input type="checkbox"/> Right to a fair trial </div> <div style="margin-bottom: 10px;"> <input type="checkbox"/> Right not to be subject to retroactive criminal legislation </div> <div style="margin-bottom: 10px;"> <input type="checkbox"/> Right to recognition as a person before the law </div> <div style="margin-bottom: 10px;"> <input type="checkbox"/> Right to respect for private life </div> <div style="margin-bottom: 10px;"> <input type="checkbox"/> Right to freedom of thought, conscience and religion </div> <div style="margin-bottom: 10px;"> <input type="checkbox"/> Right to freedom of opinion and expression </div> <div style="margin-bottom: 10px;"> <input type="checkbox"/> Right not to be subjected to propaganda in favour of war or to incitement to national, racial or religious hatred </div> <div style="margin-bottom: 10px;"> <input type="checkbox"/> Right to freedom of assembly </div> <div style="margin-bottom: 10px;"> <input type="checkbox"/> Right to freedom of association </div> <div style="margin-bottom: 10px;"> <input type="checkbox"/> Right to family protection and right to marry </div> <div style="margin-bottom: 10px;"> <input type="checkbox"/> Right to protection of children </div> <div style="margin-bottom: 10px;"> <input type="checkbox"/> Right to participate in public life </div> <div style="margin-bottom: 10px;"> <input type="checkbox"/> Right to equality before the law, equal protection of the law and freedom from discrimination </div> <div style="margin-bottom: 10px;"> <input checked="" type="checkbox"/> Minority rights </div> <div style="margin-bottom: 10px;"> <input checked="" type="checkbox"/> Right to work </div> <div style="margin-bottom: 10px;"> <input checked="" type="checkbox"/> Right to fair and favourable working conditions </div>

		<input type="checkbox"/> Right to form and join trade unions and right to strike <input type="checkbox"/> Right to social security, including social insurance <input type="checkbox"/> Right to family life <input checked="" type="checkbox"/> Right to an adequate standard of living <input type="checkbox"/> Right to health <input type="checkbox"/> Right to education <input type="checkbox"/> Right to take part in cultural life and to share in scientific advancement, and right to protection of the moral and material interests of authors and inventors <input checked="" type="checkbox"/> Other rights: right to a healthy environment
A1.3	How is the public commitment disseminated?	<p>LuxDev's political commitment to human rights is published on the Agency's intranet, social media and website. In addition, this public commitment by management was reiterated to all Agency staff during internal awareness-raising webinars organised in 2024. This public commitment is highlighted in internal and external awareness-raising activities.</p>

Progress plan for section A1

In 2024, the working group developed an awareness-raising plan aimed at strengthening understanding and ownership of the commitments made under the E-DH Pact. The plan provides for gradual implementation, with priority given to raising awareness among employees in 2025, followed by partners and beneficiaries in 2026. To facilitate access to information and resources on the Pact, a dedicated intranet page will be created to centralise all documents and tools.

Consideration will also be given to publicising the Agency's commitment by mentioning it in contracts with third parties and incorporating it into the HR process.

As part of its forthcoming HR strategy, the Agency reaffirms its commitment to ensuring that all employees have an employment contract guaranteeing decent work in terms of remuneration, physical and psychological environment, tasks and responsibilities.

UNGP	Information and objectives	Responses
A2	How does your company demonstrate the importance it attaches to the implementation of its commitment to human rights?	<p>CSR concerns are embedded in LuxDev's DNA. They are essential to the fulfilment of its core mission, namely the implementation of the Luxembourg government's development cooperation policy, which focuses primarily on eradicating extreme poverty and promoting sustainable development in its social, economic and environmental dimensions. This commitment is reflected in the code of conduct. In addition, LuxDev's Vision 2030 is aligned with the SDGs of the 2030 Agenda, thus embodying a responsible vision of development cooperation. There is an intrinsic link between the SDGs and human rights. The Agency has numerous governance documents relating to human rights within the framework of its core mission. For the past five years, a gender and human rights expert has been working to integrate gender equality and a human rights-based approach into LuxDev's interventions. The Agency relies on an internal network of gender focal points, which it coordinates to ensure the development of a gender-sensitive organisational culture and an operational guide to strengthen this approach.</p> <p>In collaboration with its partners, LuxDev promotes an inclusive environment that guarantees participation for all. Every year, teams at headquarters and in the field mobilise during international days dedicated to gender equality (Women's Rights Day, 16 Days of Activism Against Gender-Based Violence) through various awareness-raising activities. This commitment places LuxDev on a par with other development cooperation agencies and strengthens staff cohesion around core values, in line with Luxembourg's gender strategy.</p> <p>Since September 2024, the Senegal Office has been developing guidelines on integrating human rights into its interventions. This process was carried out in collaboration with key partners and national and international human rights organisations, following extensive consultation. The aim was to ensure a comprehensive and coherent conceptualisation of the adoption of a "rights-based governance strengthening approach" in all future commitments.</p> <p>These exchanges not only identified priority recommendations, but also defined concrete actions to be implemented. They have thus significantly enriched our thinking and strengthened our capacity to integrate a human rights perspective into our interventions, while</p>

