
2025

Information and
Communications
Technology

BENCHMARK KEY FINDINGS REPORT

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EXECUTIVE SUMMARY

The information, communications and technology (ICT) sector is a major driver for the global economy. In Taiwan, the sector accounts for **15% of GDP**, in India **13%**, and in Malaysia **13.8%**. Rapid advances in generative AI and 5G technology are set to reshape industries globally on a massive scale.

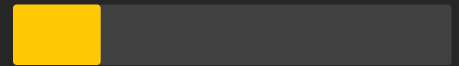
Vital components of all electronics systems, from smartphones to electric vehicles, are at the forefront of renewable energy technologies key to the energy transition. In short, the potential of the sector to contribute to just transitions across sectors (from tech to energy), built on respect for human rights and delivery of shared prosperity for business, investors and workers alike, is significant.

But where these business models rely on supply chains built on the labour of millions of workers at heightened risk of exploitation and forced labour, more is required of businesses – and their investors – to realise positive outcomes. The core findings of KnowTheChain's 2025 ICT benchmark demonstrate that companies still have significant ground to cover, with an **average score of just 20/100** and only three companies scoring above 50/100: **Samsung** (61/100), **Hewlett Packard Enterprise** (53/100) and **Cisco** (51/100).

The benchmark assessed the 45 largest ICT companies on their efforts to address forced labour risks in their global supply chains, with scores varying enormously from 0/100 (**BOE Technology**) to 61/100 (**Samsung**).

Progress was notable across the benchmark in the establishment of policies, governance and baseline human rights due diligence processes. But it is equally clear that the **gap between policy and practice is growing**, with companies providing little evidence of how these policies and processes are implemented – in particular on fundamental due diligence processes that are critical to addressing forced labour.

20/100



average ICT company score on efforts to address supply chain forced labour

Only 3 companies



scored above 50: **Samsung** (61/100), **Hewlett Packard Enterprise** (53/100) and **Cisco** (51/100)

Purchasing Practices and Enabling Workers' Rights

were the lowest-scoring themes of the 2025 benchmark, with average scores of **just 5/100**

All companies scored zero

on their responses to addressing allegations of forced labour

This includes company performance on responsible recruitment, where policy improvement is significant (96% of benchmarked companies now have a policy that prohibits worker-paid recruitment fees in their supply chains, for example), but progress on the implementation of these policies appears stagnant (only 13% disclosed the due diligence steps taken to implement their no-fee policies).

Despite many ICT companies enjoying double-digit profit margins and therefore a comfortable ability to absorb the costs of human rights due diligence, **Purchasing Practices** and **Enabling Workers' Rights** were the lowest-scoring themes of the 2025 benchmark, with average scores of just 5/100. This points to alarming failures by companies to demonstrate the mitigation of risks created by their own practices and of workers being left without avenues to challenge exploitative conditions.

This is compounded by low scores (7/100) across the benchmark for **Remedy** – even more concerning given that KnowTheChain tracked 42 allegations of forced labour identified against 36 of the 45 benchmarked companies. All companies scored zero on their responses to addressing allegations of forced labour, with no company disclosing what the remedy outcomes for impacted workers were or how it engaged with the reportedly affected stakeholders.

Meaningful stakeholder engagement is also lacking throughout due diligence processes, with only one company in the benchmark (**Hewlett Packard Enterprise**) disclosing engagement with a union in its supply chains, and 93% of companies scoring zero on their efforts to support freedom of association. This is indicative of barriers to accessing and exercising the right to organise in the electronics sector, even where worker representation is available. As one worker from KnowTheChain's focus interviews with migrant workers in Taiwan explained: *"It's difficult to say [whether we feel comfortable joining a union or worker committee] because we don't know what will happen and if it will affect our work and employment."*

Without these critical aspects of due diligence in place in practice, companies are in danger of relying on a tick-box- and compliance-based approach to addressing human rights risks, long found to be insufficient to effectively address these risks for workers.

As part of the 2025 ICT benchmark, KnowTheChain has for the first time conducted a study in a key sourcing context for electronics supply chains in order to test company policy commitments in practice. We interviewed 29 migrant workers across 16 facilities in Taiwan's electronics sector on their recruitment experience, as well as their working conditions and ability to raise grievances.¹ Their perspectives show the charging of recruitment fees and related costs is a persistent issue in the sector, closely linked to other issues raised by workers including contract deception, restrictions on freedom of movement, and difficulty in accessing unions or worker representation.

At the same time, however, the interviews revealed that some companies in the sector are leading the way in successfully implementing and enforcing their policies in line with the Employer Pays Principle: ensuring employers, not workers, bear the costs of recruitment and helping to reduce the risk of forced labour in their supply chains.

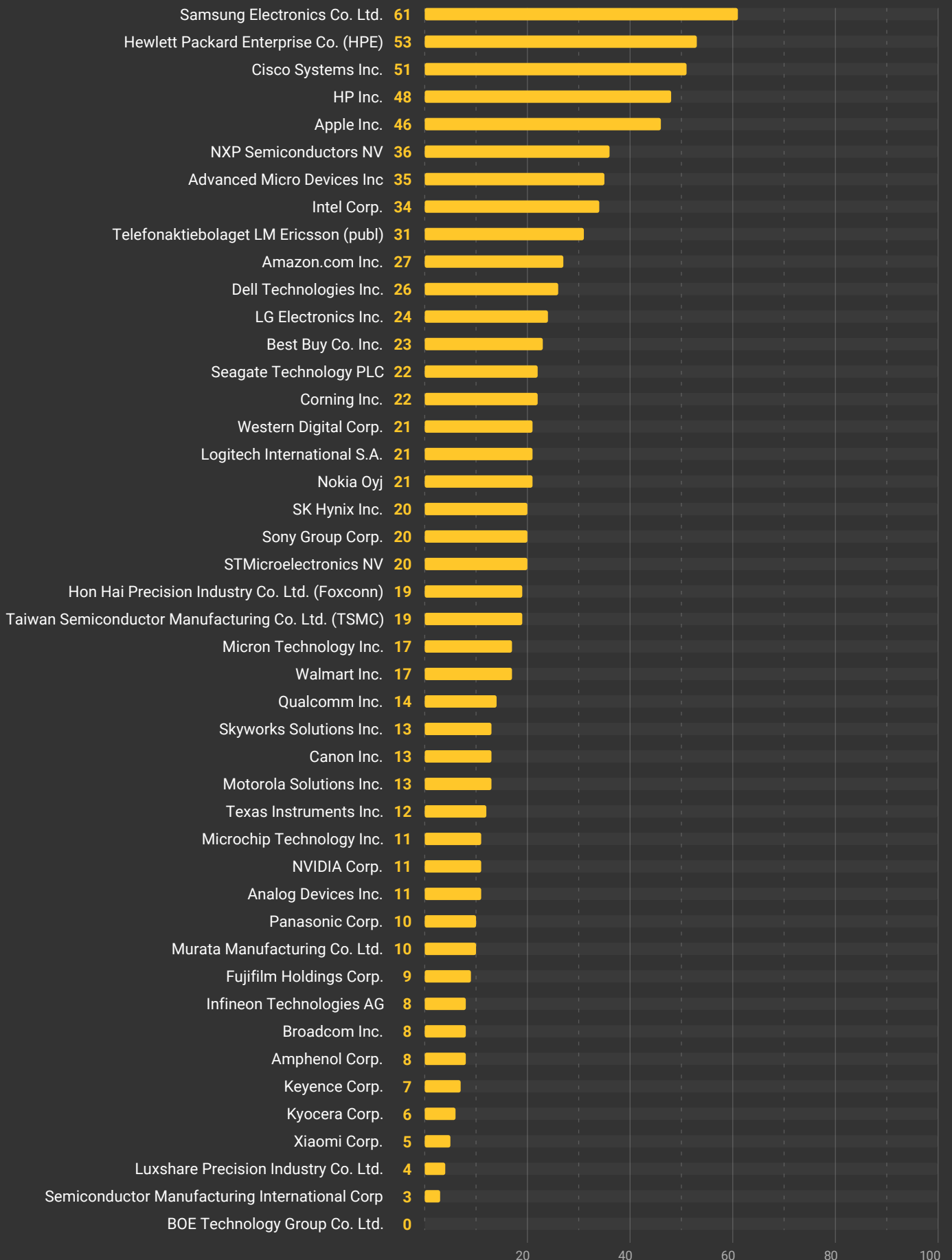
With all these factors taken into consideration, **Samsung** (61/100) tops the benchmark and demonstrates the greatest score increase, due to strong improvements across all themes of the benchmark and the disclosure of concrete data to evidence the implementation of policies. It is followed by **Hewlett Packard Enterprise** (53/100), **Cisco** (51/100), **HP** (48/100), and **Apple** (46/100). Notably, Asian companies were the top improvers since the last ICT benchmark in 2022, while in contrast US companies saw the largest drops in average score.

