Socfin Group

Responsible Management Policy

Aligned with the Group Sustainability Strategy 2026–2031

Contents

1. Introduction and purpose

Founded in the early 20th century, the Socfin Group has become a major player in agro-industrial development in Africa and South-East Asia, active primarily in the production of natural rubber and sustainable palm oil.

The Socfin Group acknowledges the imperatives of economic development, food security, poverty reduction, respect for human rights and preservation of the environment in the countries where it operates. This Responsible Management Policy (the "Policy") sets out the core principles that underpin its economic, social and environmental activities, taking into account the needs and expectations of all stakeholders — internal and external — in a spirit of collaboration and transparency.

Our ambition is to develop and promote responsible tropical agriculture, creating shared value for all, while ensuring the long-term economic viability of the Group and its operations.

This Policy builds on the principles first published in March 2017 and updated in March 2022 and provides the framework for their implementation. Reflecting the Group's position as a global leader in rubber and palm oil production, the Policy is aligned with the United Nations Guiding Principles (UNGP) on Business and Human Rights, the Roundtable on Sustainable Palm Oil (RSPO) Principles and Criteria, and the Global Platform for Sustainable Natural Rubber (GPSNR) Policy Framework. It further establishes the framework for our No Deforestation, No Peat, and No Exploitation (NDPE) commitments.

The Policy translates the Group's mission — **"as a committed organization in the development of responsible tropical agriculture, to place the well-being of employees and local communities, environmental protection and transparency at the core of Socfin's mission to collectively build a sustainable future."** — into operational commitments reflected in the Group Sustainability Strategy.

1.1 Purpose of this Policy

This Policy formalizes the Group's sustainability commitments and provides a single reference framework that:

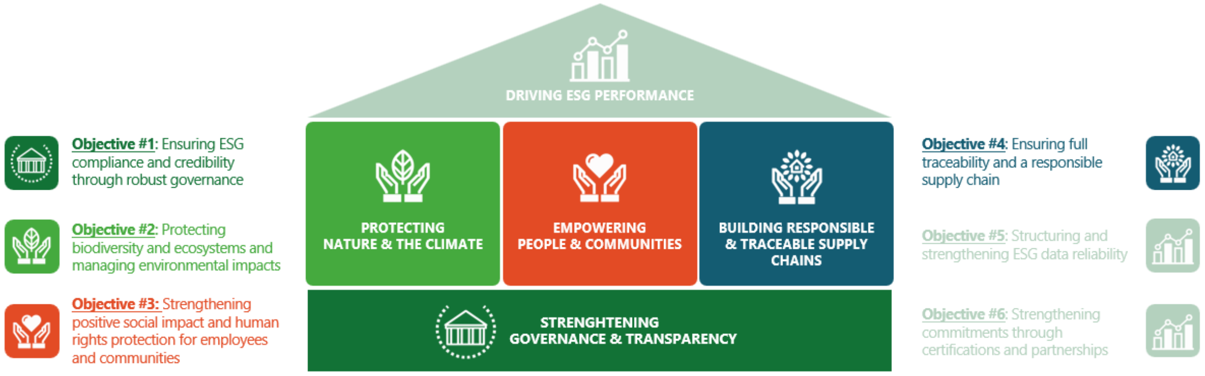
- Sets out the qualitative commitments and, where feasible, the quantitative targets that apply across all sustainability topics material to the Group, organized under relevant strategic priorities (Section 5);
- Clarifies governance structures, roles and responsibilities for implementation (Section 3) as well as monitoring, review, evaluation and learning processes (Section 4 & 6);
- Defines the scope of application across Socfin entities, operations and business relationships (Section 2);
- Provides the basis against which the Group's sustainability performance is assessed internally and benchmarked against external, independent frameworks and assessments.

The Policy's commitments, and their gradual implementation, are tracked through the performance indicators set out in the Socfin Sustainability Action Plan.

1.2 Relationship with the Group Sustainability Strategy 2026-2031

Group Sustainability Strategy 2026 – 2031

This Policy builds upon, and should be read together with, the Group Sustainability Strategy adopted in 2026. The Strategy is structured around 5 strategic priorities and 6 associated objectives, providing a roadmap for actions to be implemented through 2031 in 3 phases, outlined below.



