

SLOW

Regenerative Cocoa & Coffee

Slow Impact Framework

The apex commitment of Slow's Impact Management System

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Tier	Tier 1 — Overarching Impact Framework
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Owner	Chief Impact Officer (CIO)
Approver	Chief Executive Officer and Board of Directors
Geographic Scope	Global — all Slow operations, own regenerative agroforestry farms, sourcing origins and all employees, suppliers, and business partners
Standards Alignment	UN Global Compact, UN Guiding Principles on Business and Human Rights, OECD Due Diligence Guidance, ILO Core Conventions, GRI Standards, EcoVadis, SBTi, B Corp, EU Deforestation Regulation, CSRD

How to Read This Framework

This Framework is the apex document of Slow's Impact Management System. It sets out Slow's mission, material topics, guiding principles, governance architecture, and the hierarchy of all other impact documents. It is the document from which all policies, procedures, and records derive their authority.

Detailed standards, procedures, and operational requirements sit in Tier 2 management-system documents, Tier 3 topic policies, Tier 4 implementation procedures, and Tier 5 records. Section 7 of this Framework provides the full index of the document suite.

1. Preamble and Statement of Purpose

Slow grows and sources cocoa and coffee from some of the world's most biodiverse and economically vulnerable landscapes. Our own farms in Laos cultivate Arabica coffee using regenerative agroforestry practices, and we source from smallholder farmers across Indonesia, Laos, Vietnam, Ethiopia, and Kenya. We believe commerce can be a force for ecological restoration and human flourishing, and with that belief comes profound responsibility.

This Framework establishes the governance architecture, accountability mechanisms, normative alignment, and performance approach that make Slow's impact commitments operational. It incorporates and supersedes the work-in-progress Sustainability Governance and Accountability Policy (draft v3) and serves as the apex document under which the Corporate Social Responsibility Policy (v1.2, 2024) is decomposed into Tier 3 topic policies, and the Environmental and Social Management System is restructured into the Tier 2 Management System layer. The CSR Policy and ESMS are each formally superseded on issuance of their respective successor documents within this suite.

Slow is committed to going beyond 'do no harm.' We actively seek to restore ecosystems, strengthen farming communities, and build supply chains where every actor — from smallholder farmer to consumer — is treated with dignity and transparency. This Framework is the governance foundation that makes that commitment accountable.

1.1 Guiding Principles

This Framework and Slow's entire Impact Management System are grounded in the following principles:

- Regeneration over sustainability. We do not merely sustain — we restore and renew ecological and social systems.
- Human dignity. Every person in our value chain has inalienable rights to fair treatment, safe conditions, and a living wage or living income.
- Radical transparency. We publish what we find, including findings that require improvement, because trust is built through honesty.
- Shared prosperity. Value flows equitably across the supply chain, with particular attention to smallholder farmers who carry the greatest risk.
- Systems thinking. Environmental and social outcomes are inseparable; our governance reflects this integrated understanding.
- Continuous improvement. We hold ourselves to a standard of progress, not perfection, and commit to learning and evolving through stakeholder feedback and independent verification.

1.2 Scope of Application

This Framework applies to:

- All Slow employees, directors, officers, contractors, and interns globally.
- All Slow-owned farms and production facilities.
- All direct suppliers of cocoa, coffee, and related goods and services, including traders, cooperatives, and aggregators.
- All smallholder farmers with whom Slow or its direct suppliers have a commercial relationship.
- All service providers, logistics partners, and third parties acting on Slow's behalf.

Suppliers are required to cascade applicable standards to their own sub-suppliers and upstream partners (see SUP-POL-02 Supplier Code of Conduct).

2. Material Topics

2.1 Material Topics

Slow has identified eight material topics that shape its impact commitments. Materiality is reviewed every two years through the Materiality Assessment (MGT-02), most recently completed in 2026. The current material topics are:

- Human rights and decent work in supply chains.
- Child labour prevention and remediation.
- Living income for smallholder farmers and living wage for workers.
- Deforestation-free and conversion-free sourcing.
- Climate change mitigation and net-zero alignment.
- Biodiversity and regenerative agriculture.
- Community engagement, land rights, and Free, Prior and Informed Consent.
- Business ethics, anti-corruption, and transparent governance.

