

SLOW

Regenerative Cocoa & Coffee

Monitoring, Reporting and Review SOP

Document Information

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Approver	Chief Impact Officer (CIO)
Geographic Scope	All impact KPIs, monitoring activities, and reporting outputs across Slow
Standards Alignment	EcoVadis, B Corp, GRI Standards, SBTi, EUDR, CSRD (where applicable)

Document Distribution List

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1	Chief Impact Officer (CIO)	Digital access via document control system
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7	HR Manager	Digital access via document control system
8	Global Certifications and Compliance Manager	Digital access via document control system
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Revision History

Version	Date	Author	Description of Changes
1.0	2026	Implementation Manager	Initial release. Formalises the monitoring, reporting and review cadence implicit in the work-in-progress Sustainability Governance and Accountability Policy. Introduces the Annual Impact Review as a structured internal process and defines the full KPI framework, the public Annual Impact Report (RPT-01), and the internal-only Board Impact Briefing (RPT-02).

Related Documents

Code	Document Title	Relationship
FWK-01	Slow Impact Framework	Parent document defining KPIs at Section 6.1
MGT-02	Materiality Assessment	Informs which topics are monitored
MGT-03	Salient Risk and HRDD Procedure	Risk register feeds monitoring outputs
MGT-06	Training and Competency Matrix	Training coverage is a monitored KPI

Code	Document Title	Relationship
RPT-01	Annual Impact Report	Public output of annual review
RPT-02	Board Impact Briefing	Internal-only brief covering sensitive material (grievance case summaries, supplier CAP specifics)
RPT-03	EcoVadis and SBTi Submissions	External submissions drawing on same data
All Tier 5 FRM documents	Records and logs	Source data for KPI calculation

1. Purpose

This SOP defines how Slow monitors, reports, and reviews its impact performance. It specifies the KPI framework, data sources, review cadences, and the Annual Impact Review process that feeds the public Annual Impact Report (RPT-01) and the separate internal-only Board Impact Briefing (RPT-02).

2. Scope

This SOP applies to all Slow operations globally and to all material topics identified in MGT-02 Materiality Assessment.

3. Roles and Responsibilities

The Implementation Manager owns this SOP and leads the annual review cycle. Topic owners are responsible for their KPI data. The CIO is accountable for sign-off on reported data. The GIS and Data Specialist provides data engineering and dashboarding support.

4. KPI Framework

The full KPI framework is organised by topic. Each KPI has a defined metric, owner, data source, baseline, target, and reporting cadence.

Topic	KPI	Owner	Data Source	Cadence	Target
Deforestation	% volume deforestation-free (post-2020)	Head of Nature	ENV-FRM-03, TerraPulse	Quarterly	100%
Deforestation	% plots with polygon coordinates	Head of Nature	QField database	Quarterly	100%

Topic	KPI	Owner	Data Source	Cadence	Target
Climate	Scope 1+2+3 tCO2e	Head of Nature	ENV-FRM-04 GHG Inventory	Annual	SBTi-validated
Climate	% renewable energy (own operations)	Head of Nature	ENV-FRM-02	Annual	100% by 2030
Biodiversity	% of farms in supply base using agroforestry practices	Head of Nature	Farm data (QField)	Annual	100% by 2028
Traceability	% volume traceable to farm or cooperative	Implementation Mgr	ERP + AppSheet	Quarterly	100% by 2028
Human rights	Salient risks identified and mitigated	Social Lead	SOC-FRM-01 Risk Register	Annual	All Critical closed
Child labour	% volume covered by monitoring and remediation	Social Lead	Country monitoring records	Annual	100% by 2028
Living income	Farmgate price as % of Living Income Reference Price	Social Lead	Commercial contracts + Anker benchmark	Annual	100% by 2028
Living wage	% employees at or above Anker living wage	HR Manager	HR-FRM-01 Wage Benchmark	Annual	100% immediately
Community	FPIC records completed (new engagements)	Social Lead	SOC-FRM-02	Annual	100%
Supplier DD	% high-risk suppliers with current audit	Implementation Mgr	SUP-FRM-03 Supplier Register	Annual	100%
OH&S	Lost-time injury rate; serious incidents	Cert. & Compliance Mgr	OHS-FRM-01	Quarterly	Year-on-year reduction
Grievance	Received / resolved / avg resolution time	HR Manager	GOV-FRM-02	Quarterly	Published annually

