

Corporate Social Responsibility Policy

Revision History

First draft 09.08.2020
Revision 25.05.2023

Introduction & Purpose

This Corporate Social Responsibility (CSR) Policy refers to our responsibility towards our environment and describes the overarching policies and standards governing Forest Plateau Lao Co Ltd.’s environmental and social impact management, as well as the actions and processes for their implementation. It primarily draws together guidelines and policy documents relevant to the subject and serves as a manual for company employees, stakeholders and project partners.

Forest Plateau is committed to creating sustainable and ethical business growth, which is not achieved at the expense of the environment, quality of life or social equity. This CSR Policy intends to establish a reference framework, which will guide our business practices across our operations and from which every employee, stakeholder and project partner can develop and strengthen socially and environmentally responsible behavior.

Definition

Our company’s social responsibility falls under two categories: **compliance** and **proactiveness**.

Compliance refers to our company’s commitment to legality and willingness to observe community values.

Proactiveness is every initiative to promote human rights, help communities and protect our natural environment.

Forest Plateau’s CSR Company Policy includes the following policies:

1. Human Rights Policy.....	2
2. Code of Ethics.....	4
3. Child labor policy	5
4. Nondiscrimination & Anti-harassment Policy.....	7
5. Diversity & Inclusion Management Policy.....	9
6. Social Impact & Community Engagement Policy.....	11

7. Employee Engagement Strategy	13
8. Anti-Corruption and Anti-Bribery Policy	14
9. Environmental Policy	16
10. Zero Deforestation Policy	18
11. Ethical Marketing and Advertisement Policy.....	19
12. Occupational Health and Safety Policy.....	21
13. Responsible Sourcing Policy and Supplier Code of Conduct.....	23
14. Grievance Policy.....	25
15. Whistleblower Policy.....	27

I. Human Rights Policy

Revision History

First draft	09.08.2020
Revision	25.05.2023

Introduction & Purpose

Forest Plateau Lao Co. Ltd. is committed to the highest standards of business and ethical behaviour including compliance with all applicable laws and regulations, as well as company policies, practices and procedures. Forest Plateau Lao Co. Ltd. respects internationally recognised Human Rights as established in the Universal Declaration on Human Rights and the International Labour Organisation’s Declaration on Fundamental Principles and Rights at Work.

We recognize that we must take steps to identify and address any actual or potential adverse social impacts with which we may be involved directly or indirectly. We use due diligence as a means to identify and prevent human rights risks to people involved in our operations and value chain.

Definitions

Human rights are rights inherent to all human beings, regardless of race, sex, nationality, ethnicity, language, religion, or any other status. Human Rights are basic standards without which people cannot live in dignity. The most widely accepted statement on human rights is the Universal Declaration of Human Rights.

Forced Labour (or ‘compulsory labour’) refers to situations in which persons are coerced to work through the use or threat of violence or intimidation, or by means such as accumulated debt, retention of identity papers or threats of denunciation to immigration authorities. It includes

practices such as slavery, serfdom, bonded labour, prison labour, forced overtime, child labour, trafficking, domestic work and sex-slavery.

Child Labour, as defined by the International Labour Organization (ILO) Convention is “work that deprives children (any person under 18) of their childhood, their potential and their dignity, and that is harmful to their physical and/or mental development.”

Policy Elements

Respect for Human Rights is a fundamental value of Forest Plateau Lao Co. Ltd., and to reflect that commitment in all our operations, we:

- Respect all internationally recognized human rights standards, the most fundamental of which are the International Bill of Rights and the ILO’s Declaration on the Fundamental Principles and Rights at Work
- Comply with the principle that all employment with Forest Plateau Lao Co. Ltd. is voluntary and no child or forced labour is used in any of our operations or supply chains
- Do not tolerate any form of unacceptable treatment of workers, including but not limited to the exploitation of children, physical punishment or abuse, or involuntary servitude
- Do not make use of violence, threats of violence, punishment, confinement, or any methods of intimidation to discipline or control workers that contradicts their human rights
- Respect our employees’ right to choose to join or not join a trade union, or to have recognised employee representation in accordance with local law. All workers are guaranteed a Freedom of Association, and workers’ representatives are allowed to carry out their representative functions in the workplace
- Commit to the elimination of discrimination as stated in our Antidiscrimination and Non-Harassment Policy
- Value and advance the diversity and inclusion of the people with whom we work and do not tolerate disrespectful or inappropriate behaviour, unfair treatment or retaliation of any kind
- Provide a safe and healthy workplace and comply with applicable safety and health laws and regulations
- Ensure full compliance with applicable wage, work hours, overtime and benefits laws
- Inform employees, business partners and customers of our commitment to human rights

Actions and Implementation

To ensure that our actions effectively implement our policy of Human Rights, we are committed to:

- Provide human rights training to the company employees, which explicitly addresses forced labour and child labor
- Conduct on-going human rights due diligence to assess and mitigate potential human rights infringements
- Conduct a human rights risk assessment before deciding on investments or new projects

- Pay particular attention to individuals or groups who may be at greater risk of negative human rights impacts due to their vulnerability or marginalization
- Expect those with whom we do business to respect all human rights

Responsibilities & Applicability

Forest Plateau Lao Co. Ltd.'s Human Rights Policy applies to all its employees worldwide, to anyone doing business for or with Forest Plateau and to others acting on Forest Plateau's behalf. This applies to all locations where the company conducts business or any operations.

2. Code of Ethics

Revision History

First draft	06.08.2020
Revision	25.05.2023

Introduction & Purpose

Forest Plateau Lao Co. Ltd.'s Code of Ethics policy aims to give our employees guidelines on the company's business ethics and stance on various controversial matters. Our ethical guidelines are based on our values and provide structure and guidance for values-based decision making.