Against the background of the European Union's Omnibus regulation proposal to weaken mandatory due diligence obligations envisioned by the Corporate Sustainability Due Diligence Directive, and shifts in US policy away from human rights-based approaches, companies must adopt better practice demonstrated by those taking a risk-based approach and prioritising rightsholder engagement. The top scoring companies in the benchmark are those which have prioritised this engagement as part of some due diligence processes, demonstrating that better practice is possible, if still all too exceptional, for the ICT sector.

- ➔ Our accompanying 2025 ICT Investor Briefing provides analysis and recommendations for investors in ICT sector companies.
- ➔ Read our deep dives on purchasing practices and supply chain traceability.



KnowTheChain ICT benchmark: 2025 ranking





FORCED LABOUR RISKS IN ELECTRONICS SUPPLY CHAINS

In August 2024, Bangladeshi migrant workers at Kawaguchi Manufacturing,² a plastics factory in Malaysia supplying to two benchmarked companies, reported they had not been paid for up to six months. The workers said they were forced to work seven days a week without public holidays or overtime pay and had been charged extortionate recruitment fees to obtain their jobs, causing them to take out loans to cover these costs. One Bangladeshi migrant worker reflected: *“We are unable to repay the debts we took on in Bangladesh, and despite informing the company of our dire situation, they have disregarded our concerns and threatened us with deportation.”* These risks to ICT supply chain workers are longstanding in Malaysia. By the end of November 2024, 60 workers filed four separate reports with the labour department in relation to unpaid wages and unauthorised salary deductions, raising concerns about buyer disengagement and halts to sourcing contributing to joblessness, mounting wage theft and debt. On 27 December, 251 Bangladeshi workers filed an OECD complaint with the Japanese National Contact Point against **Panasonic** and **Sony**, the primary two companies reported to be buying from Kawaguchi.

These conditions are illustrative of the exploitation faced by workers in electronics supply chains, including ILO indicators of forced labour such as intimidation and threats, retention of identity documents, withholding of wages, debt bondage and excessive overtime. Risks are heightened for workers of certain demographics including women, who make up 60% of workers in the industry, and migrant workers, who tend to rely on their employers for accommodation, food and legal status. Migrant workers are integral in key electronics sourcing locations including Malaysia and Taiwan, where debt bondage is well-documented and widespread. Approximately 20% of migrant workers in Taiwan’s manufacturing sector work in the electronics industry.

Electronics supply chains tend to use “just-in-time” production, which can lead to excessive working hours due to short lead times, as well as a reliance on a flexible workforce. The sector is characterised by modular production, in which assembly operations are separated from technology development and high-volume components can be easily substituted. This has led to a proliferation of offshoring and outsourcing to contract manufacturers as companies seek to lower costs.

An increased reliance on temporary labour creates additional barriers to unionisation and accessing grievance mechanisms and exacerbates forced labour risks for an already vulnerable workforce.

Electronics Watch, in line with the ILO, has identified that excessive overtime may indicate forced labour when workers' requests to not work overtime are denied, with management **requiring unrealistic targets** for immediate shipments. Fulfilment of small, frequent orders at short notice reduces lead times and product forecasting, which can also reduce suppliers' ability to invest in facilities to pay a living wage and improve health and safety conditions. Compounding these factors is an uneven distribution of profit margins across the supply chain: with semiconductor companies registering average net profit margins of between **17%** and **40%**, while **equipment manufacturers** registered just 4% in 2024.

Conditions for workers are only likely to become more precarious. Large multinational electronics companies carried out mass layoffs **across 2024 and into 2025**. As businesses downscale, de-risk and shore up profit margins, cuts to direct employees – particularly across sustainability and human rights functions – have ripple effects across supply chains.

In addition, expected **tariffs from the US government** are likely to drive supply chain volatility. This will likely result in changes to the cost of production and to companies' anticipated profits, leading to shifts in production locations affecting both availability of and demand for workers. Difficulty obtaining work leaves job seekers with little choice but to accept exploitative working conditions.

Forced labour risks resulting from recent geopolitical developments exacerbate existing weaknesses in labour protections globally. Research from the **ITUC 2024 Global Rights Index** finds systemic violations of workers' rights in Asia-Pacific countries, which are key sourcing locations for electronics manufacturing, while the US Department of Labor **identifies** China and Malaysia as high-risk countries for forced labour in the electronics sector. Risks are prevalent across regions and sourcing locations: KnowTheChain analysis found that companies identified supply chain forced labour risks associated with locations including Hungary, India, Japan, Poland, Slovakia, Thailand and Taiwan.

Against the background of the incoming EU mandatory human rights and environmental due diligence, corporate sustainability reporting requirements, and forced labour ban, combined with the existing US forced labour regulatory framework, risks associated with failing to address the most egregious forms of labour abuse from companies' supply chains are only growing.



Key sourcing context: Taiwan

Taiwan is a sourcing location that represents opportunity for better practice, but also presents heightened human rights risks for most ICT benchmarked companies. It is a location in which forced labour risks to migrant workers are widespread and a strategic sourcing location for electronics companies due to its advanced semiconductor industry. Taiwan produces the most semiconductors in the world, which are vital components of all electronic systems from smartphones to electric vehicles, and are at the forefront of renewable energy technologies key to the energy transition. Despite this, semiconductor manufacturing is environmentally costly, with manufacturing of advanced 3nm (N3) chips predicted to consume up to 7.7 billion kilowatt hours annually. **Taiwan Semiconductor Manufacturing Co (TSMC)** alone produces 50% of the world's semiconductors – and uses 6% of the island's total power to do so. Taiwan accounts for an estimated 90% of global production capacity of advanced chips, as well as other critical parts of the supply chain such as chip packaging and testing and circuit boards.



With the ICT manufacturing industry accounting for 15% of Taiwan's GDP, the electronics sector is a key employer relying heavily on migrant workers – or 3.6% of the population – who arrive via four established migration corridors with Vietnam, Indonesia, the Philippines and Thailand. A newly announced fifth migration corridor with India signals another imminent increase to the migrant workforce and to the associated forced labour risks. Risks for migrant workers in Taiwan including overcrowded living conditions and payment of monthly service fees, and restrictions on freedom of movement are highlighted in KnowTheChain's own focus interviews with Filipino migrant workers (see Spotlight on Taiwan: Migrant workers' experience), as well as Transparentem's February 2025 investigation and Peter Bengsten's March 2025 investigation into electronics facilities supplying to companies including **Amazon, Broadcom, Motorola Solutions, Panasonic** and **Sony**.³ Illustrative of the scale of fee-charging in the sector, one buyer has already reimbursed USD1.5 million to workers.