		<p>taking into account local realities and international best practices. The guidelines are expected to be finalised in 2025. The Agency's participation in meetings with companies that have signed the Pact in 2024 provided an opportunity to discuss best practices and challenges related to the integration of human rights into the activities of organisations. In addition, the working group appointed by management closely monitors the implementation of our commitments, thus ensuring a consistent approach that is in line with the principles of the Pact.</p> <p>The approval of this working group's 2025 action plan and awareness-raising plan demonstrates the Agency's commitment to structuring and strengthening its efforts in the area of human rights. These strategic decisions illustrate our commitment to preventing human rights violations and promoting a corporate culture based on responsibility and ethics.</p>
A2.1	<p>How</p> <p>Ar</p> <p>e</p> <p>daily responsibilities for human rights are organised within your company, and why?</p>	<p>The measures detailed in the various sections of this report contribute to creating a human rights-sensitive organisational culture and convey the message that respect for human rights is everyone's responsibility at LuxDev.</p> <p>On a daily basis, focal points at headquarters and in each country of cooperation have been trained in the operationalisation of measures to prevent and respond to harassment, violence at work, abuse and sexual exploitation (HVEAS).</p> <p>At its headquarters, LuxDev has a pool of sector experts, including a full-time gender and human rights expert. Her responsibilities include supporting the development of LuxDev's human rights policy framework, providing advice and support to projects and programmes in the field throughout the project cycle, and supporting the development of relevant staff skills. She also facilitates the organisation of awareness-raising and training events on gender and the human rights-based approach for all staff.</p>
A2.2	<p>What types of human rights issues are discussed by senior management and the board of directors, and why?</p>	<p>The Executive Committee (Comex) and the Board of Directors (CA) are kept informed of human rights issues encountered by the organisation in its activities.</p> <p>It should be noted that in 2024, when the Niger office closed following the end of bilateral cooperation between Niger and Luxembourg, LuxDev closely coordinated the redundancy process with the Nigerien authorities (labour inspectorate) and the personnel department. Having clear internal HR procedures and complying with Nigerien legislation , and involving the labour inspectorate at all stages</p>

		<p>and management have ensured that all employees appear to have accepted the redundancy plan. There have been no disputes or legal action. It should also be noted that additional support measures have been put in place for the staff who have been made redundant.</p> <p>In Ukraine, the safety of LuxDev team members based in Kryvyi Rih and Kyiv has been a key consideration, and security updates are provided regularly to the Executive Committee.</p> <p>It should also be noted that the Executive Committee presented the Declaration of Commitment on Human Rights to the Board of Directors. The Executive Committee and the Board of Directors are kept informed of the progress of the work of the E-DH Pact working group.</p>
A2.3	<p>How are employees and contract workers are made aware of how respect for human rights should guide their decisions and actions?</p>	<p>During the onboarding process (HR), all new employees and contract experts are required to sign the code of conduct, which includes various charters and policies, including those concerning harassment and violence in the workplace, the policy on the prevention of sexual exploitation and abuse, the GDPR charter and the information system policy. Adherence to these various instruments is a condition for the conclusion of an employment or expert contract. In this way, LuxDev clearly expresses its commitment to respect and protect people. The code of conduct also stipulates the following: "We respect the fundamental right to non-discrimination based on gender. We apply gender equality in the workplace at all levels (recruitment, selection, training, remuneration and promotion). We consider sexual exploitation and abuse to be a violation of human rights, and exploitation in all its forms, particularly of human beings and children, to be an unacceptable violation of human dignity. We do not tolerate any form of harassment or violence in the workplace or in connection with work.</p> <p>In addition, the Agency regularly provides training for its employees, such as:</p> <ol style="list-style-type: none"> 1. The "Keskonfaisi" training course at headquarters: as part of its CSR approach, LuxDev attaches great importance to the prevention of psychosocial risks in order to promote "living and working well together". This training course enables participants to identify and assess psychosocial risks for staff (negative stress, recurring illnesses, burnout, loss of self-esteem, conflicts, harassment, violence) and to refer to best practices and tips for reducing these risks; to develop the right reflexes in the event of a crisis or undesirable events in Respect for individuals, the team and the department, by

		<p>in terms of interpersonal communication and problem solving (conflictual relationships, death, accidents, etc.). 21 employees were trained in 2024.</p> <ol style="list-style-type: none"> HEAT training: this training enables staff to better understand, assess and deal with threats encountered when travelling in hostile environments in the field (countries where the Agency operates, mainly in West Africa), to practise safety and security exercises, and to develop personal skills for dealing with sensitive situations. This training also supports the "BSAFE" training and certification borrowed from the United Nations and available at the Agency's online competence centre. In 2024, 18 employees were able to take advantage of a HEAT "refresher" course, while 17 employees took the training for the first time (total of 35 staff). The workshop on harassment and violence in the workplace: this workshop aims to raise awareness among employees about sexism, harassment and violence in the workplace, to help them recognise the characteristics of these issues, understand their effects and consequences, and learn about the reporting mechanisms.
A2.4	<p>How does your company clearly indicate in its business relationships the importance it attaches to respect for human rights?</p>	<p>An ethical charter for service providers was drafted in 2023/2024 and will be integrated into LuxDev's procedures in 2025. In 2024, this charter was presented to procurement managers from the various countries where LuxDev operates during a webinar held in English and French.</p>
A2.5	<p>What lessons did your company learn during the reporting period about how to ensure respect for human rights, and what changes resulted from this?</p>	<p>Various lessons were learned during discussions with LuxDev teams (whether in the context of awareness-raising, the pilot country selection process or the planning of working group actions) during the reporting period.</p> <p>The importance of clearly defining value chains and setting concrete ambitions in terms of the "levels" to be achieved within a value chain.</p> <p>The importance of showing colleagues and partners the links between the mechanisms that will be put in place under the E-DH Pact and existing practices. This is to avoid creating new tools (e.g. the code of conduct, the charter on harassment</p>