Definition

Our Code of Ethics outlines the ethical principles that govern decisions and behavior at our company.

Policy Elements

We base our business Code of Ethics on the following common principles of ethics:

- **Respect for others.** Treat people as you want to be treated. Be kind, polite and understanding. You must respect others' personal space, opinions, and privacy. Any kind of violence is strictly prohibited and will result in immediate termination. You are also not allowed to harass or victimize others.
- **Integrity and honesty.** Tell the truth and avoid any wrongdoing to the best of your ability. Keep in mind our company's mission and values. Your behavior should contribute to our goals, whether financial or organizational. Be honest and transparent when you act in ways that impact other people. We don't tolerate malicious, deceitful, or petty conduct.

- **Justice.** Make sure you're objective and fair and do not disadvantage others. Give everyone equal opportunity and speak up when someone else doesn't. Be objective when making decisions that can impact other people, including when you are deciding to hire, promote or fire someone. Don't discriminate against people with protected characteristics.
- **Lawfulness.** Know and follow the law, always. You are also covered by our confidentiality and data protection policy and must not expose, disclose or endanger information of customers, employees, stakeholders or our business.
- **Competence and accountability.** Work hard and be responsible for your work. Incomplete or slow working might hinder other people's work or cause them to shoulder the burden themselves. Also, take responsibility for your actions. We all make mistakes or need to make tough decisions and it's important we own up to them.
- **Teamwork.** Collaborate and ask for help. Working well with others is a virtue, rather than an obligation. Be generous with your expertise and knowledge and open to learning and evolving.
- **Diversity.** We consider diversity a strength and believe that diversity at our workplace is a key to innovation. Every person has a different perspective and valuable input to offer, whether it's solving a problem or contributing new ideas.

Responsibilities & Applicability

This policy applies to all Forest Plateau's employees and stakeholders. Monitoring compliance is part of day-to-day operations. Deliberate violation of the guidelines may in the most severe cases lead to the termination of employment.

3. Child labor policy

Revision History

First draft	06.08.2020
Revision	25.05.2023

Definition

Child labor, as defined by the International Labour Organization (ILO) Convention is "work that deprives children (any person under 18) of their childhood, their potential and their dignity, and that is harmful to their physical and/or mental development." It refers to work that:

- is mentally, physically, socially or morally dangerous and harmful to children; and/or

- interferes with their schooling by: depriving them of the opportunity to attend school; obliging them to leave school prematurely; or requiring them to attempt to combine school attendance with excessively long and heavy work
- The worst forms of child labor involve enslavement, separation of children from their families and exposure to hazardous conditions.

Forest Plateau recognizes its responsibility to take an effective role in preventing and reducing child labour. The company will comply with all relevant and applicable local and international labour regulations, treaties, conventions and principles relating to the protection, welfare and health and safety of children. The Government of Laos has ratified the ILO Convention 13836 on the minimum working age and the ILO Convention 18237 on the worst forms of child labor.

Policy Elements

- Children younger than 15 years old are not employed in any form
- Children younger than 18 do not conduct heavy or hazardous work, or any work that could jeopardize their physical, mental or moral well-being
- Children aged 15-18 do not work for more than eight hours a day in any circumstances
- On small scale/family run farms, children are allowed to help their families, but only if the work does not interfere with schooling, it's not physically demanding or hazardous; an adult relative always accompanies the child
- No forced, bonded or trafficked labor is allowed in any form
- The company expects its business partners and associates to have and uphold similar standards and abide by country-governing laws in countries wherein they operate

Action and Implementation

To make sure we enforce this policy and help eliminate child labor, we are committed to:

- Comply with ILO Convention and all other applicable child labour laws, including those related to minimum age, wages, hours worked overtime and working conditions
- Ensure that our suppliers or subcontractors do not employ the services of children under 15 years old age by communicating them explicitly our Child Labor Policy
- Educate employees and suppliers on child labour and its negative impacts in the work environment, children's development and on society
- Conduct continuous monitoring and inspections on both our own farms and suppliers' farms to ensure no child labor occurs
- Promote and create conditions to ensure that children receive education

Responsibilities & Applicability

While it is the Impact team’s responsibility to define the company’s social impact framework, it is the responsibility of the Operations team to implement the policies and measures, be in constant dialogue with field staff and suppliers, and to report on any potential breaches.

4. Nondiscrimination & Anti-harassment Policy

Revision History

First draft	08.06.2020
Revision	25.05.2023

Introduction & Purpose

Forest Plateau Lao Co. Ltd. is committed to a work environment in which all individuals are treated with respect and dignity. Everyone has the right to work in an atmosphere that promotes equal employment opportunities and prohibits unlawful discriminatory practices, including harassment of any kind.

Forest Plateau has developed this policy to ensure that all its employees can work in an environment free from unlawful harassment, discrimination, and retaliation. The company will make every reasonable effort to ensure that all concerned are familiar with these policies and are aware that any complaint in violation of such policies will be investigated and resolved appropriately. We will not tolerate any kind of discrimination that creates a hostile and unpleasant environment for employees, or anyone associated with Forest Plateau. Conduct prohibited by these policies is unacceptable in the workplace and in any work-related setting outside the workplace, such as during business trips, business meetings and business-related social events.

Definitions

Discrimination: Any negative action or attitude or unequal treatment directed toward someone, often, but not necessarily, because of protected characteristics, like race and gender, colour, ethnicity/nationality, religion, sexual orientation, age, disability, membership of workers union, marital status, citizenship, pregnancy/maternity/paternity, national origin or genetic information.

