

Evaluation of implementation of “Deep dive” action plan by Socfin Agriculture Company (SAC)

Closing meeting – 13 March 2026



PROFOREST – ASSESSMENT TEAM



Kwadwo Nti Baniako

Team Leader



Frederick Antwi

Team Member



OVERVIEW & ASSESSMENT PROCESS

OVERVIEW

Objective

- Verify measures implemented by SAC to address allegations and if they are in line with recommendations made by Earthworm Foundation (EF*).
- Provide any recommendations for improvement.

Scope

- SAC's operations.
- EF's investigation of allegations against SAC.
- Actions and measures in SAC action plan (updated February 2026).

* EF: Earthworm Foundation

ASSESSMENT PROCESS

- Development of checklist of follow up information.
- Consultations/interviews.
- Field visits and observations.
- Document review.
- Analysis and reporting.



FIELD WORKPLAN

Date	Activity
Mon 9 Mar 2026	Proforest team arrived at SAC.
Tue 10 Mar 2026	- Opening meeting with management and key staff. - Document review. - Interviews/meetings with HSE* team, CLD*, Gender Committee, Workers Union, HR*, Transport Manager and Medical Department.
Wed 11 Mar 2026	- Community consultations at Male, Ngehun, Assay, Bassale, Fakaba, Taninohun, Bobowa and Manowa. - Site visits to water wells and EFB* application blocks.
Thu 12 Mar 2026	- Interviews/meetings with Outgrower Manager, Spokesperson for the Paramount Chief, Head of Security, workers. - Engagement with external stakeholders; Geodata, Lands Commission. - Visits to plantation and palm oil mill.
Fri 13 Mar 2026	- Preparation for closing meeting. - Closing meeting.
Sat 14 Mar 2026	Proforest team departs.

* HSE: Health, Safety and Environment
 * CLD: Community Liaison Department
 * HR: Human Resources
 * EFB: Empty Fresh Bunches

CONTEXT OF DEED DIVE INVESTIGATION



- From 2023 to the end of 2025, Socfin Group mandated Earthworm Foundation (EF*) to conduct independent investigations, including field missions, to verify allegations raised by NGOs.
- Following each mission, EF published an investigation report outlining its findings and recommendations on its website.
- Based on these reports, Socfin developed action plans to address each identified issue. These action plans were updated on a quarterly basis and made publicly available on the Socfin website.
- In January 2026, Socfin partnered with Proforest to independently verify, through field visits, the alignment and implementation of the actions set out in these action plans, providing an additional independent external perspective.

* EF: Earthworm Foundation

SAC – PROFOREST VERIFICATION – MARCH 2026

SAC – KEY ELEMENTS

Earthworm Foundation

October 2023: mission
April 2024: publication of the report

Jul. 2024 – Feb. 2026

Socfin publications of action plans

Mar. 2026

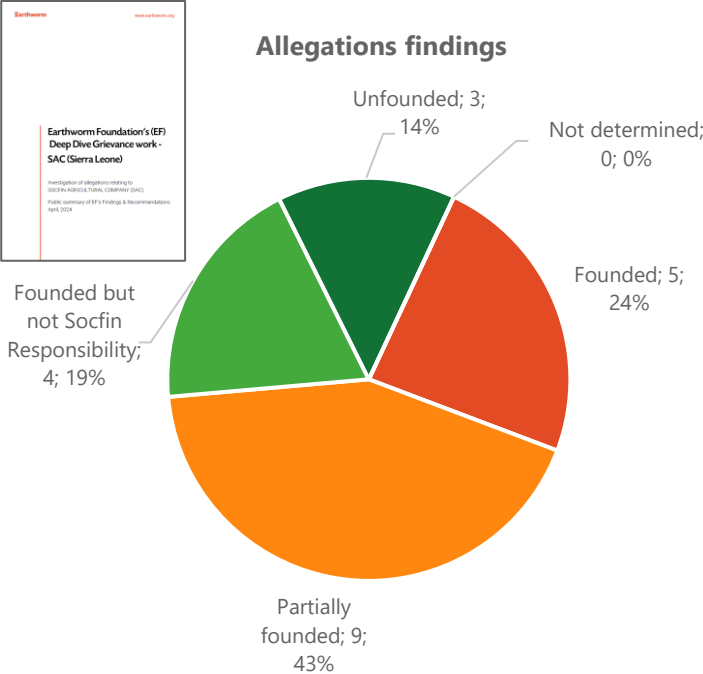
Proforest mission

21 allegations

48 actions

48 measures verified

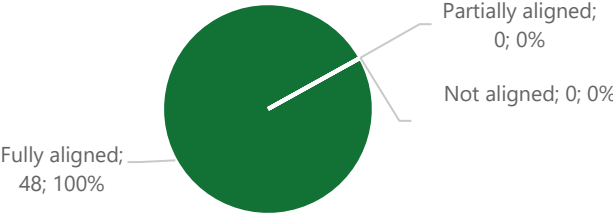
Allegations findings



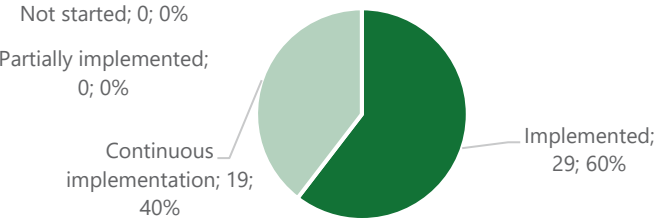
- #1: July 2024
- #2: September 2024
- #3: January 2025
- #4: June 2025
- #5: September 2025
- #6: February 2026 → **closing of all the actions**

