

## **1. Scope**

This Policy outlines the Group's commitment to transparency and openness in all aspects of its operations. It applies across all business units, subsidiaries, employees, suppliers, and business partners, and aims to foster trust, accountability, and public confidence by ensuring the provision of clear, accurate, and accessible information to all stakeholders.

## **2. Statement**

The Group affirms its dedication to operating with transparency and in full compliance with applicable laws, governance frameworks, and codes of conduct.

We are committed to building enduring trust through responsible disclosure, stakeholder engagement, and clear communication of our practices, policies, and performance.

Principles and Commitments

### **2.1. Openness and transparency:**

- We recognize the need to balance commercial confidentiality with the right of stakeholders to be informed. Information is provided in a manner that aligns with the interests and expectations of our stakeholders, including customers, employees, and partners.
- Transparent communication is maintained across all levels, fostering mutual understanding and trust.
- We ensure traceability and transparency throughout our supply chain, requiring our suppliers to adhere to the same standards.

### **2.2. Accessibility:**

- Information regarding our plans, operations, performance metrics, governance structures, and financial standing is made publicly available and accessible through multiple channels (e.g., publications, websites, public registries, social media).
- We ensure that disclosed information is relevant, accurate, up-to-date, and presented in a comprehensible manner.
- Requests for information are addressed in a timely, cost-effective, and lawful manner, respecting applicable regulatory requirements.
- We respond proportionately to requests, ensuring that our approach aligns with best practices in information management and public access.

### **2.3. Proactive Disclosure:**

- We proactively publish key information and documents without awaiting formal requests.
- We maintain transparency in supply chain activities, including requiring suppliers to disclose and monitor their sourcing practices (e.g., palm oil sourcing), with exclusion policies for non-compliance.
- Our internal policies are published and made available upon request.
- We comply fully with national and international laws, conventions, and obligations applicable to private and public sector entities.

#### **2.4. Clear Guidelines:**

- The Group maintains clear internal guidelines for the disclosure and protection of information.
- We define and communicate the types of information that may be disclosed, along with applicable procedures and restrictions.
- Disclosure decisions are guided by established directives to ensure consistent and appropriate handling of data.

#### **2.5. Accountability:**

- Mechanisms are in place to ensure the Group is held accountable for its decisions, actions, and overall performance, even when certain meetings or decisions are not open to the public.
- Reporting frameworks and governance protocols are defined and implemented across all administrative and operational activities.
- We actively collaborate with public authorities, regulatory bodies, suppliers, and other stakeholders to ensure legal, ethical, and financial accountability.
- While transparency is a fundamental obligation, we recognize legitimate exceptions concerning confidentiality, personal data protection, security, and the safeguarding of commercial interests.

***The above policy is implemented by all employees at all organizational levels of the Group and applies to all business units and subsidiaries, while their basic principles are also relevant to our suppliers and business partners.***

***The present policy is published and revised, every three (3) years unless this is required earlier, to ensure that it is effective and up to date.***

***The Group's management team provides all necessary resources for the implementation of the above policy and continuous performance improvement.***

## **1. Scope**

This Policy establishes the Group's overarching commitment to full compliance with applicable laws, regulations, contractual obligations, and international conventions. It serves to ensure that all business activities are conducted in an ethical, lawful, and responsible manner.

Current Policy applies to all employees, subsidiaries, business units, and affiliates of the Group. It also extends, where applicable, to third-party contractors, suppliers, and business partners operating on behalf of the Group.

## **2. Statement**

The Group affirms that legal compliance is fundamental to its operational integrity, stakeholder trust, and long-term sustainability. By implementing and maintaining a robust compliance framework, the Group aims to:

- Prevent exposure to legal liabilities, including fines, sanctions, and criminal charges.
- Safeguard corporate reputation, ensuring continued stakeholder confidence.
- Minimize financial and operational risks related to non-compliance.
- Promote a culture of ethical conduct, transparency, and integrity.

Non-compliance is not tolerated under any circumstance and may result in disciplinary and/or legal action.

Principles & commitments

### **2.1. Adherence to Laws and Regulations:**

- The Group ensures compliance with all applicable national legislation, sector-specific regulations, binding internal policies, and international legal obligations.
- Group entities are individually responsible for observing the legal framework in their jurisdiction of operation.
- All potential or confirmed violations are subject to internal investigation and, where required, referred to the competent authorities.
- Legal compliance is embedded into the governance structure and monitored through dedicated compliance functions.

### **2.2. Risk Mitigation:**

- The Group adopts a risk-based approach to compliance, performing targeted legal risk assessments where appropriate.
- Preventive and detective controls are implemented to reduce exposure to legal and regulatory risk.
- Action plans and corrective measures are applied in response to findings from audits, inspections, or incident reports.

### **2.3. Transparency and Accountability:**

- Roles and responsibilities regarding compliance are clearly defined and communicated across all levels of the organization.
- Reporting mechanisms and escalation pathways are in place to support transparent, timely, and accurate incident reporting.
- Internal and external stakeholders are informed of relevant compliance initiatives and outcomes, where appropriate.

### **2.4. Ethical Conduct:**

- The Group promotes ethical behavior across all business operations, as defined in its Ethics & Integrity Policy.
- Key focus areas include:
  - Anti-bribery and anti-corruption practices.
  - Anti-money laundering (AML) compliance.
  - Conflict of interest identification and disclosure.
  - Fair competition principles aligned with national and international antitrust laws.
- Employees receive targeted training on ethical conduct and compliance expectations.

### **2.5. Data Protection:**

- The Group is committed to protecting personal and sensitive data in line with the General Data Protection Regulation (GDPR) and other applicable data protection laws.
- Key data governance practices include:
  - Safeguarding the confidentiality, integrity, and availability of information assets.

- Ensuring resilience and secure operation of IT systems.
- Implementing controls for secure data processing, storage, and access.
- Providing regular training and awareness programs on information security.
- Managing data breaches and security incidents through established response protocols.
- Maintaining business continuity capabilities to ensure service availability during critical events.

***The above policy is implemented by all employees at all organizational levels of the Group and applies to all business units and subsidiaries, while their basic principles are also relevant to our suppliers and business partners.***

***The present policy is published and revised, every three (3) years unless this is required earlier, to ensure that it is effective and up to date.***

***The Group's management team provides all necessary resources for the implementation of the above policy and continuous performance improvement.***

## **1. Scope**

This Policy defines the Group's principles and commitments regarding product claims and labeling, ensuring accuracy, regulatory compliance, and prevention of misleading information across all communication and marketing activities.

It applies to all products, business units, employees, contractors, suppliers, and relevant partners involved in the creation, approval, distribution, or promotion of claims and labeling materials.

## **2. Statement**

The Group is committed to honest, accurate, and transparent communication regarding product content, performance, origin, or sustainability attributes. Our claims and labels reflect verified information, supported by objective criteria and in compliance with applicable legal and standard-setting frameworks.

Principles and commitments:

### **2.1. Regulatory Compliance:**

- The Group ensures strict adherence to all relevant national and international laws governing product claims and labeling, including EU regulations and requirements established by standards and certification schemes (e.g., RSPO, ISO, Rainforest Alliance etc.).
- No use of logos, certification marks, or trademarks is permitted unless:
  - It is expressly authorized under the respective standard's claims/trademark usage policy.
  - The product fully meets the applicable eligibility criteria.
- The Group maintains up-to-date knowledge of standard-specific claims policies and periodically reviews relevant documentation.
- We cooperate fully with all regulatory authorities and third-party auditors and welcome external inspections.
- Confidential reporting channels are maintained to enable the secure and anonymous submission of concerns or violations related to product claims and labeling, with protection against retaliation.

### **2.2. Accuracy and Truthfulness:**

- All product claims must be:

- Accurate – factually correct and verifiable.
- Truthful – not exaggerated or manipulated.
- Clear and Transparent – easy to understand and not misleading.
- Claims and labels must be understandable by the intended audience and consistent across communication channels.
- Misleading, vague, or ambiguous representations are strictly prohibited.

### **2.3. Scientific Support and Justification:**

- All product-related claims (e.g., health, environmental, or sustainability claims) must be substantiated by credible scientific evidence, verified data, or compliance with recognized industry standards.
- Supporting documentation must be available for internal review or submission to competent authorities upon request.

### **2.4. Training and Awareness:**

- Employees, contractors, and relevant external stakeholders involved in the creation, review, or use of product labels receive regular training on:
  - Applicable laws and standards
  - Company procedures
  - Claims policy updates
- Awareness is promoted to ensure full understanding of responsibilities and implications related to incorrect or unauthorized claims.

### **2.5. Stakeholder Engagement and Communication:**

- The Group engages in open and constructive dialogue with all relevant stakeholders, including regulators, certification bodies, consumers, and community representatives, regarding labeling integrity and product claims.
- Feedback and external inquiries are addressed promptly and transparently.