Topic	KPI	Owner	Data Source	Cadence	Target
Governance	% staff with COI disclosure filed	CIO	GOV-FRM-01	Annual	100%
Training	% staff completing required training by role	Implementation Mgr	MGT-06 Training log	Annual	≥95%
Supplier CAPs	Open and closed CAPs by severity and country	Implementation Mgr	SUP-FRM-04 CAP Tracker	Quarterly	All Critical and Major closed on schedule

5. Data Collection

Source data is collected in the operational record (Tier 5) closest to the activity. Data quality is the responsibility of the owner of that record. Examples:

- Farm-level data: QField and AppSheet by field staff and farmer coordinators.
- Supplier data: SUP-FRM-01 Supplier DD Form submitted by suppliers and maintained by the Implementation Manager.
- Incident and grievance data: recorded as events occur in OHS-FRM-01 and GOV-FRM-02.
- Wage data: collected annually per country by HR Manager and Country Leads.
- GHG data: collected annually per country; consolidated by GIS and Data Specialist per ENV-SOP-01.

6. Annual Impact Review (Q1)

The Annual Impact Review is the central consolidation event for the prior year. It produces the public Annual Impact Report (RPT-01) and, in parallel, a short internal-only Board Impact Briefing (RPT-02) that captures sensitive material not suitable for public disclosure — detailed grievance case summaries, supplier Corrective Action Plan specifics, confidential investigation findings.

The recommended default timeline is set out below. The Implementation Manager, with the CIO, may adjust this timeline each year to reflect commercial cycles, audit windows, regulatory submission deadlines (such as EUDR), customer EcoVadis cycles, and the availability of source data. The principle is that the cycle is consistently delivered each year, not that it follows a rigid month-by-month schedule.

Recommended default timeline

1. Early January: Implementation Manager issues data-call templates to all topic owners. Data window is prior calendar year.
2. Mid-January to mid-February: Topic owners submit KPI data, with supporting record references.
3. Late February: Implementation Manager consolidates; data quality check and exception review.
4. Early March: Draft RPT-01 and RPT-02 circulated to Impact Team for review.

5. Mid-March: CIO reviews and approves both; RPT-02 is presented to the Board (internal-only); RPT-01 is presented to CEO and Board for publication approval.
6. Q2: RPT-01 finalised; Board sign-off; publication. RPT-02 held in restricted folder accessible only to Board and Impact Team.

7. Quarterly Monitoring

Quarterly KPIs (deforestation coverage, grievance log, incident log, traceability) are reviewed by the CIO each quarter. Deviations from target are flagged and assigned remediation owners.

8. Data Quality Principles

- Traceability: each data point is traceable to a Tier 5 source record.
- Completeness: the scope of reported data is explicitly stated; gaps are disclosed.
- Comparability: year-on-year comparisons use consistent definitions; changes to methodology are disclosed.
- Accuracy: arithmetic and unit checks; independent sampling for high-stakes KPIs before public reporting.
- Timeliness: data close-out per cadence; stale data is flagged.
- Balance: disclose underperformance alongside achievement.

9. External Assurance

Slow does not currently subject the Annual Impact Report to third-party external assurance. Where specific stakeholder or regulatory requirements demand independent verification of specific data (for example, EUDR geolocation and deforestation analysis, or Rainforest Alliance / Fairtrade / EU Organic audit coverage), that data undergoes the relevant independent check under its own procedure and the outcome is referenced in the Report.

Broader external assurance of the full Report will be considered as Slow grows, as CSRD applicability approaches, or as investor and customer expectations make it material. Any such decision is made by the CIO with Board awareness.

10. Review and Revision

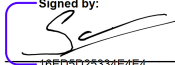
This SOP is reviewed every two years. Interim updates are triggered by material changes to the KPI set, reporting platforms, or regulatory reporting requirements.

Approval

Prepared By

Role	Name	Signature & Date
Prepared by: Implementation Manager	Dinh Dai Nguyen	<p>Signed by:  71807CB5E6ED4EE...</p> <p>Date: <u>5/30/2026</u></p>

Approved By

Role	Name	Signature & Date
Approved by: Chief Impact Officer	Sabrina Mustopo	<p>Signed by:  10ED9D23334E4E...</p> <p>Date: <u>5/31/2026</u></p>

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