SAC – ACTION PLAN – FEBRUARY 2026									
ALLEGATIONS		ACTIONS		STATUS		MEASURES IMPLEMENTED		LONG TERM STRATEGY	
TOPIC	FINDING							INITIAL	NEW
Irregularities in the approval process of the leases and sub-leases agreement	Partial founded	Conduct a thorough review of sub-leases and take necessary steps to address the irregularities in consultation with the government.	None	1. Consultation with the government has been organized to address the irregularities in the approval process. 2. Consultation with the government has been organized to address the irregularities in the approval process. 3. A thorough review of sub-leases has been conducted by the government, through the establishment of a Land Committee in 2024. 4. All land leases have been identified by the Land Committee during the consultation process. 5. From identifying land parcels, parcels have been created by the government and validated by the government. 6. Final maps have been signed by the Direct Director and distributed to land owners during the process of the process.	1. Maintain open communication with the government. 2. Audit of records by the government to register their land with the government after validation of the Land Register Act by the government.	Dec. 2024	Dec. 2025		National administration delay

Alignment of measures



Status of implementation of measures



SAC – PROFOREST VERIFICATION – MARCH 2026

Verification of measures implemented

 **Implemented:** Reported measure is confirmed to be fully implemented.

 **Partially implemented:** Reported measure has been partially or fully implemented but does not fully address issue.

 **Continuous implementation:** Reported measure is still being implemented.

 **Not started:** Reported measure is planned, but yet to be implemented.

Alignment implemented measures with EF recommended actions

 **Fully aligned**

 **Partially aligned**

 **Not aligned**

SAC – PROFOREST VERIFICATION – MARCH 2026

ALLEGATIONS		ACTIONS	STATUS & IMPLEMENTATION			PROFOREST VERIFICATION		
TOPIC	FINDING		STATUS	MEASURES IMPLEMENTED	LONG TERM STRATEGY	MEASURES		RECOMMENDATIONS
						ALIGNMENT	STATUS	
Irregularities in the approval process of the leases and sub-leases agreement	Partially founded	Conduct a thorough review of sub-leases and take necessary steps to address the irregularities identified in consultation with the government.	Done	1. Consultation with the government have been organized to address the irregularities identified. 2. Consultation with experts have been conducted to guide SAC about the legal requirements and steps to be followed to resolve these discrepancies. 3. A thorough review of sub-leases has been conducted by GeoData SL (Ltd), experts recommended by the Government, through the establishment of Land Committees in 2024. 4. 443 land owners have been identified by the Land Committee during the concession survey. 5. Maps identifying land owners' parcels have been created by GeoData SL (Ltd) and validated by communities. 6. Final maps have been signed by the Direct Surveyor and distributed to land owners during the Ceremony of 24/09/2025.	1. Maintain open communication with communities. 2. Assist (if requested by landowners) to register their land with the Government after validation of the Land Register Act by the government.	Fully aligned	Implemented	

SAC – PROFOREST VERIFICATION – MARCH 2026

ALLEGATIONS		ACTIONS	STATUS & IMPLEMENTATION			PROFOREST VERIFICATION		
TOPIC	FINDING		STATUS	MEASURES IMPLEMENTED	LONG TERM STRATEGY	MEASURES		RECOMMENDATIONS
						ALIGNMENT	STATUS	
Consultation, transparency and inclusiveness of landowners in the land acquisition process	Partially founded	Implement the action plan ("Malen Chiefdom Action Plan to Identify Landowner Acreages and Determine the Annual Lease Rent for Each Land Owner") in collaboration with the Company GeoData SL (Ltd), approved by the Land Commission SL.	Done	1. The Action Plan has been implemented in collaboration with the company GeoData SL (Ltd), approved by the Land Commission SL. 2. Landowners' acreages have been identified through the creation of the Land Committee.	1. Insurance of annual lease rents' payment for each land owners. 2. Assist (if requested by landowners) to register their land with the Government after validation of the Land Register Act by the Government.	Fully aligned	Implemented	
				3. Annual lease rent for each land owners have been determined, payment strategy review and approval ongoing				Communities consulted were not aware of the revised annual rent amount. The required 7-year lease review has not been adhered to. Collaborate with relevant stakeholders and engage landowners on the approved annual lease amount and proceed with payment.

SAC – PROFOREST VERIFICATION – MARCH 2026

ALLEGATIONS		ACTIONS	STATUS & IMPLEMENTATION			PROFOREST VERIFICATION		
			STATUS	MEASURES IMPLEMENTED	LONG TERM STRATEGY	MEASURES		RECOMMENDATIONS
TOPIC	FINDING					ALIGNMENT	STATUS	
Consultation, transparency and inclusiveness of landowners in the land acquisition process	Partially founded	Address any claim (related to landowners’ identification) that may arise during the implementation of the action plan.	Done	1. Land conflicts and claims have been investigated and addressed during the Land Survey conducted by GeoData SL from 2023 to 2024.	1. Continuous implementation of the complaints management system to ensure any claims arising are addressed.	Fully aligned	Implemented	A land conflict exists between the Bassaleh and Jombohun communities. Until the dispute is formally resolved, the area concerned has been mapped under Chiefdom Land status.