### **2.6. Corrective and Preventive Actions:**

- Any deviation, complaint, or incident related to claims or labeling is promptly investigated by the relevant compliance (e.g. quality) department.

- Corrective actions are implemented where necessary, including product relabeling, consumer notification, or market withdrawal, depending on severity.
- Preventive measures are designed and embedded into processes to mitigate recurrence and enhance continuous improvement.

***The above policy is implemented by all employees at all organizational levels of the Group and applies to all business units and subsidiaries, while their basic principles are also relevant to our suppliers and business partners.***

***The present policy is published and revised, every three (3) years unless this is required earlier, to ensure that it is effective and up to date.***

***The Group's management team provides all necessary resources for the implementation of the above policy and continuous performance improvement.***

## 1. Scope

This Policy defines the Group's approach to external and internal communication, stakeholder engagement, and outreach activities. It aims to ensure that all information shared is accurate, timely, inclusive, accessible, and aligned with the Group's values and strategic objectives.

The Policy applies to all communication and engagement activities conducted by the Group, across all business units, subsidiaries, departments, and stakeholder groups including employees, customers, regulators, partners, and the public.

## 2. Statement

The Group is committed to fostering open, transparent, and inclusive communication with all stakeholders. Through structured outreach and information-sharing practices, we aim to promote awareness, understanding, collaboration, and trust.

We strive to ensure that our messages are consistent, meaningful, and reflective of our operations, goals, and social or environmental impact. All communications are guided by the principles of clarity, accessibility, accountability, and continuous improvement.

Principles & Commitments:

### 2.1. Defining Objectives:

- We clearly state the goals of the outreach efforts, such as increasing awareness, gathering feedback, or promoting participation.
- All outreach initiatives are aligned with specific, documented goals, such as:
  - Raising public awareness.
  - Enhancing stakeholder engagement.
  - Promoting transparency and trust.
  - Collecting stakeholder feedback to improve services or policies.

### 2.2. Audience Identification:

- Target audiences are identified based on their interests, needs, language preferences, information access levels, and potential influence.
- Stakeholder mapping and segmentation are applied to tailor outreach strategies accordingly.

### 2.3. Communication Channels:

- Appropriate channels are selected for each communication objective, including but not limited to:
  - Internal memos and newsletters.
  - Public announcements and press releases.
  - Website updates and blog content.
  - Social media platforms.
  - Public meetings and stakeholder forums.
  - Email campaigns, printed materials, telephone outreach, and face-to-face engagement.

#### **2.4. Content Development:**

- All information and communication materials are:
  - Accurate and fact-based.
  - Concise and audience appropriate.
  - Consistent with the Group's values and strategic goals.
  - Reviewed and approved by designated communication or compliance officers where required.

#### **2.5. Accessibility and Inclusiveness:**

- Communications are made accessible in multiple formats and languages, subject to availability and relevance.
- Content is designed to be understandable by diverse groups, including those with language, literacy, or accessibility needs.

#### **2.6. Feedback and Dialogue:**

- Mechanisms are in place to allow two-way communication, including:
  - Contact forms and feedback boxes.
  - Surveys and consultation processes.
  - Designated contact points for questions and concerns.
- Stakeholder feedback is actively monitored and used to inform decision-making and policy review.

## **2.7. Monitoring and Evaluation:**

- The effectiveness of outreach activities is periodically assessed using quantitative and qualitative indicators.
- Performance reviews are conducted to:
  - Measure reach and impact.
  - Identify gaps and opportunities.
  - Inform corrective and improvement actions.

## **2.8. Partnership and Collaboration:**

- The Group actively seeks collaboration with:
  - Community organizations.
  - Civil society groups.
  - Government bodies.
  - Industry peers.
- Such partnerships help broaden outreach and enhance credibility, impact, and inclusion.

## **2.9. Transparency and Claims Integrity**

- The Group ensures transparency in all communications by:
  - Disclosing accurate and complete information on decisions, activities, and performance.
  - Applying consistent rules for product-related claims and labeling in accordance with internal guidelines and external certification schemes (e.g., RSPO, ISO, Rainforest Alliance, etc.).
  - Avoiding misleading statements or misrepresentation in any form.

***The above policy is implemented by all employees at all organizational levels of the Group and applies to all business units and subsidiaries, while their basic principles are also relevant to our suppliers and business partners.***

***The present policy is published and revised, every three (3) years unless this is required earlier, to ensure that it is effective and up to date.***

***The Group's management team provides all necessary resources for the implementation of the above policy and continuous performance improvement.***

## **1. Scope**

This Policy outlines the Group's commitment to the environmentally responsible, safe, and legally compliant management of all waste streams across its operations. The objective is to protect human health, preserve natural resources, and promote circular economy principles through sustainable waste management practices.

This Policy applies to all Group sites, business units, subsidiaries, employees, contractors, and third-party partners engaged in activities that generate, manage, or influence waste handling processes.

## **2. Statement**

Effective waste management is a strategic priority and core environmental responsibility for the Group. We are committed to minimizing the environmental impact of our operations through the implementation of structured waste management systems that prioritize prevention, responsible disposal, and continuous improvement.

Our approach is based on compliance, transparency, stakeholder collaboration, and the proactive adoption of best environmental practices across all business areas.

Policy Commitments

### **2.1. Regulatory Compliance:**

- Full compliance with all applicable national, regional, and international waste management legislation, including International/ EU Directives (e.g., 2008/98/EC) and environmental standards principles.
- Fulfillment of all obligations arising from permits, industry standards, and contractual or voluntary commitments related to waste handling.

### **2.2. Waste Identification and Classification**

- Systematic identification, categorization, and documentation of all waste streams generated from operations, including:
  - Hazardous and non-hazardous waste.
  - Recyclable and organic materials.
  - Construction and demolition waste.
- Maintenance of updated waste inventories and proper classification based on regulatory codes.

### **2.3. Waste Prevention and Reduction**

- Prioritization of waste minimization at source through:
  - Process optimization.

- Material efficiency.
- Substitution of hazardous substances.
- Establishment of measurable waste reduction targets integrated into the Group's environmental objectives.

## **2.4. Segregation and On-Site Management**

- Implementation of waste segregation systems at all sites, with:
  - Clearly labeled bins.
  - Separate containers for hazardous, recyclable, organic, and general waste.
  - Employee guidance materials and signage to ensure compliance.

## **2.5. Reuse, Recycling, and Resource Recovery**

- Promotion of circular economy practices including:
  - Reuse of materials and equipment where feasible.
  - Collaboration with certified recycling and recovery partners.
  - Return schemes for reusable packaging and industrial containers.

## **2.6. Safe Handling, Storage, and Transportation**

- Adoption of safety protocols for the temporary storage, internal transport, and loading of waste materials.
- Use of containment systems to prevent spillage, leakage, or environmental contamination.
- Engagement of licensed and certified transporters and waste contractors for off-site handling.

## **2.7. Final Disposal Compliance**

- Disposal of residual or non-recoverable waste only through authorized and regulated facilities, ensuring full traceability and legal documentation.

## **2.8. Wastewater and Sludge Management**

- Treatment and safe discharge of wastewater in line with environmental quality standards and local permits.

- Management of sludge and related by-products to prevent soil or water pollution.

## **2.9. Monitoring and Performance Tracking**

- Recording of waste data (quantities, categories, disposal methods) using structured reporting systems.
- Establishment of Key Performance Indicators (KPIs) including:
  - Total waste generated per unit of production.
  - Recycling rates and landfill diversion.
  - Incident reports and compliance metrics.
- Annual review of performance and environmental objectives.

## **2.10. Training**

- Provision of mandatory training to all employees and contractors on:
  - Proper waste segregation and handling procedures.
  - Emergency response protocols.
  - Environmental and legal responsibilities.

## **2.11. Stakeholder Communication and Engagement**

- Open and transparent communication with internal and external stakeholders on waste management strategies, goals, and performance outcomes.
- Public disclosure of key performance metrics where relevant (e.g., in ESG or sustainability reports).
- Promotion of sustainable waste management practices throughout the supply chain, encouraging alignment from suppliers and partners.

## **2.12. Reporting, Corrective and Preventive Action**

- Establishment of internal and confidential channels for reporting waste management concerns, non-conformities, or environmental incidents.
- Prompt investigation of reported issues, with documentation of findings and corrective measures.
- Integration of preventive actions into operational procedures to minimize the risk of recurrence.

***The above policy is implemented by all employees at all organizational levels of the Group and applies to all business units and subsidiaries, while their basic principles are also relevant to our suppliers and business partners.***

***The present policy is published and revised, every three (3) years unless this is required earlier, to ensure that it is effective and up to date.***

***The Group's management team provides all necessary resources for the implementation of the above policy and continuous performance improvement.***

## **1. Scope**

This Policy sets out the Group's commitment to the responsible, efficient, and sustainable use of water resources throughout all operational activities. It defines the guiding principles for minimizing water-related environmental impacts, protecting water quality, and ensuring equitable use of shared water resources.

