



Dynacor Group inc.

BILL S211

Act to enact the Fighting Against Forced Labour and Child Labour in Supply Chains and to amend the Customs Tariff Act (Act).

Report of activity for

Year ending December 31, 2023

Contents

FIGHTING AGAINST FORCED LABOUR AND CHILD LABOUR IN SUPPLY CHAINS: THE FIRST CORPORATION REPORT OF ACTIVITY	3
1.0 INTRODUCTION AND REPORTING.....	3
2.0 ABOUT DYNACOR GROUP INC	3
3.0 CORPORATE STRUCTURE, CONTEXT OF OPERATIONS AND ACTIVITIES	4
4.0 POLICY AND COMMITMENT TOWARD RESPECT OF HUMAN RIGHTS	5
5.0 Child labour situation in Peru	6
6.0 SUPPLY CHAIN MAPPING AND RISK ASSESSMENT	8
6.1.0 Level of suppliers	8
6.1.1 Corporate level	8
6.1.2 Operating level	9
7.0 STEPS TAKEN IN THE PREVIOUS FINANCIAL YEAR TO PREVENT AND REDUCE RISKS OF FORCED LABOUR AND CHILD LABOUR	9
7.1 MEASURES TAKEN TO REMEDIATE FORCED LABOUR OR CHILD LABOUR AND REMEDIATION OF LOSS OF INCOME TO THE MOST VULNERABLE FAMILIES	11
7.2 Assessing Our Effectiveness in Ensuring Forced Labour and Child Labour Are Not Being Used in our Business and Supply Chains	11
8.0 CONCLUSION.....	12
9.0 ACKNOWLEDGMENTS.....	12
10.0 CERTIFICATION STATEMENTS.....	12
ANNEXES	13

Fighting Against Forced Labour and Child Labour in Supply Chains: The first Corporation Report of activity

1.0 Introduction and reporting

Cases of forced labour are found in all countries and in all sectors. The International Labour Organization estimated that there were approximately 27.6 million victims of forced labour worldwide, including 17.3 million in the private economy. Risks of forced labour and child labour are primarily linked to global corporate supply chains.

The Federal **Bill S211 Act to enact the Fighting Against Forced Labour and Child Labour in Supply Chains Act and to amend the Customs Tariff (Act)** aims to increase awareness and transparency in the industry and encourage companies to improve their practices.

This act was introduced for year 2023 and entities have to produce their first annual report by May 31, 2024. The Act imposes an obligation on certain government institutions and private-sector entities to report on the measures taken to prevent and reduce the risk that forced labour or child labour, consider as form of modern slavery, is used by them or in their supply chains.

Dynacor Group Inc (“Dynacor” or the “Company” or “we” or “our”), meeting the criteria of Bill S211 therefore has to produce its first report covering the Corporation’s most recently completed financial year ending December 31, 2023 (“Reporting Period”) by the end of May 2024. The Report outlines the steps Dynacor has taken during the Reporting Period to prevent and reduce the risk that forced labour or child labour, outside local laws and regulations, is used at any step of the production of goods in Canada or elsewhere and its supply chain. Dynacor does not import any goods in Canada.

This 2023 joint report includes:

Groupe Dynacor Inc, the parent Company: Business number 850476995RC0001

and

Minera Veta Dorada SAC “MVD” or “Veta Dorada”, its wholly owned Peruvian operating subsidiary: RUC 20536126440

and has been approved by management of Dynacor Group inc as at May 30, 2024.

2.0 About Dynacor Group Inc

Dynacor is a dividend-paying industrial gold ore processor headquartered in Montreal, Canada and listed on the Toronto Stock Exchange “TSX”. The corporation is engaged in gold production through the processing of mineral ore purchased (its raw material) from the artisanal and small-scale mining (ASM) industry. At present, Dynacor operates in Peru, where its management and processing teams have decades of experience working with ASM miners. It also owns a gold exploration property (Tumipampa) in the Apurimac department for which no activity has been ongoing over the last few years.

