

Puratos Group Regenerative Agriculture Policy

1. PURPOSE

This Regenerative Agriculture Policy sets clear expectations for how we source raw materials that contribute to regenerative outcomes. It defines how regenerative agriculture is integrated into our supply chains and how related claims are substantiated, verified and communicated. The Policy aligns with our carbon emissions reduction targets.

2. SCOPE

This policy applies to raw material¹ purchases across the Puratos supply chain worldwide, including joint-ventures, third-party suppliers and third-party traded volumes, where Puratos promotes the adoption of these principles.

Category specific implementation rules and commitments are provided in separate supporting annexes, which are considered an integral part of this policy. These annexes may be updated over time as the regenerative agriculture framework and commitments evolve, without requiring revision of this Policy.

3. DEFINITIONS

Regenerative Agriculture: an outcome-based farming approach that restores natural ecosystems by improving soil health, biodiversity and climate resilience while supporting farmer livelihoods.

Building on these goals, our regenerative sourcing framework focuses on six key farming practices that enable farmers to deliver these outcomes in the field: cover crops, optimized inputs, minimal soil disturbance, biodiversity measures, crop rotation and the use of smart technologies.

Environmental Data: Aggregated farm and supply-chain data, including methodologies, assumptions and system boundaries used for environmental calculations.

Segregated model: System in which materials meeting regenerative agriculture requirements are kept physically separate in the whole value chain; claims may reflect this separation.

¹ (a) are sourced through suppliers and/or farmer programs aligned with this Policy; (b) are monitored through recognized traceability models (segregated, mass balance or credit) as described in Section 'Traceability Models & Claims'; and (c) meet the Data & Verification requirements in Section 'Data, Methodologies & Verification'

Mass balance model: System in which materials meeting regenerative agriculture requirements are mixed with materials not meeting these requirements; overall balance and traceability of purchased volumes is kept at a centralized level; claims match their percentage, but they do not suggest that individual products or batches originate from a specific farm once materials are mixed.

Credit Model: System where physical raw material traceability to the farm level is not feasible and where verified credit mechanism – or equivalent approach – are used. Book and credits Claim model allows to purchase credits to support sustainable production for an equivalent volume of conventional raw material that has been purchased.

Value sharing: Commercial mechanism that rewards practice adoption and verified outcomes, calibrated to credible environmental data requirements.

4. PRINCIPLES



Environmental Impact

We ask our partners to measure and demonstrate environmental improvements using outcome-based indicators relevant to each raw material category (e.g., climate, soil health, biodiversity, water). For our five most impactful raw materials — chocolate, palm, dairy, sugar and flour — suppliers must provide CO₂e data for all volumes delivered under a regenerative agriculture program. Additional impact indicators applicable to each raw material are specified in the corresponding annexes.

To ensure consistency and integrity, suppliers must use transparent, science-based methodologies with clear system boundaries, data sources, allocation rules and calculation assumptions.



Traceability & Transparency

Suppliers must ensure that all materials supplied under regenerative agriculture programs can be traced to the appropriate level of the supply chain, in accordance with the applicable model. Puratos shall be able to verify the traceability model through supplier documentation or independent third-party verification, as required under *Section Data, Methodologies & Verification*.

Puratos uses the traceability models defined in this Policy (segregated, mass balance or credit). Each model determines the type and scope of regenerative agriculture claims Puratos and its customers may make.



Fair Transition for Farmers

In our collaboration with suppliers, we seek multi-year partnerships that share transition risks and recognize both the adoption of regenerative agriculture practices and the efforts required to generate credible environmental impact data, including through value-sharing approaches.

Human rights and labour expectations are governed by the Puratos Supplier Code of Conduct. Financial arrangements, including any potential value sharing or premiums, are defined through commercial agreements and are not determined by this Policy.



Continuous Improvement

We will update policy requirements as science and best practices evolve and/or based on targeted research on crop performance, quality and measurement methods.

Puratos will also run targeted research on crop performance, quality and measurement methods. As signatories of the Soil Health Manifesto, progressively integrate additional impact and raw materials concerned.

5. DATA, METHODOLOGIES & VERIFICATION

Supplier Data Obligations. Suppliers must provide, on a yearly basis, and maximum 6 months after harvests, Field and supply chain Data sufficient to substantiate claims made by Puratos, including methodologies, primary/secondary data sources, allocation rules and calculation assumptions; such data may be aggregated to protect farmer privacy.

Suppliers shall provide the information needed for Puratos to meet its internal and external reporting obligations, including the public reporting requirements in Section Governance, Monitoring & Enforcement.

Standards. Carbon calculations must follow GHG Protocol and ISO 14067 or successor standards; any deviation requires prior written approval by Puratos.

