

Manorama Industries Limited Document Number MI/POL/91/00 INDIA Document Issue Date 25.07.2025 No Deforestation, No Peat, No Exploitation Policy Document Revision Date 00

Introduction: -

Manorama Industries Ltd. is a global manufacturer and trader of specialty fats and oils, producing Cocoa Butter Equivalents (CBEs) and functional oils from Shea, Sal, Mango, and palm oil. Our sourcing network spans India and West Africa, with Shea nuts procured from Africa, Sal Seeds and Mango kernels from domestic Indian regions, and palm oil & its derivatives sourced from both domestic and international markets.

Within the palm oil supply chain, Manorama operates in the midstream and downstream segments. We do not own plantations or refineries; instead, we source palm oil and its derivatives from responsible producers and traders, then process and blend them at our certified Indian facility. Our role involves aggregating, formulating, and delivering value-added palm-based fat solutions to regional and global markets. By enforcing a strict NDPE (No Deforestation, No Peat, No Exploitation) policy, we ensure all materials entering our supply chain are traceable, ethically sourced, and aligned with environmental and social compliance standards. We work closely with suppliers, NGOs, and communities to promote sustainable practices and continuously improve supply chain transparency and accountability.

Purpose:

Manorama Industries Limited is committed to sustainable and responsible sourcing across all operations. As a specialty fats and oils manufacturer and exporter, we prioritize environmental protection, human rights, and community welfare linked to our raw materials.

This NDPE (No Deforestation, No Peat, No Exploitation) Policy sets clear ethical and sustainable standards for sourcing palm oil, Sal seeds, Shea nuts, Mango kernels, and other forest-based materials. It aligns with global frameworks like the UN Sustainable Development Goals, supporting climate action (SDG 13), life on land (SDG 15), decent work (SDG 8), and responsible consumption (SDG12).

All supply chain partners must comply to ensure traceability, ethical practices, and environmental safeguards. The policy will be reviewed every year or as needed to stay aligned with evolving global standards and stakeholder feedback.

Scope:

This policy applies to the sourcing, processing, and trade of Palm Oil, Palm Kernel Oil and their derivatives, as well as Sal Seeds, Shea nuts, Mango Kernels, and other forest-based raw materials sourced by Manorama Industries Limited. It encompasses procurement conducted both domestically and internationally, whether directly from producers or through traders and other intermediaries, and extends to all subsidiaries, affiliates, and operational entities under the Manorama Group engaged in the sourcing, handling, or utilization of these materials.

For Sal seeds, Shea nuts, Mango kernels, and other forest-based products, the policy covers sourcing through direct procurement from forest-dependent communities, aggregation networks, and trader-mediated channels.

Environmental policy Requirements:

Our policy ensures that all commodities—including Palm Oil and Palm Kernel Oil (and their derivatives), Sal Seeds, Shea nuts, Mango Kernels, and other forest-based products—are sourced and managed in a manner that protects ecosystems, addresses climate impacts, and ensures sustainability across the value chain.

Sourcing Standards

Manorama aims to increase sourcing of palm oil and forest-based materials from suppliers certified by credible sustainability standards such as RSPO, and equivalent frameworks for Sal seeds, Shea nuts, and Mango kernels.

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The following components define our environmental commitments and expectations:

1. No Deforestation and No Conversion

Manorama maintains a strict No Deforestation and No Conversion policy across all operations and supply chains. We are committed to:

- No deforestation of natural forests, including primary forests, secondary forests, and high-, medium-, and lowdensity forests.
- No conversion of natural ecosystems such as peatlands, wetlands, or grasslands into agricultural production.
- Adhering to the cut-off date of December 31, 2015, beyond which no development should have occurred on HCV areas, HCS forests, or peatlands. If non-compliant development has occurred, suppliers are required to implement an adequate, time-bound Recovery Plan commensurate with the scale of impact.