Dynacor produces environmental and socially responsible gold through its PX IMPACT® gold program. A growing number of supportive firms from the fine luxury jewelry, watchmakers and investment sectors pay a small premium to our customer and strategic partner for this PX IMPACT® gold. The premium provides direct investment to develop health and education projects for our artisanal and small-scale miner’s communities.

In 2023, through Fidamar, a non-profit organization benefiting from the PX IMPACT program to fulfill social development programs and seven (7) social projects were carried out, 2 technical interventions made, 2 social diagnostics in health and education performed, and humanitarian support was provided to people in vulnerable situations for total investments exceeding US\$500,000.



In recent years, the global community has increasingly recognized the urgent need to address forced labour and child labour within supply chains. This report outlines the efforts and progress made by Dynacor in combating these issues within our operations and supply chain while considering labour laws affecting Children/Adolescents rights.



3.0 Corporate structure, context of operations and activities

Headquartered in Montreal, Canada, Québec, Dynacor Group Inc has more than 20 years of experience working in Peru, where all its gold producing activity is held.

In Canada, Dynacor employs 7 persons at its Montreal office.

Dynacor’s Board of Directors, through its Audit and Risk Management Committee, is fully involved in the assessment and monitoring of all material risks of the group and of the establishment of processes to mitigate those risks, in coordination with its IT Committee and its Corporate Governance, Nomination and Compensation Committee.

The organization also contains a compliance department whose objective is to monitor the evolution of laws and regulations in force and to implement processes to ensure their compliance and inform high management of any material issues on a promptly manner. Additionally, the Company works with our legal advisors to identify any aspects of our operations that could require additional professional assistance in establishing procedures and as well to coordinate, for our employees, relevant training sessions to update or provide information on the application of new laws or regulations affecting our business or stakeholders.

A whistleblower procedure is also in place whereby any employees can intervene to denounce in an anonymous or confidential matter and without retaliation, any irregularities or situations they would believe inappropriate in dealing with different issues including forced labour and child labour. This whistleblower procedure ensures response on a promptly manner. This process is monitored and overseen by the Audit and Risk Management Committee of the Board and different channels of reporting are in place including a denunciation e-mail address.

Over time, the Corporation slowly increased its gold ore processing activities from an old fifty (50) tons per day (tpd) mill purchased back in the early 2000, to in several steps, its current 500 tpd capacity, following the construction in 2016 in Chala, Southern Peru, of a new \$20.0 million US plant in full respect of all environmental, health and safety regulations.

Even if the corporation has plan to expand its processing operations in other jurisdictions, all of the Corporation gold production activity is currently performed in Peru, South America. During 2023 total sales amounted to \$250 million US and all gold produced was exported from Peru to its sole customer in Switzerland.

In Peru, the Corporation has over 520 employees and 39 contractors' personnel, all adults, working at their different offices and facilities. All of our employees have signed employment agreement and a personal is maintained with our Human Resources Department at our Lima office.

4.0 Policy and Commitment toward respect of human rights

Dynacor Group Inc has a corporate mission and values which are well known by all our employees and stakeholders. It has developed a comprehensive code of conduct and ethic approved by the Board of Directors, and a Corporate Code of Conduct and Human Rights Policy and that explicitly prohibits forced labour and child labour in all aspects of its operations and supply chains.

- This code of Conduct policy is prominently displayed in the Corporation code of conduct under Corporate Information/Corporate Governance on our website and communicated to all suppliers and contractors. <https://dynacor.com/corporate-governance/>
- It is also well reflected in the Corporation ESG report for year 2022 and year 2023 report currently in finalization stage. <https://dynacor.com/esg-data/>





5.0 Child labour situation in Peru

Considering that many communities are living in remote regions where infrastructure and resources are lacking, many people are facing challenges in terms of health, education and economic living conditions which unfortunately often provide certain needs for employment of children and teenagers. The supervision of child labour in Peru has always been an issue. Over the years, the Peruvian Ministry of Labour and Promotion of employment of has strengthened the labour laws aimed at protecting, supervising and surrounding work of children and teenagers in Peru.

