



Rooted In Time

G R O W I N G A R E S I L I E N T F U T U R E

2024 SUSTAINABILITY REPORT

A sunset scene with a field of tall grass and a barbed wire fence in the foreground. The sun is low on the horizon, casting a warm glow over the landscape. The text is overlaid on the image.

**“ROOTED
IN TIME
GROWING
A RESILIENT
FUTURE”**



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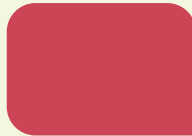
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GLOSSARY

AGROFORESTRY - A land-use system that integrates trees and shrubs into agricultural landscapes to enhance biodiversity, improve soil health, and support climate resilience.

BIODIVERSITY - The variety of plant and animal life in a particular habitat, essential for ecological balance and sustainability.

CARBON FOOTPRINT - The total amount of greenhouse gases (GHGs) emitted directly and indirectly by an entity, usually expressed in carbon dioxide equivalent (CO₂e).

CARBON SEQUESTRATION - The process of capturing and storing atmospheric carbon dioxide in plants, soils, or geological formations to mitigate climate change.

COLLECTIVE BARGAINING AGREEMENT (CBA) - It is a legally binding agreement between an employer and a recognized trade union that outlines the terms and conditions of employment

CIRCULAR ECONOMY - An economic model aimed at eliminating waste and promoting the continual use of resources through reuse, recycling, and sustainable design.

CLIMATE ADAPTATION - Strategies and actions taken to adjust to the changing climate and mitigate its negative impacts.

CLIMATE RESILIENCE - The ability of an organization or system to anticipate, prepare for, and respond to climate-related disruptions.

COLLECTION & DISTRIBUTION MECHANISM - A system piloted by IDH that facilitates the flow of financial contributions from buyers to producers or workers, helping close living wage gaps transparently and equitably.

DECENT WORK - Employment that is productive and delivers fair income, workplace security, and social protection for employees and their families.

DEFORESTATION-FREE SUPPLY CHAIN - A supply chain that does not contribute to deforestation or degradation of natural forests.

DIVERSITY, EQUITY, AND INCLUSION (DEI) - Strategies to ensure representation, fairness, and accessibility for individuals of different backgrounds, abilities, and identities.

EMISSIONS (SCOPE 1, 2, AND 3) - Greenhouse gas emissions categorized as:

- Scope 1: Direct emissions from owned or controlled sources.
- Scope 2: Indirect emissions from purchased electricity, steam, heating, and cooling.
- Scope 3: Other indirect emissions occurring in a company's value chain.

EMPLOYEE CLASSIFICATIONS - categorization of employees are defined as follows:

- Permanent employees are individuals engaged under indefinite contracts, forming the core of our long-term workforce.
- Contractual employees are those hired on fixed-term agreements to meet specific operational or project-based needs.
- Seasonal employees comprise casual workers and outsourced personnel who are engaged during peak periods or for temporary assignments to support seasonal fluctuations in our operations.

ETHICAL GOVERNANCE - A set of procedures, processes, cultures, and values that ensures just and fair decision-making

FAIRTRADE CERTIFICATION - Independent certifiers audit producers, traders and companies to check compliance with our economic, social and environmental standards, including that producers receive the Fairtrade Minimum Price and Premium.

FOOD SECURITY - The state in which all people, at all times, have physical, social, and economic access to sufficient, safe, and nutritious food to meet dietary needs for an active and healthy life.

FREE, PRIOR AND INFORMED CONSENT (FPIC) - A principle recognizing the right of indigenous communities to give or withhold consent to projects affecting their land, resources, or livelihoods before any development occurs.

GREEN FINANCING - Investments and financial instruments that support environmental sustainability initiatives.

GRI (GLOBAL REPORTING INITIATIVE) - An international framework for sustainability reporting, providing guidelines for organizations to disclose their environmental, social, and governance (ESG) performance.

INTEGRATED PEST MANAGEMENT (IPM) - A sustainable approach to controlling pests that combines biological, physical, and cultural methods with minimal chemical use, reducing environmental harm and pesticide resistance.

LIVING INCOME - The net annual income required for a household in a particular location to afford a decent standard of living, including food, housing, healthcare, education, and savings.

LIVING WAGE - A wage that allows employees to afford a basic but decent standard of living.

MATERIALITY ASSESSMENT – The process of identifying and prioritizing sustainability issues that are most significant to stakeholders and business operations.

NET BIODIVERSITY GAIN - An approach to development that leaves biodiversity in a measurably better state than before, often through habitat restoration, reforestation, or conservation offsets.

NET ZERO EMISSIONS – Achieving a balance between the greenhouse gases emitted into the atmosphere and those removed from it.

RAINFOREST ALLIANCE / FAIRTRADE / GLOBAL G.A.P. - International certification schemes promoting sustainable farming practices, fair labor conditions, and environmental protection in agricultural value chains.

REGENERATIVE AGRICULTURE – A sustainable farming practice that restores and enhances soil health, biodiversity, and water cycles.

RENEWABLE ENERGY – Energy sourced from natural, sustainable sources such as solar, wind, and hydropower.

SCIENCE-BASED TARGETS INITIATIVE (SBTI) - A global body that helps companies set emissions reduction targets aligned with climate science to limit global warming to 1.5°C above pre-industrial levels.

STAKEHOLDER ENGAGEMENT – The process of involving individuals, organizations, and groups affected by business operations in decision-making and sustainability initiatives.

SUPPLY CHAIN TRACEABILITY – The ability to track the production, processing, and distribution of goods through a documented supply chain.

SUSTAINABLE DEVELOPMENT GOALS (SDGS) – A set of 17 global goals established by the United Nations to address global challenges such as poverty, inequality, and climate change.

TASK FORCE ON CLIMATE-RELATED FINANCIAL DISCLOSURES (TCFD) - A global initiative that provides a framework for companies to disclose climate-related financial risks and opportunities in a structured and consistent manner.

Tiers of Emission/Removal Estimation :

- **Tier 1:** Uses default values provided by the IPCC for biomass growth rates, biomass expansion factors (BEFs), and carbon fractions. It is the simplest and most accessible method but provides generalized results that may not reflect local conditions.
- **Tier 2:** Incorporates country-specific or site-specific data, including parameters like growth rates and biomass conversion factors from national studies and regional databases. This improves accuracy over Tier 1.
- **Tier 3:** The most advanced and precise method, involving detailed modelling, continuous field measurements, or permanent sample plots. It yields highly reliable, site-specific results but requires significant data collection, technical expertise, and resources.

ZERO WASTE TO LANDFILL - A waste management strategy in which no waste is sent to landfills, with all waste instead being reused, recycled, composted, or converted into energy.