KEY FINDINGS

Progress since 2022: Strengthened governance – but the gap between policy and practice widens

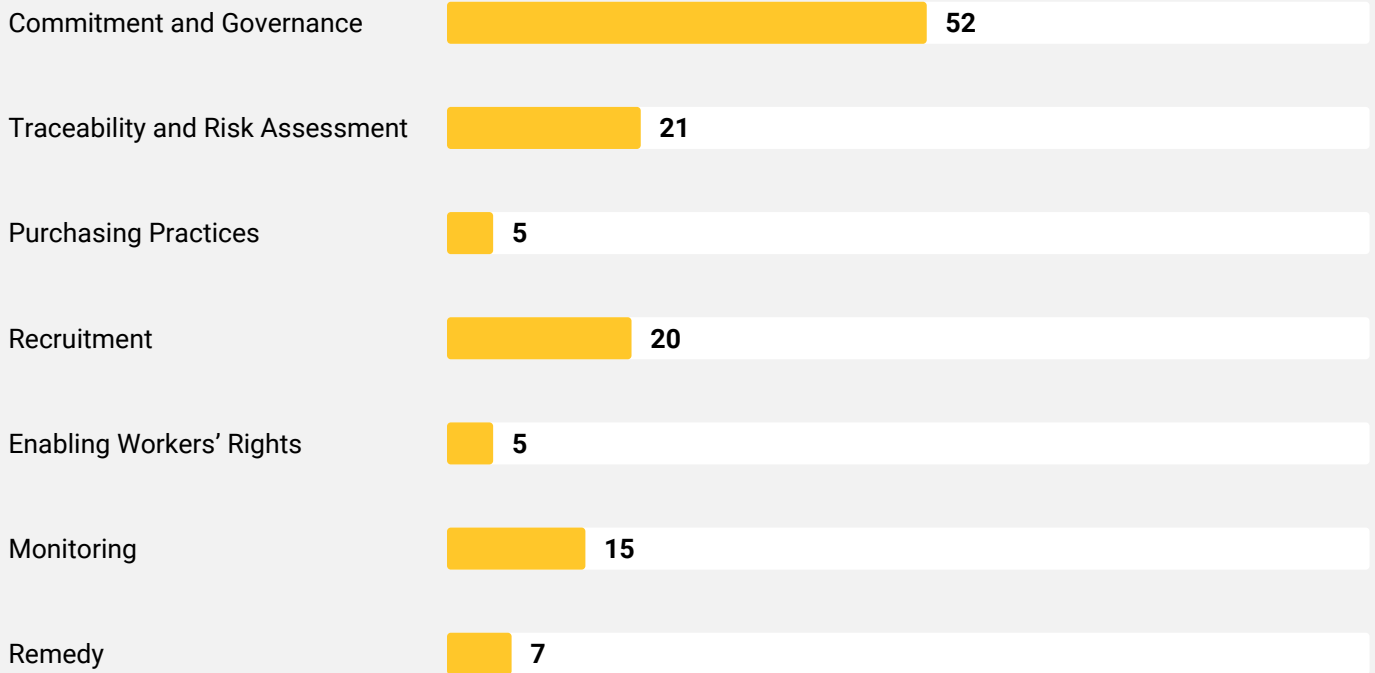
All 45 companies assessed in the 2025 benchmark were also assessed in the previous ICT benchmark in 2022. Benchmarked companies demonstrated stronger governance of supply chain policies and programmes addressing forced labour risks since 2022. In particular, seven companies newly disclosed board oversight of supply chain forced labour policies (**Canon, Fujifilm, Infineon Technologies, LG Electronics, Seagate Technology, SK Hynix and Walmart**). The quality of supplier codes of conduct requiring respect for all five ILO core labour standards also improved, with 58% of companies adopting version 8 of the Responsible Business Alliance which incorporated updates to the right to freedom of association and collective bargaining.⁴

Notably, companies also demonstrated progress on risk assessment, with six companies disclosing how they conduct a human rights risk assessment for the first time (**Analog Devices, Broadcom, Infineon Technologies, Kyocera, Motorola Solutions and Taiwan Semiconductor Manufacturing (TSMC)**).

Companies also showed steady progress on the theme of **Recruitment**, with improvements on the number of policies prohibiting worker-paid recruitment fees, processes for tracing labour recruiters used in supply chains, and new initiatives or projects that addressed responsible recruitment risks in their supply chains. For more detail on company performance on responsible recruitment, including how this compares with migrant worker testimony gathered by KnowTheChain in Taiwan, see [Responsible recruitment of migrant workers](#).

These changes in governance and the introduction of fundamental human rights due diligence processes might indicate companies are taking their duties more seriously, with mandatory human rights and environmental due diligence soon to become a reality for many companies. However, a significant lack of progress in other fundamental areas of due diligence would suggest that companies still rely on a compliance-based approach to due diligence obligations.

AVERAGE THEME SCORES



Purchasing Practices and **Enabling Workers' Rights** were the lowest-scoring themes of the benchmark with average scores of **5/100**. **Enabling Workers' Rights** assesses how companies are enabling and supporting the right to freedom of association and collective bargaining in their supply chains, as well as whether supply chain workers are provided with access to effective grievance mechanisms. Comprehensive support for the right to organise for supply chain workers is not evidenced by any company in the benchmark. Union engagement appears extremely limited or totally absent, with only one company (**Hewlett Packard Enterprise**) reporting working with a union to resolve a grievance. Only one company (**Samsung**) improved on freedom of association since 2022, disclosing a breakdown of collective bargaining agreement coverage in its supply chains. However, no company disclosed working with unions in their supply chains on workers' right to freedom of association and collective bargaining, or taking part in any enforceable agreement or global framework agreement with unions or other legitimate worker representatives.

The **Purchasing Practices** theme assesses whether companies are adopting responsible purchasing practices including in relation to planning and forecasting, pricing that covers the full costs of production, and taking steps to ensure this covers a living wage. The vast majority of companies did not disclose any concrete efforts to adopt such practices, with 84% of companies scoring zero. While many ICT companies report double-digit profit margins, and therefore an ability to absorb the costs of human rights due diligence, just 4% of companies disclosed information on responsible practices, such as forecasting processes and working to address labour costs separately of production costs. Sixteen per cent of companies disclosed quantitative data points on their practices, such as payment terms or forecasting windows. Two companies (**Cisco** and **Sony**) led in improvements on purchasing practices since 2022 – and both disclosed concrete data on their forecasting processes.

Cisco disclosed that as a result of its human rights impact assessment, it analysed how its practices might be contributing to fluctuations in working hours and assessed the impact of factors including *“supply shortages, forecast accuracy, production goals, rush orders and lead times, and contractual terms.”* The company disclosed the ways in which it sought to smooth production spikes, including by building material stock and extra inventory to reduce the risks of materials shortages. It further stated it has increased forecasting visibility from less than one year to a rolling 24-month window across hardware products, reviewing forecasts and actual orders on a quarterly basis.

➔ See KnowTheChain's deep-dive on [Purchasing Practices](#).

Poor performance on the themes of Purchasing Practices and Enabling Workers' Rights is compounded by low **Remedy** scores, with a sector average of **7/100**, indicating workers at heightened risk of forced labour may also have difficulty accessing remedy. Just a third of companies (31%) disclosed at least one example of a remedy outcome for workers, and only 7% disclosed detail on two or more examples (**Apple, Cisco** and **Samsung**). Additionally, improvement on this theme was extremely limited, with only one company (**LG Electronics**) disclosing an example of remedy for the first time.

This is of particular concern due to the number of allegations of forced labour linked to benchmarked companies' supply chains – a total of 42 public allegations, identified in a systematic search of media and civil society sources, were identified against 36 companies. This accounts for 80% of benchmarked companies, with some companies linked to multiple allegations. All but six allegations linked to the supply chains of five benchmarked companies related to sourcing either directly or indirectly from facilities reportedly using Uyghur forced labour. All companies scored zero on their responses to addressing allegations of forced labour, with no company disclosing what the remedy outcomes for impacted workers were or how it engaged with the reportedly affected stakeholders.

➔ See KnowTheChain's [deep dive](#) on traceability, supply chain transparency, and responses to allegations.