Peru is an Alliance 8.7 Pathfinder Country and a member of the Regional Initiative “Latin America and the Caribbean Free of Child Labour” (Red LACTI). The country has thus committed to accelerate action towards the eradication of child labour. Peru has ratified the relevant international instruments, such as ILO Convention No. 138 on minimum age of employment and Convention No. 182 on the worst forms of child labour. It also adopted laws and policies at national level to address it, like the National Strategy for the Prevention and Eradication of Child Labour 2012-2021.

Child labour remains however an issue in Peru. The national household survey of 2019 showed that 18.9 per cent of children aged 5-13 were in child labour, and that 9.1 per cent of children aged 14-17 were in hazardous child labour¹. These figures are likely to increase due to the negative impact of the Covid pandemic on the country².

¹ Government of Peru, 2019, [Encuesta Nacional de Hogares \(ENAHO\) 2019](#).

² ILO, 2020, *COVID-19 could set back 10 years of progress against child labour in Latin America and the Caribbean*, Regional Initiative Latin America and the Caribbean Free of Child Labour (ILO: Lima, 2020). Available here: www.ilo.org/caribbean/newsroom/WCMS_759377/lang-en/index.htm.

The sectors that are the most affected by child labour are agriculture (including cotton production), fishing and mining, regrouping almost 60 per cent of all children found in child labour.



In 2022, Peru made moderate advancement in efforts to eliminate the worst forms of child labour. The government added all agricultural activities to its hazardous work list for children and passed a new law, which imposed higher fines for cases of commercial sexual exploitation as a result of human trafficking. The government also trained 300 judges on child labour laws and nearly 1,500 government officials on preventing and eliminating trafficking in persons and forced labour. In addition, the Protocol of 2014 to the Forced Labour Convention, 1930, entered into force during the reporting year. However, children in Peru are subjected to the worst forms of child labour, including in mining and in commercial sexual exploitation, sometimes as a result of human trafficking by organized crime group. Peruvian law allows children ages 12 to 14 to do light work without specifying the activities in which children may work. Labour law enforcement agencies in Peru still lack sufficient inspectors and training to adequately address child labour, and the government did not provide complete information on labour law and criminal enforcement efforts against child labour.

Some children in Peru work in informal (illegal) small-scale mining, particularly for gold, and sometimes in situations of forced labour, and are exposed to hazards, including mercury and harmful gases, wall and mine collapses, landslides, and explosives accidents. Communities located near illegal mining operations are often isolated and lack a permanent government presence, increasing the likelihood of child trafficking and the use of children for commercial sexual exploitation and forced labour. Even though education is free, school retention is difficult due to lack of resources and family lack of economic resources of vulnerable communities and migrants.

After the ratification of Conventions 138¹ and 182² of the International Organization of Labour (ILO), plans began to be developed, policies and various internal regulations for the elimination of the different forms of child labour, such is the case of the Plan for the Prevention and Eradication of Child Labour (approved by the Ministry of Labour and Promotion of Employment through Supreme Decree No. 008-2005-TR), which established three primary objectives:

- (1) Fight against child labour of those under 14 years of age;
- (2) Eradicate the worst forms of child labour in minors under 18 years of age; and
- (3) Protect the well-being and rights of adolescents between 14 and 18 years old.

1. Convenio sobre la edad mínima de admisión al empleo (1973).
 2. Convenio sobre las peores formas de trabajo infantil (1999).