Moreover, this same strategy is anchored in the following theory of change:

> *If we protect and restore the natural environment, invest in the wellbeing and resilience of our people and communities, and build transparent, responsible and traceable supply chains, we can create lasting value across the landscapes in which we operate—supporting thriving ecosystems, prosperous communities and a more sustainable and resilient future for all.*

Roadmap 2026 – 2031

The Sustainability Strategy roadmap follows a progressive approach towards 2031. In **2026–2027**, the focus is on ensuring compliance, strengthening commitments and establishing the foundations needed to support the strategy. Building on these foundations, **2028–2029** will see sustainability initiatives deployed and consolidated at local level, embedding them more deeply across the organization. Finally, **2030–2031** will focus on monitoring sustainability performance, measuring progress and using these insights to drive continuous improvement.

2. Scope of application

This Policy applies to:

- All operations of the Socfin Group and its subsidiaries, including all rubber factories, palm oil mills and plantations that the Group owns, manages, or in which it invests, regardless of the level of its shareholding;
- All suppliers and other third parties with whom the Group does business.

Given the scale and complexity of the smallholder supply base in particular, implementation across smallholders, which already follows a phased, risk-based approach, will be reviewed annually by the Sustainability Department.

3. Policy governance and responsibilities

Effective implementation of this Policy relies on clearly defined commitments and responsibilities at all levels of the organization. The following governance structure applies:

Socfin Board of Directors

- Approves this Policy and any material revisions to it;
- Oversees effective implementation of the Policy through regular review of overall performance, delivery targets and risks;
- Ensures that appropriate governance structures, resources, and accountability mechanisms are in place to support effective implementation, compliance, monitoring, reporting, and continuous improvement of the Policy's commitments.

Head of Sustainability (Policy Owner)

- Acts as the custodian of this Policy, responsible for its content, periodic review and updates;
- Coordinates the Socfin Sustainability Action Plan and consolidates Group-wide ESG (Environment, Social and Governance) data and reporting;
- Provides guidance and support to subsidiaries and business units on implementation;
- Escalates material gaps, risks or non-conformities to Group senior management and the Board.

Subsidiaries and operational sites General Managers

- Are responsible for implementing this Policy within their operations, including the allocation of local resources;
- Embed the commitments of this Policy into local decision-making, management systems and performance metrics;
- Report site-level ESG data and incidents through the Group's reporting tools.

All workers[1]

- Are expected to act in accordance with this Policy and the Socfin Code of Conduct;
- May report concerns or suspected non-compliance through the Group's grievance mechanisms; the Group does not tolerate retaliation against anyone who raises a concern in good faith.

Suppliers and other third parties[2]

- Are expected to adhere to the principles of this Policy and the Socfin Code of Conduct, including through contractual clauses in all new and renewed contracts, and may be subject to compliance assessments.

4. Review and update mechanism

- **Annual review:** This Policy will be formally reviewed at least once a year to ensure that it remains relevant, up to date and aligned with the Group Sustainability Strategy;
- **Trigger-based review:** This Policy will be reviewed whenever a material change occurs, including any updates to the Group Sustainability Strategy and/or its targets, changes in applicable law or certification standards, or to reflect lessons learned from audits, grievances or incidents;
- **Comprehensive update:** This policy will be subject to a comprehensive update every 5 years, with board approval;
- **Approval of revisions:** Material revisions will be submitted to the Socfin Board of Directors for approval; non-material clarifications may be approved by the Policy Owner and logged in the version history;
- **Version control:** Each version of this Policy will be dated and numbered, and outdated versions will be archived but will remain publicly available. The current version supersedes the version approved by the Board on 30 March 2022 (itself superseding the March 2017 version);
- **Stakeholder review:** Targets will be reviewed by stakeholders and revised where necessary. Commitments in this Policy may be further strengthened but not weakened.

5. Our commitments

5.1 Strategic Priority n°1: Strengthening governance & transparency

Objective n°1: Ensuring ESG compliance and credibility through robust governance

The Socfin Group commits to robust governance as a cornerstone of its ESG performance and will conduct all business activities ethically and responsibly, comply with applicable legal and regulatory requirements, uphold internationally recognized standards, and promote transparency, accountability, and responsible decision-making.

[1] For a detailed definition, please refer to the Glossary in Appendix.
[2] For a detailed definition, please refer to the Glossary in Appendix.