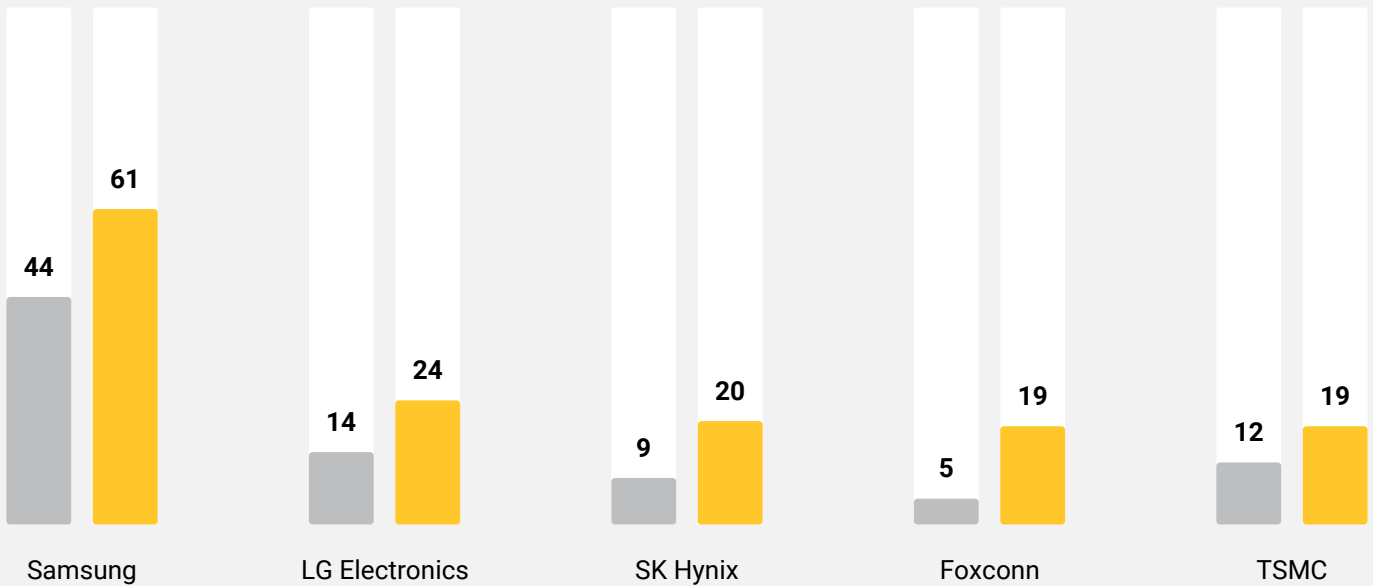
Regional performance

In Europe, as companies prepare for the Corporate Sustainability Due Diligence Directive (CSDDD) to come into effect in some form,⁵ stakeholders might expect to see significant improvement in companies' human rights due diligence and supply chain transparency. Yet none of the seven European companies benchmarked demonstrated sufficient progress in line with stakeholder expectations since 2022, and saw an average score drop of five points as a result (**Ericsson, Infineon Technologies, Logitech, Nokia, NXP Semiconductors, Seagate Technology** and **STMicroelectronics**).

US companies saw the largest score drops, falling by seven points on average. This may be driven by two possible factors: mass layoffs across many US tech companies, which may have resulted in reduced resources dedicated to human rights due diligence; and the [backlash against ESG](#), resulting in a drop-off in disclosure by some US-based companies.

SCORE CHANGES 2022-2025

● 2022 ● 2025



Asian companies were the top improvers in the benchmark since 2022. Most notably, South Korea- and Taiwan-based companies **Samsung, Foxconn, SK Hynix, LG Electronics** and **TSMC** demonstrated the most progress since 2022, leading to notable score increases from companies in each of the low-, mid- and high-scoring ranges.

Notable improvements included disclosure of data on women and migrant workers in supply chains, a process for tracing whether suppliers have used overseas and domestic labour agencies to recruit migrant workers (**Foxconn**), and repayment of recruitment fees to supply chain workers and forced labour topics overseen by the board of directors (**LG Electronics**).

Samsung tops the benchmark and demonstrates the greatest score increase due to strong improvements across all themes of the benchmark. The company distinguished itself from its peers by disclosing concrete data to evidence its implementation of policies. As the only company to achieve a full score on indicators related to supply chain transparency, Samsung demonstrated strong understanding of, and transparency over, its supply chains. The company publicly discloses a first-tier supplier list accounting for 80% spend, full lists of mica operators and cobalt, lithium, copper, nickel, aluminium and silver smelters in addition to 3TG disclosure, data on the demographics of workers in its supply chain, and data on the prevalence of collective bargaining agreements at its first-tier supplier facilities, broken down by country. Further, Samsung is the highest-scoring company in the benchmark on the themes of Recruitment and Remedy, disclosing both strong policy foundations and detail about the practical steps taken to ensure implementation. However, in line with the rest of the sector, the company still has significant opportunity to improve, particularly on how it supports and enables freedom of association and collective bargaining including via union engagement in its supply chains.



RESPONSIBLE RECRUITMENT OF MIGRANT WORKERS

KnowTheChain assesses how companies address recruitment-related risks in their supply chains, including whether they have a policy commitment to the [Employer Pays Principle](#), adopt preventative efforts, and can provide evidence of repayment of fees to supply chain workers. It also assesses companies' transparency regarding the labour recruiters used by suppliers and whether companies provide details of how they work with stakeholders to support responsible recruitment in their supply chains.

The vast majority of benchmarked companies (96%) now disclose a policy that prohibits worker-paid recruitment fees in their supply chains. Most of these policies focus on specifying that workers should not pay fees, and that workers should be repaid where fees are charged – but stop short of explicitly requiring that employers, not workers, should bear the costs of recruitment. This can result in workers continuing to bear these costs, for which they may or may not be reimbursed. Only seven per cent of companies (**Apple**, **HPE** and **HP**) disclosed a supplier policy that specifically includes a requirement for employers to pay the costs of recruitment directly wherever possible.⁶

However, only 13% of companies disclosed the due diligence steps taken to implement this policy and ensure that workers are not charged fees in the first place. While progress on policies was notable since the 2022 benchmark, with two companies adopting new policies prohibiting worker-paid recruitment fees in their supply chains (**Foxconn** and **Xiaomi**) and three companies strengthening their existing policies (**Keyence**, **Panasonic** and **SK Hynix**), progress on evidencing the implementation of these policies is virtually stagnant. Only one company (**Advanced Micro Devices**) disclosed additional information since 2022 on how it was working to understand recruitment channels and workers' recruitment experiences in its supply chains.

Moreover, worker testimony collected by KnowTheChain from migrant workers in Taiwan (outlined below) finds that migrant workers' experience of how companies' recruitment-related policies are implemented and enforced varies widely. While corporate disclosure around policy implementation is lacking, testimony collected from migrant workers suggests that in fact, some companies appear to be effectively enforcing the Employer Pays Principle. Notably, no worker hired in the last 15 months reported paying recruitment fees or ongoing employment fees. Despite this, workers continue to be exposed to a range of indicators of forced labour that put them at heightened risk, with 59% of workers having paid recruitment fees as well as experiencing deception in relation to their contracts and limits on freedom of movement.

Spotlight on Taiwan: Migrant workers' experience

Public disclosure by the largest global companies operating in high-risk sectors gives a strong indication of both corporate practice and gaps in addressing forced labour risks across their supply chains. However, highlighting the experience of workers alongside benchmark findings provides a more in-depth and worker-driven perspective of working conditions relevant to strategic sourcing locations for companies. To this end, KnowTheChain interviewed a sample of 29 migrant workers at 16 facilities in electronics supply chains, connected to the supply chains of 22 (49%) benchmarked companies, with a view to understanding their experience of recruitment and working conditions.

Taiwan is a significant sourcing location for electronics companies, particularly in relation to the semiconductor industry, producing the most semiconductors in the world. As a superaged population, the growth of the sector is heavily reliant on the labour of migrant workers, predominantly Filipino, for whom forced labour risks are heightened due to exploitative recruitment practices including the charging of fees, restriction on workers' freedom of movement, a reliance on the employer for accommodation, and language barriers.