SAC – PROFOREST VERIFICATION – MARCH 2026

ALLEGATIONS		ACTIONS	STATUS & IMPLEMENTATION			PROFOREST VERIFICATION		
TOPIC	FINDING		STATUS	MEASURES IMPLEMENTED	LONG TERM STRATEGY	MEASURES		RECOMMENDATIONS
						ALIGNMENT	STATUS	
Consultation, transparency and inclusiveness of landowners in the land acquisition process	Partially founded	Study the possibility of sharing land lease agreements with the Land Commission as part of the process of distributing land titles to landowners.	Done	1. Sub lease agreements have been shared with the Land Commission.	1. Provide communities with updates on any potential future changes or renewals to sublease terms.	Fully aligned	Implemented	Revision was made after field verification to the measure to reflect actual implementation on the ground.; Land Commission replaced with “appropriate authorities”.
				2. Maps identifying land owners' parcels have been created by GeoData SL (Ltd), validated by communities and distributed to land owners during the ceremony of 24/09/2025.				

SAC – PROFOREST VERIFICATION – MARCH 2026

ALLEGATIONS		ACTIONS	STATUS & IMPLEMENTATION			PROFOREST VERIFICATION		
TOPIC	FINDING		STATUS	MEASURES IMPLEMENTED	LONG TERM STRATEGY	MEASURES		RECOMMENDATIONS
						ALIGNMENT	STATUS	
Inequities in land lease payments	Founded: not SAC’s responsibility	Identify landowners and their acreages during the action plan.	Done	1. Landowners and their acreages have been identified.	1. SAC keeps an open dialogue on the identified landowners' acreages during the community meetings.	Fully aligned	Implemented	
		Examine with the Law Office the possibility of the company paying land leases directly into landowners' bank accounts.	Continuous	1. Base on the possibility of owning bank accounts, procedure/strategy implemented to get payment to actual landowner individually and communication ongoing for bank account request.	1. Assist (if requested by landowners) to register their land with the Government after validation of the Land Register Act by the Government. 2. Engage landowners to explore the possibility of opening a bank account for each landholding family.	Fully aligned	Continuous implementation	3 banks have been engaged to support registration of landowners. Landowners are yet to complete bank account registration process. Rent payments are paid directly to landowners.

SAC – PROFOREST VERIFICATION – MARCH 2026

ALLEGATIONS		ACTIONS	STATUS & IMPLEMENTATION			PROFOREST VERIFICATION		
TOPIC	FINDING		STATUS	MEASURES IMPLEMENTED	LONG TERM STRATEGY	MEASURES		RECOMMENDATIONS
						ALIGNMENT	STATUS	
Inequities in land lease payments	Founded: not SAC's responsibility	A clear documentation process must be set up to monitor the payment of land lease.	Continuous	1. SAC is maintaining payment receipt for land lease payment from the Local Authority office. 2. Payment register with means of identification and signatories is maintained for each region.	1. Direct payment system in place, upon receipt of all bank details, payment will be through bank accounts	Fully aligned	Continuous implementation	

SAC – PROFOREST VERIFICATION – MARCH 2026

ALLEGATIONS		ACTIONS	STATUS & IMPLEMENTATION			PROFOREST VERIFICATION		
TOPIC	FINDING		STATUS	MEASURES IMPLEMENTED	LONG TERM STRATEGY	MEASURES		RECOMMENDATIONS
						ALIGNMENT	STATUS	
Crop compensation	Partially founded	Address any claim (related to crops compensation) that may arise during the action plan.	Done	1. Land conflicts and claims have been investigated and addressed during the land survey conducted by GeoData SL from 2023 to 2024.	1. Continuous implementation of the complaints management system to ensure any claims arising are addressed.	Fully aligned	Implemented	

SAC – PROFOREST VERIFICATION – MARCH 2026

ALLEGATIONS		ACTIONS	STATUS & IMPLEMENTATION			PROFOREST VERIFICATION		
TOPIC	FINDING		STATUS	MEASURES IMPLEMENTED	LONG TERM STRATEGY	MEASURES		RECOMMENDATIONS
						ALIGNMENT	STATUS	
Documentation compensation process	Founded	Each step of community engagement for the action plan should be clearly documented, and available at all section chief level with their acknowledgement of receipt.	Done	1. Step of community engagement for the action plan has been clearly documented through the Land Committee establishment and land owners' consultations. 2. Each step of community engagement for the action plan has been described in GeoData SL report: "06/11/2024: GIS Survey of the Family Land Holdings in SAC Concession".	1. Monitoring of the availability of the community engagement report at section chief level.	Fully aligned	Implemented	

SAC – PROFOREST VERIFICATION – MARCH 2026

ALLEGATIONS		ACTIONS	STATUS & IMPLEMENTATION			PROFOREST VERIFICATION		
TOPIC	FINDING		STATUS	MEASURES IMPLEMENTED	LONG TERM STRATEGY	MEASURES		RECOMMENDATIONS
						ALIGNMENT	STATUS	
Degradation of natural areas and lack access to land for farming	Founded: not only SAC's responsibility but can be considered as an indirect impact of SAC's presence in the landscape	Evaluate the dynamics of the evolution of greenbelts since project implementation.	Continuous	1. Greenbelts have been mapped. 2. Evolution of the greenbelts has been compared to evaluate the dynamics of their size.	1. SAC keeps an open dialogue on the greenbelts' evolution during community meetings.	Fully aligned	Continuous implementation	
				3. Analysis of this evolution has been realized and discussed during community meetings.				Following the field verification exercise, SAC submitted meeting records demonstrating community engagement activities related to the analysis of greenbelts.

