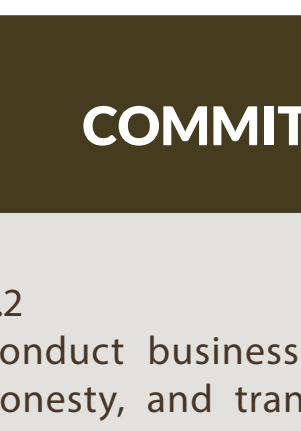




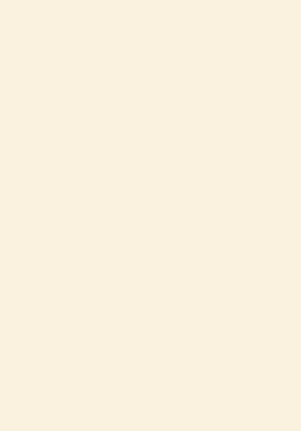
# SUSTAINABILITY ACTION PLAN

## PALM OIL UNIT 2023



## 1. Governance

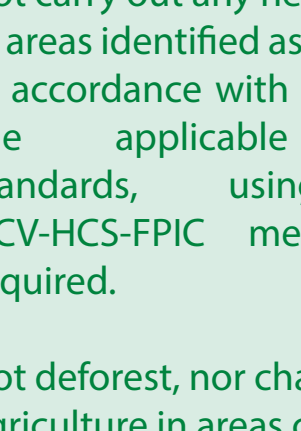
| COMMITMENT                                                                                                                                                                                                                                                                                                                                 | SDG                                          | 2025 GOALS                                                                                                                             | 2023 GOAL                                                                                                                                                                                                    | STRATEGIC ACTIONS                                                                                                                                 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.2<br>Conduct business with integrity, honesty, and transparency while adhering to the principles described in the company's Internal regulations and procedures. Constantly engage in dialogue and collaboration with stakeholders, implementing accountability initiatives, as well as carry out responsible and ethical communication. | 16<br>PEACE, JUSTICE AND STRONG INSTITUTIONS | Strengthen our communications strategy, dialogue and accountability to build long-term relationships with stakeholders (ongoing goal). | >87% of satisfaction among stakeholders regarding the information received.                                                                                                                                  | Carry out a satisfaction survey.<br>Analyze the survey results.<br>Present results to the Committees.                                             |
| 1.3<br>Strictly comply with all the national and international standards, laws, and current regulations that apply to its operations.                                                                                                                                                                                                      | 16<br>PEACE, JUSTICE AND STRONG INSTITUTIONS | Ensure our operations are in permanent compliance with the applicable norms and legislation (ongoing goal).                            | To keep the ISO 37001:2016 Certification on Anti Bribery System Management.                                                                                                                                  | Execute the Annual Action Plan for the Anti Bribery Management System.                                                                            |
| 1.4.1<br>Guarantee 100% traceability to plantation (TTP) in order to mitigate any potential social and environmental risks of its supply chain.                                                                                                                                                                                            | 12<br>RESPONSIBLE CONSUMPTION AND PRODUCTION | 100% traceability to plantation -TTP- (continuous goal).                                                                               | Keep 100% of FFB suppliers traceable.                                                                                                                                                                        | Update the lots data.<br>Update FFB contracts- OS / Legal.<br>Develop the Supply Chain Map 2023.<br>Generate traceability report.                 |
| 1.4.2<br>Require all suppliers to comply with the Group's internal regulations and current applicable laws through guidance and verification in accordance to our Program for Suppliers' Development and our Anti-Bribery Management.                                                                                                      | 12<br>RESPONSIBLE CONSUMPTION AND PRODUCTION | 100% of suppliers in compliance with the Suppliers' standard of our Suppliers' Development Program.                                    | Have 100% of suppliers in the Suppliers' Development Program: <ul style="list-style-type: none"><li>Complete the self-assessment</li><li>Get &gt;75% on compliance of the sustainability standards</li></ul> | Create self-assessment report.<br>Evaluate action plans to authorize timeline and follow-up strategy.<br>Choose sample of suppliers for auditing. |