Our commitments

- **Embed ESG considerations** into Group decision-making processes, management systems and performance metrics, at corporate, business-unit and subsidiary levels;
- **Comply with all local and international laws and regulations** applicable to our operations;
- **Prohibit any form of corruption**, including extortion, bribery and fraud, in accordance with the Socfin Code of Conduct, promote awareness across our workforce and suppliers, and acting on identified breaches;
- **Ensure accurate and reliable ESG disclosures**, including public reporting of performance and targets;
- **Promote transparency** — make available, where local legislation permits, maps of our concessions, our permits and the outcomes of High Carbon Stock (HCS) and High Conservation Value (HCV) participatory mappings, assessed by independent HCSA/HCV Network-accredited partners;
- **Engage, communicate and collaborate with stakeholders** — including relevant NGOs, civil society organizations, local and national authorities, local communities, customers, suppliers and industry organizations (who are identified and mapped at each operating unit, and we implement a long-term communication program so that engagement is planned and continuous);
- **Comply with the Socfin Group purchasing policy** across all suppliers, smallholders included;
- **Operate an effective, accessible and transparent grievance mechanism** in line with Guiding Principle 31 of the UN Guiding Principles on Business and Human Rights. We commit to resolving grievances and, where applicable, providing effective, timely and appropriate remediation in accordance with the Group Grievance Mechanism standard operating procedure. Where appropriate, remedial measures will be jointly monitored with the agreement of the affected stakeholder by Socfin and/or an agreed independent third party. We will implement appropriate measures to protect complainants, whistleblowers, community spokespersons and human rights defenders;
- **Ensure Board-level ownership of and support for this Policy**, both through the allocation of the human and financial resources required for its effective implementation and through regular performance monitoring.

5.2 Strategic priority n°2: Protecting nature and the climate

Objective n°2: Protecting biodiversity and ecosystems, and managing environmental impacts

Building on actions to address deforestation, protect biodiversity and preserve the environment across its operations, the Group will continue to strengthen its environmental commitments.

Our commitments - Biodiversity and forest conservation

- **No conversion of natural ecosystems** in areas under our management after the cut-off date of March 2017[3], which includes:
  - **No deforestation of High Carbon Stock (HCS) forests;**
  - **No conversion of High Conservation Value (HCV) areas;**
  - **No new development on peatland areas**. All identified peatland areas will be managed through industry best management practices, with support for the restoration of degraded peat;
  - **No new development without HCV and HCS assessments** by ALS-licensed assessors, also accounting for applicable RSPO and GPSNR new-planting requirements and Free Prior Informed Consent (FPIC) requirements;
- **Identify, maintain and promote High Conservation Values (HCV)**, including with respect to protecting wildlife and rare, threatened, endangered and critically endangered species from poaching, hunting and habitat loss in areas under our management and by supporting wildlife protection activities in areas of influence;
- Support the **long-term protection and restoration of deforested and degraded landscapes** beyond our direct operational footprint, including rubber-producing landscapes.

Our commitments – Minimizing and preventing environmental impacts

- Ensure that all our operations are covered by an **Environmental Impact Assessment (EIA)** and operate an **Environmental Management System (EMS) aligned with ISO14001**;
- **Prohibit the use of open burning/fire in new or ongoing operations**, including for the purpose of land preparation and management or waste management, except where strictly necessary and legally permitted[4];
- **Monitor atmospheric emissions** from our operations and treat and monitor all operational wastewater before discharge, controlling results in line with national legal requirements;
- **Protect all waterways within plantations** by identifying, protecting, maintaining and/or enhancing riparian buffer zones while implementing responsible management of chemicals/pesticides, waste and pollution within plantations;
- **Manage our water resources** by monitoring water-use intensity in our operations through defined performance indicators and continuously improving water-use efficiency as measured against relevant industry recognized good practices;
- **Maintain healthy soils** and prevent erosion, nutrient degradation, subsidence and contamination by:
  - Continuously improving agricultural practices, closely monitoring our fertilizer and pesticide application;
  - Using (organic) agricultural waste as a soil amendment wherever possible;
  - Pursuing continuous yield improvement;
  - Eliminate the use of highly hazardous pesticides and implement integrated pest management;
- Improve our **waste management** by identifying, reducing, reusing and recycling waste and disposing of this in an environmentally responsible way.

[3] Date of release of the first version of the Socfin Responsible Management Policy.
[4] Any exception must be justified, documented, subject to a risk assessment and appropriate approval, and used only as a last resort.

