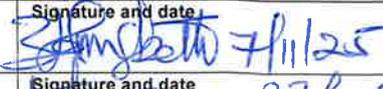
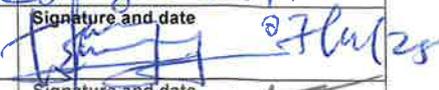
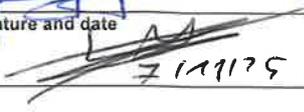


| | | |
|---|--|---|
|  | NO FORCED LABOUR AND TRAFFICKING POLICY | Revision #: 0 |
| | | Effective Date: 11/11/2025 |
| | | Page 1 of 4 |
| | Prepared by: Elizabeth-Mawuse Ogbe (Asst. Admin/HRM) | Signature and date  7/11/25 |
| | Reviewed by: Emmanuel Tete Darko (Admin/HR Manager) | Signature and date  7/11/25 |
| Document #: HRM- 6.8.1 | Approved by: Willem Baert (General Manager) | Signature and date  7/11/25 |

1. Policy Statement

Plantations Socfinaf Ghana (PSG) Limited upholds the highest standards of ethics and integrity in all aspects of our business operations. We operate in full compliance with international labour standards, including those set forth by the International Labour Organization (ILO) and local laws.

PSG Limited condemns the use of forced or compulsory labour within its units. No (prospective) employee, under any circumstances, shall be compelled to work against their will, engage in bonded or forced labour, pay recruitment fees, or be subjected to punishment or coercion of any nature related to their work. We remain resolute in the provision of a safe, respectful, and dignified work environment for all employees.

2. Policy Scope

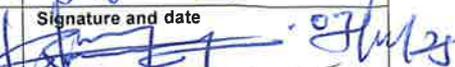
This policy applies to all employees and external service providers (and their workers) whilst engaged with PSG. In implementing this policy, PSG Limited is subject to the laws of Ghana and is further committed to complying with such applicable laws.

3. Definition of keywords

Forced Labour (FL): Per the law and RSPO definition, Forced Labour shall be defined as the service that is exacted from a person under threat of a penalty and/or which that person has not offered him or herself voluntarily, but does not include;

- Labour required as a result of a sentence or order of a court;
- Labour required of a member of a disciplined force or service as his or her duties;
- Labour required during a period when the country is at war or the event of an emergency or calamity that threatens the life and well-being of the community to the extent that the requirement of the labour is reasonably justifiable in circumstances of a situation arising for existing during that period for the purpose of dealing with the situation, or;
- Labour is reasonably required as part of normal communal or other civic obligations.

Human trafficking/Trafficking in Person (TIP) is the act of recruiting, transporting, transferring, harbouring, or receiving individuals through force, fraud, or coercion for the purpose of exploitation. This exploitation may include forced labour, sexual slavery, or other forms of commercial sexual exploitation. It is considered a serious violation of human rights and a form of modern slavery.

| | | |
|---|--|---|
|  | NO FORCED LABOUR AND TRAFFICKING POLICY | Revision #: 0 |
| | | Effective Date: 11/11/2025 |
| | Page 2 of 4 | |
| | Prepared by: Elizabeth-Mawuse Ogbe (Asst. Admin/HRM) | Signature and date  11/11/25 |
| | Reviewed by: Emmanuel Tete Darko (Admin/HR Manager) | Signature and date  11/11/25 |
| Document #: HRM- 6.8.1 | Approved by: Willem Baert (General Manager) | Signature and date  11/11/25 |

4. Legal Connotations

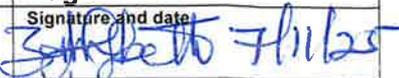
- Labour Act, 2003 (Act 651):
 - Section 116 – Prohibition of Forced Labour and
 - Section 117 Interpretation of forced Labour
- Human Trafficking Act 694, 2005
- ILO Forced Labour Convention No. 29 (1930) and Protocol (2014) - set standards for prevention, protection, and remedy.
- The Palermo Protocol (2000) - defines trafficking and mandates state action to criminalize and protect victims.
- Sustainable Development Goal (SDG) 8.7- calls for the eradication of forced labour, modern slavery, and human trafficking worldwide.

The ILO has 11 indicators of Forced Labour (in bold below) along with PSG's prevention protocols. These are:

- i. **No abuse of vulnerability:** PSG upholds a zero-tolerance policy against coercive and exploitative practices in our recruitment processes. We strictly do not employ persons below the age of 18 nor engage in forced or trafficked labour of any kind. A worker shall not be required to perform forced labour.

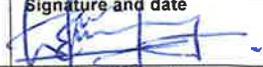
Freedom of choice of employment: PSG strictly prohibits forced labour. All employment in our Company is voluntary, and employees are free to leave their employment upon reasonable notice as per the terms of their employment contracts. Employees must not be subjected to any form of coercion, intimidation or threat regarding their employment. All employees are free to terminate their employment without penalty, subject to the terms of their contract. No worker pays for their job or rights. Workers retain control over their travel documents and have full freedom of movement. Whilst we do not employ any migrant worker, we have an implemented special labour policy for the protection of the class of workers, if any.

