

	CORPORATE GUIDELINES ON SOCIAL AND ENVIRONMENTAL RESPONSIBILITY	
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1. Purpose

The purpose of this Policy is to guide the business conduct of the Agropalma Group in order to meet the requirements of its key stakeholders and the public commitments related to the Company's social and environmental performance.

2. Reference Documents

- Agropalma Group Code of Conduct and Ethics.
- RSPO Principles and Criteria 2024 (P&C 2024).
- RSPO Supply Chain Certification Standard 2020 (SCC 2020).
- ILO Declaration on Fundamental Principles and Rights at Work (1998).
- Universal Declaration of Human Rights (United Nations, 1948).
- Apprenticeship Law (Law No. 10,097/2000).
- List of the Worst Forms of Child Labor (TIP List) under Decree No. 6,481/2008.
- Brazilian Anti-Corruption Law (Law No. 12,846/2013).
- Global Reporting Initiative (GRI) Standards.

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3. Definitions and Acronyms

- HCV: High Conservation Value Areas
- HCS: High Carbon Stock
- FFB: Fresh Fruit Bunches
- ILO: International Labour Organization
- UN: United Nations
- HRDs: Human Rights Defenders
- NDPE: No Deforestation, No Peat, No Exploitation
- FPIC: Free, Prior and Informed Consent
- GHG: Greenhouse Gases

4. Responsibilities

Sustainability Department: Responsible for controlling this procedure.

President, Directors, and Managers: Responsible for ensuring the implementation of this procedure.

5. Details

5.1 Integrity and Ethics in Business Conduct

The Agropalma Group, and consequently all its employees, shall conduct business in an ethical, fair, and transparent manner, complying with all applicable national, local, and international laws and regulations, including rules related to free market practices and competition protection, as established in the Agropalma Group Code of Conduct.

Furthermore, the Company is committed to managing its business and operations in full compliance with the Brazilian Anti-Corruption Law (Law No. 12,846/2013). Bribery, corruption, facilitation payments, fraudulent use of funds, and misuse of corporate resources are strictly prohibited.

Employees are prohibited from giving or receiving gifts with a value exceeding **USD 30.00 (thirty United States dollars)**. Corporate contributions to political parties or political campaigns are prohibited in accordance with applicable legislation. Donations for philanthropic purposes or sponsorships must comply with Company policies and be approved by Senior Management.

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Agropalma is committed to publicly disclosing all information required under Brazilian law, as well as publishing sustainability reports in accordance with the GRI Standards every two years.

5.2 Respect for Human Rights, Workers, and Local Communities

The Agropalma Group conducts its activities in accordance with the Universal Declaration of Human Rights (United Nations, 1948) and the ILO Declaration on Fundamental Principles and Rights at Work (1998). The following key criteria shall also be met by raw material suppliers.

5.2.1 Child Labor

The engagement, support, or use of labor by children under the age of fifteen (15) is strictly prohibited. The employment of adolescents between fifteen (15) and sixteen (16) years of age is permitted only under apprenticeship arrangements, as provided by the Apprenticeship Law (Law No. 10,097/2000).

Young workers (any worker over the age of sixteen (16) and under eighteen (18)) shall not be exposed to hazardous, unsafe, or unhealthy working conditions, including activities listed in the Worst Forms of Child Labor List (TIP List) under Decree No. 6,481/2008.

The Agropalma Group shall apply administrative sanctions and suspend suppliers that use child labor until the situation has been remediated.

5.2.2 Forced, Trafficked, or Degrading Labor

Workers shall be protected from harassment and abuse. The engagement in or support of forced labor, human trafficking, degrading working conditions, document retention, recruitment fees or deposits, involuntary overtime, restrictions on workers' freedom to resign, penalties upon termination of employment, debt bondage, and wage withholding are strictly prohibited.

Working hours must be recorded and shall not exceed legal limits, while ensuring paid weekly rest periods whenever applicable.

The Agropalma Group shall apply administrative sanctions and suspend suppliers that use forced, trafficked, or degrading labor until the situation has been remediated.

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5.2.3 Health and Safety

Adequate working conditions are guaranteed to all employees, based on the highest standards of hygiene, health, and safety, in compliance with applicable legislation and industry best practices, including a commitment to providing adequate accommodation and housing conditions where applicable.

5.2.4 Freedom of Association and Collective Bargaining

The Agropalma Group recognizes and guarantees the right of all workers to freely join trade unions, associations, and other representative organizations. The Company also guarantees unrestricted access for representatives of such organizations to workplaces and recognizes workers' right to collective bargaining.

5.2.5 Equal Opportunity and Non-Discrimination

Discrimination based on ethnic origin, race, social class, place of birth, religion, disability, gender, sexual orientation, trade union membership, political affiliation, age, or any other social condition is strictly prohibited.