Our commitments – Minimizing carbon emissions and mitigating climate change

- **Report on greenhouse gas (GHG) emissions** across Scope 1, 2 and 3 according to the GHG Protocol Corporate Standard, with the data consolidated and reviewed annually;
- Improve energy performance and reduce GHG emissions by **using energy more efficiently across our operations**, increasing the share of renewable energy in our energy mix, and reducing reliance on fossil fuels (e.g. solar installation, methanization, biomass boiler, hydropower dam, biofuels ...);
- Adopt a **transition plan for GHG reductions**, with reduction targets developed.

5.3 Strategic priority n°3: Empowering people and communities

Objective n°3: Strengthening positive social impact and human rights protection for workers and communities

The Socfin Group is committed to respecting and improving the social well-being of its workers and their families as well as that of local communities. This includes supporting and respecting the human and labor rights of all workers, including vulnerable groups[5], local communities and human rights defenders.

The Group will continue to support and respect all human rights as per the International Bill of Rights and UN covenants and adheres to the principles for businesses set out in the UN Guiding Principles (UNGP) on Business and Human Rights, including the gradual implementation of Human Rights Due Diligence (HRDD). The Group will also adhere to all the fundamental International Labor Organization (ILO) conventions.

The Group commits to apply a zero-tolerance approach to any human rights violation, including intimidation, physical harm and/or threats, as well as gender-based violence, harassment and abuse. We will continue to build on existing measures to prevent such violations and ensure that reported cases are investigated in a timely and appropriate manner, with remedy measures applied wherever applicable.

Our commitments – Workers

- **Prohibit child labor, forced labor and human trafficking**, and implement measures to prevent these;
- **Ensure equal and transparent opportunities** in recruitment, employment, compensation and career progression and a workplace free from discrimination, harassment and abuse. Direct recruitment is encouraged;
- **Respect legal limits on maximum working hours**: with overtime agreed on a voluntary basis, while ensuring that workers have at least one day of rest every 7 days;
- **Provide workers with written employment contracts**, in a language they understand, and pay a wage that equals or exceeds the minimum legal wage defined by national standards and legal regulations; we commit to implementing Decent Living Wages in line with the RSPO or GPSNR requirements;

[5] For a detailed definition, please refer to the Glossary in Appendix.

- **Protect the health and ensure the safety of workers** through the effective identification, reduction and prevention of hazards and risks in our operations. We will apply robust collective protection measures in the first instance and provide additional as well as appropriate personal protective equipment, free of charge, where risks remain, alongside medical checks for workers exposed to occupational health risks;
- **Respect the freedom of association and collective bargaining**, including the right to join unions;
- **Support gender equity and equality** within our operations through the prevention of Gender-Based Violence (GBV), the protection of reproductive rights, the formation of effective and empowered Gender Committees and by tracking gender representation across the workforce;
- **Provide adequate housing** for all workers and their families accommodated within our operations with regular monitoring against the Group Housing Plan.

Our commitments – Communities

- Ensure that all our operations continue to be covered by a **Social Impact Assessment,** building on existing processes;
- **Respect the rights of indigenous peoples and local communities** (as stated in the UN Declaration on the Rights of Indigenous Peoples), and respect their prerogative to give or withhold land use rights, through a FPIC process before any new development or material operational change that may affect their rights, lands, resources, territories, livelihoods, food sources, water security, and associated infrastructure, including via the designation of conservation areas;
- Where operations impinge on indigenous people and local communities' rights, the **affected parties will be compensated or accommodated** through appropriate, mutually agreed measures detailed in the negotiated outcomes of the FPIC process;
- **Mutually agreed remedial measures and procedures will be adopted** in cases where the Company is deemed to have previously contributed to the appropriation of or harm to the lands, territories, or resources of IP/LC without securing FPIC. Implementation of the remedial measures will be jointly monitored by the community and the operation and/or by mutually agreed third party(ies);
- Maintain ongoing, effective, transparent and culturally appropriate channels of **dialogue and mediation with indigenous peoples and local communities;**
- **Respect land access, tenure rights, and traditional access for subsistence, cultural, religious and customary purposes**, consistent with our commitment to FPIC and HCV requirements aimed at protecting local people's rights and rare, threatened and endangered species;
- **Contribute to local sustainable development**, as agreed through consultation with local communities and based on identified impacts and local needs (supporting decent living conditions, improving livelihood and promoting health and education programs).

