

SLOW

Regenerative Cocoa & Coffee

Impact Governance Charter

Roles, accountabilities, RACI assignments, board oversight, and escalation pathways

Document Code	MGT-01
Document Title	Impact Governance Charter
Document Type	Management System Document (Tier 2)
Tier	Tier 2 — Management System
Version	1.0
Status	Approved
Effective Date	2026
Next Review Date	2029
Owner	Chief Impact Officer (CIO)
Approver	Chief Executive Officer and Board of Directors
Geographic Scope	All Slow entities, staff, and adjacent functions with impact document ownership
Standards Alignment	EcoVadis, B Corp, SMETA, CSRD, ISO 26000

1. Purpose and Scope

This Charter operationalises the governance architecture set out in Section 4 of the Slow Impact Framework (FWK-01). It defines named roles, accountabilities, the RACI matrix across all Tier 2 to Tier 5 documents, board oversight arrangements, and escalation pathways. It is the document auditors consult to verify that Slow's stated governance is genuinely in operation.

This Charter applies to all Slow employees, contractors, the HR function (which holds specific impact-related accountabilities as an adjacent function), and Board members.

2. Governance Bodies

2.1 Board of Directors

Accountabilities:

- Approve the Impact Framework (FWK-01) and all Tier 3 policies requiring Board approval (see Section 4 RACI matrix).
- Review and approve the Annual Impact Report (RPT-01) before public publication.
- Ensure impact risks are integrated into enterprise risk management.
- Receive an annual briefing from the CIO on impact performance, salient risks, and material incidents.
- Appoint and periodically review the performance of the CIO.

Meeting cadence: The Board addresses impact matters at minimum once per year, timed to align with the Annual Impact Report cycle. Additional sessions are convened for critical incidents or material policy changes.

2.2 Board Impact Committee

Slow does not currently have a dedicated Board Impact Committee. Impact matters are addressed by the full Board with the CIO presenting. A dedicated Committee will be considered when the company reaches a threshold that warrants it (see review trigger in Section 7.2).

2.3 Chief Executive Officer (CEO)

Accountabilities:

- Line manager of the CIO.
- Approver for wage setting and living wage methodology for Slow employees.
- Sign-off on Critical non-conformance decisions (including supplier termination).
- Sign-off on COI disclosures from the CIO and senior staff.
- Approver on grievances escalated from HR concerning the HR Manager or senior leadership.
- Final approver on Tier 3 policies that are not Board-reserved and not delegated to the CIO (see Section 4 RACI).

2.4 Chief Impact Officer (CIO)

Accountabilities:

- Day-to-day implementation of the Impact Framework and Management System.
- Owner and approver of MGT-02 and all Tier 3 policies other than those reserved for Board approval (FWK-01, MGT-01, SOC-POL-01, ENV-POL-02, SUP-POL-03). The CIO owns SUP-POL-03 (Third-Party Supplier Pricing Policy) but it is Board-approved given its pricing and living income implications.
- Line management of the Social Lead, Head of Nature, Implementation Manager, and Global Certifications and Compliance Manager.
- Dotted-line oversight of Country Implementation Leads on impact matters (direct reporting line via the Implementation Manager).
- Quarterly review of the grievance log and incident log.
- Annual authoring of the Impact Report (RPT-01).
- Escalation point for all Critical non-conformances.

2.5 Impact Team Roles

Role definitions and document ownership:

Role	Primary Accountabilities	Owned Documents
Social Lead	Human rights, community engagement, FPIC, living wage benchmark methodology, salient risk and HR due diligence. Leads investigation of human rights complaints and of all suspected child labour and forced labour cases.	SOC-POL-01, SOC-POL-02, SOC-POL-03, SOC-SOP-01 to SOC-SOP-06, HR-SOP-01 (methodology), MGT-03, MGT-04
Head of Nature	Environmental policy and commitments, climate and net-zero strategy, biodiversity, agrochemicals, deforestation-free sourcing, and SBTi submission. Line-manages the GIS and Data Specialist.	ENV-POL-01, ENV-POL-02, ENV-POL-03, ENV-SOP-01, ENV-SOP-02, ENV-SOP-03, ENV-SOP-05, ENV-FRM-01, ENV-FRM-02, ENV-FRM-04
Implementation Manager	Monitoring and review, training, document control, supplier due diligence and audit, OHS incident register, and the Annual Impact Review. Line-manages the Country Implementation Leads.	MGT-05, MGT-06, MGT-07, SUP-POL-01, SUP-POL-02, SUP-SOP-01, SUP-FRM-01 to SUP-FRM-04, RPT-02, RPT-03
GIS and Data Specialist	GHG inventory, EUDR compliance, geolocation data, deforestation monitoring. Reports to the Head of Nature.	ENV-SOP-04, ENV-FRM-03 (supports Head of Nature on ENV-SOP-01 GHG inventory and ENV-FRM-04 GHG workbook)
Country Implementation Leads (IDN, LAO, VNM, ETH)	Operational execution of SOPs in country, field staff supervision, local stakeholder engagement, country-level data collection. Report to the Implementation Manager.	Country annexes to OHS-MAN-01; operational co-ownership of SUP-FRM-01, SOC-FRM-01, SOC-FRM-02, OHS-SOP-02 (drills), HR-FRM-01
Global Certifications and Compliance Manager	Occupational health and safety policy and manual, incident reporting and emergency response, operational management of Slow's certifications portfolio (Rainforest Alliance, Fairtrade, EU Organic, ROC, FSSC 22000, Bird Friendly), and SMETA and similar customer audits. Reports directly to the CIO.	OHS-POL-01, OHS-MAN-01, OHS-SOP-01, OHS-SOP-02, OHS-FRM-01 register
Field Staff (report to Country Leads)	On-the-ground data collection, farmer engagement, incident reporting, worker interviews, age verification at hiring.	Filing: OHS-FRM-01, SOC-FRM-03, SOC-FRM-04

2.6 Adjacent Functions

Role	Primary Accountabilities	Owned Documents
HR Manager	Workplace equality and anti-harassment, fair compensation policy and implementation (applying the Social Lead's living wage benchmark methodology, with wage-setting decisions approved by the CEO), employee engagement and wellbeing, and grievance intake and investigation across all stakeholder groups (employees, workers, farmers, communities, third parties). For suspected child labour or forced labour cases received via the grievance form, forwards to the Social Lead within 24 hours. Grievances concerning the HR Manager or senior leadership are escalated directly to the CEO.	HR-POL-01, HR-POL-02, HR-POL-03, HR-FRM-01 (with Country Leads), GOV-POL-05, GOV-SOP-01, GOV-FRM-02, GOV-FRM-03
Senior IT Technical Specialist	Data protection and privacy across all Slow entities and processing activities. Acts as Slow's designated data controller and GDPR point of contact, leads data breach response and supervisory-authority notification (see Section 3), maintains records of processing, and supports data subject rights requests.	GOV-POL-04

2.7 Country Managers (Operations)

Country Managers are part of the Operations function, not the Impact function. They are accountable for country-level operational delivery of Slow's sourcing and production activities. They do not appear as approvers on impact documents to preserve conflict-of-interest separation. They have the following limited impact-related roles:

- Operational support for rolling out SOPs at country level (in coordination with Country Implementation Leads).
- Ensuring country-level compliance with local law (OH&S, labour law, tax, environmental permits).
- Escalating country-level impact risks to the Impact Team.

Country Managers do not investigate grievances, do not approve supplier audit outcomes, and do not set wages.

3. Escalation Pathways

Escalation pathways ensure that material issues reach the right decision-maker quickly, with clear timelines.

Issue Type	First Point of Contact	Escalation To	Maximum Timeline
Worker/farmer/community grievance (non-critical)	HR Manager (direct intake via all channels)	CIO for material cases; Social Lead consulted for	30 days to resolution

Issue Type	First Point of Contact	Escalation To	Maximum Timeline
		human-rights-related cases	
Worker grievance (critical: harassment, safety, retaliation)	HR Manager (direct)	CIO → CEO → Board; escalate directly to CEO where HR Manager or senior leadership is subject of grievance	Acknowledgement within 48 hours
Suspected child labour or forced labour	Social Lead (direct, bypassing country operations). If received via grievance form, HR Manager forwards to Social Lead within 24 hours.	CIO → CEO → Board within 72 hours	Immediate site response
Serious workplace incident or fatality	Global Certifications and Compliance Manager	CIO → CEO → local authorities as required	Local law reporting timelines apply
Supplier non-conformance (Critical)	Implementation Manager	CIO → CEO (for termination decisions)	CAP within 30 days
Bribery or fraud	HR Manager (whistleblower channel) or direct to CIO	CEO → Board	Acknowledgement within 5 days
EUDR compliance breach	GIS and Data Specialist	Head of Nature → CIO → Slow Denmark (importer)	Before shipment
Data breach (GDPR or personal data)	Senior IT Technical Specialist (designated data controller), with IT	CEO → supervisory authority (72 hours for GDPR)	72 hours to authority notification

4. RACI Matrix Across Document Tiers

R = Responsible (does the work). A = Accountable (ultimately answerable; only one A per document). C = Consulted. I = Informed. This matrix covers Tier 1 through Tier 3 documents. Tier 4 and Tier 5 RACI follows from the owner and approver named in each document's cover page (see MGT-07 Document Control SOP).