		<p>and violence at work or the role of gender focal points), but rather to complement them.</p> <p>The importance of using dedicated software for reporting and feedback, which ensures that reported data is stored confidentially and allows individuals who wish to make a comment or report an issue to do so anonymously, while still being able to be contacted by LuxDev.</p> <p>The importance of involving colleagues and stakeholders who work closely with communities to ensure that local complaint and remedy mechanisms are taken into account whenever possible. Ideally, links should be established between more institutional reporting mechanisms and these endogenous mechanisms (this is a lesson already learned in 2023, but still particularly relevant as LuxDev will begin to operationalise the pact in a pilot country in 2025 at the procurement process level).</p>
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Progress plan for section A2

The mapping of salient human rights risks carried out in 2024 will be integrated into LuxDev's general risk analysis, which will be updated in 2025 to include the potential and actual risks faced by the Agency, in order to avoid a silo approach.

Furthermore, as part of its ongoing commitment to the Business and Human Rights Pact, LuxDev plans to strengthen the awareness and capacities of its teams on the issue of child labour in rural development projects, particularly in agriculture. To this end, training courses will be set up and will include:

- a session dedicated to senior management, at headquarters and in relevant country offices, aimed at deepening understanding of key concepts related to child labour;
- raising awareness among field teams (in Mali, to begin with) to integrate these issues into their current and future activities, strengthening risk prevention and mitigation approaches.

These initiatives will help to further embed human rights considerations in LuxDev's interventions, particularly in the fight against child labour in agricultural value chains.

PART B: DEFINING THE REPORTING AXIS

According to **Principle 18** of the United Nations Guiding Principles on Business and Human Rights, in order to assess human rights risks, companies should identify and assess all **actual or potential adverse impacts** on human rights with which they may be involved, either through their own activities or through their business relationships.

Identifying and assessing actual and potential negative impacts is an essential step in ensuring an adequate human rights due diligence process. This will enable you to take appropriate measures. A proper assessment must take into account all areas of the business, across operations and relationships (including supply chains) where human rights risks are most likely to occur and are most significant. The assessment must go beyond identifying risks to the business and include risks to rights holders.

UNGP	Information and objectives	Responses
B1	<p>Statement of material issues: Identify the material human rights issues related to your company's activities and business relationships during the reporting period.</p> <p><i>(Please tick the relevant risks identified and/or add other risks identified.)</i></p>	<p><input type="checkbox"/> Risks related to the acquisition, construction or operations in an indigenous territory</p> <p><input checked="" type="checkbox"/> Risks related to the health and safety of consumers, company employees, neighbouring communities and those within the value chain</p> <p><input type="checkbox"/> Risks related to the mental health of workers or the deterioration of working conditions</p> <p><input type="checkbox"/> Risks related to forced labour (e.g. use of temporary workers)</p> <p><input type="checkbox"/> Risks related to illegal working situations</p> <p><input type="checkbox"/> Risks related to subcontracting or the value chain</p> <p><input checked="" type="checkbox"/> Risks related to fair and equitable working conditions (working hours (e.g. pressure to work outside the scope of the contract), remuneration, breaks, etc.)</p> <p><input type="checkbox"/> Legal and reputational risk due to retroactive criminal legislation</p>

		<p><input checked="" type="checkbox"/> Risks related to discriminatory practices (gender, family status, disability, age, residence, etc.), violence and harassment in the workplace</p> <p><input type="checkbox"/> Risks related to discrimination or persecution of individuals on the basis of their beliefs, opinions or religious practices</p> <p><input type="checkbox"/> Risks related to privacy (for employees: issues related, for example, to the organisation of teleworking or the risk of misuse of surveillance cameras)</p> <p><input type="checkbox"/> Risks related to non-respect of individual freedom, censorship, or reprisals for expressing divergent opinions.</p> <p><input type="checkbox"/> Risks related to respect for freedom of association and collective bargaining (e.g., discrimination against unionised employees, failure to provide the means for representation, negotiation, etc.)</p> <p><input checked="" type="checkbox"/> Risks related to the prohibition of child labour (e.g. trainees on construction sites)</p> <p><input type="checkbox"/> Risks related to marginalisation or unjustified exclusion of people from decision-making processes and public affairs</p> <p><input checked="" type="checkbox"/> Risks related to the deterioration of working conditions</p> <p><input checked="" type="checkbox"/> Risks related to economic insecurity, poverty, and inadequate access to basic needs, which may compromise human well-being and dignity</p> <p><input type="checkbox"/> Risks related to lack of access to adequate healthcare, discrimination in the provision of healthcare services</p> <p><input type="checkbox"/> Risks related to the prohibition of participation in cultural life and scientific progress, as well as the protection of the moral and material interests of creators</p> <p><input type="checkbox"/> Other identified risks:</p>
B2	<p>Identification of salient issues: Describe how salient human rights issues were identified, including any input from stakeholders.</p>	<p>As part of the human rights risk identification and assessment process, a risk matrix was developed taking into account two specific areas: "headquarters" and "procurement process." This key step was carried out under the supervision of a select committee composed of a multidisciplinary and interdepartmental team.</p>