Gender equity and traceability and transparency are treated as cross-cutting dimensions integral to these eight topics rather than as standalone material topics. Gender equity is addressed within human rights and decent work and is operationalised through SOC-POL-03 Gender Equity and Women’s Empowerment Policy and SOC-SOP-06 Gender and SGBV Programme SOP. Traceability and transparency underpin deforestation-free sourcing, responsible sourcing, and business ethics, and are operationalised through the supplier document suite. The basis for retaining eight material topics, and for treating these dimensions as cross-cutting, is set out in MGT-02 Materiality Assessment.

3. Normative Framework and Standards Alignment

Slow's impact commitments are anchored in the most widely recognised international standards. Every policy and procedure in the Impact Management System is cross-referenced to the external frameworks it serves, so that a single internal document satisfies multiple external audits.

3.1 Primary International Standards

Standard / Framework	Instrument	Relevance to Slow
UN Global Compact	Ten Principles	Baseline for human rights, labour, environment, and anti-corruption across Slow operations and supplier expectations.
UN Guiding Principles on Business and Human Rights	UNGPs (2011)	The authoritative standard for business responsibility to respect human rights and provide access to remedy.
OECD Due Diligence Guidance	Responsible Agricultural Supply Chains (2016)	Risk-based due diligence methodology for agricultural supply chains.

Standard / Framework	Instrument	Relevance to Slow
ILO Core Conventions	C29, C87, C98, C100, C105, C111, C138, C182	Forced labour, freedom of association, collective bargaining, equal pay, child labour elimination.
EU Deforestation Regulation	Regulation (EU) 2023/1115	Geolocation of plots, deforestation-free sourcing, operator due diligence statements.
Science Based Targets initiative	Corporate Net-Zero Standard	GHG emissions reduction targets aligned with a 1.5°C pathway, including near-term and long-term net-zero targets.
GRI Standards	Universal and Topic Standards (2021)	Disclosure framework for the Annual Impact Report, including GRI 401, 408, 409, 413.
CSRD	Corporate Sustainability Reporting Directive	Applicable EU disclosure framework where Slow meets the reporting thresholds.

3.2 Certifications and Audit Schemes

Slow's certification portfolio evolves over time, reflecting the commercial needs of our customers, the operational context of each origin, and our internal priorities. We pursue certifications selectively rather than comprehensively, and we may add, maintain, or retire specific certifications from year to year. Certifications we currently hold or are actively pursuing include:

- EU Organic — organic production and processing standards.
- Regenerative Organic Certification (ROC) — integrated standards covering soil health, animal welfare, and social fairness (in pursuit).
- Smithsonian Bird Friendly — shade-grown standards supporting biodiversity.
- FSSC 22000 — food safety management systems.

Customer-driven audit frameworks, including Sedex/SMETA, are completed where required by specific commercial relationships. The CIO maintains the current certification portfolio and reviews it annually against commercial and strategic priorities.

3.3 Supplementary Frameworks

Slow additionally draws guidance from the UN Declaration on the Rights of Indigenous Peoples (UNDRIP); IFC Performance Standards on Environmental and Social Sustainability; the Accountability Framework initiative (AFi); the Anker Living Income and Living Wage Reference Methodologies; CDP (for climate and water disclosure); FAO Code of Conduct on Pesticide Management; and WHO Recommended Classification of Pesticides by Hazard.

4. Governance Architecture

Effective impact governance requires clear ownership, decision-making authority, and escalation pathways. Slow's governance model integrates impact into core leadership as a

strategic priority with board-level accountability. Detailed RACI assignments, committee charters, and escalation procedures sit in the Impact Governance Charter (MGT-01).