ABBREVIATIONS

AGM	Annual General Meeting
BRC GS	British Retail Consortium Global Standard
C&D	Collection & Distribution Mechanism
C.A.F.E	Coffee and Farmer Equity Practices
CBA	Collective Bargaining Agreement
CIF	Cost, Insurance, and Freight
CMA	Capital Markets Authority
CO ₂ e	Carbon Dioxide Equivalent
DEI	Diversity, Equity, and Inclusion
ESG	Environmental, Social, and Governance
FSSC	Food Safety Systems Certification
FOB	Free on Board
FPIC	Free, Prior, and Informed Consent
G.A.P	Good Agricultural Practices
GHG	Greenhouse Gas
GICS®	Global Industry Classification Standard
GMD	Group Managing Director
GRI	Global Reporting Initiative
HR	Human Resources
ICT	Information and Communication Technology
IDH	The Sustainable Trade Initiative
IFRS	International Financial Reporting Standards

ABBREVIATIONS

ILO	International Labour Organization
IPCC	Intergovernmental Panel on Climate Change
IPM	Integrated Pest Management
ISO	International Organization for Standardization
ISO 22000	Food Safety Management System Standard
ISO 45001	Occupational Health and Safety Management Standard
KEBS	Kenya Bureau of Standards
KES	Kenya Shillings
KNBS	Kenya National Bureau of Statistics
KPI	Key Performance Indicator
MRL	Maximum Residue Level
NEMA	National Environment Management Authority
NGO	Non-Governmental Organization
NSE	Nairobi Securities Exchange
ODA	Official Development Assistance
OHS	Occupational Health and Safety
PPP	Public-Private Partnership
SBTi	Science-Based Targets initiative
SDGs	Sustainable Development Goals
SH&E	Safety, Health, and Environment
TCFD	Task Force on Climate-related Financial Disclosures
UTZ	A certification program for sustainable farming (now part of Rainforest Alliance)
WWF	World Wide Fund for Nature

A person wearing a straw hat is seen from the side, looking out over a vast tea plantation. The rows of tea bushes stretch across rolling hills under a warm, golden light from a low sun, creating a hazy, atmospheric scene. The person's arm and part of their hat are visible on the right side of the frame.

INTRODUCTION TO OUR 2024 SUSTAINABILITY REPORT

01



ORGANIZATIONAL DETAILS

Legal Name

Sasini PLC is a company incorporated in the Republic of Kenya.

Nature of Ownership and Legal Form

Sasini PLC is a publicly listed company, incorporated under the laws of Kenya. The company is listed on the Nairobi Securities Exchange (NSE), with shareholders comprising institutional and individual investors.

Location of Headquarters

Sasini PLC's global administrative headquarters is located at 3rd floor Rivaan Centre, Brookside Grove, Muguga Green, Nairobi, Kenya.

Countries of Operation

Sasini operates primarily in Kenya. The principal activities of the company and its subsidiaries are growing, processing, and sale of tea and coffee, the milling and trading of coffee, value addition operations on related products, forestry and packaging of avocado fruits and macadamia nuts for export.

Detailed information on Sasini's geographical presence is provided in the audited consolidated financial statements for 2024, available here: <https://sasini.co.ke/downloads/>

ENTITIES INCLUDED IN SUSTAINABILITY REPORTING

Sasini PLC includes all its subsidiaries, and affiliated entities under its control in its sustainability reporting. These entities are the same as those included in Sasini PLC's audited consolidated financial statements for the financial year 2024.

A comprehensive list of these entities is available in the consolidated financial statements, accessible here: <https://sasini.co.ke/downloads/>

Alignment Between Sustainability and Financial Reporting

There are no differences between the list of entities included in Sasini PLC's financial reporting and those included in its sustainability reporting.

The scope of reporting aligns across both domains to ensure consistency and transparency.

Approach to Consolidating Information

1. Differences Across Disclosures and Material Topics

- For most disclosures, the same group of entities is used as in financial reporting.
- For certain material topics, sustainability reporting may extend beyond consolidated entities to consider significant impacts of business relationships with third parties (e.g., contractors, suppliers). These additional impacts are highlighted in the relevant disclosures.

REPORTING PERIOD, FREQUENCY, AND CONTACT POINT

Reporting Period and Frequency

The 2024 Sasini Sustainability Report covers the period from 1 October 2023 to 30 September 2024. Sasini PLC's sustainability reporting is conducted on an annual basis, aligned with the company's financial reporting cycle.

Financial Reporting Period

The reporting period for Sasini PLC's financial reporting is also from 1 October 2023 to 30 September 2024. The alignment of sustainability and financial reporting periods ensures consistency and facilitates integrated analysis of the organization's performance.

Publication Date

The 2024 Sasini Sustainability Report is scheduled for publication on 28 July 2025.

Contact Point

For feedback questions or additional information regarding this report, please contact:

Sustainability and ESG Office

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+254 722 200 706)
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RESTATEMENTS OF INFORMATION

Restatements in the Reporting Period

For the 2024 Sasini Sustainability Report, certain disclosures from previous reporting periods have been restated as indicated within the relevant sections. This ensures consistency and comparability with prior reports.

Restatement Policy and Criteria

Sasini PLC is committed to ensuring the accuracy and reliability of its sustainability disclosures. Restatements of information are made when necessary to:

- Correct errors in previously reported data.
- Reflect changes in measurement methodologies or definitions.
- Account for significant changes in the nature of the business, such as mergers, acquisitions, or disposals.

The organization evaluates the significance of changes or errors based on their potential to influence stakeholders' decision-making or the comparability of information across reporting periods.

If restatements become necessary as in this report, Sasini will:

- Clearly outline the reasons for the restatements, such as changes in methodologies, errors, or structural changes in the organization.
- Quantify the effect of the restatements and provide a comparison with previously reported data.

STATEMENT OF USE

Sasini has reported in accordance with the GRI Standards for the period beginning 1 October 2023 and ending 30 September 2024.

EXTERNAL ASSURANCE

External Assurance for the 2024 Report

Sasini PLC recognizes the value of external assurance in enhancing the credibility and reliability of its sustainability reporting. Although the 2024 Sustainability Report has not undergone external assurance, the company is actively evaluating options for adopting assurance practices in future reporting cycles, in line with evolving global standards and growing stakeholder expectations.

The Board of Directors and senior executives are committed to ensuring that sustainability disclosures are robust and may oversee the assurance process when implemented.

RESPONSIBILITY FOR OUR REPORTING

The Board of Directors is responsible for integrating sustainability into Sasini's business strategy. For details on governance and responsibilities, refer to the Governance section of the Sasini 2024 Annual Report and Financial Statements.

We prioritize accuracy and impartiality in presenting our sustainability performance. This report transparently discusses both successes and setbacks, ensuring stakeholders have a balanced understanding of our progress.

We invite readers to review this report alongside the Sasini 2024 Annual Report and Financial Statements for a comprehensive view of our value creation and societal impact.