This Policy applies to all Group entities, business units, production facilities, employees, contractors, and business partners whose activities may influence water use or discharge.

## **2. Statement**

Water is a critical natural resource essential to our operations, the environment, and the communities in which we operate. The Group is committed to protecting water resources by implementing responsible water stewardship practices that align with applicable legal frameworks, stakeholder expectations, and global sustainability goals.

We recognize the shared nature of water and the importance of minimizing our water footprint while ensuring that our operations do not adversely affect the quality, availability, or access to water for others.

Core Principles and Commitments

### **2.1. Regulatory Compliance**

- The Group fully complies with all applicable water-related legislation, including:
  - National and local water regulations.
  - International and European Union water legislation.
  - International / EU conventions and industry-specific standards.

### **2.2. Water Risk Identification and Assessment**

- We conduct systematic water risk assessments to:
  - Identify all water sources (surface, groundwater, municipal).
  - Evaluate current and future water-related risks (scarcity, quality, regulatory, reputational).
  - Monitor water usage and discharge trends.

### **2.3. Water Efficiency and Conservation**

- We prioritize efficient use of water by:

- Optimizing processes and systems to reduce consumption.
- Maintaining water infrastructure to prevent leaks and losses.
- Investing in water-saving technologies and closed-loop systems.
- Measurable water reduction targets are established and reviewed regularly.

#### **2.4. Ecosystem and Watershed Protection**

- Natural hydrological flows, riparian buffers, and aquatic ecosystems are protected from:
  - Physical disruption.
  - Chemical pollution.
  - Over-extraction.
- Environmental flow requirements are respected to maintain downstream ecological balance.

#### **2.5. Equitable Water Use**

- We ensure that our water use does not negatively affect:
  - Local communities.
  - Customary water users.
  - Agricultural or ecological needs within shared watersheds.
- Stakeholder engagement mechanisms are established to address water-related concerns.

#### **2.6. Pollution Prevention and Wastewater Management**

- Wastewater from operational activities is:
  - Treated to meet or exceed environmental discharge standards.
  - Routinely monitored for key quality parameters.
  - Safely discharged to minimize risks to surface water, groundwater, and soil.
- Storage and handling of chemicals and hazardous substances follow strict control procedures to prevent contamination.

#### **2.7. Monitoring, Reporting, and Transparency**

- Water performance indicators are established and tracked, including:
  - Water withdrawal and consumption per site/unit of production.
  - Reuse/recycling rates.
  - Wastewater discharge quality.
- Data is reported internally and externally, where applicable, in sustainability disclosures (e.g., GRI, CDP Water Security).

## **2.8. Continuous Improvement**

- Regular reviews are conducted to:
  - Identify water use inefficiencies.
  - Integrate new technologies and global best practices.
  - Improve performance in line with evolving regulatory and stakeholder expectations.

## **2.9. Training and Awareness**

- All employees, contractors, and relevant stakeholders receive ongoing training on:
  - Water conservation techniques.
  - Pollution prevention.
  - Emergency response for water-related incidents.

## **2.10. Stakeholder Communication and Engagement**

- We communicate openly about our water usage, management practices, performance, and goals with:
  - Local communities.
  - Governmental authorities.
  - NGOs and relevant stakeholders.
- We collaborate with suppliers and business partners to promote responsible water practices across the supply chain.

## **2.11. Incident Reporting and Non-Compliance Management**

- Clear, confidential channels are in place for:

- Reporting water-related concerns or environmental violations.
- Investigating incidents thoroughly and objectively.
- Protection from retaliation is guaranteed for whistleblowers.

## **2.12. Corrective and Preventive Action**

- In the event of non-compliance, pollution, or community impact:
  - Corrective actions are initiated immediately.
  - Root causes are identified and addressed.
  - Preventive measures are incorporated into operating procedures to avoid recurrence.

***The above policy is implemented by all employees at all organizational levels of the Group and applies to all business units and subsidiaries, while their basic principles are also relevant to our suppliers and business partners.***

***The present policy is published and revised, every three (3) years unless this is required earlier, to ensure that it is effective and up to date.***

***The Group's management team provides all necessary resources for the implementation of the above policy and continuous performance improvement.***

## **1. Scope**

This Policy outlines the Group's strategic commitment to the responsible, efficient, and sustainable use of energy resources across all operations and value chains. It establishes guiding principles for improving energy performance, reducing greenhouse gas emissions, supporting regulatory compliance, and promoting long-term environmental stewardship.

The Policy applies to all employees, business units, subsidiaries, and contractors of the Group, as well as to suppliers and partners involved in energy-related processes, operations, or decisions.

## **2. Statement**

Efficient energy use is fundamental to the Group's objectives for operational excellence, cost reduction, climate impact mitigation, and corporate responsibility. The Group actively pursues energy efficiency, promotes the use of renewable energy sources, and commits to the continuous improvement of its energy performance, in alignment with international and national legislation, EU directives, and recognized international standards.

Principles and commitments:

### **2.1. Regulatory Compliance**

- The Group ensures full compliance with all applicable energy-related regulations and directives, including:
  - National and local laws.
  - International/ European Union energy and climate policies (e.g., Energy Efficiency, Renewable Energy).
  - Voluntary international standards (e.g., ISO 50001).
  - Sector-specific obligations or agreements.

### **2.2. Energy Use Identification and Assessment**

- A systematic approach is adopted to monitor and assess energy consumption across:
  - Stationary equipment and facilities.
  - Mobile sources (fleet, logistics).
  - Industrial processes and utilities.
- Significant energy users (SEUs) are identified to prioritize efficiency measures and define improvement opportunities.

### **2.3. Energy Efficiency Planning**

- An Energy Efficiency Plan is implemented and regularly updated to:
  - Optimize the use of fossil fuels.
  - Maximize energy efficiency across operations.
  - Set measurable Key Performance Indicators (KPIs) and reduction targets.
- Energy audits are conducted in line with legal requirements and internal procedures.

### **2.4. Project and Asset Integration**

- Energy efficiency criteria are integrated in:
  - New construction and infrastructure development.
  - Facility upgrades and retrofits.
  - Equipment procurement and lifecycle management.
- Life-cycle energy performance is a selection criterion for key assets.

### **2.5. Promotion of Renewable Energy**

- The Group actively invests in:
  - On-site renewable energy production (e.g., solar, geothermal, biogas).
  - Procurement of certified green electricity.
  - Partnerships to scale up clean energy usage across operations, where technically and economically feasible.

### **2.6. Greenhouse Gas Emissions Reduction**

- Direct and indirect GHG emissions from energy use are reduced through:
  - Electrification and decarbonization of operations.
  - Cleaner fuel alternatives.
  - Process optimization and digitalization for real-time control.

### **2.7. Monitoring, Reporting, and Review**

- Energy performance is tracked through:

- Regular data collection and energy consumption monitoring.
- Evaluation of energy use trends per unit of output or service.
- Defined KPIs for total energy use, specific energy use, GHG emissions, and renewables share.
- Results are reported internally and, where applicable, in external disclosures (e.g., ESG, CSRD, CDP).

## **2.8. Maintenance and Technological Upgrades**

- Preventive and predictive maintenance is conducted to ensure optimal energy performance.
- Obsolete or inefficient systems are upgraded or replaced to improve overall efficiency and lower energy intensity.

## **2.9. Capacity Building and Training**

- All employees, contractors, and relevant partners receive targeted training and awareness programs on:
  - Energy efficiency practices.
  - Operational behavior change.
  - Environmental and economic impacts of energy consumption.

## **2.10. Communication and Stakeholder Engagement**

- The Group maintains open communication regarding its energy performance and goals with:
  - Employees.
  - Authorities and regulators.
  - Customers and communities.
  - Suppliers and industry peers.
- Collaboration is promoted to encourage energy efficiency practices throughout the value chain.

## **2.11. Reporting of Concerns**

- Confidential and accessible channels are available for the reporting of:
  - Energy-related incidents or inefficiencies.

- Deviations from best practices.
- Environmental or safety risks associated with energy use.
- Whistleblower protection and follow-up investigations are guaranteed.

## **2.12. Corrective and Preventive Actions**

- Deviations, inefficiencies, or incidents are promptly addressed through:
  - Root-cause analysis.
  - Implementation of corrective actions.
  - Preventive controls and process redesign where necessary.

## **2.13. Continuous Improvement**

- The Policy and its implementation are reviewed periodically to:
  - Evaluate performance.
  - Incorporate innovations and emerging best practices.
  - Align with evolving regulatory requirements and stakeholder expectations.