5.4 Strategic priority n°4: Building responsible & traceable supply chains

Objective n°4: Ensuring full traceability and a responsible supply chain

The Socfin Group is committed to building a fully traceable and responsible supply chain. This policy, along with the Socfin Code of Conduct, is shared proactively with all suppliers and incorporated into all new and renewed supplier contracts. Alongside these requirements, the Group will continue to contribute to rural economic development through the transfer of technical and agricultural skills and best management practices for sustainable production.

Our commitments

- Working in collaboration with suppliers **to enhance supply chain transparency**, while taking into account the complexity of certain raw material supply chains;
- **Full traceability of our raw material supply** to the plot of production through a traceability system that provides complete visibility of its origin, to support effective sustainability due diligence;
- **The Group commits to working towards a supply chain free from deforestation, peat development, and exploitation**. All our operations will:
  - Apply the GPSNR cut-off date of 1st April 2019 for upstream rubber supplied to rubber factories and the EUDR (European Union Deforestation Regulation) cut-off date of 31st December 2020 for upstream fresh fruit bunches and palm kernels supplied to palm oil mills and palm kernel crushing plants;
  - Establish systematic identification, transparent monitoring and mitigation of deforestation, peat-related and exploitation risks across upstream supply chains, with the objective of achieving full coverage of upstream supply. This approach will also enable continuous compliance and performance monitoring, including with respect to the proportion of upstream supply verified as deforestation-free, progress in identifying and monitoring peat-related risks and identifying instances of non-conformity that could not be excluded from our activities, as well as the specific circumstances surrounding their non-exclusion (See Appendix);
- **Prioritize raw materials produced in accordance with the Policy**, particularly natural rubber aligned with the GPSNR Policy Framework, while building fair, transparent and trusted relationships with suppliers and smallholders. Ensure suppliers understand and commit to our sustainability and responsible sourcing requirements by clarifying expectations, ensuring transparent pricing and payment terms, and by providing training and support to improve productivity, quality, sustainability performance and livelihoods through Good Agricultural Practices;
- **Require suppliers to meet applicable sustainability and responsible sourcing requirements** within defined timeframes, incorporating these expectations into the Socfin Code of Conduct, contracts and engagement activities. Support and participate in government and multi-stakeholder initiatives that promote responsible agro-industry development and management and uphold GPSNR principles at landscape, jurisdictional and other relevant levels.

5.5 Strategic priority n°5: Driving ESG performance and continuous improvement

Objective n°5: Structuring and strengthening ESG data reliability

The Socfin Group places a heavy emphasis on credibility translated into reliable data, robust monitoring, reporting tools and controls, as well as independent external verification.

Our commitments

- **Strengthen the reliability of our ESG data** by improving collection, consolidation and reporting systems to enhance data quality, consistency and auditability across all subsidiaries and reporting streams, supported by digitalized systems and the integration of ESG indicators into the Group's performance management and planning tools alongside relevant financial and operational metrics;
- **Develop strategic ESG partnerships** to strengthen and accelerate the Group's sustainability performance;
- **Conduct periodic ESG audits, assessments and due diligence reviews** to identify gaps, risks, and opportunities for continuous learning and improvement;
- **Monitor and review ESG performance regularly** against defined KPIs, targets and report progress annually to the Board and senior management to support effective oversight, accountability and continuous improvement.

Objective n°6: Strengthening commitments through certifications and partnerships

The Socfin Group is committed to strengthening the implementation of its sustainability commitments through regular monitoring, recognized certifications and strategic partnerships. These mechanisms provide assurance, support continuous improvement and help ensure that commitments are effectively translated into practices across the Group.

Our commitments

- **Ensure external assurance readiness**: report voluntarily in line with the Corporate Sustainability Reporting Directive (CSRD), with our disclosures subject to third-party assurance, and ensure regulatory responsiveness as reporting and due diligence requirements evolve. We will retain the Socfin Group's double materiality assessment, reviewed at least every 2 years or in the event of significant changes in the operational context;
- Maintain and strengthen compliance through recognized, **industry relevant certification and regulatory standards (RSPO P&C, GPSNR, ISO9001, ISO14001);**
- Ensure **effective communication and awareness of this Policy** to our workforce, local communities, external stakeholders and suppliers, and monitor its implementation and performance, using third-party verification tools — satellite imagery, independent assessments, certification audits and consultation with external stakeholders — with any findings requiring corrective action logged and tracked to closure by the Head of Sustainability, and the results used to update the Socfin Sustainability Action Plan.