Whilst transparency over supplier lists and sourcing locations is limited in the ICT sector, it is clear that Taiwan is a key sourcing location for electronics, accounting for an estimated 90% of global production capacity of advanced chips, as well as other critical parts of the supply chain such as chip packaging and testing, and circuit boards. As such, these findings are relevant to all benchmarked companies, and electronics companies sourcing from Taiwan must conduct due diligence specifically in relation to risks to migrant workers. Moreover, the experience of these migrant workers is likely reflective of those across global electronics supply chains who are exposed to forced labour risks. As such, learnings from these experiences are applicable across sourcing contexts.

FEE-CHARGING IN TAIWAN

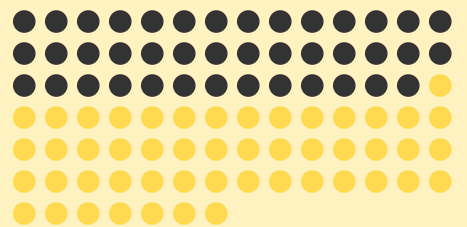
Workers were interviewed about the payment of two types of fees in Taiwan, both of which are legally permitted:

Placement fees, otherwise known as recruitment fees, are legally permitted if they are charged at the cost of one month's salary. It includes the cost of matching a jobseeker with the employer. Workers often take out loans to cover these costs, with high interest rates.

Service fees are ongoing employment costs paid to labour brokers, charged at NTD 1,800 per month for the first year of employment, NTD 1,700 for the second year and NTD 1,500 for the third and subsequent years.

45% of workers

in Taiwan reported paying fees



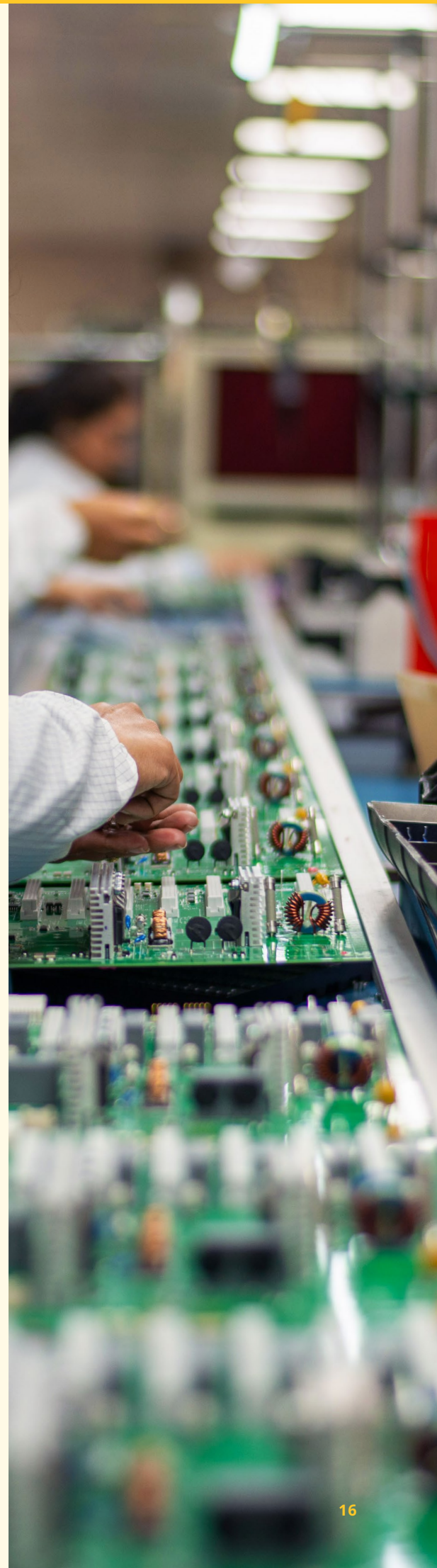
Workers made clear that despite the proliferation of no-fee policies in the sector they are still exposed to risks of forced labour in their recruitment journey and employment. Furthermore, workers' experience varies between – and even within – facilities, reflecting variation in buyers' implementations of their policy requirements, with some workers continuing to pay fees. While some companies lead in properly implementing the Employer Pays Principle, most companies lagging behind must learn from these examples: enforcement of these policy provisions is possible, even in contexts in which fees are legally allowed to be charged to workers.

Research methodology

We analysed recruitment advertisements from Facebook and advertising websites, published between October 2024 and December 2024, for jobs at electronics manufacturing facilities in Taiwan. Of the 42 manufacturing facilities associated with the advertisements, 20 companies advertised “no fee” recruitment and 22 companies' recruitment adverts did not mention a no-fee policy.

Altogether, 166 Filipino migrant workers at the above 42 facilities were approached and asked whether they had paid recruitment fees or related costs in obtaining their job.⁷ Of the 166 workers contacted, 91 responded: 41 workers responded “yes”, they had paid fees, and 50 workers responded “no”. The 91 workers who responded were based across a total of 34 electronics facilities.

Additionally, in-depth interviews were conducted with 29 migrant workers across 16 electronics facilities linked to the supply chains of 22 (49%) benchmarked companies. All 29 interviewed workers had migrated from the Philippines: 59% were female and 41% male.⁸ They had been working at the factories for durations ranging from two months to 13 years. Migrant workers were interviewed on working conditions including fee payment, working hours and overtime, contract terms and conditions, workplace accommodation and the ability to raise grievances.



Labour conditions: fee charging, contract deception and curfews

Conditions reported by the 29 interviewed workers included:

Fee charging

ILO indicator: debt bondage

17 out of 29 workers (59%) reported being charged recruitment fees (in the form of a legally permissible placement fee), of which 16 workers cited the amount they were charged. These amounts ranged from 30,000 Philippine pesos (USD520) to 80,000 pesos (USD1,400) – and as such often exceeded the legal amount for a placement fee.

Workers who reported paying fees were employed in ten supplier facilities and had been working at the facilities from between two and 13 years. Five of the 17 workers said that the company had asked them if they paid placement fees, and three workers who reported paying placement fees said that got a refund. The ten supplier facilities in question were linked, based on public sources, to the supply chains of 22 ICT companies benchmarked by KnowTheChain (49% of companies included in this 2025 ICT benchmark). One worker, when asked whether the facility they work at still charges fees, said: *“They still charge a placement fee but it is higher now than before. If you are under Apple, the placement fee is refundable.”* While based on the testimony of one worker, it indicates some awareness among workers that working on production lines for particular buyers means fees will be repaid: illustrating that buyer companies’ action or inaction has an impact on workers in their supply chains, and that this action or inaction varies by company.

Workers additionally reported placement fees were sometimes recharged at the end of a contract.

Finally, nine workers said they paid service fees, usually deducted directly from bank accounts. This number is perhaps surprisingly low given service fees are legal in Taiwan – and indicates some companies are effectively implementing their policy to ensure employers cover ongoing employment costs, while others fail to do so.

Contract deception

ILO indicator: deception

28% of interviewed workers from five different supplier facilities said their contract terms did not match their working conditions.

The majority of reported inconsistencies related to contractual commitments that workers’ accommodation and/or meals would be free, only for workers to find they had to pay for their dormitories or were given fewer meals per day than promised. One worker said they found they had to pay dormitory fees of NTD 4,000 (USD122) per month, stating when asked whether contractual terms reflected working conditions:

“No, I thought free boarding food and accommodation in first contract, but here in Taiwan have separate contract which had dormitory expense at 4,000 NTD per month [sic].”

This issue appeared to arise because migrant workers often signed two contracts – one verified by the government in the Philippines, and a second contract called the “Foreign Workers Affidavit” which lists expenses including accommodation. This creates a further problem in terms of the cost of a worker’s return flight: while employment contracts stated this would be covered by the employer, the Foreign Workers Affidavit stated workers must cover this cost. This appears to conflict with the RBA **Code of Conduct**, used by more than three quarters of benchmarked companies, which requires that workers be provided with written agreements prior to departing their home country, with no “substitution or change(s) allowed in the employment agreement upon arrival in the receiving country”.

Dormitory curfews

ILO indicator: restriction of movement

Eight workers (28%) reported a dormitory curfew, with curfew times ranging from 9.45pm to 11.00pm.