SAC – PROFOREST VERIFICATION – MARCH 2026

ALLEGATIONS		ACTIONS	STATUS & IMPLEMENTATION			PROFOREST VERIFICATION		
TOPIC	FINDING		STATUS	MEASURES IMPLEMENTED	LONG TERM STRATEGY	MEASURES		RECOMMENDATIONS
						ALIGNMENT	STATUS	
Degradation of natural areas and lack access to land for farming	Founded: not only SAC's responsibility but can be considered as an indirect impact of SAC's presence in the landscape	Update the customary maps with the communities.	Continuous	1. The update of the 53 customary maps in a participative way has been conducted. 2. Drone pictures of the greenbelts have been completed and amended in the customary maps for validation by communities. 3. Updated copies of the customary maps have been provided to communities.	1. SAC keeps an open dialogue on the customary mapping during community meetings.	Fully aligned	Continuous implementation	
				4. Current update is ongoing and under review, after which it will be distributed to communities.				Customary maps have been updated. Maps are yet to be distributed to some communities.

SAC – PROFOREST VERIFICATION – MARCH 2026

ALLEGATIONS		ACTIONS	STATUS & IMPLEMENTATION			PROFOREST VERIFICATION		
TOPIC	FINDING		STATUS	MEASURES IMPLEMENTED	LONG TERM STRATEGY	MEASURES		RECOMMENDATIONS
						ALIGNMENT	STATUS	
Degradation of natural areas and lack access to land for farming	Founded: not only SAC's responsibility but can be considered as an indirect impact of SAC's presence in the landscape	Continue to regularly engage with stakeholders regarding the implementation of alternative projects.	Continuous	1. Engagement with stakeholders regarding the implementation of alternative projects is continuous during the community meetings.	1. Definition of an updated engagement strategy that guarantee open communication, transparency, meetings minutes and annual agenda validated by communities. 2. Monitor alternative project implemented to identify areas of improvement.	Fully aligned	Continuous implementation	

SAC – PROFOREST VERIFICATION – MARCH 2026

ALLEGATIONS		ACTIONS	STATUS & IMPLEMENTATION			PROFOREST VERIFICATION		
TOPIC	FINDING		STATUS	MEASURES IMPLEMENTED	LONG TERM STRATEGY	MEASURES		RECOMMENDATIONS
						ALIGNMENT	STATUS	
Smallholders oil palm out-grower scheme	Founded	Engage with stakeholders to discuss alternatives to oil palm out-grower.	Done	1. Engagement with stakeholders through community meetings completed and data collected.	1. Definition of an updated engagement strategy that guarantee open communication, transparency, meetings minutes and annual agenda validated by communities. 2. Monitor the implementation of all the alternatives activities implemented with the communities.	Fully aligned	Implemented	Engagement with community leaders have been completed. Engagement with Lower and Upper Malen will be held on 16 th and 17 th March respectively.
				2. Meeting with Malen Chiefdom Development Committee to discuss communities' projects.				

SAC – PROFOREST VERIFICATION – MARCH 2026

ALLEGATIONS		ACTIONS	STATUS & IMPLEMENTATION			PROFOREST VERIFICATION		
TOPIC	FINDING		STATUS	MEASURES IMPLEMENTED	LONG TERM STRATEGY	MEASURES		RECOMMENDATIONS
						ALIGNMENT	STATUS	
Access to drinking water	Partially founded	Carry out a review of the water wells built by SAC in order to implement appropriate corrective measures where possible.	Done	1. A census of all water wells has been conducted to identify the priority needs in term of availability of drinking water.	1. Annual planning of a water wells census to ensure verification of the availability of drinking water. 2. Definition of an updated engagement strategy that guarantee open communication, transparency, meetings minutes and annual agenda validated by communities.	Fully aligned	Implemented	An updated 2024/2025 census of community water wells was provided following the field verification exercise. The census included Manowa 1 and Borbuwa communities.
				2. SAC has appointed a construction team in charge of community' water wells maintenance and repairs.				
				Define Company standards for the quality of the hand pumps with the communities and put in place a clear monitoring system for those infrastructures.	Done	1. Establishment of a Company standard for the construction of hand pump to guarantee quality of each well. 2. Development of a monitoring system for the water infrastructures.	1. Inspection of the water wells infrastructure to ensure respect of the Company quality standards. 2. Continuous monitoring of the water wells quality.	Fully aligned