DR. J. B. MCFIE
BOARD CHAIRMAN,
SASINI PLC



MARTIN R. OCHIENG'G
GROUP MANAGING
DIRECTOR,
SASINI PLC

ABOUT SASINI

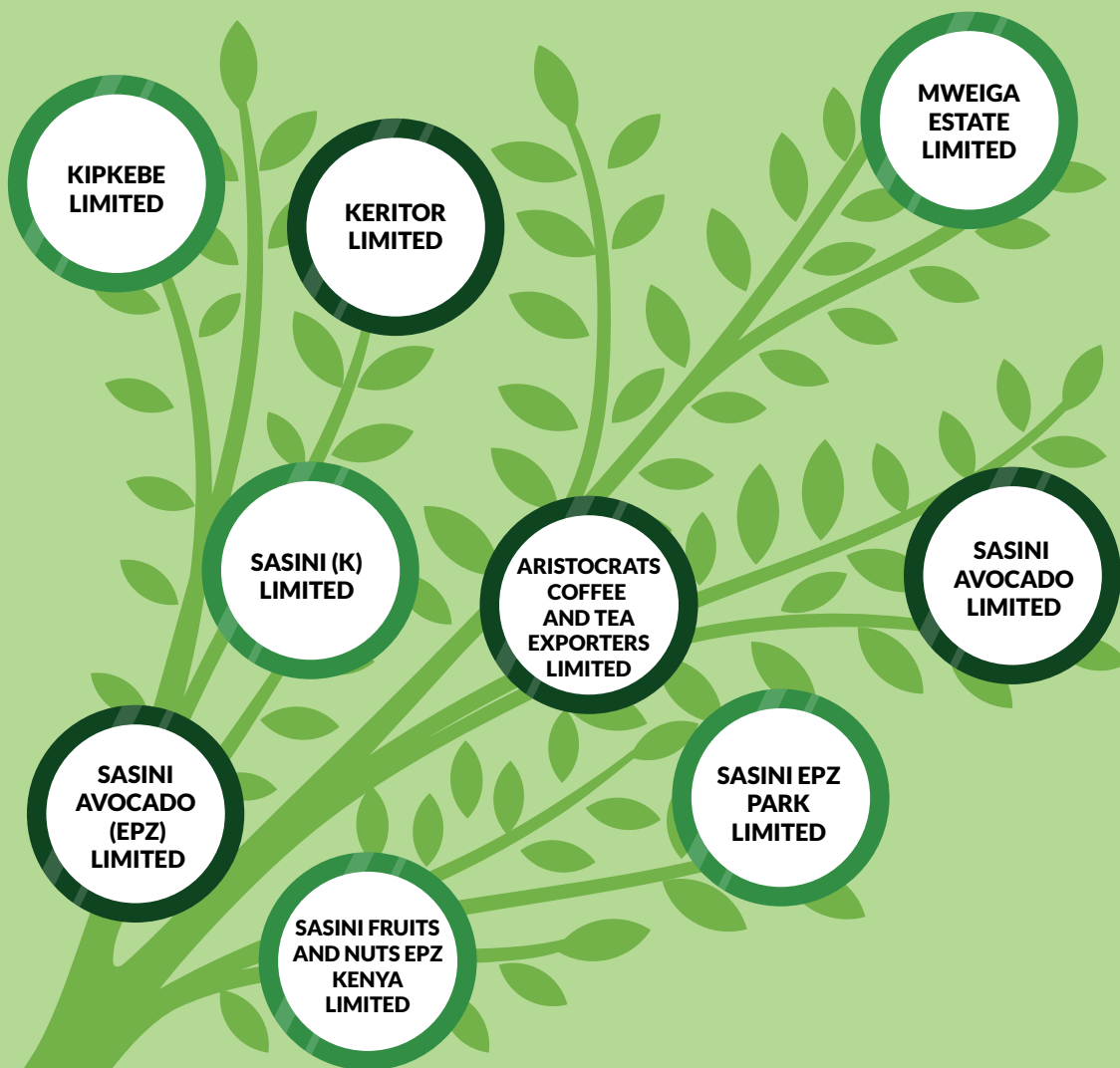




Sasini PLC is one of Kenya’s most established agricultural enterprises, proudly operating as a public limited company listed on the Nairobi Securities Exchange since 1952. With over 6,000 shareholders—predominantly Kenyan—our Group is driven by a strong commitment to ethical agribusiness, sustainability, and shared prosperity.

Our diversified agribusiness portfolio spans the cultivation, processing, and export of tea, coffee, macadamia nuts, and avocados, for international markets and value addition on related products for the local market. We are vertically integrated, managing the entire agricultural value chain from farm to shelf, with sustainability and innovation at the core of our operations.

Headquartered in Nairobi at Rivaan Centre, Westlands, Sasini operates through nine wholly owned subsidiaries across key agricultural zones in Kenya:



Vision To be the leading sustainable agribusiness in Africa

Our Mission

To focus on innovative and efficient business practices, quality products and commitment to all our stakeholders



Our Core Values

We strive to conduct our business with integrity, efficiency and a positive attitude while building teamwork that is based on respect for all



OUR PRODUCTS AND OPERATIONS AT A GLANCE



Tea Operations

Our tea operations are anchored on four expansive plantations located in Bomet and Nyamira counties, covering a total of **1,463 hectares**.

The division integrates the entire value chain of tea production – from cultivation and processing to warehousing and global marketing – reinforcing our commitment to quality and traceability at every stage.

We operate two state-of-the-art Cut, Tear and Curl (CTC) black tea processing facilities: Kipkebe and Keritor Factories.

These facilities receive green leaf from a diversified sourcing model comprising our estates (30–40%), centrally managed farms (5–10%), and a network of carefully selected outgrowers who contribute approximately (60–70%) of the total intake.

Our Mombasa office oversees warehousing and the marketing of bulk teas through both direct sales to international customers and the auction platform.



Approximately
99%
of our teas are
exported to key
global markets.



Coffee Operations

Our six coffee estates - Kamundu, Kakindu, Ting'ang'a, Ruiru Mills, Gulmarg and Doondou - in Kiambu County span a total of **708 hectares under plantations** and collectively have the **capacity to yield up to 1,200 metric tons of clean coffee annually**.

Despite persistent market and regulatory headwinds, our operations remained resilient throughout the reporting period. All coffee produced is milled

in-house at our central facility, which has a daily processing capacity of 3,200 bags, ensuring efficiency and quality control. Each estate is equipped with its own pulping and wet processing infrastructure, reinforcing our commitment to operational excellence at every stage of the value chain.

Our estates continue to nurture and preserve traditional coffee varieties such as SL 28, French Mission, K7, Blue Mountain, Grafted Ruiru 11, and Geisha, underscoring our commitment to heritage, quality, and sustainability in every bean we produce.

Our in-house mill has a daily processing capacity of

3,200 bags

Macadamia Operations

Our macadamia operations are anchored by state-of-the-art processing facilities located in Kiambu County. **The facility processes up to 4 million kilograms of nut-in-shell annually** and represents a critical pillar of our value addition strategy within the nuts segment.

We currently source 100% of our nut-in-shell supply from out-growers, procured through a robust network of aggregators operating across multiple regions in Kenya. This model not only supports smallholder farmer

livelihoods but also ensures a steady, traceable flow of raw macadamia for processing.

To enhance vertical integration and strengthen our control over quality and traceability, we have established estate-based production, with over 64,231 macadamia trees planted at Mweiga in Nyeri County.

The first estate-based harvest is anticipated in the near term, marking a significant milestone in our long-term supply chain sustainability goals.



Our facilities undertake comprehensive processing and value addition—from de-husking and cracking to sorting, grading, and packaging—adhering to stringent international food safety standards.

All our processed macadamia kernels are exported to key global markets, including the United Kingdom, Europe, and the United States, where demand for high-quality, traceable African-origin nuts continues to grow.



Avocado Operations

Avocado processing is undertaken at Sasini Avocado EPZ Limited, a fully owned subsidiary of Sasini PLC, strategically located at Sameer Industrial Park in Nairobi. This facility, licensed by the Agriculture and Food Authority (AFA) – Horticultural Crops Directorate, is dedicated to the export of fresh avocados.

Operations at the Export Processing Zone (EPZ) include cleaning, grading, and packaging of avocado fruits, all in compliance with international market requirements.

All our avocado produce is exported to overseas markets, with the bulk of shipments destined for Europe and Asia, where demand for traceable, sustainably grown Kenyan avocados continues to rise.

Our orchards—located in Mweiga, Nyeri County and Kipkebe, Nyamira County—now comprise over 42,271 trees, many of which are reaching full maturity.

In the reporting period, our Mweiga orchards yielded their first full commercial harvest, producing 240.07 metric tons of premium avocado fruits.



Our orchards now
comprise over

42,271
trees.

This harvest marked a major milestone in our long-term horticultural strategy aimed at enhancing vertical integration and value chain sustainability.

Sasini Value-Added Products

Through our Retail Division, we blend, pack, and distribute the finest quality teas and coffees sourced directly from the Group's own estates, offering consumers a taste of traceable, premium Kenyan-grown beverages.