2. Protection of High Carbon Stock (HCS) Forests

Manorama supports the High Carbon Stock Approach (HCSA) and recognizes the following as HCS forest types:

- Primary forests
- High, medium, and low-density forests
- · Young regenerating forests

Key actions and commitments:

- HCS forests will be protected and excluded from land development.
- Young scrub and cleared/open lands may be developed following HCSA methodology.
- Manorama will participate in ongoing HCS research and consult with governments, local communities, NGOs, and experts to support HCS identification and protection.
- Until evolving thresholds and regional HCSA methodologies are finalized, global HCSA standards will apply.
- No new development will take place until HCS assessments and stakeholder consultations are completed.
- All new plantation developments must implement the current HCSA method to identify and conserve HCS areas.

3. Protection of High Conservation Value (HCV) Areas

Manorama adopts the principles set by the HCV Resource Network and aligns with the RSPO Principles and Criteria (2013), specifically Principles 5.2 and 7.3.

Our commitments include:

- Identifying, protecting, and managing HCV areas in both forest and non-forest landscapes.
- Recognizing and preserving social, cultural, ecological, and community-based HCVs.
- Implementing enrichment planting in degraded buffer zones, riparian corridors, and roadside vegetation to enhance conservation values.
- Protecting biodiversity, especially endangered and threatened species, through anti-poaching policies and wildlife protection protocols.
- Respecting customary rights of indigenous communities to subsistence hunting, provided such activities are legal, non-commercial, sustainable, and do not threaten species or ecosystems.

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4. Promotion of Restoration: -

The company is committed to supporting restoration and/or compensation to remedy deforestation or conversion within its operations and supply chains.

Such commitments have been implemented through corrective actions, ecological restoration programs, or compensation frameworks as per sustainability standards. Where feasible and relevant, Manorama will work with suppliers, expert stakeholders, and communities to encourage the long-term restoration of areas affected by deforestation.

We expect all suppliers to:

- Adhere to HCV Network guidance (<u>www.hcvnetwork.org</u>).
- Ensure monitoring and active management of HCV areas within their landbanks or operational control.
- Avoid any new development on HCV areas established after the December 31, 2015 cut-off date.
- Implement restoration or recovery plans for non-compliant development post-cut-off.

4. Zero Burning Policy

Manorama enforces a strict Zero Burning Policy:

- The use of fire for land clearing, replanting, or any form of development is strictly prohibited.
- This commitment is aligned with RSPO requirements and applies to all Manorama operations, subsidiaries, and suppliers.

5. Greenhouse Gas (GHG) Emission Reduction

Manorama is committed to the progressive reduction of GHG emissions and expects the same from its suppliers. Our approach includes:

- Identifying major GHG sources from mill and plantation operations.
- Setting science-based targets and timelines for reduction.
- Implementing practices such as:
 - Methane capture from Palm Oil Mill Effluent (POME)
 - o Avoidance of deforestation
 - Best management of cultivated peatlands
 - Restoration of degraded peatlands and forests
- Using the RSPO Palm GHG calculator or equivalent tools to monitor emissions and report progress annually.

6. No Peat Development and Recovery Requirements

- **No Development on Peatlands:** Manorama will not source Palm Oil or Palm Kernel Oil (and their derivatives) from suppliers who are engaged in development or planting on peatlands (defined as soil with >85% organic matter) after December 31, 2015, regardless of the depth of peat.
- Best Management Practices (BMPs) for Existing Plantations on Peat: Manorama will only source from suppliers who are committed to Best Management Practices for peatlands in their existing plantations, as defined by the RSPO Peatland Working Group and peat experts.
- **Promotion of Peat Restoration:** Where feasible and relevant, Manorama will work with suppliers, expert stakeholders, and communities to encourage the long-term restoration of degraded peatlands.

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Human rights elements and Requirements:

1. Prohibition of Child, Forced, or Compulsory Labor

No use of child Labor or forced/compulsory Labor is permitted in any part of our supply chain. No child Labour policy.

2. Non-Discrimination & Gender Equality

All workers must be treated fairly and equitably, regardless of gender, race, ethnicity, religion, or social status. Provisions support gender equality in recruitment, promotion, pay, and access to training.