Workers noted the dormitory curfew is applied not only on working days but also on workers’ days off, as well as weekends. One worker further clarified that the curfew is in place until 6.00am. This would appear to place restrictions on workers’ freedom of movement. The RBA **Code of Conduct**, however, states “there shall be no unreasonable restrictions on workers’ freedom of movement... in addition to unreasonable restrictions on entering or exiting company-provided facilities including, if applicable, workers’ dormitories or living quarters.”

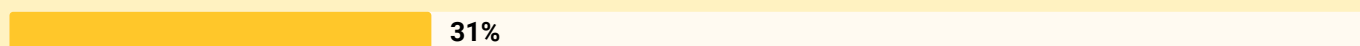
Workers at one supplier facility reported experiencing a combination of all of the above conditions.

CONDITIONS REPORTED BY WORKERS

Fee-charging: placement fees



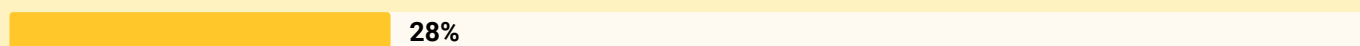
Fee-charging: service fees



Contract deception



Restrictions of freedom of movement



Intersecting labour abuses

At one supplier facility linked to two benchmarked semiconductor companies, three workers were interviewed who had been employed at the company for a range of six to ten years. They reported conditions including fee payment, contract deception, forced savings, and overcrowded living conditions.

- ▶ They each reported paying a **placement fee** of 60,000-65,000 pesos (USD 1,030-1,120), and two took out loans of 100,000-110,000 pesos (USD 1,700-1,900). None reported getting a refund. Only one worker said they were asked by their employer if they paid a placement fee. All three workers said they believe the company still charges a placement fee today.
- ▶ All three workers also reported paying **monthly service fees**, and said they stopped in September or November of 2024. One of the three workers said they were not aware prior to their employment that they would be charged service fees. None had been refunded for service fees charged so far.
- ▶ All three workers also mentioned that their **contract did not match their working conditions**. Discrepancies related to the provision of food (workers were promised three meals a day, but only two were provided) and the charging of dormitory fees, which were not included in their contract. They found the accommodation to be overcrowded, with eight people in a room.
- ▶ Two workers said that workers are generally **afraid to make complaints**, and one said that nothing happened when complaints did get raised.

The testimony of interviewed workers points to a number of potential indicators of forced labour. It also highlights inconsistencies in how company policies are implemented in supplier factories, as well as demonstrating that some companies are implementing these policies successfully:

Despite the legality of service charges in Taiwan, only nine out of 29 workers said they paid these monthly service fees, deducted directly from their bank accounts: this suggests that some companies are implementing Employer Pays policies successfully, and preventing fees from being charged to workers in the first instance. That said, this is just one type of fee that can be charged to workers: 59% of workers reported the payment of placement fees.

Workers in different departments within one supplier facility gave different answers to whether or not they paid monthly service fees, suggesting that in one department the employer covers the fee costs, whereas in another department they do not. This is likely due to buyers' sourcing practices from individual departments and the extent to which buyers' policy requirements are being implemented by the supplier.

Notably, all interviewed workers who had joined a facility within the last 15 months (four workers at two facilities) said they paid neither placement fees nor service fees. This may indicate an increased focus on the implementation of Employer Pays policies in recent years.

The varied experience of workers interviewed shows that some companies are lagging behind in ensuring responsible recruitment practices are in place in their supply chains and limiting the risks posed to workers through the charging of recruitment fees.

Recruitment benchmark data

Prevention

While the ICT sector is characterised by relatively strong policies on recruitment, with almost all companies disclosing a policy prohibiting worker-paid recruitment fees, there is a persistent and alarming gap between policy and practice. Only **13% of companies** disclosed how they are working to ensure this policy is implemented (by preventing fees from being charged to workers in the first instance) and verifying whether employers are covering the costs of recruitment. Companies are assessed as to whether they demonstrate:

They know where workers are recruited from and demonstrate mapping of migration corridors and associated costs. Cost mapping should be conducted on a regular basis (at least annually) to ensure the amounts calculated are accurate.

They understand practices used by labour agencies and are mapping labour agencies in sending and receiving countries.

Specialised investigations are used to ensure workers have not paid fees. These should incorporate cost mapping and include an assessment of foreign worker quotas, and key documentation such as contracts and agreements with labour agencies, letters regarding worker visas, and verification that the employers paid, not the workers.



Apple disclosed the use of focused audits to detect whether workers had paid fees, and stated that it conducted 42 such audits in 2023, across six countries and regions. These assessments include verification of documents from both suppliers and their labour agencies, interviews with workers, and interviews with labour agencies. The company also reported its investigations into fee payments have included “monitoring job postings and hiring events on social media channels to identify non-compliant practices”. Apple also demonstrated the scope of its due diligence approach in understanding recruitment channels used in its supply chains, across multiple supply chain contexts, having reported it has mapped more than 2,100 labour agencies used by its suppliers across 40 countries and regions. The company specified that agencies are mapped regardless of whether they recruit workers domestically or recruit foreign migrant workers.

To gain further insight into how companies are approaching due diligence on recruitment fees, KnowTheChain additionally asked benchmarked companies to complete a **survey on the Employer Pays Principle**, including whether companies incorporate it as part of supplier requirements, and how they were working on the implementation of this. A total of 13 out of 45 benchmarked companies (29%) responded to the survey.

The results show that companies largely approach the implementation of Employer Pays policies through the lens of repayment, whereby fees have already been charged to workers, as opposed to verifying that employers are covering these costs upfront. As such, it is not clear that the burden of payment is, in practice, being shifted from workers to employers – as workers would still need to cover certain recruitment costs initially, or entirely if non-compliances with this policy are not uncovered. An overreliance on audit processes, which tend to require evidence of fee payment by workers, renders many workers invisible and thus unremedied in the face of fee payment and extortionate loans taken to cover fee costs, particularly if they do not have all the relevant documentation. This was the case for workers interviewed by KnowTheChain in Taiwan, 33% of whom took out loans in the Philippines to cover recruitment fee costs. Further complexities are introduced when workers may have already left the country of work and repayments require international bank transfers. These are barriers to remedy that can be avoided when companies ensure that employers are covering these costs upfront.

The survey found:

No company that responded to the survey disclosed the percentage of suppliers that have verifiably implemented Employer Pays policies and are covering the costs of recruitment directly, removing the need for workers to pay upfront.

Two of the 13 company respondents confirmed they are mapping the labour recruiters used by their suppliers, though neither disclosed the percentage of suppliers that have undertaken this mapping.

Five company respondents outlined the processes they use for ensuring suppliers prohibit labour agencies from charging fees to workers, which included requiring suppliers to incorporate this requirement in contracts with labour recruiters, and reviewing this documentation during audits.

Overall, responses to the survey align with KnowTheChain’s benchmark data on Recruitment, pointing to gaps in the due diligence processes companies have in place for ensuring Employer Pays is implemented.

Remedy

Just **under a third (31%)** of companies disclosed ensuring the **repayment of fees to workers** in their supply chains. This indicates that while fee charging is widespread in the sector, only some benchmarked companies discover and act upon it. Amounts repaid to workers varied: **HP** reported ensuring repayment of more than UDS2.81 million to 1,400 workers across Singapore, Malaysia and Taiwan; **Apple** disclosed repaying UDS263,870 to 53 supply chain workers in 2023. Five companies reported uncovering worker-paid fees at supplier facilities in Taiwan.

In rare instances, companies demonstrated better practice in remediating workers who had paid fees at previous, as well as current, employers. **Cisco** disclosed that in FY2024 it “drove more than USD1.7 million in fee reimbursements to 2,290 workers” at direct and sub-tier suppliers for fees in Malaysia, Singapore and Taiwan. It also reported an example of fee repayment at a component supplier in Taiwan, where it found workers had been paying fees during their employment, and that some workers had been transferred from another employer, at which they had also paid fees. It stated that the investigation process included interviewing affected workers and labour agencies to determine repayment amounts, and used workers’ employment history to identify fees paid with current and previous employers and the fees charged in the recruitment journey, resulting in a doubling of the repayment amount owed.