Our retail operations cater to the growing demand for high-quality, locally branded products, delivering value from farm to cup.

Our diverse product portfolio includes:



- **Sasini Gold Tea and Sasini Classic Tea**

Expertly blended and offered in both loose tea pouches and enveloped tea bags in boxed packaging, appealing to a broad consumer base.

- **Sasini Premium Tea**

Available in sachet packs, offering convenience without compromising on quality

- **Sasini Instant Coffee**

Crafted for quick preparation while maintaining rich aroma and flavor.

- **Sasini Kahawa Kamili**

A full-bodied roast embodying authentic Kenyan coffee traditions.

- **Sasini Kahawa No.1**

A premium-grade coffee blend celebrated for its bold flavor and smooth finish.



With a firm presence in supermarkets, retail outlets, and institutional supply chains, our Retail Division plays a vital role in deepening domestic market penetration while enhancing the visibility of the Sasini brand among Kenyan consumers.





Memberships and Affiliations

At Sasini PLC, we recognize the value of collaborative engagement and proactive participation in sectoral and regulatory platforms. Our memberships and affiliations reflect our commitment to responsible business practices, regulatory compliance, and sustainable growth.

We are active members of key industry associations such as the Kenya Tea Growers Association (KTGA) and the Kenya Coffee Growers and Employers Association (KCGEA), which advocate for the interests of producers and employers across the tea and coffee value chains.

We maintain strong working relationships with regulatory bodies including

- the Tea Board of Kenya,
- the Agriculture and Food Authority (AFA)—through its Tea, Coffee, Horticultural Crops, and
- Nuts & Oil Crops Directorates—
- alongside the Kenya Bureau of Standards and
- the Capital Markets Authority,

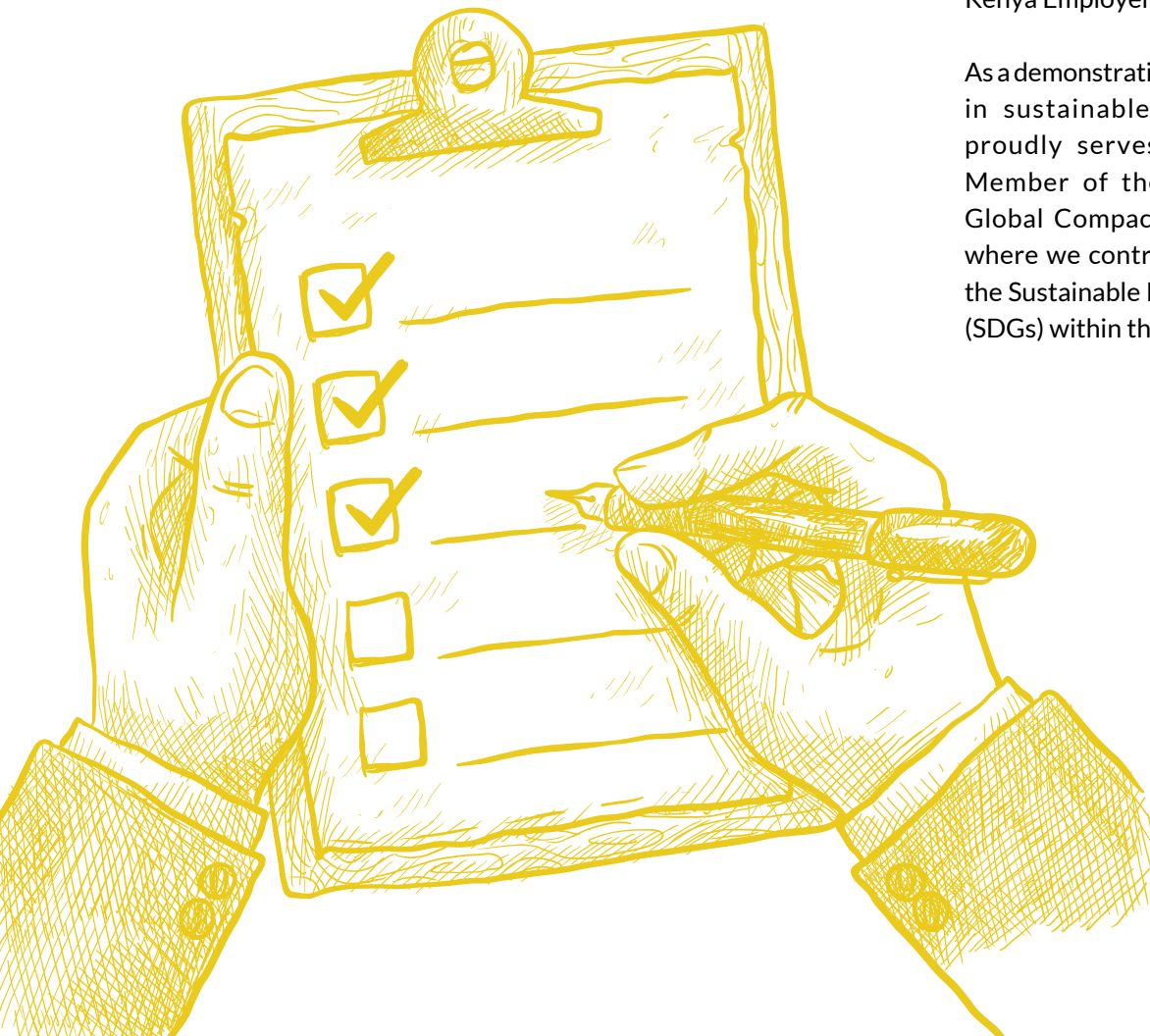
ensuring full compliance with national standards and industry regulations.

Our operational reach is further enhanced through participation in regional and international trade and logistics networks, such as the East African Tea Trade Association (EATTA), the International Tea Committee (ITC), and the Kenya International Freight & Warehousing Association (KIFWA).

We also maintain strong connections within the broader business ecosystem through our memberships in the Kenya Association of Manufacturers (KAM), the Kenya National Chamber of Commerce and Industry

(KNCCI), and the Federation of Kenya Employers (FKE).

As a demonstration of our leadership in sustainable business, Sasini proudly serves as a Chair and Member of the United Nations Global Compact Network Kenya, where we contribute to advancing the Sustainable Development Goals (SDGs) within the private sector.





Affiliation	Organization
Chair and Member	Kenya Tea Growers Association (KTGA)
Member	Kenya Coffee Growers and Employers Association (KCGEA)
Regulatory Bodies	Tea Board of Kenya
Regulatory Bodies	Agriculture and Food Authority - Tea Directorate
Regulatory Bodies	Agriculture and Food Authority - Coffee Directorate
Regulatory Bodies	Agriculture and Food Authority - Horticultural Crops Directorate
Regulatory Bodies	Agriculture and Food Authority - Nuts and Oil Crops Directorate
Regulatory Bodies	Kenya Bureau of Standards
Regulatory Bodies	Capital Markets Authority / Nairobi Securities Exchange
Member	Kenya International Freight & Warehousing Association (KIFWA)
Member	East African Tea Trade Association (EATTA)
Member	International Tea Committee (ITC)
Member	Federation of Kenya Employers (FKE)
Member	Kenya National Chamber of Commerce and Industry (KNCCI)
Member	Kenya Association of Manufacturers (KAM)
Signatory and participant	United Nations Global Compact
Chair and Member	Global Compact Network Kenya

Product	Certifications
Avocado 	<ul style="list-style-type: none"> - Global G.A.P for the farms - Good Agricultural Practices and Food Safety certification - Sedex – Members Ethical Trade Audit (SMETA) - British Retail Consortium Global Standard (BRC GS) - Rainforest Alliance Certifications
Coffee 	<ul style="list-style-type: none"> - Rainforest Alliance Certifications - C.A.F.E. Practices - Fairtrade
Macadamia Nuts 	<ul style="list-style-type: none"> - Food Safety System Management (FSSM) Certifications - Food Safety System Certification 22000 Version 4.1 (FSSC 22000) - Kosher Certification - British Retail Consortium Global Standard (BRC GS)
Tea 	<ul style="list-style-type: none"> - Rainforest Alliance Certifications - Food Safety Management Systems (FSMS) 2017, 2018, 2019 - ISO 22000: 2018 - Kenya Bureau of Standards Diamond Mark of Quality

EMPLOYEES

Sasini PLC provides a comprehensive breakdown of its workforce by gender and region for the reporting period.