SAC – PROFOREST VERIFICATION – MARCH 2026

ALLEGATIONS		ACTIONS	STATUS & IMPLEMENTATION			PROFOREST VERIFICATION		
TOPIC	FINDING		STATUS	MEASURES IMPLEMENTED	LONG TERM STRATEGY	MEASURES		RECOMMENDATIONS
						ALIGNMENT	STATUS	
Water and waste management	Partially founded	Define a distance limit to be respected with communities/ quarters and blocks receiving EFBs*.	Done	1. SAC has defined a distance limit to be respected with communities/ quarters and blocks receiving EFBs.	1. Definition of an updated engagement strategy that guarantee open communication, transparency, meetings minutes and annual agenda validated by communities. 2. Monitor regularly the implementation of the map for EFB application with prohibited areas.	Fully aligned	Implemented	200-meter distance has been defined. Defined distance for EFB application away from communities is not respected during field verification SAC provided an updated 2026 EFB application map showing community perimeters, along with an end-of-work slip for EFB application, which is supervised by the Estate Manager following field verification.
				2. Communication has been made by SAC to communities on the defined distance.				Meeting records with 3 communities on defined distance for EFB application were submitted after field verification exercise. Reviewed documents were found to be adequate. SAC should extend communications to all affected communities.
				3. SAC has defined a map for EFB application with prohibited areas.				

SAC – PROFOREST VERIFICATION – MARCH 2026

ALLEGATIONS		ACTIONS	STATUS & IMPLEMENTATION			PROFOREST VERIFICATION		
TOPIC	FINDING		STATUS	MEASURES IMPLEMENTED	LONG TERM STRATEGY	MEASURES		RECOMMENDATIONS
						ALIGNMENT	STATUS	
Water and waste management	Partially founded	Regularly maintain culverts to prevent flooding.	Continuous	1. SAC has a road maintenance plan which includes the maintenance of culverts to prevent flooding. 2. SAC has put in place a monitoring of culverts.	1. Continuous monitoring of culverts along the main road.	Fully aligned	Continuous implementation	

SAC – PROFOREST VERIFICATION – MARCH 2026

ALLEGATIONS		ACTIONS	STATUS & IMPLEMENTATION			PROFOREST VERIFICATION		
TOPIC	FINDING		STATUS	MEASURES IMPLEMENTED	LONG TERM STRATEGY	MEASURES		RECOMMENDATIONS
						ALIGNMENT	STATUS	
Water and waste management	Partially founded	Ensure appropriate treatment and traceability for different types of waste.	Done	1. SAC has a waste management plan comprising the types of waste per origin and the details appropriate treatment. 2. SAC waste management plan is audited during RSPO* and ISO* annual audits. 3. Recyclers audits are also conducted to ensure appropriate treatment of all types of waste.	1. Continuous monitoring of all types of waste and appropriate treatment.	Fully aligned	Implemented	

* RSPO: Roundtable on Sustainable Palm Oil
 * ISO: International Organization for Standardization

SAC – PROFOREST VERIFICATION – MARCH 2026

ALLEGATIONS		ACTIONS	STATUS & IMPLEMENTATION			PROFOREST VERIFICATION		
TOPIC	FINDING		STATUS	MEASURES IMPLEMENTED	LONG TERM STRATEGY	MEASURES		RECOMMENDATIONS
						ALIGNMENT	STATUS	
Water and waste management	Partially founded	Conduct further analysis to determine the origin of phosphate compounds in surface water in order to take appropriate action.	Done	1. SAC has conducted further analysis to determine the origin of phosphate compounds in surface water in order to take appropriate action. 2. SAC has engaged biodiversity experts to analyze the origin of phosphate compounds in surface water which has led to a series of recommendation translated into an action plan.	1. Implementation and monitoring of the action plan.	Fully aligned	Implemented	

SAC – PROFOREST VERIFICATION – MARCH 2026

ALLEGATIONS		ACTIONS	STATUS & IMPLEMENTATION			PROFOREST VERIFICATION		
TOPIC	FINDING		STATUS	MEASURES IMPLEMENTED	LONG TERM STRATEGY	MEASURES		RECOMMENDATIONS
						ALIGNMENT	STATUS	
Sexual harassment and gender-based violence	Founded	Provide enhanced training for Gender Committee.	Done	1. Trainings have been provided to Gender Committee members through the engagement and support of external experts. 2. Gender Committee training is included into the annual training calendar.	1. Continuous trainings to Gender Committee. 2. Commitment and implementation of the "Socfin Group Sexual Harassment and Violence Action Plan".	Fully aligned	Implemented	
		Promote inclusivity within the Gender Committee by including a representative for each department.	Continuous	1. Inclusivity of the Gender Committee has been promoted through the inclusion of representatives for each department, contractors' companies and community leaders.	1. Ongoing oral and visual communication on the Gender Committee existence and roles. 2. Commitment and implementation of the "Socfin Group Sexual Harassment and Violence Action Plan".	Fully aligned	Continuous implementation	
				2. The Gender Committee members has been updated on 31/01/2025 and displayed on notice boards.				Pictures showing the list of Gender Committee members displayed on various notice boards were shared following the verification exercise.