Table 3. Ratification of International Conventions on Child Labor

Convention	Ratification
 ILO C. 138, Minimum Age	✓
ILO C. 182, Worst Forms of Child Labor	✓

According to the Children and Adolescents Code (approved Peruvian government, by Law No. 27337) every human being is considered a child from conception to age twelve. He is an adolescent from the age of twelve

until he turns 18. Under this premise, the norm recognizes the right of adolescents to work within certain limits, while regarding children, no further details are made. Making to believe that it is prohibited to work children under 12 years of age.

Table 3. Ratification of International Conventions on Child Labor

Convention	Ratification
ILO C. 138, Minimum Age	✓
ILO C. 182, Worst Forms of Child Labor	✓
UN CRC	✓
UN CRC Optional Protocol on Armed Conflict	✓
UN CRC Optional Protocol on the Sale of Children, Child Prostitution and Child Pornography	✓
Palermo Protocol on Trafficking in Persons	✓

On June 18, 2022, Protocol of 2014 to the Forced Labor Convention, 1930, entered into force in Peru, one year after ratification. (29)

The government has established laws and regulations related to child labor (Table 4). However, gaps exist in Peru's legal framework to adequately protect children from the worst forms of child labor, including the lack of prohibition of recruitment of children by non-state armed groups.

Labour inspection has followed a process of specialization including the qualification of childhood as a complex subject of great relevance. This has led to the creation of specialized groups of intersectoral work; the issuance of protocols and inspection directives; and the identification of assumptions and more serious sanctions for the worst forms of work children, such as: slavery; utilization, recruitment and offering children for prostitution or the execution of other types of activities illicit.

In Peru, the eradication of child labour has been developing not only through the elaboration of intersectoral plans and policies, but through different actions that include awareness and communication to modify cultural patterns; research and statistical studies on the main causes; institutional strengthening; legislative initiatives and, above all, the application of administrative sanctions and/or penalties whose gradualness has been increasing.

6.0 Supply Chain Mapping and risk assessment

A mapping of our supply chain has been conducted to identify high-risk areas where forced labour and child labour are potentially existent. This mapping process has enabled us to prioritize interventions and target areas most in need of attention.

The Corporation activities has grown steadily since 2016, with regular increases in processing capacity and accordingly increasing volume of ore purchases from and as well increasing number of ore suppliers.

Due to our growing ore supplier base, the remote mining sites of our suppliers and living conditions of surrounding communities, this area of our operations has been assessed as its most risky in terms of potential forced labour and child labour from our supply chain. Constant efforts have been concentrated over time but not limited to this area of our operations with respect to Human Rights and Rights of Children to employment (section 7.0).

6.1.0 Level of suppliers

The Corporation has two levels of supply:

6.1.1 Corporate level

The suppliers related to the corporate activities of Dynacor Group Inc are mainly services oriented and professional and consultant fees for which risk associated to forced labour and child labour are low to inexistent; The Corporation has direct contact with those service suppliers and professionals and is well aware of their human resources base. The Corporation works with reputable people of firms without neglecting younger companies that demonstrate ethical business practices.

6.1.2 Operating level

Our ore processing operations are performed through the Corporation 100% owned Peruvian subsidiary Minera Veta Dorada SAC “MVD” which produced in 2023, 130,000 Au EQ Oz and recorded sales of over \$250 million US.

MVD produces gold from mineral ore purchased only from an increasing number of formalized or registered in the Peruvian Integral Mining Formalization Registry process “REINFO”, suppliers- Artisanal and Small-Scale Miners (ASM) working throughout Peru which form the most important part of our supply chain. Mineral ore purchases amounted to \$202 million US in 2023 and cost of ore represented more than 85% of the Corporation cost of sales. During the year, the Corporation purchased ore from over 700 different suppliers-small scale artisanal miners working throughout the country, covering a very large land area interest of close to 3,000 km of roads with many in bad or poor conditions. In our business model, Artisanal miners transport their ore from their concessions to our processing plant located in Chala, Arequipa region (Southern Peru) or to our “La Libertad” crushing plant, in the Trujillo region (Northern Peru).