4.1 Board of Directors

The Board holds ultimate accountability for Slow's impact commitments. The Board approves this Framework and all material revisions; approves the Annual Impact Report before publication; ensures impact risks are integrated into enterprise risk management; and oversees executive accountability for impact performance.

4.2 Chief Executive Officer (CEO)

The CEO is accountable to the Board for Slow's overall performance, including impact. The CEO line-manages the CIO and is the approver for wage setting and living wage methodology for Slow employees. Approval of Tier 3 policies sits with the CIO (or with the Board where Board approval is specified in MGT-01), and operational decisions within the Impact Management System are delegated to the CIO and topic owners as set out in the Impact Governance Charter.

4.3 Chief Impact Officer (CIO)

The CIO is a senior executive reporting directly to the CEO. The CIO is accountable for day-to-day implementation of this Framework and the Impact Management System; leading the Impact Team; managing supplier due diligence and audit programmes; and authoring the Annual Impact Report.

4.4 Impact Team

The CIO leads an Impact Team that is organised around Slow's material topics and the operational implementation of impact commitments. The Team's structure follows material need rather than a fixed template, and is expected to evolve as Slow grows and as the mix of priorities shifts. In general, the Team comprises:

- Topic leads accountable for material subject areas (such as Nature, Social, and certifications and compliance), who own the policies, procedures, and performance within their domain.
- Implementation and data roles accountable for cross-cutting systems — monitoring, reporting, audit, document control, and geospatial and environmental data.
- Country Implementation Leads who execute impact commitments at origin, supervise field staff, and serve as Slow's day-to-day interface with farmers and communities.

The current composition of the Impact Team and the documents owned by each role are maintained in MGT-01 Impact Governance Charter, which is updated as roles change.

4.5 Adjacent Functions with Impact Responsibilities

The HR function carries specific impact-related ownership. The HR Manager is not part of the Impact Team but holds accountability for several documents and activities in the Impact Management System:

- Workplace equality, diversity, and anti-harassment policy.
- Fair compensation policy and implementation for Slow employees (with living wage benchmark methodology set by the Social Lead; wage-setting decisions approved by the CEO).

- Employee engagement and wellbeing.
- Grievance intake and investigation across all stakeholder groups — employees, workers, farmers, communities, and third parties — per the conflict-of-interest safeguards in Section 4.6.

The HR Manager coordinates closely with the CIO and Social Lead on all matters that touch human rights, grievance handling, and worker voice.

Data protection and privacy are owned by the Senior IT Technical Specialist, who acts as Slow's designated data controller and GDPR point of contact. This role owns GOV-POL-04 Data Protection and Privacy Policy, leads data breach response and any supervisory-authority notification, and protects the personal data of employees, workers, farmers, and communities, coordinating with the CIO and Implementation Manager where impact data is involved.

4.6 Conflict-of-Interest Safeguards

Ownership of certain documents and activities is deliberately separated to preserve integrity:

- Grievance intake and investigation sits with the HR Manager, never with Operations or country managers. Grievances concerning the HR Manager or senior leadership are escalated directly to the CEO for handling.
- Supplier audit findings and corrective action tracking sit with the Implementation Manager, not with commercial Sourcing.
- Wage setting and living wage methodology require CEO approval. The living wage benchmark methodology is developed by the Social Lead; the HR Manager applies fair compensation based on that methodology; CEO approval prevents unilateral Operations or HR decisions on wage floors.
- Annual Conflict-of-Interest disclosures are collected from all staff and held by the CIO; disclosures from the CIO and senior leadership are held by the CEO.

5. Impact Commitments by Topic

The following sections state Slow's governing commitment for each material topic. Each commitment is operationalised through a Tier 3 policy, referenced inline. Detailed standards, procedures, and evidence requirements sit in the relevant policies and SOPs.

5.1 Human Rights and Decent Work

Slow respects and advances human rights across our entire value chain, consistent with the UN Guiding Principles and ILO Core Conventions. We prohibit forced labour, child labour, and discrimination in any form; we uphold freedom of association and collective bargaining; and we conduct ongoing human rights due diligence across our operations and suppliers.