6. Implementation, monitoring and communication

The effective implementation of this Policy will be monitored through the Socfin Sustainability Action Plan, which translates the Group's Sustainability Commitments set out in Section 5 into objectives, time-bound milestones and, where relevant, geographic-specific targets, supported by defined performance indicators.

Implementation will be supported by a phased roadmap (2026-2031) and monitored annually through the Group's Sustainability Dashboard. Progress will be assessed against defined performance indicators and maturity levels, enabling the Group to identify gaps, prioritize actions and drive continuous improvement. Where appropriate, progress and performance may be subject to independent review or verification.

The Group will communicate regularly on progress against its sustainability commitments, with new/relevant performance indicators highlighted in its public sustainability disclosures.

This Policy will be made publicly available on the Socfin Group website and internally in English and French. Its commitments will be communicated, as appropriate, to workers, contractors, suppliers and communities in languages and formats that are accessible and understandable to them.

7. Approval and contact

This version of the Responsible Management Policy combines the commitments approved by the Board on 22 September 2026 with the commitments and objectives of the Socfin Sustainability Action Plan, structured around the 6 strategic objectives of the Socfin Sustainability Strategy 2026–2031.

Approved by the Socfin Board of Directors on the 22nd of September 2026.

Philippe Fabri

François Fabri

Appendix — Definitions and specifications

The elements of this Policy are listed and defined below to ensure a shared understanding by all. These definitions are reviewed periodically and updated to remain aligned with applicable certification requirements, regulatory developments and evolving good practices.

Decent living conditions and housing

Where the Group provides housing, it is structurally safe and provides adequate space, electricity, sanitation, washing and cooking facilities and waste disposal. Workers and their families living on Group estates have access to safe drinking water and sanitation, healthcare, education for their children, affordable food and welfare amenities. The Group Housing Plan sets dedicated budgets and milestones to progressively upgrade and standardize housing across all sites, aligned with adequate housing standards.

Deforestation cut off dates

The following cut-off dates for the application of no new land conversion, including no deforestation and peat development, are applied:

- Own operations: 30 March 2017;
- Third-party natural rubber supply: 1 April 2019;
- Third-party fresh fruit bunch and palm kernel supply: 31 December 2020.

Recognizing that, in certain jurisdictions, legal or regulatory sourcing obligations may affect the Group's ability to fully exclude non-conforming supply, the Group will closely and transparently monitor disclose its level of compliance with this commitment, including the proportion of upstream supply verified as deforestation-free, progress in identifying and monitoring peat-related risks, any identified non-conformities that could not be excluded, and the circumstances preventing their exclusion.

Free, Prior and Informed Consent (FPIC)

The Group commits to identify and respect the customary and individual rights of local and indigenous communities through participatory mapping, and to ensure that applicable laws and international best practice on FPIC — including the UN Declaration on the Rights of Indigenous Peoples — are implemented across all operations.

Grievance management

The Group has developed and maintains a grievance-management mechanism at local, national and international levels, in line with the UN Guiding Principles on Business and Human Rights. Procedures are transparent, open and collaborative, and the Group commits to addressing and seeking to resolve all ongoing disputes and complaints in line with this Policy.

High Carbon Stock Approach (HCSA)

The Socfin Group recognizes and implements the High Carbon Stock Approach as defined by the HCS Approach Steering Group and the HCS Toolkit (highcarbonstock.org).

High Conservation Value (HCV)

The Socfin Group recognizes the concept of High Conservation Value as defined by the HCV Network (hcvnetwork.org) and uses the guidelines and tools developed by this network. The Group actively collaborates with the appropriate authorities and bodies for the protection of endangered and threatened species.