## 2. Human Rights

| COMMITMENT                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | SDG                                      | 2025 GOALS                                                                                                                                                                                                         | 2023 GOAL                                                                                                                                                                                                | STRATEGIC ACTIONS                                                                                                                                                                                                                                                                                                                                 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2.1.1<br>Carry out Social and Environmental Impact Studies to identify, manage, assess, and remedy human rights risks.<br><br>Avoid and prevent the impacts of the company's activities, as well as those derived from the products and services of its business relationships, that may violate the rights of employees, members of communities in the area of influence and stakeholders.                                                                                                                                                               | 11<br>SUSTAINABLE CITIES AND COMMUNITIES | Conduct due diligence processes in all operations to identify and manage impacts on human rights of employees and communities in the area of influence caused by our current and future activities.                | >92% execution of Impact Mitigation Plans.<br><br>Update the Environmental and Social Impact Study (ESIA) of: <ul style="list-style-type: none"><li>El Triunfo</li><li>Atlántida</li><li>REPSA</li></ul> | Monitor compliance with the impact mitigation plan for operations in conjunction with the relevant departments.<br>Conduct participatory monitoring tours with stakeholders.<br><br>Generate a baseline.<br>Conduct stakeholder mapping.<br>Conduct participatory consultations.<br>Develop, socialize, and validate the Impact Mitigation Plans. |
| 2.1.2<br>Respect cultural identities, traditions, practices, and beliefs from local and indigenous communities, as well as customary rights13 and the constitutional right to private property.<br><br>Use appropriate procedures to ensure that the principles of free, prior, and informed consent (FPIC) are properly observed in the communities in the area of influence, whenever new plantations are involved.                                                                                                                                     | 8<br>DECENT WORK AND ECONOMIC GROWTH     | 100% of employees and suppliers in the supply chain trained and committed to respecting human rights.<br><br>100% of employees and suppliers in the supply chain trained and committed to respecting human rights. | >80% of operative staff trained on human rights.<br>>90% of administrative and management personnel trained on human rights.                                                                             | Follow the guidelines of the Grievance Mechanism (GM) procedure for addressing cases.<br><br>Conduct workshops to socialize the GM with stakeholders.                                                                                                                                                                                             |
| 2.1.3<br>Address all complaints, grievances and queries of employees, communities in the area of influence and stakeholders, as well as carry out remediation actions when appropriate, applying its internal procedure in a transparent manner.14<br><br>Carry out periodic evaluations to the procedure in an effort for continuous improvement.                                                                                                                                                                                                        | 10<br>REDUCED INEQUALITIES               | Implement the internal FPIC procedure in 100% of the communities of the area of influence where applicable (continuous goal).                                                                                      | Ensure respect for customary rights: 100% of valid right-of-way permits functioning.                                                                                                                     | Socialize the internal FPIC procedure with stakeholders.<br>Update the list of beneficiaries (individual or communal) of the right-of-way permits.<br>Socialize the internal FPIC procedure with local management and security monitors.                                                                                                          |
| 2.1.5<br>Generate employment locally and in surrounding areas according to the needs of the company and its productive activities.<br><br>Support joint efforts to contribute to the food security of neighboring communities and to the generation of opportunities for development. Promote infrastructure development projects16 in the areas of influence.                                                                                                                                                                                            | 8<br>DECENT WORK AND ECONOMIC GROWTH     | 100% of cases of sexual harassment, discrimination, or forced labor in the internal procedure of the Grievance Mechanism.                                                                                          | 100% of compliance with the procedure to address, resolve and document cases.                                                                                                                            | Promote constant training to the Grievance Mechanism team and support areas.<br>Commission an internal audit to the Grievance Mechanism implementation.                                                                                                                                                                                           |
| 2.2.1<br>Do not allow discrimination5 due to age, ethnicity, religion or creed, gender, disability, sexual orientation, pregnancy, nationality, or any other reason, focused on equal opportunities.                                                                                                                                                                                                                                                                                                                                                      | 8<br>DECENT WORK AND ECONOMIC GROWTH     | 0 discrimination in recruiting, selection, promotion, and retirement processes.                                                                                                                                    | Address all discrimination cases according to the Grievance Mechanism.                                                                                                                                   | Constantly monitor the response time frames of all parties involved on complaint resolutions.                                                                                                                                                                                                                                                     |