See SOC-POL-01 Human Rights Policy (with annexes covering child labour, forced labour, farm workers, working hours, and freedom of association).

5.2 Community Engagement and Land Rights

Slow recognises that its sourcing activities affect farming communities profoundly. We engage meaningfully with affected communities, implement Free, Prior and Informed Consent where activities affect indigenous peoples or community land rights, and create measurable positive social impact in our sourcing landscapes.

See SOC-POL-02 Community Engagement, FPIC and Social Impact Policy.

5.3 Environmental Stewardship

Slow is committed to environmental regeneration across our operations and supply chain, including energy, water, waste, biodiversity, and chemicals management. We go beyond compliance and target continuous improvement.

See ENV-POL-01 Environmental Policy.

5.4 Climate Change and Net-Zero

Slow commits to align its operations and supply chain with a 1.5°C emissions pathway. Slow has Science Based Targets initiative (SBTi) validation for both near-term and long-term net-zero targets under the Corporate Net-Zero Standard, which requires Scope 3 coverage of at least 67% of total emissions. Achieving full Scope 3 coverage depends on improving supplier data quality over time. Slow will update its baseline and targets by 2027 to reflect new entities which have been acquired since 2023.

See ENV-POL-02 Climate Change and Net-Zero Policy.

5.5 Deforestation-Free Sourcing

Slow commits to 100% deforestation-free and conversion-free cocoa and coffee sourcing. All sourcing plots are geolocated and verified against deforestation monitoring systems. No cocoa or coffee from land deforested after 31 December 2020 enters Slow's supply chain. Slow maintains full compliance with the EU Deforestation Regulation.

See ENV-POL-03 Deforestation-Free Supply Chain Policy.

5.6 Responsible Sourcing and Traceability

Slow sources only from suppliers who demonstrate credible commitment to its impact standards. Full supply chain traceability enables Slow to verify sustainability claims, respond to incidents, and provide consumers with credible origin information. All sourcing decisions integrate impact risk as a non-negotiable threshold alongside commercial criteria.

Slow's pricing to third-party suppliers is calibrated to deliver a living income at the farm-gate. Slow pays the higher of a living-income floor price or the prevailing market price, with additional differentials for verified organic and agroforestry production, and requires transparency and demonstrated pass-through where intermediaries are involved so that value reaches the farming household.

See SUP-POL-01 Responsible Sourcing Policy, SUP-POL-02 Supplier Code of Conduct, and SUP-POL-03 Third-Party Supplier Pricing Policy.

5.7 Occupational Health and Safety

Slow is committed to safe and healthy working conditions for all workers across operations and supply chain, including appropriate PPE, agrochemical safety, incident reporting, and specific protections for vulnerable workers.

See OHS-POL-01 Occupational Health and Safety Policy.

5.8 Business Ethics and Governance

Slow upholds the highest standards of business integrity. Bribery, corruption, conflicts of interest, and anti-competitive behaviour are prohibited without exception. Data protection and worker grievance rights are protected.

See GOV-POL-01 Business Ethics and Integrity Policy; GOV-POL-02 Anti-Bribery and Corruption Policy; GOV-POL-03 Conflict of Interest Policy; GOV-POL-04 Data Protection and Privacy Policy; GOV-POL-05 Grievance and Whistleblower Policy.

5.9 Workplace Equality, Living Wage and Wellbeing

Slow is committed to equal treatment, living wages for all employees, and workplace conditions that support wellbeing. We benchmark wages annually against Anker-aligned living wage references in each country of operation.

See HR-POL-01 Workplace Equality, Diversity, Inclusion and Anti-Harassment Policy; HR-POL-02 Living Wage and Fair Compensation Policy; HR-POL-03 Employee Engagement and Wellbeing Policy.

