

Siat recognises that respect for human rights is fundamental to sustainable agricultural development and long-term value creation. This Policy sets out Siat's commitments, governance principles and strategic direction regarding human rights across all subsidiaries, operations and supply chains.

It applies to all activities, shareholders, all employees, contractors and service providers, smallholders and suppliers, business partners, future acquisitions and new developments.

Where discrepancies exist between this Policy and applicable law, the higher standard shall prevail.

## INTERNATIONAL FRAMEWORK



Siat's human rights approach is aligned with internationally recognised standards, including:

Universal Declaration of Human Rights, UN Guiding Principles on Business and Human Rights, ILO Core Conventions, OECD Guidelines, RSPO Principles & Criteria and other relevant documents<sup>1</sup>, the International Covenant on Civil and Political Rights (protection of whistleblowing as an aspect of freedom of expression under Article 19), the International Covenant on Economic, Social and Cultural Rights, convention on the Elimination of All Forms of Discrimination against Women (CEDAW), Applicable national laws, any other relevant guidelines.

## HUMAN RIGHTS PILLARS



Siat's human rights strategy is structured around core principles:

- Zero Exploitation: no forced labour, no child labour, no human trafficking, no discrimination, no harassment, transparent and ethical recruitment process offering equal opportunities and no recruitment fees<sup>2</sup>.
- Decent Work & Fair Conditions: decent working, and other commitments set in the Human resource policy.
- Protection of Human Rights Defenders (HRDs) and whistleblowers: protecting individuals, stakeholders and/or communities who raise concerns, grievance, in good faith, ensuring that no retaliation, intimidation or adverse treatment occurs. Preserving the individual confidentiality with no disclosure of identity unless explicit informed consent.
- Dealing with grievances through a safe, mutually agreed and documented system accepted by all affected parties.
- Respect for Communities & Land Rights: FPIC, grievance access, fair compensation and responsible security practices.
- Responsible Supply Chain: Human rights expectations embedded in contracts and supplier engagement.

## HUMAN RIGHTS DUE DILIGENCE (HRDD)



Siat implements a structured Human Rights Due Diligence process consistent with international standards. This includes periodic risk mapping at country, site and supply chain level, identification of salient human rights risks, integration of these risks into operational decision-making and implementation of mitigation measures.

When adverse impacts are identified, Siat commits to take appropriate corrective and preventive actions and, where relevant, provide or cooperate in remediation.

## GOVERNANCE



Oversight of human rights is ensured at Group and subsidiaries level under the responsibility of senior management. Implementation involves cross-functional coordination between Human Resources, Sustainability, all HODs and Operational teams. All employees and workers have the right to decline to participate in corrupt, illegal or fraudulent acts.

## TRANSPARENCY & REPORTING



Siat publishes an annual Sustainability Report presenting relevant KPIs and progress against its policies.

Performance indicators are reviewed periodically to ensure continuous improvement.

Siat promotes open communication and engagement with stakeholders regarding its human rights performance.

Policies and key documents are explained and when needed translated in a language understood by all parties.

## RESOURCE ALLOCATION



Siat allocates appropriate financial, technical and human resources to ensure implementation of this Policy, including: training programmes, monitoring systems, grievance mechanisms, independent audits.

## STRATEGIC PILLARS CONSISTENT WITH THE GROUP'S LONG-TERM DIRECTION

- Transforming agricultural resources to improve lives.
- Irrevocable commitment to develop and manage Siat activities to sustainability benefit all stakeholders.
- Strict adherence to RSPO standards for existing and new plantations.
- Leadership in sustainability innovation across the edible oil value chain (farm-to-fork).
- Development of strategic partnerships supporting sustainable growth.

## METRICS AND PERFORMANCE TARGETS

Siat defines measurable environmental objectives, including:

- Zero critical non-compliance during certification audits.
- Exhaustive stakeholder mapping with clear engagement process. Including grievance process.
- Support, health, education, incomes and sports in host communities (see High Impact Sustainability Community & Partnership).

DETAILED IMPLEMENTATION POLICY IS DEFINED IN SEPARATE OPERATIONAL DOCUMENTS, POSTED ON ALL SUBSIDIARIES BOARDS.

<sup>1</sup> E.g.: RSPO Policy on the Protection of Human Rights Defenders, Whistleblowers, Complainants and Community Spokespersons

<sup>2</sup> For employees, reference is made to Siat's Human Resources policies and Siat Occupational Health and Safety Policy.

Through this policy, Siat commits to collaborating with all stakeholders, particularly its employees, suppliers, and local communities, to respect and promote human rights, protect human rights defenders, and prohibit any form of forced or child labor. Siat Group (Siat) adopts a position of non-interference in civil society activities, even when campaigns may be related to its business operations.

Management expects all its employees, business partners and associates to comply with and actively implement this policy.