Employees by Gender

Category	Female	Male	Total	% change
Number of employees (head count)	620	1638	2258	1.8 ↓
Number of permanent employees	305	994	1299	2.3 ↓
Number of contractual employees	124	404	528	-2.9 ↓
Number of seasonal employees	191	240	431	1.2 ↑

Methodologies and Assumptions

Sasini PLC reports its employee data using headcount to accurately reflect the total number of individual employees within the organization. The figures presented are as of 30 September 2024, marking the end of the reporting period.

Contextual Information

Sasini PLC's workforce distribution reflects the seasonal nature of agricultural operations, with a significant number of seasonal employees during harvest seasons. This flexibility supports operational efficiency while providing employment opportunities in local communities. The employees are based in Kenya, where Sasini's principal activities occur.

Total Number of Workers who are not Employees

At the end of the 2024 reporting period, Sasini PLC engaged 431 workers who are not employees.

These workers performed various roles critical to the company's operations and were engaged either directly or indirectly through third-party arrangements.



At the end of the 2024 reporting period, Sasini PLC engaged

431

workers who are not employees.

- 1. Contractual Workers:** During the reporting period, Sasini engaged contractual workers primarily for infrastructure maintenance, machinery repairs, and construction-related projects. These workers were not employed directly but were sourced through third-party contracting firms under clearly defined agreements.

The contracts outlined specific deliverables, service-level expectations, and project timelines. The nature of work was concentrated during peak periods for each crop and involved critical field operations such as harvesting, weeding and fertigation. It also encompassed consultancy services and technical support for agricultural machinery, equipment servicing, and facility maintenance across our estates and processing units.

This approach allowed us to harness specialized expertise while maintaining operational flexibility and cost efficiency.

- 2. Seasonal Agricultural Workers:** To manage labour-intensive activities during peak periods, particularly for the harvesting of coffee, macadamia, and avocado crops, Sasini employed seasonal agricultural workers.

These workers were engaged directly on short-term contracts, ensuring compliance with labour laws and internal policies. Their roles included harvesting, sorting, and initial processing of produce.

Seasonal workers remain a vital component of Sasini's agricultural workforce strategy, especially in ensuring timely and efficient crop handling aligned with quality standards and market expectations.

- 3. Internship and Graduate Management Trainee Programme:** Sasini also continued to invest in youth empowerment and talent development through its Internship and Graduate Trainee Programme. The initiative provided young professionals and recent graduates with practical exposure to sustainable agribusiness operations across our value chains.

This program not only builds capacity within the sector but also aligns with our long-term commitment to knowledge transfer, and inclusion.



GOVERNANCE



Sasini PLC's governance structure is firmly anchored on principles of integrity, ethical leadership, accountability, and sound decision-making.

Our commitment to transparency and responsible corporate stewardship underpins the Group's long-term success and sustainability. In this reporting period, we continued to refine our governance approach to ensure alignment with local legislation, international best practices, and evolving stakeholder expectations.

Board Composition and Structure

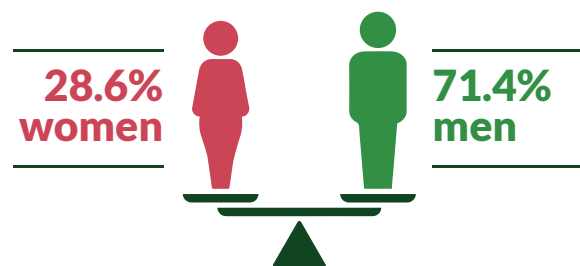
The Board of Directors is the highest governing body at Sasini PLC, comprising seven (7) members—six (6) of whom are non-executive directors. The Board is composed of five (5) male and two (2) female directors, reflecting a gender distribution of 71.4% men and 28.6% women.

This composition underscores Sasini's ongoing commitment to gender diversity and inclusive governance.

The Board members are subject to retirement by rotation and re-election by shareholders. A third of

the Board is elected in every Annual General Meeting for a term of three (3) years on rotation basis as per the CMA Regulations and the Companies Act 2015.

Board composition :



The structure, composition, and proceedings of the Board are governed by key legislative and regulatory frameworks, including: The Constitution of Kenya, The Companies Act, 2015, The Capital Markets Authority (CMA) Act and its related regulations and Sasini PLC's Memorandum and Articles of Association and related policies.

The Board brings together individuals with diverse skills, expertise, and professional backgrounds, as

further illustrated on pages 3–5 of the Annual Report, enhancing its capacity for robust decision-making and strategic oversight.

Board Committees

To enhance its effectiveness and operational oversight, the Board is supported by three standing committees, as further defined on pages 58–60 of our Annual Report.

1. Governance, Nomination and Remuneration Committee

- Oversees appointments, succession planning, Board evaluations, and remuneration.
- Reviews the balance of skills, knowledge, experience, and diversity of the Board.

- Ensures compliance with governance standards and best practices.

2. Finance, ICT and Strategy Committee

- Reviews and provides strategic guidance on financial management, capital allocation, ICT initiatives, and investment strategy.
- Supports the development and implementation of the Group's strategic plan.

3. Risk and Audit Committee

- Provides oversight on the effectiveness of the risk management framework.
- Monitors internal controls, audit processes, and compliance matters. The committee and their membership is as follows :

Governance, Nomination and Remuneration Committee	Finance, ICT and Strategy Committee	Risk and Audit Committee
Dr. Steve Mainda Dr. James B. McFie Mr. Akif Butt	Mr. Sameer Merali Mr. Martin R. Ochien'g Mr. Akif Butt	Ms. Betty Koech Dr. James B. McFie Ms. Rosemary Munyiri Mr. Sameer Merali Mr. Akif Hamid Butt

Each committee is supported by senior members of management who attend meetings by invitation. For instance:

- Group Chief Finance Officer (GCFO) is an invitee to all Board committees.
- The Group Manager for Risk and Business Analysis participates in the Risk and Audit Committee.
- The Group Head of Human Resources and Administration participates in the Governance, Nomination and Remuneration Committee.
- The Managing Director of Kipkebe Ltd and Group General Manager for Coffee, Macadamia and Estates Division participate in Finance and Strategy deliberations.

The Board, ESG and Sustainability Governance

At Sasini PLC, sustainability is a strategic priority anchored at the highest level of corporate governance.