| 2.2.2<br>Neither child labor nor child exploitation of any kind is permitted.<br><br>People who are not of legal age are not hired, in order to ensure that there is no risk to their physical integrity, in accordance with the American Convention on Human Rights of Children, the ILO7, the Political Constitution of the Republic of Guatemala and the Labor Code.                                                                                                                                                                                   | 8<br>DECENT WORK AND ECONOMIC GROWTH     | 0 findings of minors in the operations.                                                                                                                                                                            | 0 findings of minors working in the operations.<br><br>*In case of finding a minor working in the operations: 100% of the cases are addressed according to internal procedures.                          | Execute the Remediation Plan and apply the established sanctions according to the Discipline Procedure.                                                                                                                                                                                                                                           |
| 2.2.3<br>Exploitation, labor trafficking and forced or bonded labor is not tolerated nor promoted. Comply strictly with ordinary working hours and overtime established in the national legislation, international treaties ratified by the country and voluntary certification standards.<br><br>Personal identification documents are not withheld from employees.                                                                                                                                                                                      | 8<br>DECENT WORK AND ECONOMIC GROWTH     | 0 exploitation, human trafficking, or forced labor in the operations.                                                                                                                                              | Address all cases related to labor rights and conditions according to the Grievance Mechanism.                                                                                                           | Follow the guidelines of the Grievance Mechanism (GM) procedure for addressing cases.                                                                                                                                                                                                                                                             |
| 2.2.4<br>Ensure employees are treated with dignity and respect, by acting in a transparent, fair, and impartial manner, without any kind of discrimination.<br><br>Provide salaries, benefits, and other decent, fair and equitable working conditions for temporary and permanent employees in compliance with current legislation, voluntary certification standards and internal policies.<br><br>Provide information on working conditions to its employees along with a copy of their work contract.                                                 | 8<br>DECENT WORK AND ECONOMIC GROWTH     | 100% of operations comply with applicable regulations on working conditions.                                                                                                                                       | 100% of newly hired personnel receive a copy of their employment contract.                                                                                                                               | Provide the employees with a copy of their employment contract or work card.                                                                                                                                                                                                                                                                      |
| 2.2.5<br>Adopt best practices in OHS in accordance with local regulations and international standards to identify, assess and mitigate risks in the operations. Implement actions to promote a safe and healthy work environment through the prevention of occupational incidents, accidents, and diseases at all levels of the organization.<br><br>Provide the necessary tools and equipment for every employee to perform their tasks safely and with occupational hygiene. Train and supervise the correct application of workplace safety protocols. | 3<br>GOOD HEALTH AND WELL-BEING          | Reduce the Disabling Injury Rate (DIR) by 50% (baseline 2020).                                                                                                                                                     | Average reduction of 6% in the Disabling Injury Rate (DIR).<br>REPSA <0.38<br>Santa Rosa <1.14<br>El Triunfo <2.13<br>Atlántida <1.67                                                                    | Implement operational controls derived from risk analysis.<br>Coordinate the execution of the Plan to Reduce Workplace Accidents.<br>Follow-up on the implementation of the corrective actions derived from internal OHS audits.<br>Execute the OHS training plan.                                                                                |
| 2.2.6<br>Promote gender equality and women's rights in accordance with the applicable legislation.                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 5<br>GENDER EQUALITY                     | 100% of palm oil operations have action plans in place to address gender matters.                                                                                                                                  | 100% of palm operations executing Gender Action Plans.                                                                                                                                                   | Execute the Gender Action Plan.<br>Monitor the execution of the Action Plan through the Gender Committee.                                                                                                                                                                                                                                         |
| 2.2.7<br>Any indication of sexual or work harassment, abuse of power, threats, intimidation, use of physical, verbal, or psychological standards, as well as any other member of the communities in the area of influence is not tolerated.                                                                                                                                                                                                                                                                                                               | 8<br>DECENT WORK AND ECONOMIC GROWTH     | Have 100% of the operations free from sexual or workplace harassment, abuse of power, threats, intimidation, and violence of any kind.                                                                             | >87% of knowledge about the awareness campaign on human rights.<br><br>Address all labor and sexual harassment cases according to the Grievance Mechanism.                                               | Carry out the awareness campaign using internal and external instrument, including knowledge/perception survey about the contents of the awareness campaign.<br>Analyze the OHS results.<br><br>Follow the guidelines of the Grievance Mechanism (GM) procedure for addressing cases.                                                             |

\* Commitment 2.1.4 (dialogue and stakeholder engagement) is reported directly to the Strategic Projects Committee of the Board of Directors.  
\* Commitment 2.2.8 (freedom of association) is included in the content of the Human Rights Training Program, see 2.1.1 and 2.2.4.