Harassment: When an employee is treated poorly through negative or hostile sexual, verbal, physical, or other treatment often, but not necessarily, due to the employee’s status as having a protected characteristic. Includes bullying, intimidation, direct insults, malicious gossip and victimization.

Sexual Harassment: Any unwanted sexual advances, innuendos, suggestive comments, teasing, jokes, language, gestures, looks, obscene visual material, requests for quid pro quo sexual favours from an employee, or engaging in any other physical or verbal conduct of a sexual nature in-person or electronically.

Bullying and Abusive Behaviour: Any action that is malicious, hostile, or offensive and unrelated to an employer's legitimate business interests, regardless of whether such conduct is related to an individual's protected characteristics.

Policy Elements

Forest Plateau Lao Co. Ltd., in compliance with all national and local anti-discrimination and harassment laws and regulations, is committed to:

- Neither accept nor tolerate any discrimination or harassment of, by, or among employees, clients, stakeholders, or visitors based upon, but not limited to, characteristics of race, colour, religion, sex, sexual orientation, gender identity or expression, age, disability, membership of workers union, marital status, citizenship, national origin, genetic information, or any other characteristic protected by law
- Have no tolerance for bullying or abusive or violent behaviour of any kind, including verbal and non-verbal harassment and sexual harassment
- Ensure equal employment opportunity without discrimination or harassment on the basis of the protected characteristics

Actions and Implementation

To ensure that our conduct and processes are fair and lawful, we:

- Seek to give full and equal employment opportunities to all people capable of performing any position and set formal job-related criteria to hire and promote team members
- Offer compensation and benefits according to position, seniority, qualifications and performance, not protected characteristics
- Do not test for pregnancy, HIV/AIDS or genetic disorders, or conduct medical assessment during recruitment
- Organize trainings on diversity, communication and conflict management to improve collaboration among employees of different backgrounds
- Recognize that sometimes discrimination is unintentional, as we may all have unconscious biases; in case we conclude that an employee unconsciously discriminates, we will support them through training and counseling and implement processes that mitigate biases
- Investigate all claims of discrimination or harassment discreetly

Responsibilities & Applicability

This policy applies to all employees, suppliers, contractors and stakeholders. Forest Plateau Lao Co. Ltd. encourages reporting of all perceived incidents of discrimination, harassment or retaliation, regardless of the offender's identity or position.

Individuals who believe they have been the victims of conduct prohibited by this policy or believe they have witnessed such conduct should discuss their concerns with their immediate supervisor or human resources. Any reported allegations of misconduct constituting harassment, discrimination or retaliation will be investigated promptly.

5. Diversity & Inclusion Management Policy

Revision History

First draft	03.08.2020
Revision	25.05.2023

Introduction & Purpose

Forest Plateau Lao Co. Ltd. is committed to a work environment in which all individuals are treated with respect and dignity.

This policy is designed to accompany and support the Diversity Management component in all the operations of Forest Plateau Lao Co. Ltd. By Diversity & Inclusion Management we aim to integrate the ideas and practice of diversity into the day-to-day interactions and managerial and learning processes of our company and its environment to create an atmosphere of trust, acceptance and appreciation.

Definition

Diversity is the valuing and respecting of difference, including socio-economic status, race, age, religion, gender/gender identity, sexual orientation, disability, cultural origin, and other groups traditionally underrepresented at the company and in society.

As defined by European Commission (2007), “Diversity Management is the active and conscious development of a future oriented, value driven strategic, communicative and managerial process of accepting and using certain differences and similarities as a potential in an organization, a process which creates added value to the company.”

With an active Diversity & Inclusion Management Policy, we strongly believe to achieve multiple benefits that concern the whole company, including:

- Strengthening cultural values within the company
- Effecting culture change and enhancing organisational capital
- Helping to attract and retain highly talented people
- Improving motivation and efficiency amongst employees
- Having a beneficial impact on improving managerial styles, skills and performance
- Improving innovation and creativity amongst employees
- Enhancing external recognition and image

Policy Elements

To actively promote our Diversity & Inclusion Management policy, we recognize that:

- Change must occur and measures must be taken simultaneously at personal, interpersonal and organizational levels
- Sometimes individuals are impacted by unconscious bias, and therefore every employee is encouraged to review, question and analyze their own personal potential biases and assumptions
- Our corporate reputation and image have importance in promoting the values and principles we want to project

Actions & Implementation

To achieve our diversity goals and continuously integrate the ideas and practices of diversity to our operations, we are committed to undertake the following measures:

- Assess the current situation regarding our company's strengths, weaknesses, opportunities and threats related to diversity themes
- Conduct annual employee attitude surveys that seek to access the views and opinions of staff on equality and diversity issues
- Provide our employees diversity awareness training, cross cultural competence and language programs
- Give preferences to suppliers with ownership from underrepresented populations
- Seek to recruit employees representing local communities and country contexts at all levels of operations and management
- Support access to work experience and vocational skills training for under-represented groups such as ethnic minorities and disabled people
- Use our capacity and communications infrastructure to launch initiatives to raise internal and external awareness on diversity issues
- Support our business partners' and customers' efforts to increase workforce diversity and address the under-representation of disadvantaged groups

Responsibilities & Applicability

The primary responsibility for the implementation of the Policy in daily business is with respective management in operating units. All employees of Forest Plateau Lao Co. Ltd. have the responsibility to treat others with dignity and respect at all times. All employees are expected to exhibit conduct that reflects inclusion during work, at work functions on or off the work site, and at all other company-sponsored and participative events.