Information on how workers are engaged in the repayment process, including in determining amounts for reimbursement, is largely absent from companies’ disclosure. In particular, companies did not report on whether workers were satisfied with remediation.

The importance of repayment is made clear by testimony from migrant workers in Taiwan. Only five of the 17 workers who paid fees said they had been asked by their employer if they paid a placement fee: and only three of these five workers reported getting a refund.





WORKER-CENTRIC DUE DILIGENCE

Stakeholder engagement

Stakeholder and rightsholder engagement is required as a key part of due diligence in the EU's CSDDD and CSRD, as well as being a longstanding element of the [UN Guiding Principles on Business and Human Rights](#). However, engagement with relevant stakeholders including workers, their representatives including unions, and expert civil society organisations is the exception, rather than the rule for benchmarked companies' human rights due diligence processes.

Risk assessment



Two thirds of benchmarked companies (67%) disclosed how they conduct a human rights risk assessment on their supply chains. However, less than a third of companies (29%) disclosed detail on their risk assessment processes, outlining internal and external sources used to identify risks; fewer still reported engaging with relevant stakeholders to assess human rights risks. Only one-fifth (20%) of companies disclosed specific examples of stakeholders with whom they had engaged to understand risks in their supply chains. **Ericsson**, for example, disclosed that in a specific assessment on India, the company's business and human rights team visited the country to meet with stakeholders to identify human rights risks including a supplier, civil society organisations that work on labour rights issues in the country and in relation to electronics in particular, and a former trade union representative.

Addressing identified forced labour risks



Only **18% of companies** gave an example of how they had worked with relevant stakeholders such as civil society organisations, governments or workers to address an identified forced labour risk in their supply chains.

Freedom of association



93% of companies scored **zero** on their efforts to support and enable freedom of association in their supply chains. This is reflective of a broader theme in the sector of virtually no union engagement or clear support for the right to freedom of association and collective bargaining. No company reported being part of a global framework agreement with a union or any enforceable labour rights agreements with unions covering its supply chains. In comparison, 28% of benchmarked companies in KnowTheChain's 2023 Apparel and Footwear benchmark disclosed they were party to enforceable labour rights agreements or global framework agreements, with some companies party to multiple issue or context-specific agreements. This indicates the ICT sector is significantly behind in its approach.

More than half (58%) of companies use the latest version of the RBA Code of Conduct (or an equivalent standard), which has been updated to require respect for the rights of all workers to form and join trade unions and to bargain collectively without this right being limited only to "in conformance with local law."⁹ The code also now states: "where the right of freedom of association and collective bargaining is restricted by applicable laws and regulations, workers shall be allowed to elect and join alternate lawful forms of worker representations." With companies now adopting policies that reflect a higher standard of respect for the right to organise, including through alternative forms of organising when the right is restricted by law, the absence of union engagement in the sector must be addressed. The demonstrated lack of action on freedom of association is a stark reminder of the misalignment between policy and practice, and the gap that companies need to close between their commitments and actions to effectively address forced labour risks.

Reflective of this trend, migrant workers in Taiwan interviewed by KnowTheChain indicated that access to unions or other legitimate worker representatives is limited. Access to unions for migrant workers may be particularly challenging. Only one worker out of 29 reported that there was a union at their factory; four other workers indicated that there were other representation structures in place. In response to whether they feel able to join a union or worker committee as a migrant worker, one worker responded: *"It's difficult to say because we don't know what will happen and if it will affect our work and employment."* It is important to note that critical to enabling freedom of association and collective bargaining is ensuring that workers feel able to join a union, and will not experience retaliation for joining.

Freedom of association: an enabling right

When workers can freely organise in the workplace, join independent unions, defend common interests and formally negotiate for better conditions, they are empowered to raise grievances and identify patterns of abuse and malpractice, including those associated with forced labour. As such, ensuring supply chain workers' right to freedom of association is a powerful tool of due diligence. Where a company enters into an enforceable labour rights agreement with a union, workers are able to flag issues as they arise, which functions as a form of ongoing monitoring of working conditions – an essential element of an agile due diligence process that goes beyond mere compliance. As brands are increasingly expected to take a more active role in the oversight of their supply chains, unions become a key partner for raising and addressing workers' issues, mitigating the need for direct brand intervention.

Access to remedy

KnowTheChain assesses whether companies disclose grievance mechanisms for supply chain workers and external stakeholders, including workers' legitimate representatives that are clearly designed to receive and process grievances related to human rights and supply chain working conditions. The benchmark also assesses whether and how companies communicate the existence of grievance mechanisms to suppliers' workers, and whether companies demonstrate the mechanism is used by workers, by disclosing data on the types of grievances received, addressed and resolved.



Just over half (56%) of companies disclosed **grievance mechanisms** for suppliers' workers and their representatives to submit grievances related to human rights that met the standards of KnowTheChain's methodology. While a higher proportion of companies disclosed mechanisms they stated were accessible to supply chain workers, these were often ethics helplines that appeared to be designed for companies' own employees to report ethics-related concerns or violations of internal codes of conduct, without indicating how the mechanism is communicated to supply chain workers. In addition, data on (a) the communication of the mechanism (and how to use it) to supply chain workers and (b) the data on the use of grievance mechanisms, indicated workers may not be aware of mechanisms or feel able to use them. Only 13% of companies (**Apple, Dell, HP, NXP, Samsung and Walmart**) disclosed how they communicated their grievance mechanism to workers, such as by posting details of the mechanism in supplier facilities, providing details of the hotline during worker interviews, or training workers on grievance channels. **HP** reported sharing information on its grievance channels during its Human Rights 101 and Responsible Recruitment trainings for suppliers' workers. Notably, **Apple** disclosed running a grievance hotline awareness campaign, which it states led to a 22% increase in the use of its hotlines. As such, it is clear that making sure workers are aware of grievance channels is likely to increase their usage and improve workers' access to remedy, and in turn give companies stronger insight into the conditions facing workers in their supply chains. Workers are also more likely to report grievances if they can expect resolution as a result.



Less than a fifth (18%) of companies disclosed data showing their **grievance mechanism was used** by workers in their supply chains. A lack of use of grievance mechanisms can indicate a lack of worker trust in the mechanisms, as opposed to an absence of grievances. Among the 29 migrant workers interviewed in Taiwan, 69% said they knew someone who had submitted a complaint to a grievance channel. Among the 31% of workers who said they didn't know anyone who submitted a complaint, three workers cited fear of repercussions as the reason for not raising grievances: *"everyone is afraid to file a complaint because it might be the reason not rehired and affect their work [sic]."* Notably, one worker said the only way they could submit a grievance was through the broker and said: *"the broker agency blocks our complaints about wages and unauthorised deductions from salary [sic]."*

Given so few companies demonstrated a clear means of making suppliers' workers aware of grievance mechanisms, it is little surprise that companies scored poorly on the theme of **Remedy** overall – with only seven per cent disclosing detail on two or more examples of remedy outcomes for any labour rights violations for suppliers' workers. The combination of these findings show that workers may have difficulty accessing remedy and companies must step up their efforts to ensure that workers both know how to use and trust grievance mechanisms.



RECOMMENDED COMPANY ACTION

Responsible recruitment and addressing risks to migrant workers:

Recruitment fees:

Incorporate the Employer Pays Principle into supply chain policies and contracts to ensure that the employer, not the worker, bears recruitment fees and related costs.

Implement the Employer Pays Principle by preventing fees from being charged to workers in the first instance and ensuring that employers pay for recruitment costs. In order to assess and understand forced labour risks, companies should identify recruitment corridors, as well as recruitment fees and related costs charged in different recruitment corridors, and undertake detailed checks on relevant documentation from suppliers (such as contracts with recruitment agencies or worker visas). To ensure fees are being paid upfront by suppliers, companies should request specific documentation to verify that fees are being paid directly to agencies, government agencies or service providers as appropriate. Companies should use tools such as the IOM labour migration process mapping guide to assess and address risks to migrant workers, and engage with workers to determine whether fees have been paid.