Document	CIO	CEO	Board	Topic Lead	Impl. Mgr	Country Lead
FWK-01 Impact Framework	R	C	A	C	C	I
MGT-01 Governance Charter	R	C	A	C	C	I
MGT-02 Materiality Assessment	R & A	I	I	C	C	C
MGT-03 Risk & HRDD Procedure	A	I	I	R (Social Lead)	C	C
SOC-POL-01 Human Rights Policy	C	C	A	R (Social Lead)	I	C
ENV-POL-02 Climate & Net-Zero	C	C	A	R (Head of Nature)	I	I
GOV-POL-05 Grievance/Whistleblower	A	C	I	R (HR Manager)	I	C
HR-POL-02 Fair Compensation (Living Wage application)	C	A	I	R (Social Lead methodology, HR Manager application)	I	C
SUP-POL-02 Supplier Code of Conduct	A	I	I	I	R	C
OHS-POL-01 OH&S Policy	A	I	I	R (Cert. & Compliance Mgr)	C	C
All other Tier 3 policies (ENV-POL-01, ENV-POL-03, SOC-POL-02, SUP-POL-01, GOV-POL-01 to 04, HR-POL-01, HR-POL-03)	A	I	I	R (topic owner)	I	C
SUP-POL-03 Third-Party Supplier Pricing	R	C	A	I	C	I
SOC-POL-03 Gender Equity & Women's Empowerment	A	I	I	R (Social Lead)	I	C

5. Decision Rights

The following decisions are reserved to specific roles and cannot be delegated downward:

- Supplier termination for Critical non-conformance: CEO (on CIO recommendation).
- Public Impact Report publication: CEO and Board (sign-off before release).
- Setting wage floors at or above the Anker Living Wage benchmark: CEO (on Social Lead recommendation for methodology, HR Manager for application).
- SBTi target commitment and any revision: Board (on Head of Nature recommendation).
- Third-party supplier pricing, including the living income reference pricing applied to purchased coffee and cocoa: Board (on CIO recommendation), per SUP-POL-03.
- Changes to this Charter or to the Framework (FWK-01): Board.

6. Document Approval Workflow

All documents in the Impact Management System follow the approval workflow below. The full process is codified in MGT-07 Document Control and Records Retention SOP.

1. Draft prepared by document owner.
2. Peer review by Impact Team (minimum one reviewer).
3. Consultation with affected functions (HR, Operations, Finance, Legal as relevant).
4. Approval by the Approver named on the document cover.
5. Publication: version-controlled in the document register; cascade to relevant audiences via training (see MGT-06).
6. Records retention per MGT-07.

7. Charter Administration

7.1 Review Cycle

This Charter is reviewed every three years alongside the Framework. Interim reviews are triggered by:

- Changes to the Impact Team structure or any adjacent function with document ownership.
- Material changes in reporting lines or decision rights.
- Findings from internal or external audit recommending governance revisions.

7.2 Trigger for Establishing a Board Impact Committee

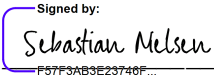
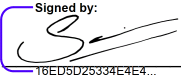
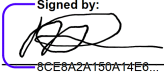
A dedicated Board Impact Committee will be established when Slow reaches either of the following thresholds:

- Annual revenue exceeds EUR 50 million, or
- Slow becomes subject to mandatory CSRD reporting.

7.3 Revision History

Version	Date	Author	Description of Changes
1.0	2026	Chief Impact Officer	Initial release. Extracts the governance content of the work-in-progress Sustainability Governance and

Version	Date	Author	Description of Changes
			Accountability Policy into a dedicated Tier 2 Charter. Adds detailed RACI matrix, escalation pathways, and decision rights, and documents the current Impact Team structure including the Chief Impact Officer, Social Lead, Head of Nature, Implementation Manager, Global Certifications and Compliance Manager, GIS and Data Specialist, and Country Implementation Leads; HR is reflected as an adjacent function with grievance intake and fair compensation accountabilities.

Role	Name	Signature & Date
Chief Executive Officer	Sebastian Nielsen	Signed by:  <small>F57F3AB3E23746F...</small> Date: <u>5/31/2026</u>
Chief Impact Officer	Sabrina Mustopo	Signed by:  <small>16ED5D25334E4E4...</small> Date: <u>5/29/2026</u>
Chair, Board of Directors	Morten Rosse	Signed by:  <small>8CE8A2A150A14E6...</small> Date: <u>5/31/2026</u>