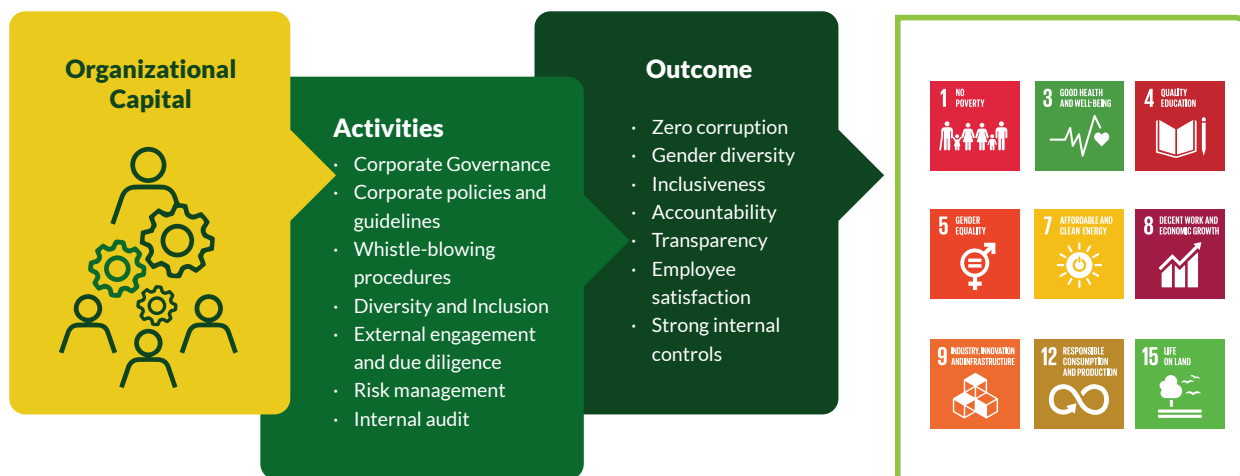
The Board of Directors plays a pivotal role in setting the tone for responsible business practices, ensuring that Environmental, Social, and Governance (ESG) considerations are fully integrated into the Group's long-term vision, risk management, and decision-making processes.

Through structured oversight, policy guidance, and regular performance reviews, the Board steers the organisation's sustainability agenda—upholding ethical leadership, stakeholder accountability, and

alignment with global standards. In the reporting period, Sasini strengthened its ESG governance framework, embedding sustainability metrics into board deliberations and fostering cross-functional collaboration to accelerate progress on our climate, community, and corporate integrity commitments.

This section outlines our governance structure, the role of board and management committees in ESG oversight, and the strategic mechanisms in place to ensure transparent, responsible, and future-ready leadership.

Our activities, outcomes and alignment with the respective SDG's include :



Role of the Board in Overseeing the Management of Sustainability Impacts

At Sasini PLC, the Board of Directors plays a central role in overseeing the organization's approach to managing its economic, environmental, and social impacts. This governance responsibility extends beyond compliance, reflecting a strategic commitment to sustainable development, stakeholder engagement, and long-term value creation.

Developing and Approving Purpose, Mission, and Strategies

The Board is actively involved in shaping Sasini's purpose, mission, and strategic direction. It is responsible for approving the company's core statements—purpose, values, and mission—to ensure that these are aligned with Sasini's long-term sustainability goals.

“Through its oversight, the Board provides guidance on the formulation and periodic review of the company's sustainability strategies, policies, and objectives.


In this process, senior executives present proposed strategies for Board review and input. These engagements ensure that sustainability objectives are realistic, operationally relevant, and embedded across the organization's value chain.

Oversight of Due Diligence and Impact Management

The Board exercises oversight over Sasini's impact management framework by guiding and approving due diligence processes designed to identify, evaluate, and address the company's impacts on the economy, environment, and society.

Key areas of oversight include:

- **Due Diligence Framework:** The Board approves the due diligence framework, which enables the identification and mitigation of negative impacts across the value chain, with a focus on environmental stewardship, labour rights, human rights and community engagement.
- **Stakeholder Engagement:** The Board ensures that stakeholder perspectives are incorporated into decision-making. Engagements are conducted through formal meetings, site visits, and public consultations with stakeholders such as employees, shareholders, regulators, and local communities.
- **Assessment of Outcomes :** Impact assessments and due diligence outcomes are reviewed by the Board to guide strategic decisions. These insights



shape policy formulation, resource allocation, and the design of initiatives aimed at minimizing negative impacts while enhancing Sasini's positive contributions.

Reviewing Effectiveness

The Board regularly reviews the effectiveness of our sustainability impact management efforts. Quarterly reviews are undertaken during scheduled Board meetings to assess progress, while an annual performance evaluation is conducted to determine the overall effectiveness of the company's sustainability policies, strategies, and goals.

These reviews are supported by:

- **Performance Metrics:** The Board relies on reports from the Sustainability and ESG Committee, which present key performance indicators (KPIs) related to climate action, community development outcomes, and ethical supply chain practices.
- **Continuous Improvement:** Insights from Board evaluations are used to refine due diligence processes, stakeholder engagement practices, and operational sustainability strategies.

Integration with Organizational Governance

Sustainability governance is fully integrated into Sasini's broader corporate governance and operational structures. Through its oversight role, the Board ensures that environmental, social, and governance (ESG) principles are embedded in decision-making and risk management, reinforcing the company's commitment to long-term sustainable value creation.

Delegation of Responsibility for Managing ESG and Sustainability Impacts

To ensure effective implementation of its sustainability agenda, the Board of Directors delegates responsibility for managing Sasini's economic, environmental, and social impacts to the Group Managing Director. Execution of these responsibilities is further cascaded to relevant senior executives and operational teams across the business.

Accountability at the Executive Level

The ESG Committee—comprising cross-functional leaders—is responsible for developing and executing the company's sustainability strategy. This role encompasses the formulation of impact mitigation measures, the monitoring of performance metrics, and compliance with both national regulations and international standards.

Operational Implementation

Sustainability responsibilities steered by the Stakeholder Relations and Sustainability Executive Manager are distributed across departments, ensuring that ESG principles are integrated into day-to-day operations.

Sustainability governance is fully integrated into Sasini's broader corporate governance and operational structures.

Departmental managers in areas such as production, supply chain, and community engagement are responsible for implementing sustainability initiatives within their respective domains.

Specialist roles—Environmental, Health and Safety (EHS) Managers and Compliance Managers—support this decentralized model by overseeing program execution at the operational level, ensuring alignment with Sasini's overall sustainability goals.

Reporting Processes and Frequency

A structured reporting mechanism supports accountability and performance monitoring across the organization:

- **Internal Reporting:** Departmental teams provide regular updates to the Stakeholder Relations and Sustainability Executive Manager. These reports include progress on KPIs, emerging risks, and the status of impact mitigation efforts.

- **Executive Reporting to the Board:** The Stakeholder Relations and Sustainability Executive Manager provides quarterly reports to the Group Managing Director. These reports highlight key developments in sustainability performance, compliance with ESG standards, and emerging opportunities or threats.
- **Annual Reporting:** An annual sustainability performance report is presented to the Board during a dedicated session. This report includes an evaluation of the previous year's initiatives and outlines recommendations for further improvements.

Embedding Impact Management into Governance

This delegation structure ensures that sustainability is operationalized throughout the organization while maintaining strategic oversight at the highest level.

The integration of impact management into the company's governance framework supports transparency, accountability, and the continual advancement of Sasini's sustainability agenda.

Roles of the Board in Sustainability Reporting

The Board of Directors bears ultimate responsibility for the oversight, review, and approval of the organization's sustainability reporting. This includes the validation of material topics and related disclosures to ensure that they are accurate, relevant, and aligned with the company's strategic direction.

The board evaluates the scope and integrity of the report, assesses the relevance and comprehensiveness of the material topics identified through stakeholder engagement and impact assessments, ensuring that the disclosures reflect the organization's core values, strategic priorities, and compliance obligations.