SAC – PROFOREST VERIFICATION – MARCH 2026

ALLEGATIONS		ACTIONS	STATUS & IMPLEMENTATION			PROFOREST VERIFICATION		
TOPIC	FINDING		STATUS	MEASURES IMPLEMENTED	LONG TERM STRATEGY	MEASURES		RECOMMENDATIONS
						ALIGNMENT	STATUS	
Sexual harassment and gender-based violence	Founded	Strengthen training programs on sexual harassment and GBV* that covers all levels of workers.	Continuous	1. Training programs on sexual harassment and GBV have been strengthened to cover all levels of workers.	1. Continuous trainings on Gender Committee. 2. Commitment and implementation of the "Socfin Group Sexual Harassment and Violence Action Plan".	Fully aligned	Continuous implementation	Intensify training among workers.
		Establish budget to strengthen the Gender Committee.	Done	1. The Gender Committee has been strengthened with the definition of a program of activities and appropriate budget.	1. Implementation of a program to conduct Gender Committee activities. 2. Commitment and implementation of the "Socfin Group Sexual Harassment and Violence Action Plan".	Fully aligned	Implemented	

* GBV: Gender-Based Violence

SAC – PROFOREST VERIFICATION – MARCH 2026

ALLEGATIONS		ACTIONS	STATUS & IMPLEMENTATION			PROFOREST VERIFICATION		
TOPIC	FINDING		STATUS	MEASURES IMPLEMENTED	LONG TERM STRATEGY	MEASURES		RECOMMENDATIONS
						ALIGNMENT	STATUS	
Sexual harassment and gender-based violence	Founded	Strengthen the Gender Committee: by hiring additional in-house qualified staff or studying the possibility of collaborating with an external body.	Done	1. Engagement with EF has been made to advise on external bodies that have assisted SAC as expert on gender issues.	1. Continuous trainings to Gender Committee. 2. Commitment and implementation of the "Socfin Group Sexual Harassment and Violence Action Plan".	Fully aligned	Implemented	
		Ensure that all cases of SH* and GBV are reported to the Gender Committee.	Continuous	1. The Gender Committee is responsible to handle all cases of SH.	1. Continuous trainings to Gender Committee. 2. Commitment and implementation of the "Socfin Group Sexual Harassment and Violence Action Plan".	Fully aligned	Continuous implementation	Some banners have been removed and needs to be replaced.

* SH: Sexual Harassment

SAC – PROFOREST VERIFICATION – MARCH 2026

ALLEGATIONS		ACTIONS	STATUS & IMPLEMENTATION			PROFOREST VERIFICATION		
TOPIC	FINDING		STATUS	MEASURES IMPLEMENTED	LONG TERM STRATEGY	MEASURES		RECOMMENDATIONS
						ALIGNMENT	STATUS	
Sexual harassment and gender-based violence	Founded	Establish a hotline (as part of an effective grievance system) for reporting SH at the workplace.	Continuous	1. Contact of each representative is maintained and posted in all department.	1. Continuous engagement on possibility to have a hotline number. 2. Commitment and implementation of the "Socfin Group Sexual Harassment and Violence Action Plan".	Fully aligned	Continuous implementation	SAC is in the process of obtaining a dedicated line for reporting sexual harassment. Currently, telephone numbers are maintained for departments to report SH cases.
		Ensure pictorial communication warning signs within the plantation that indicate clear disciplinary process and zero tolerance of sexual harassment.	Done	1. Pictorial communication warning signs have been displayed within the plantation indicating clear disciplinary process and zero tolerance of SH.	1. Continuous oral and visual communication on the hotline number. 2. Commitment and implementation of the "Socfin Group Sexual Harassment and Violence Action Plan".	Fully aligned	Implemented	Some banners have been removed and needs to be replaced.

SAC – PROFOREST VERIFICATION – MARCH 2026

ALLEGATIONS		ACTIONS	STATUS & IMPLEMENTATION			PROFOREST VERIFICATION		
TOPIC	FINDING		STATUS	MEASURES IMPLEMENTED	LONG TERM STRATEGY	MEASURES		RECOMMENDATIONS
						ALIGNMENT	STATUS	
Air pollution	Partially founded	Ensure communities along the main road have speed bumps.	Done	1. SAC has a road maintenance plan which includes the provision of speed bumps per community with sign boards along the main road. 2. SAC has put in place a monitoring of the speed bumps creation to ensure they are refreshed at regular frequency.	1. Continuous monitoring of the speed bump along the main road.	Fully aligned	Implemented	Monitoring of speed bumps was conducted on a one-off basis. However, formal monitoring schedule should be planned and followed.
		Train drivers from the Company on road safety.	Done	1. SAC has engaged external experts from "the Sierra Leone Opportunities Industrialization Centres" (SLOIC) to conduct assessment report on trucks, light vehicles and tractor drivers of SAC followed by a complete training session.	1. Continuous respect to training calendar including road safety trainings to drivers.	Fully aligned	Implemented	

SAC – PROFOREST VERIFICATION – MARCH 2026

ALLEGATIONS		ACTIONS	STATUS & IMPLEMENTATION			PROFOREST VERIFICATION		
TOPIC	FINDING		STATUS	MEASURES IMPLEMENTED	LONG TERM STRATEGY	MEASURES		RECOMMENDATIONS
						ALIGNMENT	STATUS	
Air pollution	Partially founded	Continue to regularly sensitize road users on road safety.	Continuous	1. Road safety sensitization are organized on regular basis. 2. Road safety awareness are included in the HSE* minutes among workers and communities to ensure road users are sensitized. 3. Radio communication called "Socfin Hour" is conducted on road safety.	1. Continuous respect to training calendar including road safety awarenesses to road users.	Fully aligned	Continuous implementation	
		Continue recording and investigating all road accidents.	Continuous	1. Road accidents records are updated at all times. 2. Investigation reports are conducted with inclusion of root causes analysis to understand any accident and develop corrective measures to avoid occurrence.	1. Continuous recording and investigating all road accidents.	Fully aligned	Continuous implementation	