***The above policy is implemented by all employees at all organizational levels of the Group and applies to all business units and subsidiaries, while their basic principles are also relevant to our suppliers and business partners.***

***The present policy is published and revised, every three (3) years unless this is required earlier, to ensure that it is effective and up to date.***

***The Group's management team provides all necessary resources for the implementation of the above policy and continuous performance improvement.***

## **1. Scope**

This Policy sets out the Group's formal commitment to sourcing, producing, and utilizing palm oil responsibly and sustainably, with full respect for environmental integrity, human rights, and long-term economic development. It applies to all operations, subsidiaries, business partners, and supply chain actors engaged in the sourcing, use, or sale of palm oil or its derivatives.

## **2. Statement**

Palm oil plays a significant role in the global food, cosmetics, and industrial sectors; however, its production has been historically associated with environmental degradation and social injustice. The Group acknowledges these risks and affirms its responsibility to ensure that palm oil entering our value chain contributes to sustainable land use, social equity, and environmental protection.

Our objective is to drive positive change across the palm oil sector through transparent, traceable, and verified practices aligned with globally recognized sustainability standards.

Principles and Commitments:

### **2.1. Legal and Regulatory Compliance:**

- Full compliance with applicable national and international legislation, including laws related to:
  - Labor rights and occupational safety.
  - Environmental protection.
  - Land tenure and usage.
  - Trade and customs obligations.
- Alignment with international instruments such as the ILO Conventions, UN Guiding Principles on Business and Human Rights, and the EU Deforestation Regulation (EUDR).

### **2.2. No Deforestation and Forest Protection:**

- No sourcing from plantations established through:
  - Conversion of primary forests.
  - Clearance of High Conservation Value (HCV) or High Carbon Stock (HCS) areas.

- Utilization of satellite monitoring, geospatial risk mapping, and site assessments to verify land use practices.
- Support for ecosystem restoration and biodiversity conservation initiatives.

### **2.3. No Peatland Development:**

- Prohibition of new plantation development on peatlands, regardless of depth.
- Application of best management practices (BMPs) for existing operations on peat to prevent degradation, fire risks, and GHG emissions.

### **2.4. Respect for Human Rights and Local Communities:**

- Zero tolerance for:
  - Forced or child labor.
  - Discrimination, harassment, or exploitation.
  - Unfair wages or unsafe working conditions.
- Adherence to the Free, Prior and Informed Consent (FPIC) principle for land acquisition and community engagement.
- Protection of indigenous and customary land rights.

### **2.5. Biodiversity and Agrochemical Stewardship:**

- Protection of endangered flora and fauna.
- Elimination or restricted use of hazardous agrochemicals, with preference for Integrated Pest Management (IPM).
- Maintenance of buffer zones around waterways and conservation areas.

### **2.6. Traceability and Transparency:**

- Commitment to full traceability of palm oil to at least mill level, and to plantation level wherever feasible.
- Establishment of robust supply chain mapping, risk screening, and disclosure protocols.
- Annual publication of progress reports, including sourcing regions and supplier compliance performance.

### **2.7. Supplier Responsibility and Compliance:**

- Communication of policy requirements to all suppliers and business partners.

- Due diligence systems to assess, monitor, and verify supplier practices.
- Provision of capacity-building support, but clear consequences for non-compliance, including supplier disengagement.

#### **2.8. Smallholder Inclusion and Support:**

- Support for the inclusion of independent smallholders through:
  - Access to certification schemes (e.g., RSPO Independent Smallholder Standard).
  - Technical and financial support.
  - Fair pricing mechanisms and access to markets.
- Promotion of inclusive rural development and improved livelihoods.

#### **2.9. Sustainable Certification:**

- Preference for sourcing RSPO-certified palm oil, with a long-term goal of achieving 100% certification across all palm-based materials.
- Use of segregated or mass balance supply chain models, avoiding “book & claim” where traceability cannot be guaranteed.
- Application of third-party audits and independent verification systems where certification is not yet in place.

#### **2.10. Monitoring and Reporting:**

- Regular risk assessments and monitoring of environmental, social, and governance (ESG) criteria across the supply chain.
- Third-party auditing of high-risk areas.
- Disclosure of monitoring outcomes via ESG or sustainability reports.

#### **2.11. Climate and Environmental Responsibility:**

- Reduction of GHG emissions across palm oil-related operations through:
  - Cleaner energy and process efficiency.
  - Responsible wastewater and effluent treatment.
  - Management of organic waste, methane capture, and energy recovery.

#### **2.12. Grievance Mechanism:**

- Establishment of accessible, transparent, and confidential channels for all stakeholders to:
  - Report grievances or concerns related to palm oil sourcing or practices.
  - Monitor progress of investigations and corrective measures.
- Protection of whistleblowers and assurance of impartial grievance resolution.

### **2.13. Stakeholder Engagement and Collaboration**

- Active engagement with:
  - NGOs, civil society, and certification bodies.
  - Sectoral platforms and initiatives.
  - Local communities and government authorities.
- Support for landscape-level and jurisdictional approaches to deforestation-free palm oil.

### **2.14. Training:**

- Delivery of mandatory training programs for relevant staff and suppliers covering:
  - RSPO Principles and Criteria.
  - Human rights and social safeguards.
  - Environmental risk management.
- Periodic updates based on regulatory changes and best practices.

### **2.15. Continuous improvement**

- The Policy is subject to regular review to reflect:
  - Scientific advancements.
  - Evolving stakeholder expectations.
  - Regulatory updates and industry benchmarks.
- The Group is committed to adaptive management and leading by example in the palm oil sector.

***The above policy is implemented by all employees at all organizational levels of the Group and applies to all business units and subsidiaries, while their basic principles are also relevant to our suppliers and business partners.***

***The present policy is published and revised, every three (3) years unless this is required earlier, to ensure that it is effective and up to date.***

***The Group's management team provides all necessary resources for the implementation of the above policy and continuous performance improvement.***

## **1. Scope**

This Policy defines the Group's framework for the allocation, support, and development of human and organizational resources to meet strategic, operational, and sustainability objectives. It outlines the Group's approach to recruitment, training, employee support, and compliance with international labor and sustainability standards.

The Policy applies to all business units, subsidiaries, employees, contractors, suppliers, and partners involved in resource planning, workforce management, or sustainability-related roles across the Group's value chain.

## **2. Statement**

The Group is committed to fostering a supportive, equitable, and high-performing work environment that enables the achievement of organizational goals and sustainability commitments. Through strategic resource planning and capacity building, we ensure that the right people are placed in the right roles at the right time, supported by adequate training, feedback mechanisms, and well-being services.

This Policy also reinforces our commitment to shared responsibility in sustainability by aligning human capital management with globally recognized standards, including RSPO Principles, EU regulations, and other applicable frameworks.

Principles and commitments

### **2.1. Resource Planning and Allocation**

- A structured framework is established for identifying, assessing, and allocating the necessary human, financial, and technological resources to support business continuity and sustainability goals.
- Strategic workforce planning is conducted regularly to ensure that operational and compliance requirements are met effectively.

### **2.2. Recruitment and Selection**

- Transparent, inclusive, and merit-based recruitment processes are implemented, grounded in:
  - Clearly defined role requirements.
  - Alignment with organizational values and strategic direction.
  - Equal opportunity principles and non-discrimination.
- Local hiring is promoted where feasible to support community engagement and local economic development.

- Due diligence procedures are applied to service providers and suppliers to ensure ethical labor practices.

### **2.3. Training and Development**

- All relevant employees, suppliers, and partners receive regular training on:
  - Sustainability standards (e.g., RSPO, ESG policies).
  - This Policy's provisions and expected behaviors.
  - Occupational and environmental responsibilities.
- Career development pathways are provided to support personal and professional growth.
- Access to onboarding programs, knowledge resources, and technical tools is ensured for all new and existing staff.

### **2.4. Employee Support and Well-being**

- The Group offers structured support services to help employees manage:
  - Work-related challenges.
  - Integration of sustainability policies into daily operations.
  - Health and psychosocial risks where relevant.
- Feedback loops are established through:
  - Performance evaluations.
  - Recognition of contributions.
  - Improvement dialogues between management and staff.

### **2.5. Monitoring, Evaluation, and Continuous Improvement**

- Progress toward resource and support objectives is monitored through defined Key Performance Indicators (KPIs).
- Regular evaluations are conducted on:
  - Policy effectiveness.
  - Implementation consistency.
  - Employee satisfaction and engagement.

- Lessons learned are incorporated into future revisions and management reviews.

## **2.6. Grievance Mechanisms and Whistleblower Protection**

- Accessible and confidential reporting channels are established for all stakeholders, including:
  - Employees, contractors, suppliers.
  - Local communities and civil society actors.
- All reported grievances are:
  - Documented and investigated impartially.
  - Addressed with timely, transparent, and fair resolution procedures.
- Protection is ensured for individuals raising concerns in good faith, without risk of retaliation.