All employees are also required to attend and complete diversity awareness training to enhance their knowledge to fulfill this responsibility.

6. Social Impact & Community Engagement Policy

Revision History

First draft	07.08.2020
Revision	25.05.2023

Introduction & Purpose

The objective of this policy is to promote social sustainability and community engagement in all the operations of Forest Plateau Lao Co. Ltd. in all its units.

Forest Plateau Lao Co. Ltd. recognizes that its activities may generate temporary and longer term impacts on the state of environment and well-being of the people directly or indirectly involved, which can be both positive and negative. Therefore, the company commits to undertake the necessary measures to prevent and mitigate these risks and negative impacts to the extent feasible on one hand, and on the other, maximize the positive effects.

Our Social Impact & Community Engagement Policy will help to shape and inform the policy decisions that we make, meaning that our policies reflect the people they are for and the place they serve. We also want to provide the involved and affected stakeholders and communities' opportunities to have a say in reviewing, designing, approving, influencing or commenting on the decisions, activities and services of our company.

Definition

Social impact refers to the effect on people and communities that happens as a result of an action or inaction, an activity, project, programme or policy.

Community Engagement is the process of working collaboratively with and through groups of people affected by geographic proximity, special interest, or similar situations and addressing issues affecting the well-being of those people. It seeks to better engage the community to achieve long-term and sustainable outcomes, processes, relationships, discourse, decision-making, or implementation.

Policy Elements

To prevent and mitigate the possible negative impacts of our operations and to ensure the engagement of the affected and involved communities, we:

- Understand that to manage environmental and social risks and impacts associated with our operations efficiently, these need to be thoroughly identified, assessed, mitigated and monitored
- Consider the respect for fundamental Human Rights in a working environment as a crucial element of sustainable development and ensure that these rights are respected as a minimum requirement in all our operations
- Are committed to the ILO conventions against forced labour and child labour and support the fundamental human rights for decent work and social justice
- Consider transparency and accountability as key elements of a sustainable business development
- Are committed to advance the interests of the affected communities as a collective, while also acknowledging individual voices and perspectives within the community
- Maintain corporate governance practices based on ethics, business transparency and diversity: we respect the rules of the free market and free competition, and reject any illegal or fraudulent practice contrary to the rules of good governance

Actions & Implementation

To ensure that our actions effectively implement our Social Impact & Community Engagement Policy, we:

- Undertake environmental and social assessment and monitoring of all our operations commensurable to their potential risks and impacts
- Are committed to identify and interact with potentially affected communities and to consult them as appropriate as well as ensure their free, prior and informed consent (FPIC) for any action that would affect their lands, territories or rights
- Track the impact of our work with small-scale suppliers by continuous interaction and e.g. household surveys
 - a baseline survey is conducted for each supplier individually, at least every second year, regarding their economic situation and the overall impact of our work in their lives. The results are analyzed, and further measures taken if needed
- Provide a grievance mechanism to manage concerns raised by the stakeholders and communities potentially affected by our operations
- Engage in continuous dialogue with the stakeholders and affected communities, based on transparency, truth and commitment

Responsibilities & Applicability

The Responsibility of following this strategy is with the Country Manager, CEO and COO.

7. Employee Engagement Strategy

Revision History

First draft 28.07.2020
Revision 25.05.2023

Introduction & Purpose

We want to keep our employees loyal, happy, and productive on a long-term basis and create a working culture that motivates, empowers, challenges, and respects employees. We also want to make sure that our employees understand where the company is headed and how they can contribute to the company's success and decision making.

Definition

The purpose of the Employee Engagement strategy is to provide measures to assess existing problems, work with employees on solutions and to implement changes to help foster employee satisfaction. We also want to make an ongoing commitment to our employees' happiness by measuring employee engagement on a regular basis.

The goals of our Employee Engagement Strategy are to:

- Increase employee happiness
- Increase productivity
- Increase customer satisfaction
- Improve organizational culture

Strategy Elements and Action

To improve the employee engagement within our working community, we are committed to:

- Arrange onboarding for new employees to help them acquire the necessary knowledge, skills, and behaviors to become effective members of our company
- Demonstrate employee appreciation in visible ways
- Consult employees from different departments on changes and big decisions
- Facilitate channels and platforms where each employee can raise issues and give feedback
- Develop clear career progression plans
- Focus on diversity and inclusion
- Invest money into professional development and training programs for our employees

- Promote flexibility by allowing employees to work from home, having a generous PTO policy, and providing paid parental leave
- Arrange employee engagement activities, such as team building activities, lunches, workplace celebrations etc.
- Conduct regular employee engagement surveys

Responsibilities

The Responsibility of following this strategy is with the Country Manager, HR and CEO.

8. Anti-Corruption and Anti-Bribery Policy

Revision History

First draft	06.08.2020
Revision	26.05.2023

Introduction & Purpose

The purpose of this Anti-Corruption Policy of Forest Plateau Lao Co. Ltd. is to prevent and detect corrupt activities. Forest Plateau Lao Co. Ltd. is committed to maintaining the highest level of ethical standards in the conduct of its business and has a zero tolerance approach towards all forms of bribery and corruption. The Policy shall be applied to all units and operations of the company.

Definition

Corruption is a specific form of fraud which is defined as the abuse of entrusted power for private gain. It is also defined as the unlawful use of a position in order to get an advantage in contravention of duty.

Bribery refers to the act of offering, giving, promising, asking, agreeing, receiving, accepting, or soliciting something of value or of an advantage so to induce or influence an action or decision.