## HUMAN RIGHTS

Siat Group and its subsidiaries strive to uphold, under all circumstances, the principles set forth by the United Nations concerning human rights<sup>3</sup>. This includes respecting laws, engaging with stakeholders, assessing actual and potential risks and impacts, providing remediation, and respecting fundamental rights as outlined in the Universal Declaration of Human Rights<sup>4</sup>:

- The right to be born equal in dignity and rights (Art. 1), the right not to be discriminated (Art.2), the right to life, to liberty, and to security (Art.3), the right to legal recognition as a person (Art.6).
- Freedom from slavery and servitude (Art.4), freedom from torture, cruel, inhuman, or degrading treatment or punishment (Art.5), freedom from arbitrary arrest, detention, or exile (Art.9), freedom of thought, conscience, and religion (Art.18), freedom of opinion and expression (Art.19), association and peaceful assembly.
- The right to just and favourable conditions of work; the right to equal pay for equal work<sup>5</sup>; the right to just and favourable remuneration ensuring for themselves and their families an existence worthy of human dignity; the right to form and to join trade unions for the protection of their interest. (Art.23).

## HUMAN RIGHTS DEFENDERS<sup>6</sup>, WHISTLEBLOWERS<sup>7</sup>, COMPLAINANTS<sup>8</sup> OR COMMUNITY SPOKESPERSONS<sup>9</sup> (all designated as HRD below)

Siat is committed to resolving conflicts peacefully and respecting everyone's dignity. We recognize the essential role of human rights defenders (HRDs) and the risks they may face. Therefore, Siat prohibits any retaliation against HRDs, complainants, and protects anyone who reports or files a complaint in good faith. Siat adopts RSPO requirements and international resolutions as minimum standards<sup>10</sup>. The "complaint reception and handling" procedure and the following points are applied to ensure a safe, independent, and anonymous complaint mechanism and to prevent human rights violations:

- Violence, threats, intimidation, and harassment are prohibited in all activities, including for contractors and security personnel.
- Siat prohibits any actions against the physical and/or psychological integrity of the complainant, their family group, or their property, and/or against unjustified changes to their working conditions.
- Siat provides protection to individuals making reports with a reasonable belief that the information is true, including protecting those who are subsequently identified without their explicit consent.
- Protect individuals, including those seeking advice, from violence, threats, any form of retaliation, disadvantages, discrimination, direct or indirect pressure, or any other arbitrary action.
- Maintain the confidentiality and anonymity of individuals and do not disclose complaints without their informed and explicit consent unless legally required.

This policy is clearly displayed in workplaces and communicated to all stakeholders. Siat Group ensures through due diligence that no conscious or unconscious violations of human rights occur in its activities, supply chain, or those of its direct partners. Each subsidiary organizes audits and training for its staff and partners to verify and communicate the group's policies, prevent, remedy, and mitigate its negative impacts.

You can address your comments, complaints, or grievances anonymously at: [www.siat-group.com/sustainability](http://www.siat-group.com/sustainability) or [grievance@siat-group.com](mailto:grievance@siat-group.com)  
For further information on this policy please contact Sustainability department, or consult the Siat website: [www.siat-group.com](http://www.siat-group.com)

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<sup>3</sup> UNGP: UN Guiding Principles on Business and Human Rights ([www.undp.org](http://www.undp.org)).

<sup>4</sup> Universal Declaration of Human Rights ([www.un.org](http://www.un.org)).

<sup>5</sup> With the exception linked to seniority.

<sup>6</sup> HRD: Individuals, groups, and associations who promote and protect universally recognised human rights and contribute to the effective elimination of all forms of violations of human rights and fundamental freedoms of individuals and peoples. This definition includes Environmental Human Rights Defenders, whistleblowers, complainants, and community spokesperson. Defenders can be of any gender, any age, from any part of the world and with diverse backgrounds and different interests. This definition does not include those individuals who commit or propagate violence.

<sup>7</sup> Individuals who are such as contract workers, temporary workers, consultants, contractors, trainees/interns, volunteers, student workers, former employees or any individual who report on illegal, irregular, dangerous or unethical practices or actions by employers which contravene Siat Code of Conduct, policies and related key documents and who may potentially be at risk of reprisal.

<sup>8</sup> All stakeholders affected by Siat business activities including but not restricted to directors, employees, partners, subcontractors, host communities, etc.

<sup>9</sup> Individuals who have been chosen to represent and/or speak officially on behalf of the community or group (including employee).

<sup>10</sup> Norms adopted (non-exhaustive):

- RSPO Policy on the Protection of Human Rights Defenders, Whistleblowers, Complainants and Community Spokespersons ([www.rspo.org](http://www.rspo.org)).

- United Nations declaration on Human Rights Defenders ([www.ohchr.org](http://www.ohchr.org)).

- The Universal Declaration of Human Rights ([www.un.org](http://www.un.org)).

- The International Covenant on Civil and Political Rights (i.e., article 19 - [www.ohchr.org](http://www.ohchr.org)).

- The International Covenant on Economic, Social and Cultural Rights ([www.ohchr.org](http://www.ohchr.org)).

- Convention on the Elimination of All Forms of Discrimination against Women ([www.ohchr.org](http://www.ohchr.org)).

- The ILO Declaration on Fundamental Principles and rights to work ([www.ilo.org](http://www.ilo.org)).

- Labour act of countries where Siat group is present.

- ETI Base code guidance on modern slavery ([www.ethicaltrade.org](http://www.ethicaltrade.org)).

<sup>11</sup> See. Siat Human Resources Policy.