

GROUP POLICY FOR MANAGING THE RSPO MASS BALANCE (MB) CHAIN OF CUSTODY

1. PURPOSE

This Policy defines the principles, commitments and responsibilities adopted by all SABO Group companies covered by RSPO certification, with the aim of ensuring compliance with the **RSPO Supply Chain Certification Standard (SCCS)** and guaranteeing transparency, traceability and reliability in the management of certified materials.

This document therefore constitutes the Group's reference for all activities related to application of the **RSPO Mass Balance (MB)** chain of custody model.

2. GOVERNANCE

The parent company SABO S.p.A. undertakes to sustainably process raw materials derived from palm oil, acting as the company responsible for proper management and control of the **RSPO Chain of Custody Management System** for all parties covered by the Group's certification.

Application of the RSPO requirements is supported by shared procedures, records and monitoring criteria to ensure a uniform and consistent approach across all operating sites. The subsidiaries operate according to the provisions of the system adopted by the parent company, and are subject to the same monitoring, training, audit and improvement processes.

3. GROUP COMMITMENTS

SABO Group recognises the importance of responsible raw material management and transparency throughout the supply chain.

To this end, the Group undertakes to:

- operate in compliance with the applicable requirements of the RSPO Supply Chain Certification Standard (SCCS);
- procure certified materials through qualified and verified suppliers;
- maintain an effective traceability and mass balance system to ensure that the volumes marketed as RSPO Mass Balance are always supported by adequate records;
- ensure the accuracy of information, declarations and communications relating to the RSPO status of products;
- use the RSPO trademark, logos, commercial declarations (*claims*) and any other reference to the certification exclusively in accordance with the applicable RSPO requirements and rules in force regarding Trademarks and Market Communications;
- promote awareness and expertise in the people and staff involved in activities that affect compliance with the system;
- periodically monitor the system performance, manage any non-conformities and pursue continuous improvement of the chain of custody

management system.

4. MANAGEMENT PRINCIPLES

SABO Group ensures that all movements of RSPO Mass Balance certified materials are adequately recorded and are traceable throughout the supply chain.

The records are kept in such a way as to allow verification of the quantities purchased, received, used, sold and in stock to ensure the mass balance principle set out in the RSPO standard is applied correctly.

All commercial, administrative and logistics documentation relating to certified products is managed in accordance with the applicable requirements, and is subject to periodic verification and monitoring. Implementation of the commitments defined in this Policy is based on responsibility shared among staff, suppliers, customers and all those who contribute to maintaining the integrity of and compliance with the RSPO Mass Balance system.

5. COMMITMENT TO SUSTAINABILITY

SABO Group recognises the importance of an increasingly sustainable palm oil supply chain, which is why it has supported the principles and targets promoted by the Roundtable on Sustainable Palm Oil (RSPO) for over ten years.

By adopting the RSPO Mass Balance chain of custody model, the Group plays an active role in promoting a sustainability-oriented culture within the supply chain in order to help spread and **encourage the use of raw materials from certified sources**.

To this end, SABO Group has decided to progressively replace products containing non-certified palm oil derivatives with equivalent RSPO-certified solutions that satisfactorily meet the applicable regulatory requirements, as well as the needs of the market and customers. This aims to promote business practices that support environmental, and human and workers' rights protection, as well as sustainable development of the communities involved in the palm oil supply chain.

As part of this strategy, SABO Group pursues continuous performance improvement, and encourages collaboration with suppliers, customers and other stakeholders in order to contribute to the sustainability targets set by the RSPO, and to strengthen confidence in the chain of custody of certified products.

6. COMMUNICATION AND REVIEW

This Policy is made available and communicated to all Group departments and companies involved in managing the RSPO Mass Balance chain of custody, as well as to other stakeholders for which it is relevant.

The Policy is subject to periodic review by the corporate top management to verify that it is adequate and consistent with the Group's evolution, corporate processes and applicable RSPO requirements.

This document was drafted as part of SABO's broader sustainability project, which aims to promote a culture of responsibility towards its stakeholders and throughout the value chain.

Levate, 14/09/2026

The Executive Chairman



This document is available to all stakeholders, both external and internal, on the SABO S.p.A. website. (<https://sabo.com/it/politica-RSPO>) and on the company intranet portal.

Revision history
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