* HSE: Health, Safety and Environment

SAC – PROFOREST VERIFICATION – MARCH 2026

ALLEGATIONS		ACTIONS	STATUS & IMPLEMENTATION			PROFOREST VERIFICATION		
TOPIC	FINDING		STATUS	MEASURES IMPLEMENTED	LONG TERM STRATEGY	MEASURES		RECOMMENDATIONS
						ALIGNMENT	STATUS	
Air pollution	Partially founded	Continue to record road consumption of water.	Continuous	1. Water consumption is recorded during application on road to reduce dust emissions.	1. Continuous record of water consumption.	Fully aligned	Continuous implementation	Work-related instruction on dust program with reference INST_021_I10 should be followed.

SAC – PROFOREST VERIFICATION – MARCH 2026

ALLEGATIONS		ACTIONS	STATUS & IMPLEMENTATION			PROFOREST VERIFICATION		
TOPIC	FINDING		STATUS	MEASURES IMPLEMENTED	LONG TERM STRATEGY	MEASURES		RECOMMENDATIONS
						ALIGNMENT	STATUS	
Employment conditions, work safety and labor rights violations	Partially founded	Provide a medical check to all workers irrespective of their contracts and nature of work.	Continuous	1. Medical check ups are conducted to all workers irrespective of their contracts and nature of work. 2. The monitoring file has been updated to include an automatic follow-up of the check-up date. 3. Medical check ups are conducted on a continuous basis.	1. Organization of spot inspections to verify respect of the procedure among the working staff.	Fully aligned	Continuous implementation	Pre-employment medical check-ups are conducted for all prospective employees. Periodic medical examinations for existing employees is limited to selected departments e.g., chemical sprayers, workshop and palm oil mill.
		Design a monitoring template to monitor workers especially in the mill, ensure working hours conform with the Employment Act 2023.	Done	1. Communication on the Employment Act 2023 has been conducted to describe the content of the act. 2. Monitoring template has been designed to ensure conformity of the working hours at the palm oil mill.	1. Organization of spot inspections to verify respect of the procedure among the working staff.	Fully aligned	Implemented	Biometric system is being piloted.

SAC – PROFOREST VERIFICATION – MARCH 2026

ALLEGATIONS		ACTIONS	STATUS & IMPLEMENTATION			PROFOREST VERIFICATION		
TOPIC	FINDING		STATUS	MEASURES IMPLEMENTED	LONG TERM STRATEGY	MEASURES		RECOMMENDATIONS
						ALIGNMENT	STATUS	
Employment conditions, work safety and labor rights violations	Partially founded	Review the transport allowance for workers.	Done	1. Transport allowance has been revised for workers and included inside their monthly pay slips.	1. Organization of spot inspections to verify payment of the transport allowance based on the new rate.	Fully aligned	Implemented	
		Review and implement recruitment and hiring procedures types of workers (seasonal, contractors, etc.).	Done	1. The recruitment and hiring procedure has been updated per type of workers. 2. Awareness and sensitization are conducted to inform workers about the updated procedure. 3. For new recruitment, a description will be included in the announcement and induction.	1. Continual awareness of the recruitment procedure. 2. Monitoring of the induction program records for new workers.	Fully aligned	Implemented	

SAC – PROFOREST VERIFICATION – MARCH 2026

ALLEGATIONS		ACTIONS	STATUS & IMPLEMENTATION			PROFOREST VERIFICATION		
TOPIC	FINDING		STATUS	MEASURES IMPLEMENTED	LONG TERM STRATEGY	MEASURES		RECOMMENDATIONS
						ALIGNMENT	STATUS	
Employment conditions, work safety and labor rights violations	Partially founded	Review and update the workforce spreadsheet and include workers ages and date contract signed.	Done	1. The workforce spreadsheet has been updated to include workers ages and date of contract signed.	1. Continual awareness of the recruitment procedure.	Fully aligned	Implemented	
		Study the possibility of collecting worker's community origin information for new recruit.	Done	1. Update of the workforce spreadsheet to include the worker's community origin information at his will.	1. Continual awareness of the recruitment procedure.	Fully aligned	Implemented	
		Ensure communities with a barray built by SAC have a notice board to post information about work opportunities and their rights at work + how to report abuse/ corruption.	Done	1. The list of barray built by SAC has been created to ensure recording of the presence of notice boards.	1. Continual maintenance of the documents displayed on the notice board to ensure ongoing communication.	Fully aligned	Implemented	Some communities have barrays but do not have notice boards.