Other operational providers supply mainly production chemical products such as cyanide and caustic sodium, energy, equipment spare parts, water and catering for our plant cafeteria.

The Corporation recently announced it had obtained certification in compliance with the International Cyanide Management Code (Cyanide Code). The certification was granted by the International Cyanide Management Institute (ICMI), a non-profit corporation established to administer the Cyanide Code and develop and provide information on responsible practices for handling cyanide.

Veta Dorada is the first company processing gold ore acquired from ASMs (artisanal and small-scale miners) to obtain a successful certification, which fills us with pride. It is a proof of the actions implemented as part of our commitment to sustainability.

The Cyanide Code is a voluntary mining industry program centred on the safe and environmentally responsible management of cyanide by companies that produce gold and/or silver and by companies that manufacture, store and transport cyanide. As part of our projected growth, we will continue to raise our standards for security, occupational health and care for the environment in our operations.

Other administrative suppliers for our subsidiary head office in Lima and main ore purchase office in Nasca consists mainly of services providers, professional fees, energy, maintenance, spare parts and supplies and accommodations.

7.0 Steps Taken in the Previous Financial Year to Prevent and Reduce Risks of Forced Labour and Child Labour

During 2023, the Corporation continued working on improving on all aspects of its sustainable ESG factors. In 2023, the Corporation had published its ESG report relating to fiscal year 2022. Its report for 2023 is in its finalization stage.

The Corporation is governed by local Peruvian labour laws and specific national engagement in the past ratifications of International Conventions on Child Labour (Annexe I). Its processes to prevent and reduce risks of forced labour and child labour have been implemented and constantly reviewed for improvement over recent years.

The Corporation Codes of Conduct is reviewed annually (last update August 2023). It relates specifically to human rights, labour laws and respect of Forced Labour and Child labour.

Among the main activities carried out in 2023 to reduce risk of forced labour and children labour we would like to highlight the following:

- There are specific region of Peru including Madre de Dios, where mining of any sort is illegal and from where the Corporation does not purchase any ore at all;
- Annual reminder to employees about the Corporation Code of Conduct and Ethic which specifically addresses that matter;
- Organized training to our employees on all aspects of Human Rights and importance of managing communication in that respect with our supplier base;
- Continuous communications with our ore suppliers to solidify business relationship and increase knowledge of their specific business;
- Standardization of our due diligence approach when dealing with and contracting with new ore suppliers;

In engaging with providers and suppliers, the Corporation maintains a full due diligence process regarding their registration to the Peruvian Formalization process and their respect of Human rights and our code of conduct and ethic, which includes:

- Affidavit signed by suppliers as part of the due diligence confirming their knowledge of our Code of Conduct, a document in which a full section that addresses human rights, Child Labour and Forced Labour;
- All our ore suppliers are engaged through contractual basis which includes on top of financial and other business related information;
 - (i) compliance clauses whereby the supplier, in addition to declaring never been sanctioned for crimes that generate illicit profits (forced labour is one), releases the Corporation from any liability,
 - (ii) full section in where the suppliers acknowledge to the respect of our human rights policy and the code of conduct policy which they received copy;
- Complete checklist, signed by MVD representative, for each mineral purchase. This checklist notably includes a statement of the supplier that all administrative and social rules has been followed;
- In-person visits of the mineral supplier's mining site are carried out on a rotational and importance basis by the geology team. In the mining labour verification format, the Forced Labour and Child Labour section were considered;
- Two (2) Organized general visits with external Stakeholders and Non-Profit Organizations representatives of providers mines sites;





Visit at a ASM site in 2023

Every day our over sixty (60) mineral ore purchasers employee (“acopiadores”) travel long distances in search of additional source of supply in their respective region of interest, program scheduling of visit on a rotational and volume importance basis our suppliers operation to maintain commercial relationships and assess our suppliers technical and training needs, to overview or monitor the operation and situation including child and forced labour and identify and require reporting if such situation would occurs.