Independent Verification. CO₂e emission factors used for regenerative agriculture claims must be supported by independent third-party validation, consistent with recognised standards. Verification is required once per year and per crop and applies to the methodology and resulting emission factors across the supply chain, rather than to individual farm-level data, unless otherwise specified. The scope and level of verification must be proportionate to the scale and maturity of the supply chain. Commercial and contractual arrangements related to verification are addressed separately and are not defined by this Policy.

Representations & Warranties. Suppliers represent and warrant that: (a) Program Data is accurate, complete and not misleading; (b) Data was collected lawfully and in compliance with applicable data-protection laws; (c) No material omission or manipulation has occurred; and (d) They hold rights to disclose the data for Puratos' verification and reporting purposes.

Right to Audit. Puratos (or its designee) may audit supplier books and records reasonably necessary to verify compliance with this Policy and the accuracy of claims; audits will be on reasonable notice and during normal business hours. Refusal to facilitate audits constitutes material non-compliance.

Corrections & Restatements. If data errors are identified, suppliers must promptly notify Puratos, cooperate to correct claims, and support any necessary public restatement or clarification.

6. CLAIMS, COMMUNICATION & APPROVALS

All communications made by Puratos' affiliates referring to regenerative agriculture, environmental performance, or emission reductions require accuracy and compliance with applicable advertising, substantiation, and unfair commercial practices laws.

All claims made by Puratos' affiliates must accurately reflect the traceability model used (segregated, mass balance or credit). This entails that claims must not suggest more traceability, separation or environmental impact than what the model actually guarantees. When relevant for interpreting the claim, Puratos will transparently disclose the traceability model applied.

Claims must be clear, evidence-based, and verifiable. Where claims rely on supplier provided environmental Data or third-party methodologies, Puratos may include disclaimers to reflect evolving measurement approaches and maintain compliance with this Policy.

7. GOVERNANCE, MONITORING & ENFORCEMENT

Puratos will report annually on aggregated progress toward regenerative agriculture commitments, using supplier provided environmental data and verification methods aligned with the applicable traceability model. Public reporting is mandatory, and independent third-party monitoring may be used when relevant.

Puratos reserves the right to verify supplier compliance with this Policy, including through audits of records necessary to substantiate claims and verify environmental data. Where non-compliance is identified, suppliers must implement a timebound remediation plan. Puratos may suspend or terminate commercial relationships in cases of material non-compliance or failure to remediate.

ANNEX 1 — FLOUR COMMITMENT & BOUNDARIES

Supporting Annex to the Puratos Regenerative Agriculture Policy

1. Purpose of this Annex

This Annex explains how Puratos applies the Regenerative Agriculture Policy to **flour**, including the **2030 commitment**, the **scope and boundaries**, and the **measurement approach** specific to flour.

It complements the general Policy and can be updated as flour programs evolve.

2. 2030 Flour Commitment

By 2030 Puratos commits to

- **50% of global flour volumes** supporting the transition to regenerative agriculture, of which **100% in European Union and associated market, 25% in the rest of the world**
- **30% CO₂e reduction** as a target for regenerative agriculture flour volumes, measured using standards referenced in the Policy

3. Inclusions / Exclusions

Included

- 'Cereal based' flour items purchased in volumes **above 500 tons per year**, representing the majority of Puratos' flour volumes.
- Puratos affiliates may include lower volume flour items where locally relevant.

Excluded

- **Specialty flours**, including soy flour, corn flour, rice flour, pulse flours and other non-cereal or functional flours.
- Flour derivatives (bran, starches, proteins, fibres, sugar syrups)
- Ingredients containing **<5% flour** by weight in the Puratos final product

4. Measurement Approach

Flour impacts are assessed using CO₂e based methodologies, aligned with recognised standards (GHG Protocol and ISO 14067 or successor standards),

4.1 General rule – CO₂e required

All flour volumes counted under this commitment must be supported by CO₂e calculations following the standards above.

4.2 Exception emerging supplier

For *emerging segregated suppliers* — defined as farmer groups, cooperatives or milling partners in segregated supply chains supplying **<500 tons/year** of a flour item — Puratos may apply an interim practice-based approach when CO₂e measurement is not yet feasible.

To qualify, suppliers must demonstrate:

- **Regenerative practices:** application of the regenerative agriculture farming principles (i.e., cover crops, optimized inputs, minimal soil disturbance, biodiversity measures, crop rotation and smart technology).
- **Environmental evidence:** relevant agronomic or scientific data supporting expected improvements (e.g., soil health indicators, biodiversity measures).
- **Improvement pathway:** a timebound plan to build carbon measurement capability.
- **Segregated traceability:** physical segregation maintained in the supply chain.

This approach is transitional; suppliers are expected to shift to full CO₂e assessment as tools and data improve.

5. Updates

This Annex may be updated as the program evolves, without requiring amendment of the main Policy.