## 3. Environment

| COMMITMENT                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | SDG                                          | 2025 GOALS                                                                                                                        | 2023 GOAL                                                                                                                      | STRATEGIC ACTIONS                                                                                                                                                                                                                                                                                                                                                                                                               |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3.1.1<br>Not carry out any new developments in areas identified as HCV and/or HCS in accordance with the principles of the applicable certification standards using combined HCV/HCS-FPIC methodologies as required.<br><br>Not deforest, nor change land use for agriculture in areas corresponding to primary forests, secondary forests, native forests, and regenerating forests, as well as all natural ecosystems.                                                                                                                                                                                                                                                                                                                                                                    | 15<br>LIFE ON LAND                           | 100% of new developments are aligned with the Internal Procedure for New Plantations (ongoing goal).                              | 100% of new developments are aligned with the Internal Procedure for New Plantations.                                          | Communicate the new plantation procedure to managers, supervisors, and fieldworkers.<br>Implement an environmental instrument, environmental resolution, environmental license, SEA, FPIC, UJCA, HDV+HCS studies, topographic study, etc.                                                                                                                                                                                       |
| 3.1.2<br>Protect and monitor biodiversity of rare, threatened, endangered, becoming extinct or endemic flora and fauna species that inhabit operation areas, as well as to preserve High Conservation Value (HCV) areas.<br><br>Not carry out hunting and fishing activities, capture, extraction and trafficking of wild animals, collection of plants in areas belonging to the company, as well as in forest reserve areas.<br><br>Promote cooperation agreements with different government entities, as well as national and international non-profit associations with economic investment projects focused on biodiversity restoration and protection in sites where appropriate, located in areas of influence that could be affected by the agricultural operations of the company. | 15<br>LIFE ON LAND                           | 0 losses/deterioration of HCV + HCS areas in own and associated supplier operations (ongoing goal).                               | 0% loss and/or deterioration of HCV areas.                                                                                     | Update the HCV Management and Conservation Plan (when applicable).<br>Communicate the HCV Management and Conservation Plan to management.<br>Generate an annual report on the execution of the HCV Management and Conservation Plan.<br>Train management on HCV and wildlife protection.<br>Generate an annual report on wildlife species sighting.<br>Carry out annual validation and evaluation of wildlife species sighting. |
| 3.1.3<br>Identify the land use type and delineate areas with fragile soil, such as high slopes, riverbanks, and peatland, defining actions to avoid physical or chemical soil degradation.<br><br>No development of plantations will be carried out in riparian areas, fragile soils, drainage areas and peat soils, regardless of their depth; and in case of having plantations in peatland, the Group will apply the best agricultural practices.                                                                                                                                                                                                                                                                                                                                        | 15<br>LIFE ON LAND                           | 0 plantations in areas with fragile soil -high slopes, river banks, peatland (continuous goal).                                   | 0% of fragile soils cultivated.                                                                                                | Verify and/or update fragile soil maps.<br>Generate maps of land use capacity.<br>Generate annual report on fragile soil.<br>Continue with the maintenance of riparian areas.                                                                                                                                                                                                                                                   |
| 3.1.4<br>Apply the group's Internal Procedure for New Plantations for every new plantation.<br><br>Not use fire or burns for pest control, prepare new areas, nor to renovate existing plantations.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 15<br>LIFE ON LAND                           | 0 use of fire or controlled burns for soil conditioning or renewals (ongoing goal).                                               | 0% of areas use fire for conditioning and/or renewal.                                                                          | Publish quarterly report on satellite monitoring (SATTELIGENCE).<br>Generate a bi-annual report on fire incidents in the operations.                                                                                                                                                                                                                                                                                            |