Human rights and labor rights

The Socfin Group respects internationally recognized human rights across its operations, its supply chain and its business relationships. The Group commits to ensuring that the rights of all individuals within the scope of this Policy are respected in accordance with applicable local, national and international legislation, including:

- The International Bill of Human Rights, comprising the Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights and the International Covenant on Economic, Social and Cultural Rights;
- The International Labor Organization Declaration on Fundamental Principles and Rights at Work and the ILO fundamental Conventions: Nos 29 and 105 on forced labor, Nos 87 and 98 on freedom of association and collective bargaining, Nos 100 and 111 on equal remuneration and non-discrimination, Nos 138 and 182 on minimum age and the worst forms of child labor, and Nos 155 and 187 on occupational safety and health;
- ILO Convention No 190 on violence and harassment in the world of work, ILO Convention No 183 on maternity protection, and ILO Convention No 110 on plantations;
- The United Nations Declaration on the Rights of Indigenous Peoples and ILO Convention No 169 on Indigenous and Tribal Peoples;
- The Convention on the Elimination of All Forms of Discrimination against Women, the Convention on the Rights of the Child, the International Convention on the Elimination of All Forms of Racial Discrimination, and the Convention on the Rights of Persons with Disabilities;
- The African Charter on Human and Peoples' Rights, in the countries where it applies;
- The United Nations Declaration on Human Rights Defenders.

The Group conducts its business in accordance with the United Nations Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct and applies the human rights requirements of the RSPO Principles and Criteria and of the GPSNR Policy Framework. The Group will identify existing and potential human rights impacts, through gradual implementation of Human Rights Due Diligence (HRDD), in line with the UNGP and OECD guidelines.

Where applicable national law and these instruments differ, the Group applies the higher standard. Where national law prevents the Group from meeting a commitment in this Policy, the Group complies with the law, applies the commitment to the fullest extent the law permits, records the conflict and seeks lawful means to resolve it.

Peatland

Peat soils are defined in accordance with the applicable RSPO definition and relevant national interpretations, taking into account both the organic matter content and the depth and cumulative thickness of the organic soil layers. The Group commits not to develop new plantations or infrastructure on peatland.

Prohibition of highly hazardous pesticides

The Group commits to the prohibition on WHO Class 1A/1B chemicals and chemicals listed under the Stockholm and Rotterdam Conventions, including elimination of Paraquat and the development of integrated pest management of all sites. Where practices cannot be stopped immediately, the Group commits to actively research and adopt alternatives in the Socfin Sustainability Action Plan and set up a gradual transition.

Suppliers and other third parties

Socfin works with 2 main categories of suppliers, each governed by specific purchasing policies established at Group level:

- **Smallholder suppliers**: Independent farmers who provide agricultural raw materials to Socfin. Their relationship with the Group is guided by the Raw Material Purchasing Policy, which establishes the principles and requirements for responsible sourcing. This policy aims to ensure that raw materials are purchased fairly, transparently and in accordance with Socfin's sustainability and ethical commitments;
- **Other suppliers**: Companies and service providers that provide goods, equipment, materials or services required for Socfin's operations, including agricultural and industrial equipment, seeds and planting materials, fertilizers, spare parts, logistics, and professional services. Their relationship with the Group is governed by the Purchase Policy, which sets out the principles for responsible purchasing, including transparency, fairness, compliance and the selection of reliable business partners.

Traceability

The Group commits to working in collaboration with its smallholder suppliers to make its supply chain transparent, taking into account the complexity of the supply chains for certain raw materials.

The Group initially aimed to achieve 100% traceability of its raw material supply chain by 2025. While full traceability has not yet been achieved, the Group remains committed to progressing towards this objective and to maintaining traceability of no less than 95% of sourced volumes, excluding suppliers that joined the Group's supply chain within the previous 12 months. The Group will annually disclose its level of compliance with this commitment.

Vulnerable Groups

Socfin commits to identifying and addressing the specific needs and risks of vulnerable individuals and groups, - paying particular attention to those who may be at heightened risk of discrimination, marginalization, exclusion or adverse impacts, including, depending on the context, women, persons with disabilities, migrant workers, Indigenous Peoples, minorities, and economically or socially marginalized persons and communities, -and to ensuring that they are meaningfully considered in decision-making, stakeholder engagement and access to grievance mechanisms and remedy.

Workers

The Socfin Group's workforce is structured into 2 categories (each subdivided into 2 groups):

- **Employee category includes:**
  - Permanent employees, company who are contractually employed and receive company-issued pay slips (on a full-time or part-time basis);
  - Daily workers engaged under short-term daily contracts.
- **Non-employee category comprises:**
  - Temporary workers, who are hired through employment agencies to perform work for the Socfin Group;
  - Contractors, who are employed by third-party entities to carry out specific tasks.