Take steps to ensure the effective, time-bound and transparent repayment of worker-paid fees across supply chains. Where employers cannot or will not reimburse recruitment fees to workers, they must take responsibility for ensuring that workers are compensated. Remedy should include repayment of the full amount of fees paid, any interest workers may have paid on loans in order to pay fees, as well as inflation.

Companies should support responsible recruitment in global supply chains by:

Engaging with policy makers and other key stakeholders in sourcing contexts in which legislation poses risks to migrant workers and ensuring that regulation on responsible recruitment is aligned with international best practice, including the ILO definition of recruitment fees and related costs.

Mapping and disclosing names and information on recruitment agencies used by suppliers and carrying out due diligence on supplier relationships with labour agencies – a key predictor of risks to workers.

In Taiwan specifically, companies should:

Engage with policymakers on the legality of service fees charged to workers, as well as placement fees chargeable up to one month's salary, which conflicts with the Employer Pays Principle as well as the ILO definition of recruitment fees.

Engage with government on the development of National Action Plans on Business and Human Rights, to ensure fair recruitment standards for migrant workers are reflected.

Address risks of contract deception created by the signing of two different contracts, ensure that workers have contracts in their own language that accurately reflect the terms and conditions of their employment.

Collaborate with sector peers and industry associations (e.g. Taiwan Electrical and Electronics Manufacturers Association (TEEMA) and the RBA) to provide support for and enforce labour and human rights standards in line with the UNGPs to upstream, midstream and downstream suppliers.

Relating to freedom of association and collective bargaining, companies should:

Engage with unions and legitimate worker representatives as a core part of human rights due diligence processes, including in the assessment of risks to workers, and monitor working conditions at supplier facilities.

Publicly support the right to freedom of association and collective bargaining for suppliers' workers with a view to strengthening unionisation rates and measuring the coverage of collective bargaining agreements.

Enter into binding and enforceable agreements with unions and/or worker groups. Play an active, transparent role in negotiations between suppliers and workers and independent trade unions in industrial disputes. Seek the reinstatement of unfairly dismissed union members and leaders, proactively ensuring that this takes place, even in the absence of outside pressure.

Regarding grievance mechanisms, companies should:

- Ensure independent and effective grievance mechanisms are available and communicated to suppliers' workers and their representatives, including below the first tier of supply chains.
- Demonstrate the effectiveness of mechanisms by disclosing data on the operation and use of the mechanism by suppliers' workers or their representatives.
- Ensure worker involvement in the design and performance of grievance mechanisms.

Relating to purchasing practices, companies should:

Adopt, and disclose several year-on-year data points on, responsible purchasing practices applicable to all first-tier manufacturing suppliers, including:

Payment practices: payment terms (noting that 30 days is best practice) and percentage of suppliers paid in full within 30 days (or 60 days) of delivery.

Planning and forecasting: such as whether a forecast is issued, the timing (noting that 90 days or more is good practice), whether it is regularly updated, and whether it is accurate.

Costing: percentage of orders should be priced to reflect the costs of compliance with the company's supplier code (including fair wages for the labour required and the cost of the Employer Pays Principle, i.e. the costs for responsible recruitment of migrant workers and repayment of worker-paid recruitment fees) and to allow for a reasonable and maintained supplier profit.

APPENDIX 1: COMPANY SELECTION

KnowTheChain assesses companies in sectors in which forced labour risks have been widely documented. It reviews the largest global companies in these sectors, as these companies have a large supply chain workforce as well as significant leverage (and therefore may have the potential for both the greatest negative impact on workers and the ability to significantly improve supply chain working conditions). Due to its focus on (listed equity) investors, KnowTheChain assesses publicly listed companies only. The 45 ICT companies included in the assessment were selected using primary criteria: companies must be publicly listed and are selected on the basis of their size (market capitalisation) and the percentage of revenues derived from own-branded products. In addition, for the 2025-26 benchmarks, company selection also took into account additional considerations to ensure regional or sub-industry representation. The initial company selection took place in 2024, including a review of the companies' market capitalisation. Two of the companies in KnowTheChain's benchmarks have significant revenues from several product types and are, therefore, included in more than one sector benchmark (Amazon and Walmart).

➔ **For this report, KnowTheChain has assessed 45 companies against its benchmark methodology – the company list, their engagement levels and their additional disclosure can be found [here](#).**

APPENDIX 2: BENCHMARK METHODOLOGY

➔ **View the KnowTheChain 2025-26 benchmark methodology and accompanying reporting guidance [here](#).**

Research was conducted from June to September 2024, or to December 2024 where companies provided additional disclosure or links.

KnowTheChain contacted all the benchmarked companies in April 2024, inviting them to join introductory webinars. Where needed, KnowTheChain followed up via phone and in local languages to ensure that the companies had received the communication. The majority of the companies (87%) confirmed a contact person for communication to KnowTheChain. Benchmarked companies were given the opportunity to review the initial research findings and disclose additional information over two months (September 2024 to November 2024). In addition to English language information on each company's website, KnowTheChain evaluated additional public disclosure provided by nearly two thirds (64%) of the companies. A further 5% of the companies sent links to existing or newly added disclosure on their websites.

ENDNOTES

- 1 For more detail on the methodology and findings of the case study, see [Spotlight on Taiwan](#).
- 2 Kawaguchi Manufacturing supplies to benchmarked companies including Sony and Panasonic. Their responses can be found [here](#). Kawaguchi Manufacturing could not be reached to provide a response.
- 3 Company responses, and non-responses, can be found [here](#). Transparentem says Broadcom, Panasonic and Sony did not respond to the investigation; Amazon confirms it is “assessing appropriate next steps in its due diligence process.” Peter Bengsten’s report “Speed Up” also contains company responses and non-responses which can be found [here](#).
- 4 The code now states that participants must respect the right of all workers to freedom of association and collective bargaining, and states: “Where the right of freedom of association and collective bargaining is restricted by applicable laws and regulations, workers shall be allowed to elect and join alternate lawful forms of worker representations.” The code previously stated only that “In conformance with local law, participants shall respect the right of all workers to form and join trade unions of their own choosing, to bargain collectively, and to engage in peaceful assembly as well as respect the right of workers to refrain from such activities.”
- 5 Transposition is due to take place [by 2027](#).
- 6 Other companies such as Samsung made references in guidance documents to employers covering certain recruitment costs.
- 7 Note no workers, companies, or recruitment agencies are named in this report.
- 8 Note that this research is based only on Filipino migrant workers, who represent the [majority of migrant workers in Taiwan’s electronics industry](#). Workers from Thailand, Vietnam and Indonesia also take work in electronics factories in Taiwan and their experience is not represented in this data.
- 9 The code previously stated only that “In conformance with local law, participants shall respect the right of all workers to form and join trade unions of their own choosing, to bargain collectively, and to engage in peaceful assembly as well as respect the right of workers to refrain from such activities.”

ABOUT KNOWTHECHAIN

KnowTheChain – a programme of the Business & Human Rights Resource Centre – is a resource for business and investors to identify and address forced labour and labour rights abuses within their supply chains. It benchmarks current corporate practices, develops insights, and provides practical resources with the aim of informing investor decision-making and changing corporate approaches to the identification, prevention and remedy of forced labour conditions.

Humanity United is a foundation dedicated to bringing new approaches to global problems that have long been considered intractable. It builds, leads, and supports efforts to change the systems that contribute to problems like human trafficking, mass atrocities, and violent conflict. Humanity United is part of The Omidyar Group, a diverse collection of organisations, each guided by its own approach, but united by a common desire to catalyse social impact.

KnowTheChain would like to acknowledge **Maryknoll Fathers and Brothers** for their support in gathering migrant worker testimony for this report. Maryknoll is a Catholic Foreign Mission Society, working in more than 20 countries, that focuses on assisting foreign migrant workers and new immigrants in Taiwan by offering education, training, housing, and access to remedy for labour malpractice.