## **2.7. Regulatory and Standards Compliance**

- The Group ensures that support and resourcing practices are aligned with:
  - International frameworks (e.g., RSPO, ISO, ILO).
  - EU legislation and directives.
  - National laws and relevant certifications.
- Sufficient internal capacity and resources are dedicated to meet compliance obligations and integrate best practices into operations.

***The above policy is implemented by all employees at all organizational levels of the Group and applies to all business units and subsidiaries, while their basic principles are also relevant to our suppliers and business partners.***

***The present policy is published and revised, every three (3) years unless this is required earlier, to ensure that it is effective and up to date.***

***The Group's management team provides all necessary resources for the implementation of the above policy and continuous performance improvement.***

## 1. Scope

This Policy sets out the Group's commitment to respecting, promoting, and upholding internationally recognized human rights across all areas of its operations and stakeholder relationships. It defines the Group's approach to preventing, identifying, and addressing actual or potential human rights risks and impacts, in line with global standards and regulatory expectations.

This Policy applies to all employees, business units, subsidiaries, suppliers, contractors, and other stakeholders with whom the Group maintains professional or commercial relationships.

## 2. Statement

The Group affirms its unwavering commitment to the protection of human dignity and fundamental freedoms. We recognize that the responsibility to respect human rights extends beyond direct operations and encompasses our entire value chain, including partners, suppliers, and local communities.

This Policy complements and is reinforced by other corporate frameworks and policies, including but not limited to:

- Diversity, Equity & Inclusion (DEI) Policy
- Anti-Harassment and Non-Discrimination Policy
- Occupational Health & Safety Policy
- Whistleblower Protection Policy
- Privacy & Data Protection Policy
- Code of Conduct and Business Ethics
- ESG Criteria and Social Responsibility Programs

Implementation of this Policy is coordinated by the Human Resources Department, with support from Legal, ESG, and Compliance functions.

Principles and Commitments:

### 2.1. Respect for International Human Rights Standards

- The Group aligns its human rights practices with:
  - The Universal Declaration of Human Rights (UDHR)
  - The International Labour Organization (ILO) Core Conventions
  - The UN Guiding Principles on Business and Human Rights (UNGPs)
  - The OECD Guidelines for Multinational Enterprises

- Applicable EU and national human rights legislation

## **2.2. Awareness and Capacity Building**

- The Group provides regular training and awareness programs for employees, management, and key stakeholders on:
  - Human rights responsibilities.
  - Relevant procedures and grievance mechanisms.
  - Non-retaliation principles and respectful workplace behavior.

## **2.3. Supply Chain and Third-Party Engagement**

- Human rights due diligence is integrated into the Group's procurement and partnership practices.
- Suppliers and contractors are expected to uphold equivalent human rights standards and are subject to ongoing monitoring, assessment, and corrective action processes.

## **2.4. Human Rights Risk Assessment**

- The Group periodically assesses its business sectors and operations to:
  - Identify potential and actual human rights impacts.
  - Prioritize risk mitigation strategies.
  - Integrate human rights considerations into business decisions and ESG risk management.

## **2.5. Transparent Reporting and Accountability**

- The Group publishes annual disclosures including:
  - The number and nature of human rights-related incidents or complaints.
  - The status and outcomes of reported cases.
- Performance is tracked through defined indicators and shared in sustainability or ESG reports, where applicable.

## **2.6. Specific Areas of Commitment**

- The Group is committed to safeguarding the following rights in particular:

- Occupational Health & Safety: Ensuring safe and healthy working environments for all employees and contractors.
- Working Conditions: Upholding decent work principles, including fair remuneration, reasonable working hours, and humane treatment.
- Forced Labor, Child Labor, and Human Trafficking: Zero tolerance for any form of modern slavery.
- Equal Opportunity and Non-Discrimination: Ensuring that all individuals are treated fairly, regardless of gender, race, religion, disability, age, or any other protected characteristic.
- Freedom of Association and Collective Bargaining: Respecting workers' rights to organize and engage in dialogue.
- Rights of Local Communities: Engaging with and respecting the rights of communities affected by operations, including land use and resource access.
- Rights of Customers and End Users: Safeguarding privacy, access to accurate information, and protection from exploitation or harm.

## **2.7. Stakeholder Engagement and Remedy**

- Stakeholders, including employees, community members, and suppliers, are encouraged to report human rights concerns through the Group's confidential Whistleblower Mechanism.
- All grievances are:
  - Logged and assessed impartially.
  - Investigated thoroughly.
  - Addressed through corrective and preventive measures.
- The Group ensures non-retaliation for anyone reporting in good faith.

***The above policy is implemented by all employees at all organizational levels of the Group and applies to all business units and subsidiaries, while their basic principles are also relevant to our suppliers and business partners.***

***The present policy is published and revised, every three (3) years unless this is required earlier, to ensure that it is effective and up to date.***

***The Group's management team provides all necessary resources for the implementation of the above policy and continuous performance improvement.***

## 1. Scope

This Policy sets out the Group's commitment to upholding fair, safe, and inclusive labor practices across all operational activities and business relationships. It provides a framework for compliance with national labor laws and internationally recognized labor rights standards, aiming to promote decent work, equality, and dignity for all.

This Policy applies to all employees, contractors, subsidiaries, suppliers, and other business partners across the Group's operations and supply chain.

## 2. Statement

The Group is committed to fostering a fair and balanced labor environment based on the principles of equality, respect, human dignity, and legal compliance. We adhere to the International Labour Organization (ILO) fundamental rights at work and other internationally recognized labor standards.

Principles & commitments across the following core areas:

### 2.1. Decent Work and Working Conditions

- All employees are entitled to fair and respectful working conditions, including:
  - Legal employment contracts.
  - Fair remuneration aligned with legal minimums or industry benchmarks.
  - Reasonable working hours and rest periods.
  - Paid leave entitlements and rest days in compliance with labor laws.
  - A right to disconnect from work communications outside of regular working hours.
- The Group encourages voluntary collective bargaining where employees elect to organize and negotiate employment terms.

### 2.2. 3.2 Prohibition of Forced Labor, Child Labor, and Human Trafficking

- The Group enforces a strict zero-tolerance policy on:
  - Child labor: No employment of individuals under the legal minimum age (or under 18 for hazardous roles).
  - Forced or compulsory labor: No one may be coerced to work under threat, penalty, or force.

- Human trafficking: Any form of modern slavery is prohibited across all operations and supply chain activities.
- All employment must be based on free and informed consent, with no retention of personal documents, unpaid labor, or recruitment fees borne by workers.

### **2.3. 3.3 Non-Discrimination and Equal Opportunity**

- Employment-related decisions are based solely on job requirements and individual merit.
- The Group prohibits discrimination based on:
  - Race, color, religion, nationality, ethnicity, caste, language, political opinion, gender identity or expression, sexual orientation, age, marital or parental status, disability, economic status, health condition, union affiliation, or any other protected characteristic.
- We ensure:
  - Equal access to opportunities in recruitment, promotion, training, and career development.
  - Equal pay for work of equal value.
  - Gender-sensitive working conditions, particularly with respect to health, safety, and parental responsibilities.
  - Monitoring of gender balance and diversity indicators across all levels of the organization.
  - Inclusive support for LGBTQ+ individuals, and a respectful culture free of harassment.

### **2.4. 3.4 Harassment Prevention and Safe Work Environment**

- We provide a work environment free from:
  - Sexual harassment.
  - Verbal or physical abuse.
  - Psychological intimidation.
- Employees are trained to recognize and report inappropriate behavior.
- Procedures are in place to investigate all complaints confidentially and fairly, with zero tolerance for retaliation.

### **2.5. 3.5 Civil and Political Rights**

- The Group upholds the civil and political freedoms of all individuals, including:
- Freedom of opinion and expression, including constructive criticism of company policies or practices.
- Freedom of association and collective bargaining, without fear of reprisal.
- The right to organize or join trade unions or employee associations.
- Respect for due process in all internal disciplinary procedures, which must be:
  - Fair and impartial.
  - Proportionate to conduct.
  - Free from degrading or inhumane treatment.

### **2.6. 4. Implementation and Oversight**

- The Human Resources Department is responsible for:
  - Communicating this Policy to all employees.
  - Ensuring training on employee rights and responsibilities.
  - Monitoring compliance through internal audits, employee feedback, and risk assessments.
- Procurement, ESG, and Legal functions collaborate to extend labor rights compliance across the supply chain, including due diligence, contract clauses, and corrective action planning.