Agropalma promotes diversity, inclusion, and equal opportunities for employees and all individuals with whom the Company interacts. Recruitment, hiring, and promotion processes are based on the skills, competencies, qualifications, and physical aptitude required for the available positions.

5.2.6 Compensation

Compensation shall be competitive and compliant with applicable legislation and collective bargaining agreements, while respecting and protecting workers' rights to regular working hours and a living wage that enables the fulfillment of basic needs and contributes to improving quality of life.

5.2.7 Human Rights Defenders

Any actions intended to inhibit the lawful and legitimate activities of Human Rights Defenders (HRDs), or to restrict their freedom of expression, freedom of association, or right to peaceful assembly, are strictly prohibited.

5.2.8 Land Use Rights

The Agropalma Group occupies land for its agricultural and industrial operations only after rigorous assessment of the legitimacy of such use.

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The Company recognizes and respects the land rights of traditional communities and therefore does not occupy such areas. Farm areas and refinery sites have been acquired from private parties at market value and in compliance with Brazilian legislation.

New plantings (undertaken by Agropalma or established in partnership with family farmers or associated growers) that may affect traditional communities, their territories, natural resources, or their rights shall only be implemented after obtaining their Free, Prior and Informed Consent (FPIC).

5.2.9 Palm Cultivation under Partnership Schemes

New palm plantations established through partnerships with family farmers and other FFB suppliers shall only be implemented after obtaining their free and informed consent prior to development, in accordance with NDPE principles and the requirements established in this Policy.

5.3 Zero Deforestation and Climate Action

New palm plantations shall be established based on a zero-deforestation approach and biodiversity protection, in accordance with the following criteria, which apply to Company-owned plantations, family farmers, and independent growers operating in partnership with the Company:

- The area intended for new planting is not and has not been covered by native vegetation, including secondary vegetation, since July 2008, in compliance with the Brazilian Forest Code and the RSPO Principles and Criteria.
- A socio-environmental impact assessment, including the evaluation of High Conservation Value Areas (HCVAs) and High Carbon Stock (HCS) areas, shall be conducted on the land intended for the new planting before establishment. HCVA assessments are conducted by professionals accredited under the HCV Network's Accreditation Licensing Scheme.
- The area intended for new planting does not fall within any category of HCVA and/or HCS area.
- The area intended for new planting does not contain peat soils, organic soils, or any other soil types considered unsuitable for oil palm cultivation.
- Fire shall not be used for land preparation for oil palm planting.

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5.4 Water, Energy, Carbon and Land

The Agropalma Group is committed to adopting practices, processes, and technologies that reduce water and energy consumption, minimize greenhouse gas (GHG) emissions, and optimize land use.

To achieve these objectives, the Company seeks to invest in technologies such as water reuse systems, lower-carbon fuels, proper effluent treatment, and the continuous improvement of energy efficiency and productivity across its operations.

Through these initiatives, Agropalma aims to reduce its water, energy, carbon, and land-use footprints.

5.5 Stakeholder Engagement and Support for Family Farmers

The Agropalma Group actively engages with its stakeholders, including customers, neighboring communities, governmental and non-governmental organizations (NGOs), universities, researchers, suppliers, public authorities, and others.

Through this engagement, the Company exchanges information and expectations, develops collaborative initiatives, and promotes the inclusion and support of family farmers, with the objective of improving internal processes and contributing to the sustainable development of the palm oil sector and agribusiness as a whole.

6. Non-Compliance Management

Any conduct inconsistent with the guidelines established in this Policy shall be reported to Agropalma's senior management, which shall take the appropriate administrative, commercial, and legal measures.

Human rights defenders, internal whistleblowers, complainants, community representatives, and other stakeholders wishing to raise concerns may use the various communication channels made available by the Company, including through Alô Agropalma, on the website <https://www.contatoseguro.com.br/aloadropalma>.

Confidentiality of the complainant's identity shall be ensured whenever requested. Reports may also be submitted anonymously through the toll-free hotline 0800 709 0706.

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Revision History

DATE	REVISION	REVISED ITEMS	PREPARED BY	APPROVED BY
01/09/2005	00	Initial Issue	Raimundo Alves	Gilberto Cabral
14/11/2008	01	Amendments to Sections 2, 3 and 4	Raimundo Alves	Gilberto Cabral
14/08/2020	02	General Review	Tulio Dias	Marcello Brito
14/08/2020	03	General Review	Wander Antunes	Tulio Dias
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17/08/2026	05	References, Formatting, Sections 5.2 and 5.3	Camila Gontijo Lopes	Monica Neves