7.1 Measures Taken to Remediate Forced Labour or Child Labour and Remediation of Loss of Income to the Most Vulnerable Families

During 2023, no cases of Forced Labour or Child Labour in our business and within our chain of supply was reported to the Corporation and therefore no measures had to be taken to remediate to such case or to overcome loss of Income to the most vulnerable families.

7.2 Assessing Our Effectiveness in Ensuring Forced Labour and Child Labour Are Not Being Used in our Business and Supply Chains

Although the Corporation has not been reported any cases of Forced Labour and Child Labour in our Supply Chains in 2023, we are confident it did not exist but cannot confirm without any doubt it did not exist somewhere in our Supply Chain. However, we feel very confident that our employees are well informed and totally engaged in the respect of Human Rights by the Corporation and themselves and that our Suppliers have solidly partnered with Dynacor in the awareness and respect of all Human and Children rights. We work on continued improvement of all our processes on an ongoing basis and will reassess annually how we can improve.

To determine the effectiveness of the actions implemented, a value was assigned to the evaluation of suppliers of goods and services in order to categorize them, establishing spaces for feedback between companies. Regarding ASM, effectiveness is evaluated in field visits to verify recommendations and declaration made during the due diligence supplier evaluation process.

3.1 OUR LOCATIONS



CANADA

Head Office
 525 Street-Arizona Hwy
 West-1000 1200
 Montreal-Quebec H3T 1Y2

PERU

Ugohra Lima address Ep.
 Calle Dora Solberg 100,
 Calle 9th Avenue Plaza 1,
 Office 404, San Isidro,
 Lima

Mesa Administrativa Office
 Av. Los Pasaños
 17 001, Nazca - Per

OFFICES AND PLANT
 9 Lima, 8 Pisco, 9 Chala

EXPLORATION
 Tampaya, g.M. and Llopan
 project-Peruway-Aspimar

CRUSHING SERVICE
 9 Lima

PURCHASING OFFICES
 9 Lima, 9 Pisco, 9 Arequipa, 9 Ica, 9 Arequipa, 9 Arequipa

"OUR EXPERIENCE DOING BUSINESS WITH THE ASM HAS ALLOWED US TO POSITION OURSELVES AS THE ONLY PROCESSING PLANT IN THE RANKING OF THE TOP 10 GOLD PRODUCERS IN PERU".

8.0 Conclusion

We have dedicated efforts and commitments to fight against forced labour and child labour in the supply chains and this battle is an ongoing matter as the Corporation continues to stride for expansion worldwide.

To date we have not encountered or been made aware of any case of Forced Labour and Children labour.

While significant progress has been made, the fight against forced labour and child labour in supply chains remains an ongoing challenge. Dynacor Group Inc is committed to continuous improvement and will continue to work tirelessly to ensure that our operations are free from these exploitative practices.

9.0 Acknowledgments

We would like to thank all our employees and other stakeholders who have contributed to our efforts in combating forced labour and child labour in supply chains.

10.0 Certification Statements

"In accordance with the requirements of the Act, and in particular section 11 thereof, we certify that I have examined the information contained in the report for the entity or entities listed above. To the best of my knowledge, and after having exercised reasonable diligence, we confirm that the information contained in the report is true, accurate and complete in all material respects for the purposes of the Act, for the above-mentioned reporting year."

Jean Martineau, President and CEO, May 30, 2024

"I, have the authority to bind "Dynacor Group Inc"

Leonard Teoli, VP Finance and CFO, May 30, 2024

"I, have the authority to bind "Dynacor Group Inc"

Annexes

I- Other Conventions ratified by Peru:

- Convention Relating to the Age of Admission of Children to Agricultural Work.
- Agreement that fixes the Age of Admission of Children to Industrial Work.
- Agreement Relating to the Medical Examination of Fitness for Employment of Minors in Industry.
- Agreement Relating to the Medical Examination of Fitness for Employment of Minors in Non-Industrial Work.
- Agreement Relating to the Limitation of Night Work of Minors in Non-Industrial Work.