### **2.7. 5. Grievance Mechanism and Reporting**

- A confidential, accessible, and trusted whistleblower mechanism is available to all stakeholders for reporting labor-related concerns or violations.
- All complaints are:
  - Investigated promptly and objectively.
  - Addressed through appropriate remediation and preventive actions.
- Employees are protected from retaliation for raising concerns in good faith.

### **2.8. 6. Continuous Improvement**

- This Policy is subject to review every three (3) years, or sooner in response to:
  - Legislative changes.
  - Internal audit results.
  - Stakeholder feedback or complaints.
- The Group remains committed to improving labor practices by integrating international best practices and emerging industry standards.

***The above policy is implemented by all employees at all organizational levels of the Group and applies to all business units and subsidiaries, while their basic principles are also relevant to our suppliers and business partners.***

***The present policy is published and revised, every three (3) years unless this is required earlier, to ensure that it is effective and up to date.***

***The Group's management team provides all necessary resources for the implementation of the above policy and continuous performance improvement.***

## **1. Scope**

This Policy defines the Group's commitment to upholding the highest standards of ethical behavior, transparency, accountability, and legal compliance. It outlines expected conduct by all employees and associated stakeholders and provides a framework to guide decision-making, interactions, and business practices across all areas of operation.

The Policy applies to all Group employees, contractors, suppliers, partners, and third-party representatives.

## **2. Statement**

The Group is committed to fostering a culture of ethics, respect, and corporate integrity. All employees and stakeholders are expected to act with honesty, fairness, and professionalism while complying with applicable legal and regulatory obligations.

The Policy is built upon the following fundamental principles:

- Integrity in behavior and business relationships.
- Accountability for actions and decisions.
- Respect for human rights, labor standards, and the environment.
- Zero tolerance for corruption, discrimination, or misconduct.

Principles and Commitments

### **2.1. Legal and Regulatory Compliance**

- The Group complies with all applicable national and international laws, standards, and regulations relevant to its operations.
- In cases where internal policies are more stringent than applicable laws, the higher standard shall prevail.
- All employees are expected to seek guidance in case of uncertainty regarding compliance.

### **2.2. Ethical Behavior and Organizational Culture**

- The Group fosters a working environment where ethical conduct is the norm, and all individuals are encouraged to raise concerns without fear of retaliation.
- No recruitment fees or deductions are imposed on employees during hiring or employment.

- Ethical conduct is embedded across the Group's policies including those related to:
  - Anti-harassment.
  - Anti-discrimination.
  - Workplace fairness.
  - Respect for diversity and inclusion.

### **2.3. Labor Relations and Fair Treatment**

- Working relationships are grounded in mutual respect, equal opportunity, and non-discrimination.
- Discrimination in recruitment, remuneration, promotion, or dismissal based on personal characteristics or beliefs is strictly prohibited.
- The Group maintains a healthy work-life balance, honors leave entitlements, and supports freedom of expression.
- Forced labor, child labor, and all forms of abuse are prohibited.
- Respect for the Human Rights Policy and international labor standards is mandatory.

### **2.4. Occupational Health and Safety**

- The Group ensures a safe and healthy working environment, free from harmful or hazardous conditions.
- Risk prevention and mitigation measures are in place, including:
  - Use of personal protective equipment (PPE).
  - Health and safety training.
  - Reporting mechanisms for unsafe conditions.
- All employees are expected to comply with health and safety procedures and actively promote workplace safety.

### **2.5. Asset and Financial Integrity**

- The integrity of financial records, reports, and internal documentation is a top priority.
- All financial data must be:

- Accurate.
- Complete.
- Timely recorded and reported.
- Group assets must be used only for authorized, lawful, and business-related purposes.
- Activities such as fraud, theft, or embezzlement are prohibited and will be subject to disciplinary and legal action.

## **2.6. Data Privacy and Protection**

- The Group complies with all data protection regulations, including the General Data Protection Regulation (GDPR).
- We ensure the confidentiality, integrity, and availability of all information managed.
- Employees receive training on information security, breach response, and business continuity planning.

## **2.7. Anti-Bribery and Corruption**

- The Group adopts a zero-tolerance approach to bribery and corruption, including:
  - Prohibition of facilitation payments.
  - Restriction of business gifts or sponsorships that may influence decisions.
  - Mandatory due diligence on partners, suppliers, and clients.
- Charitable donations and political contributions require prior approval and public disclosure.
- Employees must report any suspected instances via the established whistleblowing channels.

## **2.8. Anti-Money Laundering (AML)**

- Employees are obligated to:
  - Report suspicious financial behavior or transactions.
  - Perform enhanced due diligence where required.
  - Immediately inform their line manager in case of concerns.

## **2.9. Conflict of Interest**

- All potential or actual conflicts of interest must be declared immediately and disclosed during recruitment or contract negotiations.
- Employees may not serve on boards of customers, suppliers, or competitors without written approval from senior management.

## **2.10. Fair Competition**

- The Group adheres to the principles of free and fair competition:
  - No price-fixing, bid-rigging, or market-sharing agreements.
  - No misuse of market dominance or anti-competitive conduct.
  - Autonomy in defining commercial strategy.

## **2.11. Sustainability and Environmental Responsibility**

- The Group is committed to:
  - Reducing carbon emissions.
  - Promoting recycling and renewable energy.
  - Managing waste responsibly.
  - Complying with environmental legislation and ESG requirements.
- All employees must participate in sustainability awareness and training.

## **2.12. Community and Social Impact**

- The Group actively supports local communities through:
  - Needs-based social programs.
  - Responsible procurement from local suppliers.
  - Transparent procedures for donations and sponsorships.

## **2.13. Reporting and Whistleblower Protection**

- A confidential, independent, and accessible reporting channel is available to all stakeholders.
- All concerns related to:
  - Corruption, fraud, discrimination, harassment, or unethical conduct will be investigated thoroughly and fairly.

- Non-retaliation is guaranteed for anyone raising concerns in good faith.

#### **2.14. Oversight and Continuous Improvement**

- The Compliance Department, in collaboration with HR and ESG functions, is responsible for the implementation and review of this Policy.
- Training programs are provided to all staff upon hiring and on a recurring basis.

***The above policy is implemented by all employees at all organizational levels of the Group and applies to all business units and subsidiaries, while their basic principles are also relevant to our suppliers and business partners.***

***The present policy is published and revised, every three (3) years unless this is required earlier, to ensure that it is effective and up to date.***

***The Group's management team provides all necessary resources for the implementation of the above policy and continuous performance improvement.***

## **1. Scope**

This Policy sets out the Group's commitment to respecting the right of Indigenous Peoples and local communities to give or withhold their Free, Prior, and Informed Consent (FPIC) before any activity that may affect their lands, territories, natural resources, or cultural heritage.

It applies to all Group operations and business activities that may directly or indirectly impact Indigenous lands or rights, including partnerships, land acquisition, infrastructure projects, natural resource use, and procurement from high-risk areas.

## **2. Statement**

The Group recognizes that Indigenous Peoples have historically faced dispossession, marginalization, and violations of their rights, and we are committed to operating in a manner that promotes respect, dignity, and inclusion.

Our approach to FPIC is grounded in international human rights frameworks, including the United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP) and ILO Convention No. 169, and reflects our broader commitment to responsible business conduct, sustainability, and social equity.

We affirm that:

- Free – Consent must be given voluntarily and free from coercion, manipulation, or undue influence.
- Prior – Consent must be obtained before any authorization or commencement of activities.
- Informed – Information must be complete, relevant, and presented in a culturally appropriate and accessible format.
- Consent – Communities have the collective right to approve or reject proposed developments affecting their traditional lands and resources.

Principles and Commitments

### **2.1. Recognition and Respect for Indigenous Rights**

- Indigenous Peoples are not merely stakeholders but rights-holders with legal and moral claims over their territories, cultures, and resources.
- We recognize their customary governance systems, institutions, and development priorities.

### **2.2. Cultural and Economic Inclusion**

- We acknowledge that Indigenous knowledge, land stewardship, and resource management practices are vital for:

- Ecosystem conservation.
- Resilient livelihoods.
- Food sovereignty and security.
- Indigenous economies and governance models must be respected and strengthened through equitable development partnerships.

### **2.3. Identification and Engagement**

- Identify Indigenous communities that may be affected, directly or indirectly, through:
  - Social and environmental impact assessments.
  - Local stakeholder mapping and consultation.

### **2.4. Meaningful Consultation**

- Conduct good-faith, inclusive, and participatory consultations with Indigenous Peoples through:
  - Their own representative institutions.
  - Interpreters, facilitators, or cultural mediators where needed.
  - Adequate timeframes for decision-making processes.

### **2.5. Collaborative Decision-Making**

- Work transparently with communities to:
  - Explore mutually beneficial outcomes.
  - Co-design mitigation, compensation, or benefit-sharing mechanisms.
  - Respect the outcome of the FPIC process, including the right to withhold consent.