		<p>The methodology adopted is based on a preliminary individual rating, in which each committee member assessed the potential impact of 32 fundamental rights in relation to the two defined scopes. These ratings ensured an in-depth analysis prior to the plenary session, thereby guaranteeing informed and collective decision-making.</p> <p>The results of this initial assessment were then submitted to a specialised external body for in-depth analysis. This ensured that the exercise was rigorously structured using a precise methodology encompassing rating rules, consolidation of results and definition of the scope of the analysis. This entity also provided guidance on how to report the results obtained at the end of the risk mapping exercise.</p> <p>The conclusions of this phase led to the establishment of risk matrices based on several assessment criteria, including the magnitude, scope and irremediability of the risks identified, grouped under the generic term "severity", as well as their probability of occurrence. This risk mapping provided a consolidated and prioritised view of human rights issues, both at headquarters and in</p> <p>with regard to the acquisition process.</p>
B3	<p>Selection of key geographical areas: If your report on human rights highlights focuses on specific geographical areas, explain how this selection was made.</p>	<p>LuxDev has chosen not to focus its human rights risk analysis on a specific geographical area. In 2024, LuxDev's management opted for a cross-cutting approach by developing two separate risk maps:</p> <ul style="list-style-type: none"> • a map dedicated to the headquarters, based in Luxembourg, taking into account its entire value chain and interactions with its partners and subcontractors. • a mapping focused on the procurement process, which is an essential lever in the execution of LuxDev's missions. <p>This choice is based on the need to ensure a comprehensive and consistent analysis of human rights risks, regardless of the specific geographical characteristics of the countries in which LuxDev operates. LuxDev operates in more than ten countries with diverse contexts. However, all of these countries apply a common procurement framework, governed by the acquisition process.</p>

		In 2024, it seemed appropriate to focus the analysis on this core process, which cuts across all of LuxDev's operations and directly influences human rights risk management. This approach ensures that a common set of principles and requirements is established for the entire organisation, thereby guaranteeing a consistent and systematic approach.
B4	Other significant incidents: report any significant human rights incidents that occurred or are still being addressed during the reporting period that are not covered by the human rights highlights, and explain how they were managed.	No significant impacts occurred in 2024.
<p>Progress plan for Part B</p> <p>LuxDev has decided to operationalise the implementation of the Business and Human Rights Pact in its procurement processes in Mali by 2025. An analysis of the specific risks in Mali with regard to a vocational training programme in the country will be carried out. LuxDev is currently preparing a methodology that will take into account existing data at country level and collect primary data only in cases where secondary data is not available.</p> <p>The GRAM mechanism will also be rolled out in a second country, Vietnam.</p> <p>The establishment of GRAM mechanisms tailored to the contexts in Mali and Vietnam also requires a risk analysis based on the geographical distribution of projects and their stakeholders.</p>		

PART C: MANAGEMENT OF OUTSTANDING HUMAN RIGHTS ISSUES

[Part C is optional for new signatories in 2024.]

According to **Principle 1G and 20** of the United Nations Guiding Principles on Business and Human Rights, in order to prevent and mitigate adverse impacts on human rights, companies should take into account the results of their impact assessments throughout their relevant internal functions and processes and take appropriate measures. To verify that negative impacts on human rights are addressed, companies should monitor the effectiveness of the measures they have taken.

SPECIFIC POLICIES

UNGP	Information and objectives	Responses
C1	Has your company implemented specific policies to manage salient human rights issues relating to human rights, and if so, which ones?	<p>LuxDev has implemented several policies to address key human rights issues, which are outlined in its Quality Manual. These include:</p> <ul style="list-style-type: none"> • Charter on Harassment and Violence in the Workplace (RHU_135) • Reporting Policy and Procedure (STM_50) • Code of Conduct (STM_22) • Policy on the prevention of sexual exploitation and abuse (RHU_172) • Declaration form (RHU_180) • Reporting platform, accessible on the website, and contact via integrity@luxdev.lu <p>In October 2024, the charter on the right to disconnect was drawn up in cooperation with the head office staff delegation and incorporated into the Quality Manual (RHU_224). This initiative is part of the Law of 28 June 2023 amending the Labour Code to introduce a mechanism relating to the right to disconnect, in accordance with the European legislative framework.</p> <p>In terms of safety and security, LuxDev is continuously strengthening its documentation framework and internal security expertise in order to better manage the volatility of and ensure the protection of employees, both</p>