5.10 Gender Equity and Women’s Empowerment

Slow is committed to gender equity and to the active empowerment of women across its operations and value chain. Women carry a disproportionate share of agricultural work in cocoa and coffee yet face systemic barriers in pay, leadership, land tenure, training access, and safety. Slow works to identify and dismantle these barriers, sets measurable targets supported by gender-disaggregated data, and prevents and responds to sexual and gender-based violence (SGBV) wherever it has influence. Gender equity is treated as a cross-cutting dimension of human rights and decent work rather than a standalone material topic (see Section 2.2).

See SOC-POL-03 Gender Equity and Women’s Empowerment Policy and SOC-SOP-06 Gender and SGBV Programme SOP; employee-facing commitments are held in HR-POL-01.

6. Performance, Monitoring and Reporting

6.1 Key Performance Indicators

Slow tracks a core set of KPIs across all material topics. The full KPI framework, baseline values, and targets are maintained in the Monitoring, Reporting and Review SOP (MGT-05) and reviewed annually at the Impact Review. Core KPIs include:

KPI	Metric	Target
Traceability	% of cocoa/coffee volume traceable to farm	Slow farms: 100% immediately Smallholders: 100% by 2028
Deforestation-free	% of volume verified deforestation-free (post-2020)	100% immediately
Geolocation coverage	% of smallholder plots with polygon coordinates	Slow farms: 100% immediately Smallholders: 100% by 2028
GHG emissions	Scope 1+2+3 tCO ₂ e; reduction vs baseline	SBTi-validated target updated by 2027
Living income	Farmgate price as % of Living Income Reference Price per origin	100% by 2028

KPI	Metric	Target
Living wage (employees)	% of Slow employees at or above living wage benchmark	100% immediately
Child labour monitoring	% of sourcing volume covered by active monitoring and remediation system	Slow farms: 100% immediately Smallholders: 100% by 2027
Grievance mechanism	Number received, resolved, pending; average resolution time	Published annually
Audit coverage (high-risk suppliers)	% with current third-party audit	100% annually
Agroforestry adoption	% of farms in supply base using agroforestry practices	Slow farms: 100% immediately Smallholders: 100% by 2028

6.2 Annual Reporting

Slow publishes an Annual Impact Report (RPT-01), prepared with reference to GRI Standards. The Report includes honest disclosure of underperformance alongside achievements, and year-on-year comparisons for all core KPIs. Certain sensitive material (detailed grievance case summaries, supplier Corrective Action Plan specifics, confidential investigation findings) is consolidated into a separate Board Impact Briefing (RPT-02) prepared for the Board and Impact Team only.

6.3 Regulatory Reporting

Slow complies with all mandatory sustainability reporting requirements applicable to it, including EU Deforestation Regulation Due Diligence Statements (submitted via EU TRACES) and CSRD disclosures where applicable. The Implementation Manager coordinates regulatory submissions with support from the GIS and Data Specialist.

6.4 Non-Conformance and Corrective Action

Non-conformances with this Framework are classified as Critical, Major, or Minor, each with defined consequences and remediation timelines. Critical non-conformances include child labour in its worst forms, forced labour, bribery, deforestation post-2020, physical harm to workers, and falsified audit data. The full classification and CAP (Corrective Action Plan) process is defined in SUP-SOP-01 Supplier Due Diligence and Engagement SOP (with CAPs tracked in SUP-FRM-04 CAP Tracker) and MGT-03 Salient Risk and Human Rights Due Diligence Procedure.

Slow's default approach is to support improvement rather than terminate relationships, recognising that disengagement can harm the very workers and farmers this Framework seeks to protect. Termination occurs where suppliers demonstrate unwillingness to remediate, repeatedly reoffend, or commit critical violations.

7. Document Architecture

The Impact Management System is organised in five tiers. This Framework (FWK-01) is Tier 1. The full register, with owners, approvers, cadence, and cross-references, is maintained by the Implementation Manager and published internally.