SAC – PROFOREST VERIFICATION – MARCH 2026

ALLEGATIONS		ACTIONS	STATUS & IMPLEMENTATION			PROFOREST VERIFICATION		
TOPIC	FINDING		STATUS	MEASURES IMPLEMENTED	LONG TERM STRATEGY	MEASURES		RECOMMENDATIONS
						ALIGNMENT	STATUS	
Criminalization and intimidation of NGOs by local authorities: judicial harassment	Founded: not SAC's responsibility	Communicate SAC's policy on human right to the local authorities and communities.	Done	1. SAC's policy on human right has been communicated to the local authorities and communities.	1. SAC keeps an open dialogue on the communication of its human rights policy during community meetings.	Fully aligned	Implemented	

SAC – PROFOREST VERIFICATION – MARCH 2026

ALLEGATIONS		ACTIONS	STATUS & IMPLEMENTATION			PROFOREST VERIFICATION		
TOPIC	FINDING		STATUS	MEASURES IMPLEMENTED	LONG TERM STRATEGY	MEASURES		RECOMMENDATIONS
						ALIGNMENT	STATUS	
Infringements by local authorities of freedom of movement and association	Founded: not SAC's responsibility	Publicly promote policy on the freedom of association with the Chiefdom authorities, and publicly affirm that all stakeholders are welcome in SAC's concession.	Done	1. Promotion of the policy on the freedom of association has been conducted with publication in the Chiefdom authorities. 2. Public affirmation has been done that all stakeholders are welcome in SAC's concession.	1. Regular announcements are conducted on the radio about the policy on the freedom of association and the welcome of stakeholders in the concession.	Fully aligned	Implemented	
		Review the Company's security strategy with Chiefdom Committee, CSOs* (relevant stakeholders).	Continuous	1. The Company's security strategy with Chiefdom Committee, CSOs and relevant stakeholders has been revised.	1. Ensure that the company security approach is fair, transparent, and inclusive of community members. 2. Regular engagement of community members on security concerns and updates.	Fully aligned	Continuous implementation	

* CSO: Civil Society Organization

SAC – PROFOREST VERIFICATION – MARCH 2026

ALLEGATIONS		ACTIONS	STATUS & IMPLEMENTATION			PROFOREST VERIFICATION		
TOPIC	FINDING		STATUS	MEASURES IMPLEMENTED	LONG TERM STRATEGY	MEASURES		RECOMMENDATIONS
						ALIGNMENT	STATUS	
Buffer zones	Founded	Continue to implement the remediation and compensation plan.	Continuous	1. The remediation and compensation plan is implemented since 2017; its implementation is continuous. 2. Monitoring of this plan is available and audited every 2 years by an external biodiversity agency.	1. Continuous implementation of the remediation and compensation plan.	Fully aligned	Continuous implementation	
		Sensitize communities on the purpose of the riparian areas.	Done	1. Sensitization to communities on the purpose of riparian areas is ongoing through meetings, sensitization programs and radio communications.	1. Definition of an updated engagement strategy that guarantee open communication, transparency, meetings minutes and annual agenda validated by communities.	Fully aligned	Implemented	Some of the communities indicated that they had not been trained and they did not demonstrate understanding of the importance of conserving riparian areas.

SAC – PROFOREST VERIFICATION – MARCH 2026

ALLEGATIONS		ACTIONS	STATUS & IMPLEMENTATION			PROFOREST VERIFICATION		
TOPIC	FINDING		STATUS	MEASURES IMPLEMENTED	LONG TERM STRATEGY	MEASURES		RECOMMENDATIONS
						ALIGNMENT	STATUS	
Analysis of the impact of the loss of agricultural land on the communities' right to food	Founded	Engage the Ministry of Lands/Agriculture to assess the food security in Malen Chiefdom.	Continuous	1. The Ministry of Lands/ Agriculture has been engaged to assess the food security in Malen Chiefdom. 2. Recommendations have been identified and translated into an action plan.	1. Definition of an updated engagement strategy that guarantee open communication, transparency, meetings minutes and annual agenda validated by communities. 2. Monitor the implementation of the action plan.	Fully aligned	Continuous implementation	Report with recommendations are yet to be shared by the Ministry of Agriculture.
		Continue to engage with community members on alternative livelihoods projects.	Continuous	1. Engagement with stakeholders is ongoing trough the Social and Grievance Committee meetings organized on the last Friday of each month. 2. Alternatives livelihoods projects are discussed with communities.	1. Definition of an updated engagement strategy that guarantee open communication, transparency, meetings minutes and annual agenda validated by communities. 2. Monitor the implementation of alternatives livelihoods projects to identify areas of improvement.	Fully aligned	Continuous implementation	

SAC – PROFOREST VERIFICATION – MARCH 2026

ALLEGATIONS		ACTIONS	STATUS & IMPLEMENTATION			PROFOREST VERIFICATION		
TOPIC	FINDING		STATUS	MEASURES IMPLEMENTED	LONG TERM STRATEGY	MEASURES		RECOMMENDATIONS
						ALIGNMENT	STATUS	
Analysis of the impact of the loss of agricultural land on the communities' right to food	Founded	Finalize participatory customary mapping with communities.	Continuous	1. The update of the 53 customary maps in a participative way has been conducted. 2. Drone pictures of the greenbelts have been completed and amended in the customary maps for validation by communities. 3. Updated copies of the customary maps is ongoing as well as distribution	1. SAC keeps an open dialogue on the customary mapping during community meetings.	Fully aligned	Continuous implementation	
		Update the identification criteria of vulnerable people and update the list per community.	Done	1. Identification criteria of vulnerable people has been updated in the instruction IN-CL-009. 2. The list of vulnerable people per community has been updated based on the revised identification criteria.	1. Continuous usage of the updated criteria for identifying vulnerable people.	Fully aligned	Implemented	

www.socfin.com