		<p>at their workplace and when travelling on business.</p> <p>Specific insurance policies (health, missions, etc.) are also taken out by the Agency. Another measure demonstrating the employer's responsibility for health and safety at work is the establishment of an external psychological support line, which is completely anonymous and can be used by head office and expatriate employees.</p>
C1.1	<p>How does your company communicate the relevance and importance of these policies to those who are responsible for implementing them?</p>	<p>The code of conduct is signed by all LuxDev employees, interns and long-term experts prior to their contract signing, and then annually. An annual reminder of the fundamental elements is provided through a questionnaire. The charter on harassment and violence at work and the policy on the prevention of sexual exploitation and abuse are signed by each new employee when signing their employment contract.</p>
<p>Progress plan for Part C1</p> <p>In terms of the procurement process, LuxDev will roll out the ethical charter for suppliers in 2025.</p> <p>In 2025, LuxDev will roll out the SAFER online training module, developed in collaboration with ENABEL, the safety and security unit and the digital learning officer, to replace an adapted version of the United Nations BSafe module.</p> <p>This module aims to strengthen the safety culture within the Agency by raising staff awareness of the fundamental principles of safety and risk management. It will provide:</p> <ul style="list-style-type: none"> • key tools and knowledge for analysing risks; • methods for identifying vulnerabilities and threats; • strategies for adapting to various operational contexts, • appropriate response reflexes in the event of an incident. <p>The SAFER module will be accessible from our skills centre and will be mandatory for all staff. Its rollout is part of a proactive approach to safety risk management, which ensures better protection for staff and increased response capacity in complex environments.</p>		

COMMITMENT TO STAKEHOLDERS

UNGP	Information and objectives	Responses
C2	What is your company's approach in terms of stakeholder engagement for each salient human rights issue?	As LuxDev is the implementing agency mandated by the Luxembourg Ministry of Foreign and European Affairs, Defence, Cooperation and Foreign Trade (MAE), the selection of human rights issues on which it focuses in its projects and programmes is partly determined by the MAE. As part of its development cooperation mission, LuxDev establishes partnerships with a wide variety of stakeholders: institutional actors (in particular sectoral ministries in partner countries), United Nations agencies, private companies, workers'/entrepreneurs' cooperatives, civil society organisations and NGOs. When LuxDev develops relationships with these stakeholders in relation to, for example, the right to health or education, technical advisors and project/programme officers ensure that the stakeholders who are consulted/engaged are relevant and diverse, and that their engagement is appropriate to their nature and capacity and respects the principles of a human rights-based approach, in particular the principles of do no harm and leave no one behind.
C2.1	How does your company identify the stakeholders with whom it collaborates on each of the salient issues, and what is the timing and nature of this collaboration?	Currently, LuxDev does not specifically identify stakeholders directly related to the identified salient issues. However, it should be noted that the main stakeholders are identified for each process and within the framework of each DTF.
C2.2	During the reporting period, with which stakeholders did the company collaborate on each of the salient issues and why?	Due to its mission, LuxDev has collaborated with many stakeholders on various salient issues. Below are a few examples: <ul style="list-style-type: none"> <u>Risks related to economic insecurity, poverty and inadequate access to basic needs</u>, which can compromise human well-being and dignity: support for income-generating activities with particularly vulnerable women (including

	<p>victims of sexual violence) in eastern DRC, in collaboration with Dr Mukwege's Panzi Foundation.</p> <ul style="list-style-type: none">• <u>Risks related to worker health and safety</u>: to ensure continuous and accessible information on health and safety risks, a SharePoint dedicated to safety, security and health has been set up. This tool is regularly updated and allows all staff to access the Agency's safety policies and plans, information on the countries where it operates, relevant training courses and the contact details of the relevant people in charge. This initiative aims to strengthen risk prevention and ensure a safe working environment for all. Staff employed in country offices benefit from group health insurance that also covers the immediate family of employees (without any personal contribution). This initiative is not universal but applies to Mali, Costa Rica, Laos, Rwanda, Senegal and Kosovo, as their national systems are inadequate. LuxDev has set up a psychosocial support service for its head office and expatriate employees in collaboration with the company <i>Pétillances</i>. This service is completely anonymous and personal; LuxDev only receives statistics on usage (two consultations for 2024).• <u>Risks related to fair and equitable working conditions</u> :: LuxDev is also committed to fair working conditions through concrete projects, notably in Cabo Verde, where Luxembourg's development cooperation, in partnership with the Directorate-General for Social Inclusion (DGIS), has supported the opening of four nurseries as part of the "Employment and Employability" programme. This project facilitates young mothers' access to the labour market and contributes to their economic empowerment. It illustrates Luxembourg's commitment to Sustainable Development Goal 8, which aims to ensure decent work and economic growth for all.• <u>Risks associated with discrimination, violence and harassment in the workplace</u>: as part of project LAO/029, LuxDev supported the Vocational Education Development Institute (VEDI) in developing curricula that include a unit on human trafficking and human rights. This
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		<p>approach is being continued under the LAO/336 programme, where LuxDev continues to fund the implementation of C1-level courses in tourism and hospitality, which still include these topics. This commitment helps to raise awareness among future workers in the sector about human rights issues and the prevention of violence in the workplace.</p> <p>Other: Programme LAO/037, "Rule of Law, Access to Justice and Good Governance (ROLAG)", supports the Treaty and Law Department of the Lao Ministry of Foreign Affairs in setting up a network of teachers to strengthen human rights education. The aim is to identify and involve university teachers and their institutions in relevant activities to this end. In addition, the programme's activities also focus on strengthening the capacity of legal aid office staff at the provincial and district levels. They are particularly concerned with strengthening their work at the community level, dealing appropriately with vulnerable populations and liaising with village mediation units. The Institute for Legal Support and Technical Assistance (ILSTA) plays an important role in supporting the rule of law in Laos through legal training and support for the dissemination of laws.</p> <ul style="list-style-type: none"> • <i>Risks related to child labour</i>: in 2024, LuxDev's E-DH Pact Working Group initiated discussions with FAO consultants specialising in the agro-pastoral sector to explore awareness-raising activities on child labour. The aim of this collaboration is to organise sessions for senior management, both at headquarters and in the field, to raise awareness of this issue in the Agency's projects. <p>These collaborations demonstrate LuxDev's commitment to working in synergy with its partners to promote a safe and fair working environment.</p>
C2.3	During the reporting period, how did the opinions of stakeholders influence the understanding of each subject	See above.