To maintain the integrity of the reporting process, the Board also oversees the organization's internal control mechanisms related to sustainability disclosures.

These controls include independent validation of key data points and coordinated efforts across departments to ensure consistency and reliability of

the information shared at both the operational and corporate levels.

The preparation of the report is led by the Group Chief Finance Officer, who provides regular updates to the Group Managing Director and senior leadership on the outcomes of materiality assessments, progress towards sustainability targets, and insights gathered from stakeholder engagement efforts.

This continuous flow of information supports informed decision-making and ensures the report reflects a comprehensive view of Sasini's sustainability performance.

The direct involvement of the Board in this process reinforces Sasini PLC's commitment to accountability and transparency. It ensures that the report is not only a reflection of compliance but also a strategic tool that communicates the company's progress, aspirations, and long-term dedication to sustainable development.


In doing so, sustainability governance is seamlessly integrated into Sasini's broader corporate governance framework.

This continuous flow of information supports informed decision-making and ensures the report reflects a comprehensive view of Sasini's sustainability performance.

Board Evaluation and Director Training

In line with the provisions of the CMA Code of Corporate Governance Practices for Issuers of Securities to the Public, 2015, the Board undertook an annual evaluation of its performance as an entity, its committees, the Chairman and each individual Director, including the Group Managing Director and the Company Secretary.

This was aimed at equipping the Board, its members, and committees with the tools to assess their



performance and identify areas for improvement. The evaluation was conducted by a third-party firm and resulted in a score of VERY GOOD on the performance and effectiveness of the Full Board. This points to a well-functioning and collegial board with good support from the Company Secretary.

During this reporting period, one board training under the theme ‘*Moving Sustainability from the Sidelines to Mainstream*’ was conducted.

Executive Remuneration and Appointments

The remuneration of the Non-Executive Chairman and Non-Executive Directors is determined by the Governance, Nomination and Remuneration Committee and approved by shareholders at the Annual General Meeting (AGM). All director appointments and re-elections are conducted in accordance with statutory and regulatory frameworks, including the Capital Markets Authority requirements.

Succession planning remains a key focus, with particular emphasis on ensuring smooth leadership transitions and talent development across board.

Ethical Conduct and Workplace Integrity

We uphold the highest standards of ethical conduct across the Group. All employees are governed by an Employees’ Code of Conduct and Workplace Ethics, which outlines expected behavior, legal compliance, and professional standards.

During the year:

- Management has ensured zero tolerance to corruption within the operations.
- No child labor cases were reported.
- Staff received refresher trainings
- Policies on Occupational Health and Safety (OHS),

remuneration, and human rights were enforced across all divisions, aligning with the Kenya Employment Act (2007) and International Labour Organization (ILO) principles.

Commitment to Transparency

As a listed company on the Nairobi Securities Exchange, Sasini adheres to strict disclosure and reporting requirements.

We are committed to proactive communication with stakeholders and publish both financial and non-financial information in accordance with best practice guidelines.

This Governance section demonstrates our ongoing commitment to upholding transparency, accountability, and sustainability in all facets of our operations. We remain focused on refining our governance processes to foster value creation, strengthen resilience, and drive long-term impact for all stakeholders.

“This Governance section demonstrates our ongoing commitment to upholding transparency, accountability, and sustainability in all facets of our operations.”



INTEGRATING ESG-RELATED RISKS TO THE RISK MANAGEMENT PROCESS



We recognize that Environmental, Social, and Governance (ESG) risks are not peripheral—they are core to our long-term business resilience and sustainability.

Integrating ESG considerations into our enterprise risk management framework enables us to proactively identify, assess, and respond to emerging risks that could affect our operations, supply chains, stakeholders, and reputation.

This approach strengthens decision-making, aligns our risk posture with stakeholder expectations, and ensures we are well-positioned to address global challenges such as climate change, biodiversity loss, human rights, and regulatory evolution.

Our ESG risk integration is guided by materiality assessments and embedded in our corporate governance and operational processes to support sustainable value creation.

ESG Risk Governance Structure

Our Board of Directors provides strategic oversight of ESG risks, supported by the Risk and Audit, the Finance, ICT, and Strategy as well as the Governance, Nominations and Remuneration committees.

The management team supports the board in understanding the principle risks to the business and the strategy, ensuring that material sustainability-related risks are regularly reviewed and escalated.

The ESG Committee—comprising cross-functional leaders—works closely with our risk function to evaluate risk implications arising from climate change, social equity, human rights, and ethical governance.

The management team is in turn assisted by the ESG and SH&E committees supported by working groups. ESG performance and risks are reviewed regularly and reported quarterly to the Board.



Roles and Responsibilities of Supporting Committees:

COMMITTEE	RESPONSIBILITY
Finance, ICT and Strategy Committee	<ul style="list-style-type: none"> - Advises the Board on technology, innovation, and the Group's business strategy. - Reviews financial health and organizational soundness. - Monitors the effectiveness of IT systems and data security measures.
Management	<ul style="list-style-type: none"> - Provides oversight and approval on ESG issues. - Monitors and manages ESG-related risks and opportunities. - Offers leadership and strategic direction for the business.
ESG Committee	<ul style="list-style-type: none"> - Oversees ESG strategy and implementation of the ESG pillars including climate, innovation, community, people and integrity pillars - Addresses other material ESG topics across business operations.
SH&E Committee	<ul style="list-style-type: none"> - Provides strategy and oversight on the care and protection of people, the environment, and customers. - Focus areas include safety, health, environment, process safety, and product stewardship.
ESG Workgroup	<ul style="list-style-type: none"> - Coordinates and aligns functional strategy and ESG disclosures across the organization.

Identification and Prioritization of ESG Risks

We apply a structured risk assessment process to identify, evaluate, and prioritize ESG risks that could materially impact on our business. This process includes identifying, communicating, monitoring and regularly reporting to the Risk and Audit Committee or any other relevant Committee of the Board or to Management.

Material risks are assessed based on their potential impact and likelihood of occurrence, assigned a corresponding risk rating and trend, and formally recorded in our corporate risk register.

Material ESG Risk Categories

We have categorized our material ESG risks across three pillars:



- **Environmental** : such as natural resource depletion, waste generation, energy and water use, pollution, loss of biodiversity, and soil health.



- **Social** : labor issues, human rights concerns, data protection and privacy, health and safety risks, local community conflicts, and equity concerns.



- **Governance** : bribery and corruption, Non-compliance with emerging sustainability legislation, board composition and independence, transparency and disclosure, protection of property rights, conflict of interest and reputational risks related to ESG misalignment.

ESG Risk Mitigation and Controls

To effectively manage ESG risks, Sasini PLC has implemented a range of strategic controls and governance mechanisms across its operations.

We have embedded sustainability policies into our core business strategy, responding to growing

stakeholder expectations for responsible business practices. These policies are regularly reviewed and benchmarked against global standards, including those on human rights, food safety, and climate change.

