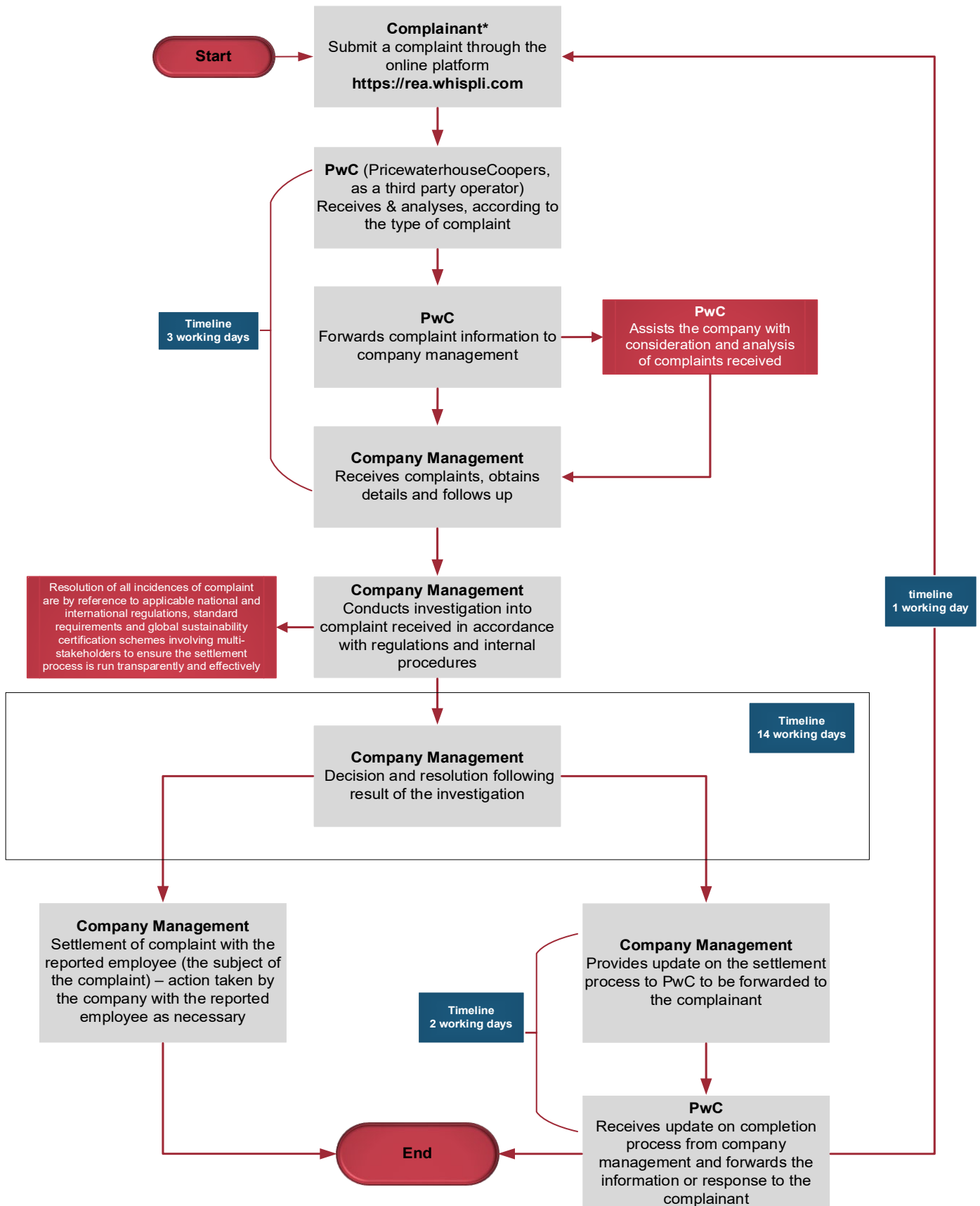


Internal complaints procedure

Scope of complaint includes:

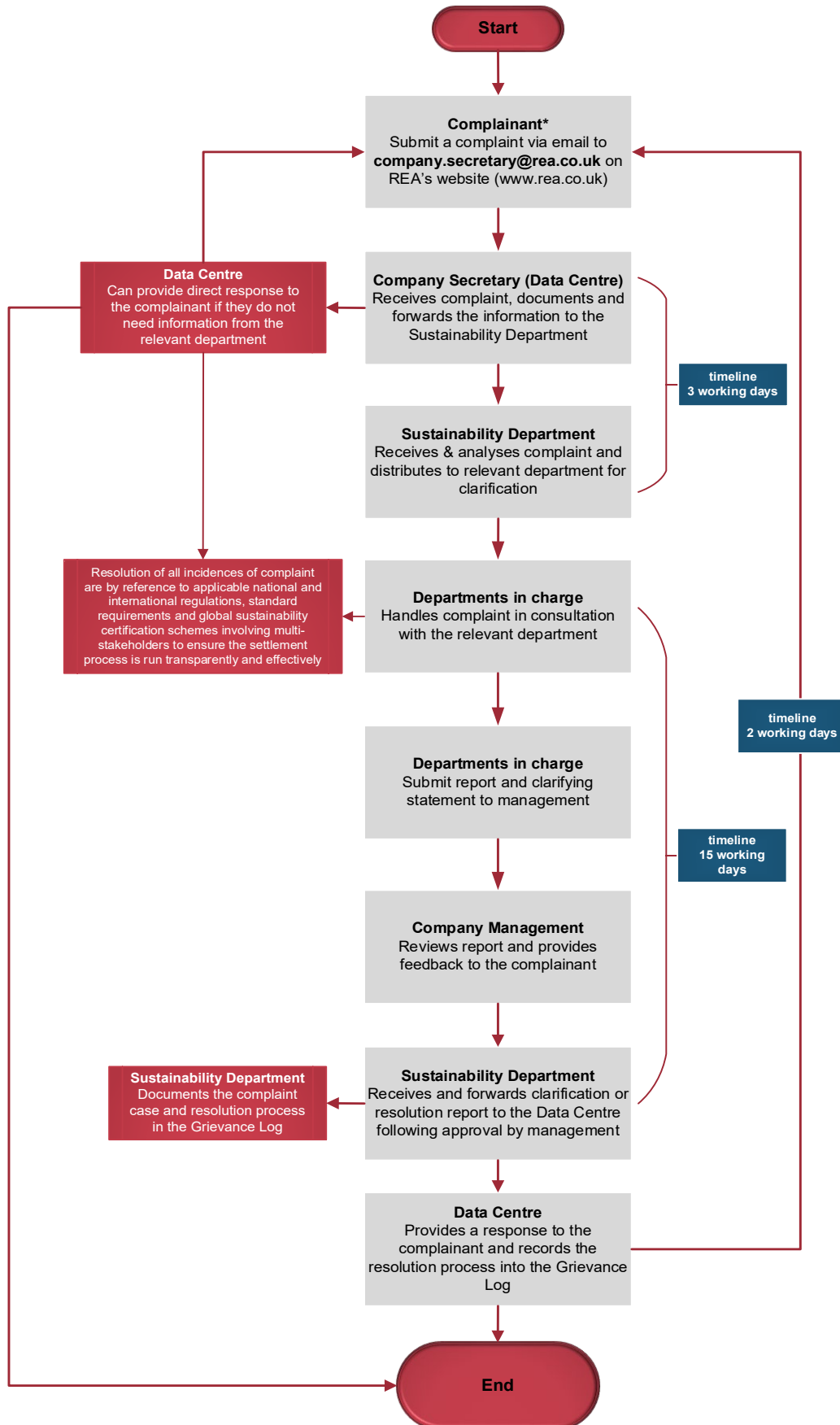
- 1) Violation of the law, company policies and internal procedures
- 2) Fraud, including theft and embezzlement
- 3) Code of Ethics and conflicts of interest
- 4) Harassment, intimidation, discrimination
- 5) Safety and environment



External complaints procedure

Scope of complaint includes:

- 1) Certification
- 2) Supply chain and traceability
- 3) NDPE Issues



Framework for handling complaints and grievances

No.	Indicator	Whistleblowing System	Email via REA's Website
1	Complainant's identity	*The identity of the complainant is kept confidential unless at the request of the complainant it is disclosed. The complaint submitted is supplemented with information regarding the reason, details and evidence of the complaint (photos, recordings, etc.)	*The identity of the complainant is kept confidential unless at the request of the complainant it is disclosed. The complaint submitted is supplemented with information regarding the reason, detail and evidence of the complaint (photos, recordings, etc.)
2	Complainant	Internal subjects or complainants (i.e. employees) and are related to workplace conditions, i.e. contractors, suppliers, visitors, communities, NGOs, buyers, and others	External subjects or complainants i.e. contractors, suppliers, visitors, communities, NGOs, buyers, and others
3	Scope (object of complaint)	Scope or objects of the complaint are: (1) Violation of law, company policies and internal procedures (2) Fraud including theft and embezzlement (3) Code of ethics and conflicts of interest (4) Harassment, intimidation, discrimination (5) Safety and environment	Scope or objects of the complaint are: (1) Certification (2) Supply chain and traceability (3) NDPE issues
4	Cooperation with third party	Yes. An independent third party (PricewaterhouseCoopers (PwC)) acts as the facilitator of the complaint platform and bridges communication between the company and the complainant	No. The complaint is managed directly by the company's internal team
5	Complaint handling system	<p>(1) Each complaint received will be analysed and an investigation will begin within a maximum of 3 working days after the complaint has been received.</p> <p>(2) The stages and process of investigating complaints are conducted over a maximum of 14 working days.</p> <p>(3) The progress and/or conclusion of the complaint handling will be submitted by the company's management to PwC within a maximum of 2 working days from the completion of the investigation process.</p> <p>(4) PwC provides information to the complainant within a maximum of 1 working day after receiving the progress report and/or conclusion from the company's management.</p> <p>Note: Resolution of all incidences of complaint are by reference to applicable national and international regulations, standard requirements and global sustainability certification schemes involving multi-stakeholders to ensure the settlement process is run transparently and effectively</p>	<p>(1) Each complaint received is analysed and the handling stage begins within a maximum of 3 working days after the complaint has been received.</p> <p>(2) The stages and process of handling complaints are conducted over a maximum of 15 working days.</p> <p>(3) The progress and/or conclusion of the complaint handling will be submitted by the company's management to the complainant within 2 working days from the completion of the handling process.</p> <p>Note: Resolution of all incidences of complaint are by reference to applicable national and international regulations, standard requirements and global sustainability certification schemes involving multi-stakeholders to ensure the settlement process is run transparently and effectively</p>
6	Complaint status	<p>(1) The company will provide feedback to the complainant regarding the progress and/or conclusion of the complaint handling within a maximum of 20 working days of the complaint received.</p> <p>(2) The progress and/or conclusion of the complaint handling will be announced in a transparent manner on the company's website. However, the company may exclude it if the disclosure of information could have negative consequences for the company.</p>	<p>(1) The company will provide feedback to the complainant regarding the progress and/or conclusion of the complaint handling within a maximum of 20 working days of the complaint received.</p> <p>(2) The progress and/or conclusion of the complaint handling will be announced in a transparent manner through the company's website. However, the company may exclude it if the disclosure of information could have negative consequences for the company.</p>