	that stand out in the company and/or how they are managed?	
Progress plan for Part C2 During the operationalisation of GRAM (Mali and Vietnam) and work on the procurement process in Mali, the salient issues will be assessed.		

IMPACT ASSESSMENT

UNGP	Information and objectives	Responses
C3	How does your company identify changes in the nature of each salient human rights issue over time?	<p>Following the global risk analysis exercise carried out by the agency in 2024, it was decided to update this exercise every 2 or 3 years.</p> <p>At the country implementation level, changes in the nature of issues are monitored each time projects related to these themes are implemented.</p> <p>Many projects therefore support the economic activity of particularly vulnerable groups, which requires a good understanding of local risk factors. This understanding is ensured through the recruitment of national experts and partnerships with specialised national institutions or organisations.</p>
C3.1	During the reference period, were there any notable trends or patterns in the impacts related to a salient issue, and if so, what were they?	<p>Security risks increased in the DRC and Ukraine, particularly in 2024.</p> <p>Globally, the agricultural sector (farming, livestock, forestry, aquaculture, fishing) accounts for by far the largest share of child labour. This is a sector in which LuxDev and its partners are particularly active. In particular, since the COVID-19 pandemic, progress in combating child labour has stagnated globally (after significant improvements overall between 2000 and 2020), which is a major challenge for LuxDev.</p>
C3.2	During the reporting period, did it identify any serious impacts associated with a salient issue and, if so, which ones?	<p>The closure of LuxDev's office in Niger (see section A2.2) represented a serious situation associated with risks related to fair and equitable working conditions.</p>

Progress plan for section C3

In 2024, the mapping of salient risks for headquarters and the procurement process was completed.

In 2025, LuxDev will strengthen the integration of human rights through three priority areas:

1. deployment of the E-DH Pact Action Plan;
2. staff awareness-raising;

3. pilot country approach.

LuxDev will develop a structured action plan, incorporating:

- concrete commitments to align its practices with the Pact;
- monitoring indicators integrated into the Agency's KPIs;
- an operational framework ensuring consistent implementation at all levels.

An awareness-raising plan will be rolled out to strengthen the human rights culture within the Agency:

- training tailored to different levels (headquarters and country offices),
- internal communication campaigns;
- educational tools to facilitate the implementation of the Pact's commitments. LuxDev

will test the operational integration of the Pact in two pilot countries:

- The Mali Office, which has volunteered to test this approach through a specific programme;
- Vietnam, where the Agency is strengthening its commitment through its accreditation to the Green Climate Fund (GCF).

This approach will enable actions to be adapted to local realities and interventions to be adjusted based on feedback from the field. These initiatives will structure LuxDev's commitment in 2025 to strengthen the impact of the E-DH Pact, mobilise its teams and ensure the sustainable integration of human rights in its interventions.

INTEGRATION OF RESULTS AND RESPONSES

Identifying actual and potential impacts will enable you to prioritise your resources appropriately to prevent, mitigate and remedy negative impacts on human rights. Establishing an adequate governance structure to ensure that responsibility is assigned at the appropriate level and function and that sufficient resources are available to implement measures is essential for effective integration into business practices.

UNGP	Information and objectives	Responses
C4	How does your company integrate its conclusions on each salient human rights issue into its decision-making processes and actions?	<p>As stated in 2023, we emphasise our ongoing efforts with regard to CSR and the prevention of sexual exploitation and abuse, as well as zero tolerance for harassment and violence in the workplace.</p> <p>The identified mitigation measures are being implemented in the relevant processes and procedures.</p>

C4.1	How are the company departments whose decisions and actions may affect the management of salient topics involved in finding and implementing solutions?	<p>Taking into account the two scopes selected in 2024 ("headquarters" and "acquisition" processes), there are several entry points:</p> <ul style="list-style-type: none"> the working group responsible for monitoring the E-DH pact, which is a team of four members from different departments; the current resource persons responsible for monitoring the appeal, redress and accountability mechanism currently available on our interface; the drivers of the processes concerned.
C4.2	When tensions arise between the prevention or mitigation of impacts related to a salient issue and other company objectives, how are these tensions managed?	<p>Considering the mission and structure of our organisation, such tensions would be managed collectively, in consultation with the relevant stakeholders. Decisions would be based on the principles of a human rights-based approach and LuxDev's mission.</p>
C4.3	During the reporting period, what measures did the company take to prevent or mitigate the potential impacts associated with each of the salient issues?	<p>During the reference period, LuxDev continued to implement the policies and measures presented in section C1, which provide a framework for human rights issues. As a reminder, LuxDev initiated these tools/mechanisms for the promotion and protection of human rights in previous years as part of its human rights-based approach. These tools/mechanisms were therefore not designed specifically in response to the salient issues identified, but are essential for overall functioning that is sensitive and proactive in favour of human rights. In line with this approach, LuxDev's improvement approach within the framework of the E-HR Compact is structured around a process (the acquisition process) rather than around a particular risk.</p>
<p>Progress plan for section C4</p> <p>Our regular reviews of our systems and procedures will take into account specific results related to human rights.</p>		