### **2.6. Documentation and Transparency**

- Maintain detailed documentation of:
  - Engagement processes.
  - Agreements reached.
  - Updates or revisions made through ongoing dialogue.

- Ensure that records are accessible and shared with the affected communities.

## 2.7. Relationship Building and Monitoring

- Establish long-term relationships based on trust, accountability, and ongoing communication.
- Provide grievance mechanisms and channels for ongoing feedback.
- Monitor and evaluate the implementation of agreements and maintain a process for adaptive engagement.

## 2.8. Oversight and Review

- The Sustainability and Human Rights Departments are jointly responsible for:
  - Overseeing implementation of the FPIC Policy.
  - Providing training to internal teams and project partners.
  - Reviewing the effectiveness of consultation procedures.
- This Policy is reviewed every three (3) years, or earlier in response to:
  - Legal developments.
  - Significant operational changes.
  - Feedback from Indigenous communities or independent assessments.

***The above policy is implemented by all employees at all organizational levels of the Group and applies to all business units and subsidiaries, while their basic principles are also relevant to our suppliers and business partners.***

***The present policy is published and revised, every three (3) years unless this is required earlier, to ensure that it is effective and up to date.***

***The Group's management team provides all necessary resources for the implementation of the above policy and continuous performance improvement.***

## **1. Scope**

This Policy outlines the Group's strategic commitment to ensuring a safe, healthy, and inclusive work environment for all employees, contractors, suppliers, and visitors across all operational sites and business units. It sets out the principles and responsibilities required to achieve a culture of accident prevention, risk reduction, and continuous improvement in occupational health and safety performance.

The Policy applies to all Group activities, operations, and associated parties.

## **2. Statement**

The Group recognizes occupational health and safety (OHS) as a core business priority and a shared responsibility that starts at the highest level of leadership and extends throughout all levels of the organization.

We are committed to:

- Providing and maintaining a safe and healthy work environment.
- Proactively preventing accidents, injuries, occupational illnesses, and unsafe conditions.
- Cultivating a culture of care, prevention, and shared accountability.
- Engaging employees in all aspects of OHS decision-making and improvement.

Principles and Commitments

### **2.1. Legal and Regulatory Compliance**

- Full compliance with all applicable national health and safety legislation, European directives, industry standards, and internal procedures.
- Regular updates and audits to ensure ongoing legal alignment.

### **2.2. Risk Identification and Management**

- Implementation of structured procedures for the identification, evaluation, and control of occupational risks.
- Prioritization of risk elimination, and where not possible, substitution, engineering controls, and preventive measures.
- Maintenance of up-to-date risk assessments and emergency response plans for all sites and operations.

### **2.3. Incident Prevention and Reporting**

- Prevention of work-related injuries and illnesses through systematic monitoring, investigation, and mitigation.
- Clear internal mechanisms for incident reporting, investigation, and root-cause analysis.
- Immediate implementation of corrective and preventive actions to avoid recurrence.

#### **2.4. Training and Awareness**

- Provision of regular, mandatory OHS training for all employees, contractors, and relevant stakeholders.
- Promotion of awareness, competence, and active participation in workplace health and safety.
- Integration of OHS topics into onboarding, role-specific training, and annual refresher sessions.

#### **2.5. Employee Participation and Engagement**

- Promotion of open dialogue, consultation, and collaboration on all matters concerning health and safety.
- Inclusion of employees and/or representatives in OHS committees, audits, and decision-making processes.
- Encouragement of safety observations and suggestions for improvement from all personnel.

#### **2.6. Communication and External Awareness**

- Clear and transparent communication on OHS responsibilities, expectations, and updates to:
  - Employees
  - Visitors
  - Contractors and suppliers
- Communication of safety instructions at all sites, including signage, induction briefings, and hazard notifications.

#### **2.7. Continuous Improvement and Performance Monitoring**

- Establishment of qualitative and quantitative objectives and Key Performance Indicators (KPIs) for OHS.

- Use of internationally recognized metrics to measure performance (e.g., incident rates, lost time injury frequency rate).
- Ongoing review and improvement of OHS Management Systems and workplace conditions.
- Application of best practices and innovations for proactive risk management.

## **2.8. Health Promotion and Wellbeing**

- Support for employee physical and mental health, including:
  - Ergonomic assessments
  - Stress management resources
  - Wellness programs and health screenings
- Recognition of psychosocial risks and integration into risk management plans.

## **2.9. Oversight and Responsibility**

- The Group Executive Management holds overall accountability for the implementation and continuous review of this Policy.
- The OHS Department/Designated Officer ensures:
  - Coordination of risk assessments and inspections.
  - Compliance with legal and internal requirements.
  - Investigation of incidents and enforcement of corrective actions.
- All employees are expected to:
  - Follow OHS rules and procedures.
  - Immediately report unsafe conditions or behaviors.
  - Participate in training and emergency drills.

***The above policy is implemented by all employees at all organizational levels of the Group and applies to all business units and subsidiaries, while their basic principles are also relevant to our suppliers and business partners.***

***The present policy is published and revised, every three (3) years unless this is required earlier, to ensure that it is effective and up to date.***

***The Group's management team provides all necessary resources for the implementation of the above policy and continuous performance improvement.***

## **1. Scope**

This Policy outlines the Group's commitment to responsible climate stewardship through the systematic identification, monitoring, reduction, and reporting of greenhouse gas (GHG) emissions. It applies across all operations, subsidiaries, facilities, and value chain partners.

The aim is to minimize the environmental impact of our activities, align with regulatory and international standards, contribute to global climate objectives, and foster long-term sustainable value creation.

## **2. Statement**

The Group recognizes climate change as a material environmental and economic risk and affirms its responsibility to mitigate its impact by integrating GHG emissions management into its business strategy, operations, and corporate culture.

We commit to a proactive approach to climate protection, aligning our actions with the Greenhouse Gas (GHG) Protocol, European Union legislation, and internationally recognized best practices, including frameworks under CSRD, TCFD, and ISO 14064.

Principles and Commitments:

### **2.1. Regulatory Compliance and Alignment with International Standards**

- Ensure full compliance with all applicable local, national, and international laws, directives, and conventions concerning climate change and greenhouse gas emissions.
- Align reporting and calculation methodologies with the GHG Protocol and applicable ESG/CSRD disclosure frameworks (Scope 1, 2, and where relevant, Scope 3).

### **2.2. Identification and Assessment of GHG Emissions**

- Systematically identify and map GHG emission sources across the organization.
- Classify emissions into:
  - Scope 1 (Direct emissions): Fuel combustion, company-owned vehicles, industrial processes.
  - Scope 2 (Indirect emissions): Purchased electricity, steam, heating, or cooling.

- (Optionally Scope 3): Indirect value chain emissions, such as from suppliers, product use, or transport logistics.
- Establish a baseline year and update emission inventories regularly.

### **2.3. 3.3 Action Plans and Reduction Targets**

- Develop and implement climate action plans, with:
  - Quantifiable short-, medium-, and long-term emission reduction targets.
  - Integration into business plans, investment decisions, and operational controls.
  - Use of Key Performance Indicators (KPIs) to monitor progress.

### **2.4. Integration with Energy and Sustainability Strategy**

- Align emission reduction goals with the Group's Energy Use Policy, focusing on:
  - Energy efficiency.
  - Substitution with renewable energy.
  - Electrification of processes and equipment.
  - Transition to low-carbon fuels and clean technologies.

### **2.5. Climate Risk Management and Adaptation**

- Identify and assess climate-related physical and transitional risks (e.g., regulatory change, resource scarcity, climate events).
- Integrate climate risk assessment into enterprise risk management (ERM) frameworks and strategic planning.
- Design and implement climate adaptation measures to increase organizational resilience.

### **2.6. Monitoring, Measurement, and Transparent Reporting**

- Implement systems for the continuous monitoring, measurement, verification, and documentation of GHG emissions.
- Ensure transparency in performance reporting via:
  - ESG disclosures.

- Annual sustainability reports.
- Regulatory reports under CSRD or national schemes.
- Apply independent auditing or assurance where applicable.

## **2.7. Capacity Building and Awareness**

- Conduct regular training and awareness programs for employees, management, contractors, and suppliers on climate issues.
- Build organizational capacity to identify, evaluate, and act on emission reduction opportunities.

## **2.8. Stakeholder Engagement and Collaboration**

- Engage openly with stakeholders (regulators, communities, investors, partners) on climate strategy and performance.
- Promote responsible climate action across the value chain, encouraging suppliers and partners to adopt low-carbon practices and disclose their own emissions.

## **2.9. Grievance Mechanisms and Reporting**

- Provide accessible and confidential channels for reporting climate-related concerns, ethical breaches, or environmental non-compliance.
- Ensure all reports are documented, investigated, and resolved transparently, without retaliation.

