

ENVIRONMENTAL AND SOCIAL ACTION PLAN

Corrective Action	Completion indicator	Timeframe for Completion
Corporate Level		
Further develop the environmental and social safeguard criteria for investments and integrate them into procedures and decision making.	Updated Regulation of Project Investment	Within 9 months after signing
Development of clearer procedures to assess the E&S risks related to agricultural land and farmer engagement. Including aspects such as conversion of forest to agricultural land, indirect impacts on the previous occupants, water resource consumption, and risks related to the farmers such as the use of child labour, capacity to manage labour, etc.	Procedures to assess the E&S risks related to agricultural land and farmers engagement.	Within 3 months after signing
Streamline legal register to focus on relevant environmental, social, health and safety aspects and streamline compliance monitoring accordingly.	Revised Legal Register	Within 6 months after signing
Further develop and maintain an Environmental and Social Management System (ESMS) appropriate to the nature and scale of the project, and one that is commensurate with the level of environmental and social risks.	Develop ESMS manual; Health Safety Environment Social (HSES) policy	Within 6 months after signing
Improve existing Health Safety Environment Management Plan (HSE MP) corporate level framework for HSE management at the project level, clearly stating the scope of application of the HSE MP, responsible departments or personnel within the company for its implementation, and monitoring.	Updated HSE MP at corporate level	Within 4 months after signing
Establish a strategy for Gender Equality at the company with principles and measures to obtain gender balance in the workplace, together with indicators to assess the effectiveness of implementation. The measures to improve gender balance in the work place may include professional training courses for female workers, soft skills training courses, establishing of facilities such as milking room, breast milk refrigerator, care consultation, etc. The gender action plan will clearly indicate the responsibilities in implementing and monitoring effectiveness of the plan.	Gender Equality Plan	Within 6 months after signing
Improved implementation of the Accident Response and Investigation Procedure Improve procedures for Community Health and Safety including accident response procedure.	a) Incident logs and Incident Investigation Document b) Community Health	a) 1 month after signing and before first disbursement

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	and Safety Plan	b) 6 months after signing but in any case before harvest 25/26, whatever comes first
Improve contract management of farmers and their workers to ensure compliant work conditions and provide Training with regard to safe pesticide handling.	Updated labour contracts for farming workers, Training plan	Within 6 months after signing but in any case before harvest 25/26 (whatever comes first)
Development of a new procedure for sugarcane planting that will phase out the use of herbicide categorized in Class II (Moderately Hazardous) by WHO.	New procedure for sugarcane planting. Phase out plan.	Within 3 months after signing
Develop contingency plan for irrigation water supply, along with contingency measures to address potential water shortages and strengthen climate resilience of farmers in the region.	Updated water use plans and satisfactory monitoring reports	Within 6 months after signing
Update GHG calculation and monitoring plan	Updated GHG calculation and monitoring plan	Within 3 months after signing
Update the Solid Waste Management Procedure and ensure that the implementation at facilities is consistent.	Updated Solid Waste Management Procedure	Within 6 months after signing
Include information disclosure activities for the local communities in stakeholder engagement plan, along with procedure for communication of information in a timely and effective manner.	Stakeholder engagement plan including local community, and information disclosure procedure	Within 6 months after signing and in any case before next harvest 25/26 (whatever comes first)
Update Grievance Mechanism and specify a gender-balanced grievance redress committee.	Updated Grievance Redress Mechanism	Within 6 months after signing
Update Community HSES management plan, HSES monitoring plan for more effective implementation	Updated Community HSES management plan, HSES monitoring plan	Within 6 months after signing and in any case before next harvest 25/26 (whatever comes first)

Corrective Action	Completion indicator	Timeframe for Completion
Develop a specific policy to support ethnic minorities, and indicators targeting ethnic minorities including communication, recruitment, training etc.	Ethnic Minorities Policy	Within 6 months after signing and in any case before next harvest 25/26 (whatever comes first)
Farm sites and Bourbon Factory		
Improve monitoring of farmers (contract farms and corporate farms) and their issuing of contracts to their workers to ensure good labour management.	a) Labour Management Plan to include farm workers' labour contract monitoring b) Monitoring of all farms	a) Within 1 month after signing b) 6 months and in any case before next harvest 25/26 (whatever comes first)
Expand the monitoring program to include community health and safety parameters, such as seasonal air quality near the factory, reinforcing our commitment to continuous improvement and stakeholder well-being.	Updated monitoring program related to community health and safety	Within 6 month after signing and in any case before next harvest 25/26 (whatever comes first)
Further strengthen the factory's monitoring system by integrating all relevant environmental and social indicators, enabling a more holistic assessment of performance and continuous improvement.	Updated monitoring program related to environmental and social indicators	Within 6 month after signing and in any case before next harvest 25/26 (whatever comes first)