II- Laws and Regulations on Child Labour in Peru;

Table 4. Laws and Regulations on Child Labor

Standard	Meets International Standards	Age	Legislation
Minimum Age for Work	Yes	14	Articles 1, 51, 69, 70, and 73 of the Child and Adolescent Code; Articles 4 and 5 of Law No. 29981 on SUNAFIL (30,31)
Minimum Age for Hazardous Work	Yes	18	Articles 1, 56-58, 69, 70, and 73 of the Child and Adolescent Code; Articles 4 and 5 of Law No. 29981 on SUNAFIL (31,32)
Identification of Hazardous Occupations or Activities Prohibited for Children	Yes		Articles 1 and 2 of the Supreme Decree No. 009-2022-MIMP and its Annex; Article 58 of the Child and Adolescent Code (32-34)
Prohibition of Forced Labor	Yes		Articles 2 and 23 of the Constitution; Article 4 of the Child and Adolescent Code; Article 129-O of the Penal Code (32,35,36)
Prohibition of Child Trafficking	Yes		Article 4 of the Child and Adolescent Code; Articles 129-A and 129-B of the Penal Code (32,35)
Prohibition of Commercial Sexual Exploitation of Children	Yes		Article 4 of the Child and Adolescent Code; Articles 129-A, 129-B, 129-H--129-J, 129-L, 129-M, 179--181-B, and 183 of the Penal Code (32,35)
Prohibition of Using Children in Illicit Activities	Yes		Articles 46-D, 128, 296, 296-A, and 297 of the Penal Code (35)
Minimum Age for Voluntary State Military Recruitment	Yes	18	Articles 2 and 23 of Law No. 29248 Military Service (37)
Prohibition of Compulsory Recruitment of Children by (State) Military	Yes		Articles 2 and 6 of Law No. 29248 Military Service (37)
Prohibition of Military Recruitment by Non-state Armed Groups	No		
Compulsory Education Age	Yes	17‡	Article 17 of the Constitution; Articles 12 and 36 of the General Education Law; Article 61 of Supreme Decree No. 011-2012-ED (36,38,39)
Free Public Education	Yes		Article 17 of the Constitution; Article 4 of the General Education Law (36,38)

‡ Age calculated based on available information (36,38)

In 2022, the government issued a decree amending the Regulation to Law 28868, putting in place higher fines for tourist restaurants and travel agencies failing to take appropriate actions to prevent and report cases of children being subjected to the worst forms of child labor, including in commercial sexual exploitation. (8,40) Also during the reporting period, Peru updated its list of hazardous work for adolescents through Supreme Decree No. 009-2022-MIMP and its Annex. (33,34) This action expanded the list from agro-industrial activities, which expose children to chemicals and fumigation, to all agricultural activities. (33,34,41) However, the Child and Adolescent Code includes a light work exception for children as young as age 12 without specifying the activities or hours in which light work may be permitted. (12,30) In addition, as the minimum age for work is lower than the compulsory education age, children may be encouraged to leave school before the completion of compulsory education. (32,36,38,39) Peru also lacks legislation to prohibit the recruitment of children by non-state armed groups.

REFERENCES:

1- Greta MONGE DEL VALLE-Enfance and Law-Juriste international-Mars-2022

Trabajo infantil en el Perú: recorrido y afianzamiento de medidas destinadas a su eliminación

2- International Labour Organisation

Child Labour in Peru-February 2023

3-Bureau of INTERNATIONAL LABOUR AFFAIRS

2022 FINDINGS ON THE WORST FORMS OF CHILD LABOUR