Policy Elements

By all reasonable means, Forest Plateau Lao Co. Ltd. shall apply the following policies in all its operations:

- Employees and associates are prohibited from directly or indirectly giving, promising, authorizing or offering money or anything else of value to anyone in connection with business dealings with the purpose of obtaining an improper advantage
- Employees are prohibited from directly or indirectly asking, demanding, accepting, and receiving anything of value from any associates in connection with business dealings in order to obtain an improper advantage.
- Employees and associates are forbidden to act as intermediaries in public or private bribery, i.e., to directly hand over bribes at the instruction of a bribe giver or bribe taker, or in some other way to assist in the achievement or realization of agreement between them to receive and give a bribe
- Facilitation payments are a form of corruption and are strictly prohibited
- The Company does not engage in, nor does it accept any activity which does not comply with this Policy or with Applicable Anti-Corruption Laws

Actions & Implementation

To ensure that our actions effectively implement our Anti-Corruption and Anti-Bribery Policy, we:

- Provide relevant anti-bribery and corruption training to employees where we feel their knowledge of how to comply with the Bribery Act needs to be enhanced
- Keep detailed and accurate financial records and have appropriate internal controls in place to act as evidence for all payments made
- Ensure that all charitable donations made are legal and ethical under local laws and practices, and that donations are not offered/made without the approval of the compliance manager
- Declare and keep a written record of the amount and reason for hospitality or gifts accepted and given and understand that gifts and acts of hospitality are subject to managerial review
- Will clearly communicate our Anti-Bribery and Anti-Corruption Policy and zero-tolerance attitude to all suppliers, contractors, business partners, and any third-parties at the outset of business relations, and as appropriate thereafter
- Monitor the effectiveness of this policy and review the implementation of it on a regular basis

Responsibilities & Applicability

The Policy applies to all Forest Plateau Lao Co. Ltd.'s employees. The Policy also applies to consultants, suppliers, distributors, partners, agents and/or any other associates acting on behalf of Forest Plateau Lao Co. Ltd.

The primary responsibility for the implementation of the Policy in daily business is with respective management in operating units. All allegations of bribery and corruption will be investigated thoroughly without regard to the suspected person's position, length of service or relationship to Forest Plateau Lao Co. Ltd.

9. Environmental Policy

Revision History

First draft	08.06.2020
Revision	25.05.2023

Introduction & Purpose

Forest Plateau Lao Co. Ltd. is committed to developing and conducting business in a responsible and sustainable manner. With the object of producing environmentally and socially sustainable agroforestry products, the company recognizes that it has an important role in protecting and enhancing the environment and in securing the long-term sustainability of its operations.

We recognize that our supply chain, processes and products have both direct and indirect environmental impacts, which we seek to identify and to find effective ways to eliminate or reduce. Our aim is to achieve continuous improvement in our environmental performance. Throughout our operations we regard compliance with the law as the minimum standard to be achieved and will put in place additional environmental programs and efforts to go beyond compliance where possible.

Definition

This document states the principles and course of action adopted by Forest Plateau Lao Co. Ltd. regarding the environmental impacts of our operations, including air and water pollution, waste management, ecosystem management, biodiversity protection, the protection of natural resources, wildlife and endangered species, and the management of these natural resources for future generations. Forest Plateau Lao Co. Ltd. has integrated environmental management into all its business activities and is committed to implement the policy in all its performances.

Policy Elements

By all reasonable means, Forest Plateau Lao Co. Ltd. shall apply the following policies in all its operations:

- We continually improve your environmental performance
- We comply with relevant environmental legislation as a minimum level of performance but where possible, aim to go beyond the legal minimum
- We utilise our production resources, such as raw materials, water and energy, responsibly and efficiently
- We follow a Zero Gross Deforestation Policy and are committed to promote reforestation and forest conservation
- Everyone at Forest Plateau Lao Co. Ltd. shares responsibility for our environmental performance
- We reduce our environmental impacts within our own offices wherever possible and offer guidance to allow our employees to become more sustainable and environmentally conscious in their everyday working patterns
- We expect our business partners and associates to also follow a responsible environmental policy

Actions and Implementation

To ensure that our actions effectively implement our environmental policy, we are committed to:

- Educate employees and all staff on the importance of environmental sustainability and ensure that they are aware of the environmental impacts associated with their work
- Conduct an environmental impact assessment when considering company acquisitions and other investment projects and operations
- Use the best and most efficient applicable production methods in our production processes
- Minimize waste and promote good water and wastewater management
- Ensure offices are set up following the principles of green working and promote awareness of issues such as energy, water, waste and travel which employees may consider at the office and outside of work in order to live a more sustainable lifestyle
- Ensure office equipment including computers, monitors, printers and mobile phones, are recycled at end of life
- Look for sustainable stationery options for offices and develop lists of alternative products, giving preference to sustainably sourced products where appropriate (e.g. organic, Fairtrade, FSC, PEFC)
- Collaborate with NGOs, customers, and other stakeholders to further build knowledge and capacity and increase awareness
- Monitor progress and review our environmental performance against targets and objectives on a regular basis
- Track and report progress publicly

Responsibilities

The Responsibility of implementing this policy is with the Country Manager and Impact team.

10. Zero Deforestation Policy

Revision History

First draft 25.03.2020
Revision 25.05.2023

Introduction & Purpose

With the object of producing environmentally and socially sustainable agroforestry products, Forest Plateau Lao Co Ltd. recognizes that it has an important role in protecting and enhancing the environment and in securing the long-term sustainability of its operations. Within the context of agroforestry and sustainability, preventing deforestation is one of our company's core missions.

Definition

As defined by WWF, “Zero net deforestation” means allowing no change to the total forest area, with new forests – natural or planted- compensating for converted forests. Using this definition, some forest loss could be offset by forest restoration.

