



DOCUMENT TITLE	Occupational Health and Safety Policy
DOCUMENT REFERENCE	FLS-POL-OHS-v002
EFFECTIVE DATE	13 June 2025
DATE OF LAST REVISION	13 April 2026
CONTACT INFORMATION	Patricia Paez – ppaez@forestry.earth

TABLE OF CONTENTS

OCCUPATIONAL HEALTH AND SAFETY POLICY	2
1 Introduction	2
1.1 Scope	2
1.2 Purpose	2
2 Definitions.....	2
3 References.....	2
4 Guiding Principles.....	3
5 Commitments	3
6 Personnel.....	4
7 Compliance with this Policy.....	4
7.1 Acknowledgement	4
7.2 Disciplinary measures	5
VERSION CONTROL	6

OCCUPATIONAL HEALTH AND SAFETY POLICY

1 INTRODUCTION

1.1 Scope

This Occupational Health and Safety Policy has been prepared and adopted by FLS Group AG and, as amended from time to time, applies to each of its directors, officers, employees and agents.

1.2 Purpose

This Policy provides principles to be applied by the company and its personnel for adequate management of health and safety of personnel.

2 DEFINITIONS

Table 1: Definitions

(1)	Company	FLS Group AG.
(2)	FSC®	Forest Stewardship Council®, an international non-profit organization and certification program promoting responsible management of the world's forests.
(3)	Gold Standard	Gold Standard, an international non-profit organization and certification program for non-governmental carbon emission reductions projects and the promotion of climate and development goals.
(4)	IFC	International Finance Corporation, an international non-profit organization and member of the World Bank Group, supporting private sector development in emerging markets through investment, advisory, and risk mitigation services.
(5)	Personnel	With respect to the Company, its directors, officers, employees, and agents.
(6)	Policy	This Occupational Health and Safety Policy.

3 REFERENCES

Table 2: References

A Internal

- A.1 FLS-POL-CEC – Code of Business Ethics and Conduct
- A.2 FLS-POL-ESG – Environmental, Social, and Governance (ESG) Policy
- A.3 FLS-POL-AGR – Agrochemicals Use Policy

B External

- B.1 FSC-STD-01-001 – FSC Principles and Criteria for Forest Stewardship Standard
- B.2 Gold Standard – Principles and Requirements
- B.3 Gold Standard – Stakeholder Consultation and Engagement Requirements
- B.4 Gold Standard – Safeguarding Principles and Requirements
- B.5 ISO/FDIS 14001 – Environmental management systems
- B.6 ISO 45001 – Occupational health and safety management systems
- B.7 International Finance Corporation (IFC) Performance Standards on Environmental and Social Sustainability

4 GUIDING PRINCIPLES

The Company is committed to the health and safety of its workers and collaborators and adopts this Policy to promote high standards of working conditions and the level of protection and health and safety.

The Company considers it a priority to adopt the necessary measures to avoid risks from the moment activities are planned and during their execution.

Personnel must know their obligations and responsibilities and how to deal with them, always seeking continuous improvement in the performance of health and safety at work.

The Company and its Personnel acknowledge that health and safety goals can only be achieved through information, training, and participation at all levels.

5 COMMITMENTS

The Company hereby commits to:

- (i) Comply with all applicable legislation;
- (ii) Comply with industry standards and best practices regarding occupational health and safety in its activities, products and services, including but not limited to the principles and guidelines issued by FSC and Gold Standard;
- (iii) Continuously improve its processes with an integrated approach to risks, adequately managing safety and occupational health aspects;
- (iv) Implement processes to prevent accidents, occupational diseases and environmental pollution in its activities, products and services;



- (v) Conduct regular hazard assessments to identify potential risks associated with forestry operations, including the use of machinery, working at heights, and exposure to hazardous substances;
- (vi) Ensure that Personnel receive adequate training to fulfill their duties, and provide the means for them to perform a job well done and responsibly, respecting international occupational health and safety standards;
- (vii) To the extent that the Company engages with third party service providers and taking into consideration the specific circumstances and viability in each case, establish processes to monitor and verify that any third parties who engage workers have in place appropriate policies, processes and systems that allow them to operate in accordance with the main principles of this Policy;
- (viii) Create a work environment where Personnel feel free to speak up and where the Company takes an active role in the reduction or elimination of work-related hazards, injuries, and ill health;
- (ix) Establish and maintain emergency response plans and procedures for various scenarios, including fire, medical emergencies, and environmental incidents; and
- (x) Maintain updated manuals and procedures derived from this Policy as necessary.

6 PERSONNEL

All Personnel are responsible for complying with and enforcing this Policy, keeping it in mind in their daily behavior and decisions.

All Personnel have a duty to lead by example, engage in regular dialogue with employees and collaborators, and pay careful attention to any signs of work-related hazards.

Personnel are expected to report any unsafe conditions, incidents, or near-misses to their supervisor immediately.

Personnel will use personal protective equipment (PPE) as required and maintain it in good condition.

7 COMPLIANCE WITH THIS POLICY

7.1 Acknowledgement

Personnel will be provided with a copy of this Policy and they will be required to formally acknowledge it as part of their contracting and on-boarding process and with every new version with material changes by signing a statement of commitment.



7.2 Disciplinary measures

Subject to applicable law and agreements, Personnel who violate this Policy and related Company's policies may be subject to disciplinary action, up to and including termination of employment.



VERSION CONTROL

VERSION	DESCRIPTION	DATE
v002	Editorial revision. Corrections and/or adjustments to spelling, formatting, and terminology aligned with the Company's management system(s). No substantive changes.	13 April 2026
v001	Initial version approved by the Board of Directors	13 June 2025