Tier	Layer	Purpose
Tier 1	Framework	This document. Apex commitment and governance spine.
Tier 2	Management System	How the system runs: governance charter, materiality, risk, stakeholder engagement, monitoring and review, training, document control.
Tier 3	Topic Policies	What Slow commits to on each material topic.
Tier 4	Implementation Documents	SOPs, procedures, and manuals that operationalise each policy.
Tier 5	Records	Forms, logs, registers, and reports that provide audit evidence.

8. Framework Administration

8.1 Review Cycle

This Framework is reviewed every three years by the CIO and submitted to the CEO and Board for approval. Interim reviews are triggered by material changes in law or regulation; significant changes in Slow's supply chain geography or business model; material impact incidents revealing Framework gaps; or recommendations from external auditors or certifying bodies.

8.2 Continuous Improvement

Slow's commitment to continuous improvement is operationalised through: annual KPI performance analysis with root cause assessment for missed targets; integration of stakeholder feedback — including from farmers, suppliers, workers, and civil society — into Framework updates; benchmarking against peer performance and evolving standards; and active participation in industry and multi-stakeholder initiatives.


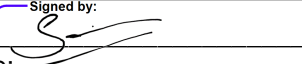
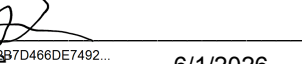
8.3 Revision History

Version	Date	Author	Description of Changes
1.0	1 June 2026	Chief Impact Officer	Initial release as Tier 1 Framework. Incorporates and supersedes the work-in-progress Sustainability Governance and Accountability Policy (draft v3). Serves as the apex document from which the Corporate Social Responsibility Policy (v1.2, 2024) is decomposed into Tier 3 topic policies, and under which the Environmental and Social Management System is restructured into the Tier 2 Management System layer; the CSR Policy and ESMS are each

Version	Date	Author	Description of Changes
			formally superseded on issuance of their respective successor documents within this suite. Aligns terminology with the Impact Management System architecture (Impact, CIO).

8.4 Endorsement

This Framework has been approved by the Board of Directors of Slow and represents the organisation's binding commitment to impact governance. All employees, suppliers, and business partners operating under Slow's commercial relationships are expected to uphold its standards and those of all documents within the Impact Management System.

Role	Name	Signature & Date
Chief Executive Officer	Sebastian Nielsen	Signed by:  Date: <u>6/1/2026</u> <small>E57F3AB3E23746F...</small>
Chief Impact Officer	Sabrina Mustopo	Signed by:  Date: <u>6/1/2026</u> <small>16ED5D25334E4E4</small>
Chair, Board of Directors	Morten Rosse	Signed by:  Date: <u>6/1/2026</u> <small>868B7D466DE7492...</small>

Appendix A — Glossary

Term	Definition
AFi	Accountability Framework initiative — norms and guidance for supply chain commitments on deforestation, conversion, and human rights.
CSRD	EU Corporate Sustainability Reporting Directive.
EUDR	EU Deforestation Regulation (Regulation (EU) 2023/1115).
FPIC	Free, Prior and Informed Consent — the right of indigenous peoples and local communities to give or withhold consent to activities affecting their lands.
GRI	Global Reporting Initiative — international standards for ESG disclosure.
ILO	International Labour Organization.
Living Income	Net annual income required for a farming household to afford a decent standard of living (Anker methodology).

Term	Definition
Living Wage	Minimum income necessary for a worker to meet basic needs for themselves and their family in a specific place.
Regenerative	An approach to agriculture and commerce that actively restores ecological and social systems rather than merely sustaining them.
ROC	Regenerative Organic Certification — integrated standard covering soil health, animal welfare, and social fairness.
SBTi	Science Based Targets initiative — enabling companies to set GHG reduction targets aligned with the Paris Agreement.
SGBV	Sexual and gender-based violence — harmful acts directed at a person based on their sex or gender; prevention and response are addressed in SOC-SOP-06 Gender and SGBV Programme SOP.
UNGPs	UN Guiding Principles on Business and Human Rights — the authoritative standard on business responsibilities to respect human rights.