“Zero gross deforestation” means putting an end to the conversion of all existing forested land, without offsetting gains in forest cover.

Forest Plateau Lao Co. Ltd. is committed to a zero gross deforestation policy with the objective of conserving and regenerating forests. Our target is to reduce clearing of native forests, which store more carbon and provide habitat to more wildlife than plantations and regenerated forests. We also aim to reforest already-cleared lands and increase the tree cover by promoting and supporting the agroforestry practices and models of the local farmers. We also seek to participate in local reforestation projects.

Policy Elements

By all reasonable means, Forest Plateau Lao Co. Ltd. ensures that the coffee it uses comes exclusively from plantations that fully comply with the following zero deforestation principles:

- National forest protection laws are observed
- To ensure we are not encouraging the clearing of forests, coffee is bought exclusively from farms that have not been converted from natural forests since the year of the establishment of the company 2019

- A commitment to transparency regarding the production practices
- Visibility into our supply chains; we know precisely where the commodities are coming from, and make supply chains traceable and transparent

Actions and Implementation

To make sure we enforce the zero deforestation policy and secure long-term sustainability of our operations, we are committed to:

- Ensure that the suppliers' coffee plantations have not been recently converted from natural forests by analyzing the land use history of the area on available satellite picture material
- Encourage the supplier farmers to integrate trees to their farming systems by providing them education, training and tree saplings
- Design and implement an incentive framework/bonus system to ensure and encourage the supplier farmers to maintain and increase the number of trees on farms
- Monitor continuously the tree cover on the suppliers' and company's own coffee plantations
- Educate employees and all staff on the importance of stopping deforestation and promoting reforestation and agroforestry practices
- Collaborate with NGOs, customers, and other stakeholders to further build knowledge and capacity and increase awareness
- Track and report progress publicly

Responsibilities

The Responsibility of following and promoting this policy is with the Country Manager, Impact team and any employees working on the related activities.

II. Ethical Marketing and Advertisement Policy

Revision History

First draft	19.08.2020
Revision	25.05.2023

Introduction & Purpose

Forest Plateau Lao Co. Ltd. is committed to maintaining the highest level of ethical standards in the conduct of its business and all operations and we are working hard on our business impact to protect the environment, invest in communities and support our values and visions.

Honesty and transparency are fundamental operating principles at Forest Plateau Lao Co. Ltd., and this also applies to marketing and advertisement of our products. This policy has been developed to provide a general set of guidelines to assist in revising and evaluating the current and new marketing strategies.

Definition

Ethical marketing is a process through which companies generate customer interest in products/services, build strong customer interest/relationships, and create value for all stakeholders by incorporating social and environmental considerations in products and promotions, considering all aspects of marketing from sales techniques to business communication and business development.

Policy Elements

To ensure that the marketing strategies of Forest Plateau Lao Co. Ltd. maintain the highest level of ethical standards and promote honesty, fairness, and responsibility, we:

- are committed to the principle that all our marketing communications share the common standard of truth
- require that our marketers abide by the highest standard of personal ethics and must comply with regulations and standards established by governmental and professional organizations
- ensure that all promotions and advertising is fair and honest and does not mislead consumers by omitting any relevant information or presenting it in an unclear, vague or untimely manner
- ensure that all claims used in our communication and in our packaging, promotional materials etc. must be documented and have evidence capable of withstanding inspection and scientific scrutiny
- are committed to protecting personal data of our customers in accordance with legal requirements
- are committed to ensuring that Forest Plateau Lao Co. Ltd. and all our suppliers subscribe to sustainable sourcing policies for our products
- are committed to zero tolerance for child labour and have signed up to the UN Guiding Principles on Human Rights and slavery and work actively to encourage adherence across all our suppliers and operations

Actions & Implementation

To actively promote our Ethical Marketing & Advertisement policy, we:

- ensure that ethics is discussed openly and honestly during all marketing decisions
- conduct continuous analysis of our company, its customers, and the markets we operate within in order to identify and analyze the current marketing trends and to predict the possible changes in strategy

- constantly revise our existing marketing strategies and recognize the possible areas of development
- ensure the highest possible level of transparency for our products by maintaining full traceability and controlling and monitoring every step of the supply chain
- listen to and respect the input of all stakeholders about how we can improve our performance
- track all consumer inquiries through our consumer care lines and any time there is a safety concern it is immediately investigated profoundly

Responsibilities & Applicability

The Responsibility of following this policy is with all the company employees involved in Sales and Marketing or any other kind of business activities that include marketing or advertisement of the products or services of the company.

12. Occupational Health and Safety Policy

Revision History

12.02.2023

Definition

Forest Plateau Lao Co Ltd. is committed to protecting the health and safety of its employees and all those affected by its activities and attending its premises. We will make every effort to provide a healthy and safe work environment and are dedicated to the goal of eliminating the possibility of injury and illness.