3. Safe, Healthy, and Decent Work & Living Conditions

Workplaces and any company-supported housing must meet recognized safety and hygiene standards. Access to potable water, sanitation, medical care, and adequate living space is mandatory.

4. Freedom of Association & Collective Bargaining

Workers and communities must have the right to freely form or join unions and engage in collective bargaining without fear of intimidation or retaliation.

5. Fair Wages, Hours, and Benefits

Working hours must comply with national laws and international standards. All workers must receive at least legal minimum wages or living wages where applicable and be provided fair benefits.

6. No Abusive or Undue Disciplinary Practices

Any form of physical or verbal abuse, harassment, or unjust disciplinary methods is strictly prohibited.

7. Responsible Recruitment

Workers must not pay recruitment fees. All recruitment costs are borne by the employer. Workers keep their own ID and documents. All work must be freely chosen.

8. FPIC and land Rights

Manorama Industries Ltd. supports Free, Prior and Informed Consent (FPIC) for all Indigenous Peoples and Local Communities in our supply chain. While we do not own plantations or refineries, we expect our suppliers to respect legal land tenure, customary rights, and community access to resources and livelihoods. For Sal seeds, Shea nuts and Mango kernel, these raw materials are collected from forest regions of India & West Africa (Shea nuts), and the organization supports the principle of Free, Prior, and Informed Consent (FPIC) for all collectors engaged in the sourcing of forest produce.

9. Protection of Human Rights Defenders and Whistle-Blowers:

Manorama Industries Ltd. is committed to protecting the rights and safety of all human rights defenders, whistle-blowers, and grievance raisers in our operations and supply chain. We ensure that concerns can be raised freely, confidentially, and without fear of retaliation, in alignment with the UN Guiding Principles on Business and Human Rights.

Human Rights Grievances Mechanism

Manorama Industries Ltd. is committed to remediating human rights grievances that arise both within our operations and across our supply chain. We ensure that all legitimate concerns related to labor rights, land, or community impacts are addressed through a transparent, accessible, and non-retaliatory grievance mechanism.

Commitment to Legality

Manorama Industries Ltd. is committed to conducting all operations in full compliance with applicable local and national laws and regulations. This includes laws related to Labor, environment, land use, and trade. We also require all our suppliers and partners to operate in legal compliance within their respective jurisdictions. Adherence to legal frameworks is a minimum requirement for engagement across our supply chain.

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Inclusion of Small Holders

Manorama Industries Ltd. is committed to purchasing from smallholders, including those engaged in the collection of Sal seeds, Mango kernels, and Shea nuts as well as palm oil production through our supplier networks. We work to support smallholders in meeting industry sustainability standards by promoting responsible practices and encouraging our palm oil suppliers to implement inclusive sourcing models. The company engage in and support smallholder development programs aimed at improving livelihoods, traceability, and long-term integration into sustainable supply chains.

Human Rights Framework Alignment

All human rights commitments outlined above are aligned with internationally recognized frameworks, including the UN Declaration on the Rights of Indigenous Peoples (UNDRIP), the UN Guiding Principles on Business and Human Rights (UNGPs), the Universal Declaration of Human Rights, the ILO Fundamental Conventions, the International Bill of Human Rights, as well as all applicable Indian and local laws related to human rights and labor protections.

Conclusion and Continuous Commitment

Manorama Industries Ltd. is committed to implementing and continuously improving this NDPE Policy across all levels of our supply chain. We expect full compliance from all suppliers, partners, and service providers and will support them in aligning with these standards. Regular monitoring, transparent reporting, and active stakeholder engagement will guide our implementation.

Manorama will report publicly on its NDPE implementation progress, including sourcing practices, traceability milestones, and key challenges, through annual or periodic sustainability disclosures.

This policy will be reviewed and updated annually or as needed to reflect evolving best practices, legal requirements, stakeholder feedback, and international sustainability frameworks. Through this policy, we aim to contribute meaningfully to the protection of ecosystems, the respect of human rights, and the promotion of responsible sourcing for a more sustainable future.

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