| 3.2<br>Identify, prevent, and minimize the environmental impacts from its operations by incorporating technologies and responsible processes that rationally use the resources to maximize efficiency and to ensure general availability.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 15<br>LIFE ON LAND                           | 100% of mitigated environmental impacts included in the environmental commitments according to legal requirements (ongoing goal). | 100% of the environmental impacts contemplated on the environmental commitments are mitigated according to legal requirements. | Update the Environmental Management Plan when applicable.<br>Create an annual report on Environmental Commitments.                                                                                                                                                                                                                                                                                                              |
| 3.2.2<br>Implement a plan for the integrated waste management of residues and solid waste (reduce, recycle, reuse, and responsible final disposition).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 12<br>RESPONSIBLE CONSUMPTION AND PRODUCTION | (work in progress) TBD based on the 2023 baseline results.                                                                        | Establish baseline to measure intensity of:<br>WASTE (kg waste / MT FFB)<br>RESIDUES (kg waste / MT FFB)                       | Execute the Waste Management Plan.<br>Implement training program on waste management for plantation personnel.<br>Generate Annual Report on Waste Management.                                                                                                                                                                                                                                                                   |
| 3.2.3<br>Calculate greenhouse gases (GHG) emissions periodically and implement actions for its progressive reduction by adopting mitigation practices and technology according to operative and financial possibilities.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 13<br>CLIMATE ACTION                         | Reduce GHG emissions by 5% (baseline 2020 and 2021).                                                                              | Reduce total GHG emissions by 1% (per operation, against 2022).                                                                | Execute the GHG Reduction Plan.<br>Monitor and conduct an annual evaluation of the GHG Reduction Plan.                                                                                                                                                                                                                                                                                                                          |
| 3.2.4<br>Improve efficiency in the use of fossil fuels and promote the use of renewable energy.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 7<br>AFFORDABLE AND CLEAN ENERGY             | At least 10% of the energy in the operations comes from renewable sources (baseline 2020).                                        | Generate renewable energy (biomass and biogas) based on the annual production of each operation.                               | Continue with the co-generation of energy with biomass and biogas.<br>Make an energy use report for agricultural irrigation.                                                                                                                                                                                                                                                                                                    |
| 3.2.5<br>Make efficient, rational, and responsible use of water resources. Protect natural watercourses through buffer or riparian areas.<br><br>Guarantee that wastewater derived from processes is duly treated and complies with local and applicable regulations.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 6<br>CLEAN WATER AND SANITATION              | Implement the Plan for the Comprehensive Management of Water in each operation.                                                   | Implement 100% of the 6 initiatives for the rational use of water.                                                             | Perform operational inventory of hydraulic systems.<br>Evaluate operational efficiency of hydraulic systems.<br>Execute efficient irrigation forecasting pilot project (El Triunfo).<br>Implement monitoring system for river, reservoir, and well flows.<br>Perform physiographic characterization of sub-basins and micro-basins.<br>Systematize and communicate good practices in water use.                                 |
| 3.2.6<br>Any use of pesticide will be carried out under an integrated pest management plan, promoting reduction in the use pesticides according to the possibilities and conditions of the plantation.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 15<br>LIFE ON LAND                           | Reduce the use of pesticides: REPSA: 5%<br>Santa Rosa: 5%<br>El Triunfo: 17%<br>Atlántida: 8%                                     | Reduce the use of pesticides: REPSA: 1%<br>Santa Rosa: <1%<br>El Triunfo: 4%<br>Atlántida: 2%                                  | Increase the use of biological insecticides.<br>Increase the coverage area of nectar-bearing plots.<br>Carry out trials of new phytosanitary products.<br>Execute the procedure for weed sampling.<br>Train plantation personnel.                                                                                                                                                                                               |
| 3.2.6<br>Not use pesticides classified as type 1A or 1B by the World Health Organization (WHO), as well as those on the lists of the Stockholm and Rotterdam conventions, and paraquat.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 13<br>CLIMATE ACTION                         | 0 use of paraquat and Type 1A or Type 1B pesticides (ongoing goal).                                                               | 0 ml of paraquat and pesticides 1A or 1B used.                                                                                 | Verify lists and records of chemical products used in the operations.                                                                                                                                                                                                                                                                                                                                                           |

At Grupo HAME, we sow with passion to cultivate prosperity and leave our mark for future generations.

