Commitment to RSPO Certification

Siat Group of Companies runs oil palm activities in 3 subsidiaries companies as shown in the table below:

Subsidiary	Country	Ownership	Details	Status	Certificate
GOPDC	Ghana	100%	7 900 ha	P&C certified	March 15
				P&C recertified	March 19
				SCCS refinery	April 16
				SCCS crusher	Aprril16
				Scheme SH	March 18
				Independent SH	Ongoing
PRESCO	Nigeria	60%	23 200 ha	P&C certified	August 22
				SCCS Refinery	June 20
				Inclusion of Ologbo estate	January 26
			New estates	Presco 3	2028
				Barnsley	2028
				SOP	2028
				Nsadop & Boki	2028
SNL	Nigeria	100%	16 200 ha	P&C certified	October 19
				P&C recertified	July 2024
				SCCS crusher	October 19
				Independent SH	Ongoing

Certification

Siat group has engaged to certify all its oil palm's activities against RSPO certification.

This engagement is demonstrated through:

- The membership of Group SIAT to RSPO since 2004 (membership number 1-0005-04-000-00);
- The statement in the Group Policies signed on 7 th of February 2014, reviewed in September 2019 and in May 2026 (see *Group policies*);
- Certification P&C of all estates of GOPDC, Presco and SNL since 2026;
- Internal audit of the newly acquired estates that are not yet included in the scope of the certified units: Barnsley, SOP.
- Start of the New Planting Procedure for the new extensions; Presco 3, Nsadop and Boki.

Other actions

- Participation to RSPO P&C 2024 revision as a member of the revision task force.
- Participation to RSPO P&C 2024 National interpretations for Ghana and Nigeria.
- Participation to RSPO assurance committee since 2021.
- Participation to RSPO Smallholder academy and other RSPO workshops since 2020.
- The respective RSPO certification Time Bound Plans for the 3 subsidiaries.
- The *Group New Planting Procedure* signed March 2016, update in 2026.

- The *Annual Communication of Progress* Report submitted to RSPO every year since 2010.
- The support of GOFA, GOPDC outgrowers (independent SH) Farmer Association to prepare their RSPO certification.

Time bound plan for plantations

The proposed certification schedule for the 3 subsidiaries for the year 2026 is:
- GOPDC P&C, SCCS and GOPDC SSH, surveillance audit January 2026.
- SNL P&C and SCCS, surveillance audit in June 2026.
- Presco P&C and SCCS, surveillance audit in June 2026.

Remediation and compensation

For SOP and Barnsley, starting of the RSPO procedure on "Remediation and Compensation Related to Land Clearance Without Prior HCV Assessment"; Information sent to RSPO end of 2025 regarding the recent acquisition of these two estates.

Extension / New planting

GOPDC and SNL have no new planting.
Presco has 2 new developments call Presco 3 and Nsadop &Boki. They will all follow the RSPO New Planting Procedure.

Land dispute

No complaints in 2026.

Scheme smallholders' certification

Presco does not have third party suppliers.
SNL and GOPDC have stopped outsourcing raw material from ISH.
GOPDC has certified its Scheme smallholders (350ha, 207 farmers) in 2018. Currently those plots are under replanting.

Requirements for uncertified management units

In the preparation of having the three subsidiary companies and all the FFB outsourced certified, S iat Group states that they have mechanisms in place to ensure that the following requirements are presently being met across all the Siat Group palm oil palm operations:

- All estates have been duly assessed to identify HCV and HCSA. For the new estates the process is ongoing.
- All identified conservation areas are under constant monitoring.
- No replacement of primary forest or any area identified as containing High Conservation Values (HCVs) or High Carbon Stock (using HCS approach) or required to maintain or enhance HCVs and HCSA.
- No existence of conflicts or disputes occurs that are not under resolution through a mutually agreed process.
- No major labour issues occurs,
- No major legal non-compliances.

All these points are duly verified during internal and external audits

January 2026,

Group Head of Sustainability
Florent Robert

Time Bound Plan for certification

Name of the Unit of Certification (UoC)	Country	Name of the Mills and Supply Bases	GPS Coordinates (in decimal degree)		Total Managed Area (Ha)	Certification Status (Certified / Not certified)	2026	2027	2028
			Latitude	Longitude					
GOPDC	*Ghana*	*Kwae (with Mill)*	6.268	-0.947	8 951	Certified	Surveillance audits		
		Okumaning	6.132	-0.892	5 082	Certified			
		Scheme SH	6.268	-0.947	270	Certified			
SNL	*Nigeria*	*Ubima (with Mill)*	5.166	6.916	9 860	Certified			
		Elele	5.128	6.7386	6 923	Certified			
Presco PLC	*Nigeria*	*Obaretin (with Mill)*	6.139	5.714	6 132	Certified			
		Ologbo	6.078	5.573	13 545	Certified			
		Cowan	5.573	5.583	2 739	Certified			
		Ato	5.811	5.995	16 738	Certified			
		Presco 3	6.113	5.919	10 111	Not Certified	NPP	Land clearing Planting	Certification
		SOP	5.870	6.062	10 185	Not Certified	RaCP LUCA	RaCP	Certification
		Barnsley	6.172	5.840	12 420	Not Certified	RaCP LUCA	RaCP	Certification
		Boki	6.430	8.867	4 653	Not Certified	NPP	Land clearing Planting	Certification
		Nsadop	6.322	8.784	5 181	Not Certified	NPP	Land clearing Planting	Certification

RaCP: Remediation and Compensation Procedure
LUCA: Land Use Change Analysis
NPP: New Planting Procedure, including HCV-HCSA