## **2.10. Corrective and Preventive Actions**

- Investigate incidents of non-compliance or underperformance.
- Implement corrective actions where needed and preventive measures to avoid recurrence.

## **2.11. Continuous Improvement**

- Conduct periodic reviews of the GHG management strategy, policies, performance, and objectives.
- Integrate technological innovations, updated scientific findings, and evolving best practices.
- Review this Policy every three (3) years or sooner as required by regulation or organizational changes.

## 2.12. Resource Allocation

- Commit sufficient financial, human, and technical resources to support the implementation, monitoring, and continual enhancement of this Policy and its associated programs.

***The above policy is implemented by all employees at all organizational levels of the Group and applies to all business units and subsidiaries, while their basic principles are also relevant to our suppliers and business partners.***

***The present policy is published and revised, every three (3) years unless this is required earlier, to ensure that it is effective and up to date.***

***The Group's management team provides all necessary resources for the implementation of the above policy and continuous performance improvement.***

## **1. Scope**

This policy sets out the Group's commitment to the inclusion of smallholders—particularly in developing regions—within sustainable agricultural value chains. It applies to all operations, suppliers, and stakeholders involved in sourcing, processing, or trading agricultural commodities, and it is not limited to RSPO-certified smallholders. The objective is to strengthen the economic resilience of smallholder communities, enhance livelihoods, and foster inclusive, fair, and sustainable supply networks.

## **2. Statement**

The Group recognizes that smallholders play a vital role in global agricultural production. We are committed to enabling their meaningful participation in supply chains through targeted support, responsible sourcing, and long-term collaboration.

Principles and commitments:

### **2.1. Traceability and Transparency**

- We ensure traceability of raw materials sourced from smallholders, including palm oil derivatives, down to the origin or to identified low-risk regions.
- We promote full supply chain transparency to support risk management, equitable sourcing, and accountability.

### **2.2. Living Income and Fair Compensation**

- We work to guarantee fair pricing mechanisms that enable smallholders to earn a living income, sufficient to cover basic needs and support sustainable investment in their farms and communities.

### **2.3. Regenerative Agriculture**

- We invest in regenerative practices that improve soil health, enhance biodiversity, and increase climate resilience at the farm level.
- We provide training and technical assistance to help smallholders transition to agroecological and climate-smart practices.

### **2.4. Environmental and Sustainability Alignment**

- We encourage the adoption of sustainable agricultural methods aligned with the Group's broader environmental and biodiversity policies.
- We aim to minimize environmental impacts while maintaining or improving productivity and profitability for smallholders.

## **2.5. Partnerships and Program Implementation**

- We collaborate with suppliers, NGOs, cooperatives, and other actors to co-develop and implement smallholder inclusion programs.
- We prioritize inclusive engagement models that consider local context, customs, and stakeholder input.

## **2.6. Social Equity and Inclusion**

- We promote diversity and equal opportunity in the supply chain, with zero tolerance for discrimination or harassment.
- We support the empowerment of women, youth, and underrepresented groups within smallholder farming systems.

## **2.7. Open Communication and Stakeholder Engagement**

- We maintain open and respectful dialogue with smallholders and community representatives, ensuring their voices are heard and respected in decision-making processes.
- We recognize the importance of cultural understanding, local knowledge, and self-determination in the inclusion process.

## **2.8. Community Development and Support Services**

- We contribute to community development by supporting access to education, healthcare, infrastructure, and smallholder support funds.
- We aim to build long-term, trust-based relationships with smallholder communities.

## **2.9. Grievance Mechanisms and Accountability**

- We provide accessible, confidential channels for reporting exclusion, abuse, or violations of this policy.
- All concerns are investigated fairly and transparently, and appropriate remedial actions are taken.

## **2.10. Continuous Improvement**

- We regularly review and update our sourcing and inclusion procedures to reflect best practices, stakeholder feedback, and evolving standards.
- We monitor performance through KPIs, field assessments, and independent audits where applicable.

***The above policy is implemented by all employees at all organizational levels of the Group and applies to all business units and subsidiaries, while their basic principles are also relevant to our suppliers and business partners.***

***The present policy is published and revised, every three (3) years unless this is required earlier, to ensure that it is effective and up to date.***

***The Group's management team provides all necessary resources for the implementation of the above policy and continuous performance improvement.***

## **1. Scope**

This Policy outlines the framework for submitting, managing, and resolving complaints and grievances within the Group. It applies to all employees, contractors, business partners, and external stakeholders who wish to report concerns related to employment conditions, ethical conduct, regulatory compliance, or other violations impacting the Group's values or operations.

## **2. Statement**

The Group is committed to fostering an open, transparent, and accountable organizational culture where individuals feel safe and empowered to report concerns or grievances, whether named or anonymously.

We ensure:

- Confidentiality and data protection of all parties involved.
- Protection from retaliation for those who report in good faith.
- Objective, independent, and timely investigation of all reports.
- Compliance with national laws and the EU Whistleblower Directive (2019/1937).

Reports may concern (but are not limited to) the following areas:

- Violations of EU law, such as public procurement, financial services, product safety, environmental protection, food and feed safety, consumer protection, data privacy, and cybersecurity.
- Fraud, corruption, money laundering, and financial misconduct.
- Workplace misconduct, including harassment, discrimination, abuse of power, and occupational health and safety violations.
- Violations of RSPO or other sustainability-related standards.
- Breaches of confidentiality, misuse of company resources, and reputational risks.

Principles and commitments

### **2.1. Reporting Channels**

- The Group provides multiple, accessible, and secure internal reporting channels for submitting complaints:
  - Reports may be submitted in writing or verbally and with or without disclosing identity.
  - Anonymous reports are encouraged and treated with equal seriousness.

- All employees are informed of these channels by the designated departments.
- Where a whistleblower believes the internal reporting channel is ineffective or fears retaliation, they may escalate the report to external authorities.

## **2.2. Reporting Guidelines**

- Reports should:
  - Be submitted in good faith and without undue delay.
  - Include clear, detailed, and specific information, including names, dates, location, and description of the incident.
  - Avoid disclosing sensitive personal data unrelated to the case.
  - Provide means for follow-up, even anonymously (e.g., anonymous email).

## **2.3. Roles and Responsibilities**

- The Human Resources Department, or another assigned department, is responsible for managing the grievance process with objectivity, confidentiality, and impartiality.
- Key responsibilities include:
  - Acknowledging report receipt (when contact is available).
  - Conducting a preliminary review and triage of complaints.
  - Ensuring protection of identity and privacy of involved parties.
  - Communicating progress and outcomes to the complainant within a reasonable timeframe.
  - Archiving reports in a secure digital log, with restricted access.
  - Referring criminal offenses to the competent public prosecutor.

## **2.4. Retaliation and Protection**

- The Group strictly prohibits retaliation against any individual who, in good faith, submits a report.
- Protection extends to:
  - Employees, contractors, consultants, or business partners.

- Relatives or colleagues of the whistleblower who may also face retaliation.
- The legal entity is associated with the whistleblower in case of indirect retaliation.

## **2.5. Awareness and Continuous Improvement**

➤ The Group:

- Provides training and awareness programs on grievance mechanisms and employee rights.
- Maintains clear documentation and periodic analysis of complaints to identify trends and risks.
- Continuously updates internal policies to strengthen integrity and transparency.
- Encourages a speak-up culture where ethical behavior and accountability are the norm.
- Rights of Local Communities: Engaging with and respecting the rights of communities affected by operations, including land use and resource access.

***The above policy is implemented by all employees at all organizational levels of the Group and applies to all business units and subsidiaries, while their basic principles are also relevant to our suppliers and business partners.***

***The present policy is published and revised, every three (3) years unless this is required earlier, to ensure that it is effective and up to date.***

***The Group's management team provides all necessary resources for the implementation of the above policy and continuous performance improvement.***

The group has already published policies according to the main categories that are listed below:

<b>Transparency and legality</b>	<b>Social</b>
01. Transparency Policy 02. Legal Compliance Policy 03. Claims & Label Policy 04. Information & Outreach Activities Policy 12. Ethical Conduct Policy 13. Land Use and FPIC Policy	10. Human Rights Policy 11. Labor Policy 14. Occupational Health and Safety Policy 16. Smallholder Inclusion Policy 17. Complaints and Grievance Policy
<b>Environmental</b>	<b>Uptake &amp; resourcing</b>
05. Waste Management Policy 06. Water Management Policy 07. Energy use Policy 15. Climate Change & Greenhouse Gases (GHG) Policy	08. Sustainable Palm Oil Policy 09. Support and Resourcing Policy

Having considered the above, the group is in the process of developing a mechanism to collect information on the implementation of the policies, which will be published on the website of each group company in the SR RSPO section till the end of 2025.

**Switz Group Europe**