Responsibilities

Achieving a safe workplace is a collective task shared between the employer and the employees, and everyone is expected to fulfil their responsibilities as follows:

FOREST PLATEAU'S RESPONSIBILITIES

Forest Plateau as the employer must:

- Provide and maintain safe work equipment, tools, and work processes
- Provide the information and relevant training to ensure the health, safety, and welfare of employees
- Supervise work processes and procedures and ensure that employees comply with all applicable health and safety legislation, as well as safe work practices standards

- Provide and ensure that employees and workers wear the appropriate PPE
- Educate and raise awareness among employees and workers regarding workplace hazards and safe work practices and procedures
- Report all serious injuries or fatalities to the relevant authorities
- Keep up-to-date health and safety records, including training records and accident and incident records

EMPLOYEE AND CONTRACTOR RESPONSIBILITIES

Employees and contractors must:

- Work safely and in a way that does not put themselves or their coworkers at risk
- Cooperate with the OHS Officers to identify and address safety issues they face at work
- Participate to trainings arranged by the employer
- Follow safe work practices and procedures
- Properly use all safety clothing, equipment, and devices provided
- Report unsafe conditions to their supervisor or to the OHS Officer

OHS OFFICERS' RESPONSIBILITIES

The OHS Officers must:

- Conduct regular identification of workplace hazards
- Conduct monthly workplace inspections in all company premises
- Make recommendations to the employer regarding implementing and enforcing safe work practices
- Record health and safety concerns from employees, contractors, and visitors, and report them to the employer
- Collaborate with management to establish and promote a workplace culture of health and safety

Application

The Country Manager is accountable for ensuring that this OSH Policy is implemented and that its effectiveness is reviewed annually.

All Forest Plateau's staff and contractors are responsible for applying the policy as specified above.

13. Responsible Sourcing Policy and Supplier Code of Conduct

Revision History

07.02.2023

Definition

As part of our commitment to sustainability, Forest Plateau Lao Co Ltd. aims to reduce the impact of its operations on the environment, stimulate the local economies and support local communities by procuring sustainably, ethically and responsibly grown products. Our Responsible Sourcing Policy and Supplier Code of Conduct covers and clarifies our requirements and standards for supplier behavior. This Policy applies explicitly to our raw materials and services providers.

The principles of this policy are based on internationally recognized standards. We expect our suppliers to endorse the UN Universal Declaration of Human Rights and the ILO Declaration on Fundamental Principles and Rights at Work throughout all their operations and conduct.

Alignment to and implementation of the RSP and Supplier Code of Conduct are verified through regular supplier monitoring. If requested, suppliers are expected to provide details and data about their performance on the topics included in this Code and where required by law or regulation, facilitate access to audit compliance.

Policy Elements & Principles

1. LAWFUL CONDUCT AND BUSINESS ETHICS

- **Compliance with Law:** Suppliers are expected to abide by all legal and regulatory requirements of their countries of operation.
- **Bribery and Corruption:** All forms of bribery, corruption and unethical practices are prohibited, and suppliers must not tolerate any such behavior.

2. LABOR AND HUMAN RIGHTS

- **No forced labor:** All work must be performed on a voluntary basis. No compulsory, forced, bonded, or exploitative prison labor is allowed, nor any form of deception, coercion, human trafficking, or slavery. In the case of employment of domestic or foreign migrant workers, the Supplier and its labour brokers shall comply with ILO Convention No. 181 on Private Employment Agencies and in particular with the Responsible Sourcing Standard chapters on Responsible Recruitment and Employment.

- **No child labor:** Forest Plateau does not tolerate any form of child labor in our supply chain. Suppliers must not employ children under the age of 15. Young workers under the age of 18 must not conduct work that is mentally, physically, socially or morally dangerous or harmful, or that interfere with their schooling.
The smallholder farmers' children below 15 years of age are allowed to help their family on the farms under strict conditions: only work after school or during holidays, the work is appropriate for their age and physical condition, they do not work long hours or under dangerous conditions and the work is conducted under the supervision of their parents.
- **Freedom of Association and Collective Bargaining:** Suppliers must respect the workers' freedom to form and/or join trade unions and to bargain collectively.
- **No Discrimination:** Suppliers must not involve in or tolerate discrimination based on race, gender, sexual orientation, disability, marital status, age, HIV/AIDS status, religion, political opinion, membership of worker unions or social origin in recruitment, remuneration, allocation of work, termination of employment, or other activities.

3. PRODUCT QUALITY

- **Ensuring Quality:** Suppliers must ensure that the products supplied to Forest Plateau meet the quality and safety requirements stated in the purchase contracts. Suppliers must have proper controls in place to manage quality and safety assurance and adopt mechanisms for ensuring compliance and traceability with regulations and our requirements.

4. ENVIRONMENTAL IMPACT AND ZERO DEFORESTATION

- **Sustainable Practices:** We are committed to reducing our environmental impact across our supply chain and to embracing sustainable operational and agricultural best practices. Suppliers shall comply with relevant environmental laws and regulations and strive to minimize the environmental impact of their operations, including air and greenhouse gas emissions, water, contamination and waste.
- **Minimizing impact on high conservation areas:** The suppliers must avoid negative impacts on protected areas or in areas with high conservation value, and should not destroy vegetation or encroach in protected areas.
- **No deforestation:** The members must commit to follow National Forestry Laws and Forest Plateau's Zero Deforestation Policy.

5. PROTECTION OF HEALTH AND SAFETY

- **Working conditions:** Suppliers shall make work processes, -places, machinery, and equipment on the work site safe, and take adequate measures to prevent accidents and injuries.

Applicability

This RSP and Supplier Code of Conduct pertains to Forest Plateau's activities in all its operating countries and locations, and Forest Plateau expects its suppliers to operate in accordance with this Code. The failure to comply with the requirements of this Code of Conduct may constitute a breach of contract.

14. Grievance Policy

Revision History

First draft 01.06.2023

Introduction & purpose

Forest Plateau Lao Co Ltd. aims to foster good relations amongst employees and between employees and management. However, Forest Plateau acknowledges that problems can arise at work that may cause the employees to feel aggrieved. These problems can sometimes arise from the behavior or decisions of management or other employees.