According to Principle 21 of the United Nations Guiding Principles on Business and Human Rights, in order to report on how they address their human rights impacts, companies should be prepared to communicate information externally, particularly when concerns are raised by or on behalf of stakeholders.

UNGP	Information and objectives	Responses
C5	How does your company know whether its efforts to address each significant human rights issue are effective in practice?	<p>LuxDev ensures that the impact of its human rights actions is measured through structured monitoring and evaluation, incorporating several indicators and feedback.</p> <p>1. <u>Monitoring of working conditions and employee health</u></p> <p>The Agency has implemented a flexible working time policy, which has had a positive effect on employee well-being. A reduction in sick leave and workplace accidents has been observed, demonstrating the effectiveness of the measures adopted. Monitoring these indicators allows for adjustments to be made to the measures based on identified needs.</p> <p>LuxDev also takes into account absenteeism due to illness and implements measures to improve quality of life at work, in particular through prevention and support measures for employees.</p> <p>2. <u>Monitoring of actions undertaken under the E-DH Pact</u></p> <p>The Agency integrates monitoring and evaluation into all its actions, including those implemented under the Business and Human Rights Pact. This ensures continuous analysis of results and the identification of areas for improvement.</p> <p>3. <u>Training and safety for employees in fragile contexts</u></p> <p>Given the security challenges in some of the countries where it operates, LuxDev has strengthened its training programme in safety and management and crisis management.</p> <ul style="list-style-type: none"> • First aid/fire safety, • HEAT (Hostile Environment Awareness Training); • Driving in hostile environments, • Crisis management. <p>Each training course is followed by an immediate satisfaction questionnaire, followed by simulation exercises and</p>

		feedback. The positive feedback from these evaluations confirms the concrete impact of these training courses on the preparedness of teams and their ability to respond effectively in risky situations.
C5.1	During the reference period, what examples illustrate the effectiveness of the management of salient issues?	<p>As explained in section C4.3, LuxDev has been using a number of tools for several years to address human rights risks.</p> <p>We note that in 2024, an anonymous survey on the working environment was conducted among all employees, both at headquarters and abroad (participation rate 68%, or 82 out of 120 people). This survey was conducted by the staff delegation with the support of the CEO, and some of the data collected relates to the key issues of "fair and equitable working conditions" and "discrimination, violence and harassment in the workplace".</p> <p>LuxDev continues to improve working conditions while paying particular attention to monitoring the salient issues. The results of the survey were shared with management.</p> <p>In addition, a summary of Integrity reports for 2024 was submitted to the Agency's governance bodies (CAI/CA).</p>

Progress plan for section C5

In 2025, LuxDev will continue its efforts to strengthen the integration of human rights into its internal practices and processes. Several strategic actions will be implemented to improve monitoring, evaluation and knowledge sharing in relation to the commitments of the Business and Human Rights Pact (E-DH).

1. Review of performance indicators (KPIs)

A thorough review of KPIs will be carried out across the Agency to assess the impact of actions implemented in the areas of human rights, working conditions and risk prevention. The aim is to optimise progress monitoring and identify any adjustments needed to strengthen the effectiveness of existing mechanisms.

2. New knowledge management strategy

To structure and leverage the knowledge acquired, LuxDev will develop a strengthened knowledge management strategy, supported by the recruitment of a dedicated advisor. This approach will aim to:

- facilitate the sharing of experiences between teams and partners,
- capitalise on good human rights practices;

- optimise collective learning for stronger alignment with the commitments of the Business and Human Rights Pact.

In this context, LuxDev will encourage the establishment of communities of practice (CoPs). These forums will enable employees to share their experiences, identify concrete solutions and strengthen synergies around issues related to human rights and sustainable development.

3. Revision of the mid-term review of Vision 2030

In 2025, the Agency will conduct a mid-term review of Vision 2030, which will include for the first time a specific section on the Business and Human Rights Pact. This review will make it possible to:

- assess the integration of the principles of the Compact into the Agency's strategies and operations;
- identify areas for improvement to strengthen the impact of the actions undertaken,
- adjust strategic orientations to ensure implementation in line with international human rights commitments.

Through these initiatives, LuxDev reaffirms its commitment to human rights and strengthens its monitoring and continuous improvement system, in line with its mission and the principles of the Business and Human Rights Pact.

REPARATION

According to Principle 2G, the United Nations Guiding Principles on Business and Human Rights, in order for grievances to be addressed promptly and subject to direct corrective action, business enterprises should establish or participate in effective grievance mechanisms at the operational level for individuals and communities that may be affected. An effective grievance mechanism is a crucial tool for the subsequent identification of adverse human rights impacts, as it allows you to identify potential adverse human rights impacts in a timely manner. It can also help build good relationships with your stakeholders, as it shows that you are aware and serious about the fact that negative impacts may occur despite the processes in place and that there is a proactive attitude to remedy them if they do occur.