- ii. **No Deception or Fraud:** Deception relates to the failure to deliver what has been promised to the worker, either verbally or in writing. PSG commits to ensuring that recruitment processes are transparent and free of deception.
 - a. No worker shall be subjected to false promises regarding job offers, wages, or conditions.
 - b. All terms of employment, including job roles, wages, working hours and conditions are clearly communicated to workers before they start employment.
 - c. We ensure that migrant workers have equal access to workers' rights, including proper contracts and the ability to access grievance mechanisms.

| | | |
|---|--|--|
|  | NO FORCED LABOUR AND TRAFFICKING POLICY | Revision #: 0 |
| | | Effective Date: 11/11/2025 |
| | | Page 3 of 4 |
| | Prepared by: Elizabeth-Mawuse Ogbe (Asst. Admin/HRM) | Signature and date  7/11/25 |
| | Reviewed by: Emmanuel Tete Darko (Admin/HR Manager) | Signature and date  7/11/25 |
| Document #: HRM- 6.8.1 | Approved by: Willem Baert (General Manager) | Signature and date  7/11/25 |

- iii. **Restriction of Movement:** Workers' freedom of movement shall not be restricted except during reasonably enforced measures related to health, safety and security. Workers shall not be physically confined to the workplace or related premises such as employer residences; nor shall any other coercive means, such as transportation or communication, be used to restrict freedom of movement or personal freedom.
- iv. **Isolation:** Just as with us being against movement restrictions, we will not use our remote locations to impede the movement of our workers. Restriction via lack of transportation or communication is eliminated to as much as practicable. Transportation is often provided to workers to return to their homes almost every week and integrate with society.
- v. **Physical and Sexual Violence:** We are committed to a safe, respectful and inclusive environment free from all forms of abuse. Our zero-tolerance stance applies to all forms of sexual harassment and violence across our operations.
- vi. **Intimidation and threats:** Our inclusive and collaborative work environment ensures that our workers do not suffer intimidation and threats when they complain about their conditions or wish to quit their jobs.
- vii. **Retention of Identity Documents:** PSG Limited shall not confiscate or withhold workers' identity documents or other valuable items, including work permits and travel documents (e.g passports). The retention of personal documents shall not be used as a means to bind workers to employment or to restrict their freedom of movement.
- viii. **Withholding of Wages:** All workers shall be paid at least the minimum wage required by the laws of Ghana made at regular intervals and directly to the workers. Only deductions, advances, and loans authorised by national laws are permitted and if made or provided, actions shall only be taken with the full consent and understanding of the workers.

 Clear and transparent information shall be provided to workers about period worked, rates of pay, and the calculation of legal deductions. PSG Limited shall not systematically and deliberately withhold wages to compel workers to remain and deny them the opportunity to change employers.
- ix. **Debt Bondage:** We shall not hold workers in debt bondage, require them to pay deposits to work, or force them to work to pay off a debt. Deception in wage commitment, payment advances and loans is prohibited. We reject any form of bonded labour or any situation in which workers must work to repay a debt or cover fees charged by recruitment agencies, if used. Wage advances and loans (and related interest rates) shall be within acceptable limits prescribed by the law.

| | | |
|---|--|--|
|  | NO FORCED LABOUR AND TRAFFICKING POLICY | Revision #: 0 |
| | | Effective Date: 11/11/2025 |
| | | Page 4 of 4 |
| | Prepared by: Elizabeth-Mawuse Ogbe (Asst. Admin/HRM) | Signature and date  |
| | Reviewed by: Emmanuel Tete Darko (Admin/HR Manager) | Signature and date  |
| Document #: HRM- 6.8.1 | Approved by: Willem Baert (General Manager) | Signature and date  |

- x. **Abusive Living and Working Conditions:** The use of threats of physical or sexual violence, harassment and intimidation against a worker, his or her family or close associate is strictly prohibited. PSG is committed to ensuring that its workers work in a safe and conducive work environment in accordance with the Labour Laws of Ghana.
- xi. **Excessive Overtime:** PSG Limited shall not force its workers to work overtime, and overtime work must be voluntary, paid at a premium rate and within legal limits. Workers shall have the option to refuse overtime work without facing discrimination or retaliation.

Proactively, in addition to the above, and mainly to ensure that our workers are treated with dignity and fairness, there is implementation of enhanced due diligence in recruitment and ongoing monitoring of labour-related risks via audits, strengthened worker grievance mechanisms, provision of training on human rights for staff and communication of our policies with external service providers. Applicable remediation for identified case of forced labour, if any, is dealt with on a case-by-case basis along with deep dive investigations into root causes, which could include but not limited to, termination of unethical recruitment actors, reimbursement of verified recruitment fees and collaboration with applicable authorities. In summary, the steps taken will include:

1. **Stop and Protect Victims:** Victims are safe, free and protected from retaliation.
2. **Report and Refer to Authorities:** Legal compliance and proper victim handling.
3. **Reimburse Recruitment Fees:** Workers compensated; risk of debt bondage removed.
4. **Cancel Illegal Deductions:** Workers regain full freedom and control over earnings.
5. **Repatriation Assistance (if migrant):** Victim assisted with dignity and voluntarily; legal compliance ensured.

The aim of this remediation steps is to ensure that there is a stop to any actual FL/TIP, prevent recurrence, strengthen compliance and build our reputation in ethical employment processes and due diligence. The Human Resource Department shall manage, monitor and oversee this policy

NB:PSG Limited, a responsible corporate entity, does not engage persons less than 18 years.