The purpose of this policy is to allow such problems, referred to as grievances, to be addressed internally in a timely and confidential manner, and to outline the process for these instances to ensure that all our employees are heard and treated equally.

Definition

A "grievance" is defined as a formal work-related complaint, issue, and/or objection made by an employee. A grievance can be about anything done, or not done, by management or another employee or employees, which one feels affects them unfairly or unjustly. A grievance can also be about discrimination, harassment, bullying or any other employment related decision or behavior that an employee thinks is unfair, unjust, or upsetting.

Principles

Grievances will be handled in accordance with the following principles:

- Grievances will be treated with the utmost confidentiality (except where the Company deems it is necessary to disclose the complaint for the purpose of dealing with it effectively);
- Any grievance will be taken seriously, handled impartially, and any steps taken will be in accordance with the principles of procedural fairness;
- Employees who raise grievances are protected from victimization
- Grievances will be dealt promptly, taking into account all the circumstances

Procedure

I. Dealing with grievances informally

- If an employee has a grievance or complaint about their work or colleague, they are encouraged to start by speaking with their immediate supervisor or manager wherever possible. They may be able to agree a solution informally.

II. Formal grievance

- If the matter is serious or the employee wishes to raise it formally, they should report the grievance in writing to their manager. Using the form provided by the Company, the employee must state clearly and concisely all the known facts related to the grievance, including “who, what, where, when and the why”, and clearly explain why they disagree with act or omission that forms the basis for the grievance. Where possible, they should also explain what remedy they are requesting.
- If the grievance is against the manager, it should be raised with the Head of HR.

III. Grievance hearing

- The respective manager will call the employee to a meeting, usually within 5 working days, to discuss the grievance. The employee has the right to be accompanied by a colleague or trade union representative.
- After the meeting, the respective manager will give a decision in writing, usually within 24 hours.
- If the manager needs more information before making a decision, they will inform the employee of this and the timescale.

IV. Appeal

- If the employee is unhappy with the decision on their grievance, they can raise an appeal to the Head of HR.
- The employee will be invited to an appeal meeting, normally within 5 working days, with a more senior manager or CEO. The employees have the right to be accompanied by a colleague or trade union representative.
- After the meeting the manager or CEO will give a decision, usually within 24 hours. This decision is final.

Applicability

This policy is applicable to all Forest Plateau’s employees, including paid interns and seasonal, part-time, and permanent employees. A grievance can be filed against any Forest Plateau’s employee, including senior management and shareholders.

15. Whistleblower Policy

Revision History

First draft 01.06.2023

Introduction & purpose

Forest Plateau Lao Co Ltd. is committed to conducting its business with honesty and integrity. If this commitment is not respected or appears to be in question, Forest Plateau will endeavor to identify and solve such situations. This policy covers the process for dealing with

This policy has been put in place to:

- Encourage employees and managers to disclose any information or behavior that could harm the company's business or reputation
- Protect complainants from reprisals
- Treat all parties in an investigation in a fair and equitable manner
- Ensure corrective and disciplinary measures are taken if wrongdoing is discovered

Definition

Whistleblower refers to someone who reveals wrongdoing within the company and sounds the alert on activity or misconduct that that is deemed illegal, immoral, illicit, unsafe or fraudulent.

Misconduct includes but is not limited to:

- Financial fraud or mismanagement
- Bribery
- Misappropriation or misuse of the company's resources such as funds, supplies or other assets
- Criminal activity
- Failure to comply with any legal obligation
- Actions or behavior that cause danger to health and safety
- Actions or behavior that damage the environment
- Ethical concerns such as the conduct of staff or conflicts of interest

Principles

NO RETALIATION

- No employee or manager who in good faith reports a violation shall suffer harassment, retaliation, or adverse employment consequence. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment.
- Supervisors will be trained on this policy and Forest Plateau's prohibition against retaliation in accordance with this policy.

Procedure

- If an employee has knowledge of or a concern of illegal or dishonest/fraudulent activity, the employee is to contact his/her immediate supervisor or the Human Resources Director. All reports or concerns of illegal and dishonest activities will be promptly submitted by the receiving supervisor to the Human Resources Director, who is responsible for investigating and coordinating any necessary corrective action. In conducting its investigations, Forest Plateau will strive to keep the identity of the complaining individual as confidential as possible, while conducting an adequate review and investigation.
- Any concerns involving the Human Resource Director should be reported to the Chief Executive Officer.
- The whistleblower is not responsible for investigating the alleged illegal or dishonest activity, or for determining fault or corrective measures; appropriate management officials are charged with these responsibilities.
- The employee must exercise sound judgment to avoid baseless allegations. An employee who intentionally files a false report of wrongdoing will be subject to disciplinary action.
- Forest Plateau may take disciplinary action (up to and including termination) against an employee who has engaged in retaliatory conduct in violation of this policy.

Whistleblowing channels

Forest Plateau has different reporting channels that allow employees to report violations of law or unethical behavior within the company:

Reporting by telephone. Whistleblowers are offered personal communication with the HR responsible. The HR responsible can ask the whistleblower specific follow-up questions while the report is still being processed. Calls can also be made anonymously.

Reporting online. Whistleblowers may contact the HR responsible or CEO through Slack or email.

Suggestion box. Letter boxes placed in Forest Plateau's offices allow written reports confidentially and anonymously. Note: In the case of an anonymous report, contact with the whistleblower is impossible, i.e. also queries or transmission of information for further investigation.

Responsibilities & Applicability

This policy applies to all employees of Forest Plateau employees, as well as contractual third parties or partners doing business with Forest Plateau.

It is the responsibility of all above mentioned parties to report misconduct or suspected misconduct in accordance with this policy.