

Prestige

PRESTIGE LEAF
HUMAN RIGHTS AND LABOR
POLICY

Purpose

At Prestige Leaf, we respect human rights and are committed to promoting fair, safe and responsible labor practices across our operations and agricultural value chain. We recognize that people are at the center of sustainable agriculture and that responsible business conduct requires protecting the dignity, wellbeing and rights of workers, farmers and communities connected to our activities.

This policy defines Prestige Leaf's commitments and expectations regarding human rights and labor practices and guides how we prevent, identify and address potential adverse impacts linked to our business relationships.

Scope

This policy applies to:

- Prestige Leaf employees and management
- Workers within joint venture operations
- Contracted farmers and agricultural workers
- Suppliers, contractors and business partners within the value chain

We expect all business partners to align with the principles outlined in this policy.

Our Human Rights Commitment

Prestige Leaf is committed to respecting internationally recognized human rights as defined by:

- The UN Guiding Principles on Business and Human Rights
- The OECD Guidelines for Multinational Enterprises
- International Labour Organization (ILO) Core Conventions

We seek to prevent, mitigate and address adverse human rights impacts linked to our activities and business relationships through a risk-based and due diligence approach.

Labor Principles

- Child Labor

We have zero tolerance for child labor. We prohibit the employment of workers below the legal minimum working age and support measures that protect children's wellbeing and access to education.

- Forced Labor

All work must be voluntary. We prohibit forced labor, bonded labor, human trafficking or any form of coercion or exploitation.

- Fair Treatment and Non-Discrimination

We promote equal opportunity and fair treatment. Discrimination, harassment, abuse or intimidation based on gender, age, ethnicity, religion, nationality, disability or other personal characteristics is not tolerated.

- Freedom of Association

We respect workers' rights to freedom of association and collective bargaining in accordance with applicable laws and regulations.

- Working Conditions

We support responsible working conditions that include:

- Fair compensation aligned with legal requirements
- Reasonable working hours
- Respectful treatment of workers
- Access to basic health and safety protections

- Health, Safety and Wellbeing

We are committed to maintaining safe and healthy working environments. We promote proactive identification of hazards, risk prevention, training and

continuous improvement in occupational health and safety practices across our operations and value chain.

Responsible Agricultural Labor Practices

Recognizing the specific risks within agricultural supply chains, Prestige Leaf promotes:

- Safe working practices for farmers and agricultural workers
- Responsible use of agrochemicals and proper protective equipment
- Awareness and training on labor rights and safety
- Respect for seasonal and migrant workers

Due Diligence and Risk Management

We apply due diligence principles to identify, assess and manage human rights and labor-related risks. This includes evaluating actual and potential impacts, engaging with stakeholders and implementing mitigation measures where needed.

Where risks or violations are identified, we work with partners to develop corrective actions and promote continuous improvement.

Reporting and Grievance Mechanisms

We encourage employees, farmers, workers and business partners to raise concerns related to labor practices or human rights without fear of retaliation. Concerns are addressed through appropriate reporting channels and managed confidentially and responsibly.

Roles and Responsibilities

Management is responsible for ensuring implementation of this policy and integrating human rights considerations into business decision-making. Employees and business partners are expected to uphold these principles and contribute to a culture of respect and responsibility.

Monitoring and Continuous Improvement

We monitor implementation of this policy through assessments, engagement activities, audits and performance indicators. Lessons learned and stakeholder feedback are used to strengthen our approach over time.

Communication and Review

This policy is communicated internally and externally and reviewed periodically to ensure alignment with evolving legal requirements, stakeholder expectations and international standards.

Approval

Approved by: Zafer Atici

Position: Managing Director

Date: 02/03/2026