UNGP	Information and objectives	Responses
Cc	How does your company provide effective recourse if people are harmed by its actions or decisions related to	LuxDev has had a whistleblowing policy in place for many years. The purpose of this policy is to guarantee the integrity of the Agency and stems from its accountability as a manager of Cooperation funds

	with salient issues relating to human rights?	development allocated to it. The reporting of information is essential in order to respond as effectively as possible and to put an end to a harmful situation or, better still, to prevent it from arising. LuxDev now provides direct access on its website to facilitate recourse for persons who consider themselves aggrieved. To this end, several categories are available to guide the request so that it can be processed in the best possible way, while ensuring maximum security of information.
Cc.1	How can your company receive complaints or claims related to each of the salient issues?	A complaint mechanism has been set up on our website, allowing anyone (whether an Agency employee or external party) to file a complaint. LuxDev operates in many countries, regions and fields, doing everything in its power to reduce poverty and improve the daily lives of people in the countries where we work. If, in the course of this mission, LuxDev has in any way harmed a community, organisation or individual, a report can be filed. This includes reports of acts, attempts or suspicions of fraud, corruption or abuse, as well as reports of harassment, violence at work, exploitation or sexual abuse. In addition to the website, complaints or claims may also be submitted directly in writing or orally to the staff delegation, the immediate superior, human resources or management. HVEAS focal points have also been set up in each office and can receive requests and report significant difficulties. Finally, in the context of the implementation of our projects/programmes, contact between our teams and local populations is essential for gaining a better understanding of the difficulties encountered, but also for better cultural and social integration, with the ultimate aim of facilitating exchanges. A specific email address has also been set up to enable the most comprehensive reporting of information possible, in addition to the other means of raising alerts mentioned above.
Cc.2	How does your company ensure that people feel empowered and authorised to	Since the implementation of its reporting policy, LuxDev has made it a point of honour to protect its whistleblowers. Its protection policy has been strengthened by the entry into force of the law of 16 May 2023 transposing Directive (EU) 2019/1937 of the European Parliament and of the Council of 23

	formulate a complaint or	October 2019 on the protection of persons who report breaches of Union law. As such, it clearly explains how alerts and integrity issues are handled on an explanatory page before an integrity alert is actually raised. LuxDev does not tolerate reprisals against employees or other parties who, in good faith, raise concerns or assist in investigations.
Cc.3	How does your company handle complaints and assess the effectiveness of the results?	Alerts and questions are treated with the utmost confidentiality. LuxDev confirms receipt of questions or alerts within a maximum of seven days. All steps taken are recorded in a register. Alerts are accessible exclusively to LuxDev's Executive Committee and the chair of the Agency's Audit Committee. If necessary, the Executive Committee may contact the relevant department heads or resident representatives and may inform the chair of the Board of Directors, ensuring the anonymity of the whistleblowers. Whistleblowers will be informed of the follow-up to their reports and any action taken within a maximum of three months.
Cc.4	During the reporting period, what trends and patterns characterised complaints or claims and their resolution for each of the salient topics, and what lessons did the company learn?	There was an increase in Integrity reports between 2022 (3), 2023 (7) and 2024 (9). This increase demonstrates that the mechanism is working well and can be explained by the awareness-raising efforts undertaken by LuxDev. The reports concern cases of fraud, theft, misconduct and irregularities in procurement. All reports are processed, followed up and responded to.
Cc.5	During the reporting period, did your company offer or facilitate a remedy for actual impacts on a salient issue and, if so, can you provide representative examples?	No recourse in 2024.

Progress plan for section C6

The annual analysis of the performance and effectiveness of the systems, carried out during management reviews, will include aspects relating to human rights. In 2025, e-learning on fraud, corruption and the reporting mechanism will become mandatory.

Currently, LuxDev can receive complaints or claims through several channels accessible to affected rights holders. The available channels include:

1. Telephone

2. Letter (addressed to the national or regional office)
3. Website (<https://luxdev.lu/en/contact/complaint>)
4. Face-to-face meetings

These channels enable affected parties to submit their concerns in an effective and secure manner.

By the end of 2025, LuxDev will have a structured and transparent process for handling complaints related to key issues:

- Receipt and registration: complaints received by local staff are recorded in a centralised database to ensure traceability and learning.
- Assessment and assignment: the GRAM focal point acknowledges receipt, assesses admissibility and assigns the complaint to an ad hoc committee.
- Proposal and communication of response: direct action, mediation or referral to another mechanism may be proposed. The response is communicated to the complainant, who may request a review.
- Implementation and follow-up: if an agreement is reached, the GRAM focal point ensures that corrective measures are implemented.
- Review or closure: if dissatisfied, the situation is reassessed. The complaint may be closed or referred to other bodies.
- Analysis and continuous improvement: Complaints are reviewed to strengthen prevention and avoid similar impacts.

In 2025, a network of GRAM focal points will be established, with a coordinator at headquarters, whose recruitment is budgeted for, in order to strengthen complaint management and ensure effective follow-up on all interventions.

The GRAM database is managed in accordance with data protection regulations, ensuring the confidentiality and security of information.