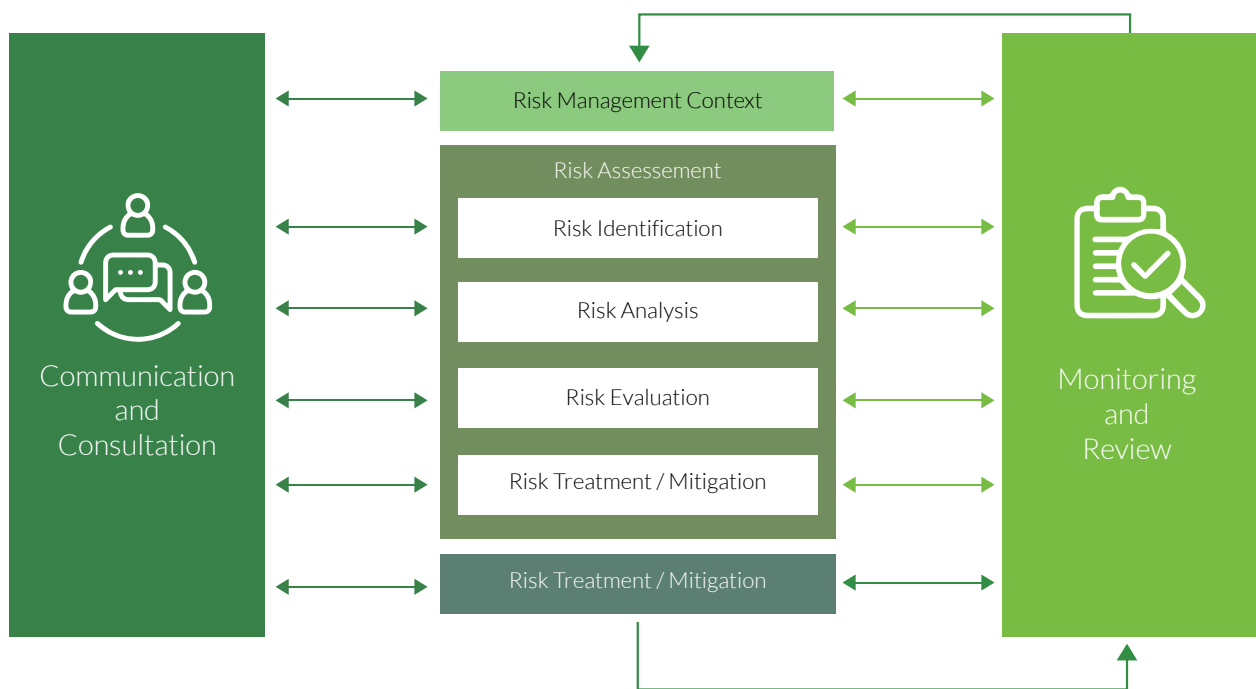
Our management team conducts in-depth assessments to proactively identify and address ESG-related risks, with a focus on eliminating harmful practices. Our governance framework is anchored in the Capital Markets Authority's Code of Corporate Governance, ensuring oversight and accountability at the highest levels.

“Our ESG risks are integrated into procurement protocols, business continuity planning, and sustainability-linked financial decisions.”

As a signatory to the United Nations Global Compact, we are progressively aligning with leading international disclosure frameworks including the Task Force on Climate-related Financial Disclosures (TCFD), the Task Force on Nature-related Financial Disclosures (TNFD), and the newly adopted IFRS Sustainability Disclosure Standards (IFRS S1 and S2).

Our ESG risks are integrated into procurement protocols, business continuity planning, and sustainability-linked financial decisions.

Alongside our risk management policy, we have adopted a 7-step risk management programme that enables us to manage risk effectively



Monitoring, Review, and Continuous Improvement

We maintain a robust system for continuous monitoring and review of ESG risks. Key indicators are tracked regularly and audited internally and externally. Corrective actions are documented, and lessons learned are used to refine risk processes.

Employees and community members can raise ESG-related concerns anonymously through our grievance and whistleblower channels, which are managed independently.

- ISO 31000:2018 Risk Management Standard
- Task Force on Climate-related Financial Disclosures (TCFD)
- Task Force on Nature-related Financial Disclosures (TNFD)
- United Nations Global Compact (UNGC) 10 Principles
- Capital Markets Authority (CMA) Code of Corporate Governance and related Kenyan Laws

Alignment with Global Risk Frameworks and Standards

Our ESG risk management approach is aligned with leading frameworks such as:

We actively participate in platforms such as the UN Global Compact to strengthen our ESG risk response and share learnings.



ISO 31000:2018
Risk Management
Standard



Task Force on
Climate-related
Financial
Disclosures (TCFD)



Task Force on
Nature-related
Financial
Disclosures (TNFD)



United Nations
Global Compact
(UNGC) 10
Principles



Capital Markets Authority
(CMA) Code of Corporate
Governance and related
Kenyan Laws

VALUE CREATION PROCESS





External environmental / megatrends / risks and opportunities.

OUTPUTS

Financial Capital

Responsible financial growth and shared profitability.

Intellectual Capital

Differentiating solutions through responsible innovation.

Human Capital

Recruiting, developing and caring for a diverse and inclusive workforce.

Natural Capital

Preserving biodiversity and renewable resources, reducing water and energy consumption, emissions and waste.

Operations Capital

New site openings, acquisitions, products produced and sold.

Sourcing and Relationship Capital

Continued engagement with local communities, regulators and industry bodies.

Impacts

ENVIRONMENTAL

IMPACTS

- Contribute to climate action and resilience.
- Restore ecosystems services through regenerative agriculture.
- Conserve resources, avoid un-recycled waste and strengthen circularity.
- Increase access to more sustainable products.

IMPACTS

- Emission of CO2 and other gases that affect the climate.
- Land-use change.
- Water use in water-stressed areas.
- Waste directed to disposal.

OUR MITIGATION MEASURES

- Sustainable energy and water management.
- Circularity principles.
- Responsible care management.

SOCIAL

IMPACTS

- Create products that are sustainable.
- Provide attractive jobs and promote diversity.
- Pay competitive wages and salaries.
- Drive innovation in agribusiness.

IMPACTS

- Potential risk of deviation or violation of labour, environmental and social standards.
- Increased turnover.
- Workplace safety and health incidents.

OUR MITIGATION MEASURES

- Compliance programme and code of conduct.
- Projects to improve sustainability in the supply chains.
- Selection and evaluation of suppliers.
- Inclusive health and safety programmes.

ECONOMIC

IMPACTS

- Drive inclusive and economic growth.
- Higher incomes and better standards of living.
- Offer investors attractive dividend yield.
- Contribute to a fair share of tax contributions where we operate.

POTENTIAL IMPACTS

- Slowdown in growth due to the uncertain macro economic and geopolitical environment.
- Slowdown due to supply chain disruption impacting operations.
- Weakening of performance from rising interest rates and foreign currency volatility.

OUR MITIGATION MEASURES

- Naturally hedged business (portfolio, geography, customers)
- Systematic cost management.
- Programme of continuous improvement.
- Automation and leveraging technology.
- Strong governance and risk management.

Outcomes

Long-term growth for our stakeholders, our business, for society, and the planet.

- Planet
- People
- Profit

Effective and transparent governance.

Our contribution to the United Nations Sustainable Development Goals.



Stakeholder Engagement

STRATEGY, POLICIES AND PRACTICES

Sasini PLC's strategic approach is anchored on sustainability, diversification, and operational efficiency, ensuring resilience amidst market volatility and environmental challenges. The company has developed a clear roadmap for growth underpinned by innovation, technology adoption, and strategic partnerships.



Policies and Governance Framework

Sasini PLC operates under a structured governance framework that aligns with both local and international standards.









The company is governed by the Kenyan Laws, as read together with international sustainability reporting frameworks such as the Global Reporting Initiative (GRI).

Our Key ESG Policies and Procedures

Sasini PLC has instituted a robust framework of Environmental, Social, and Governance (ESG) policies and procedures that reflect our commitment to responsible business practices, risk management, and stakeholder inclusivity.

These policies serve as the foundation for embedding sustainability and ethical conduct across all facets of our operations and value chain.

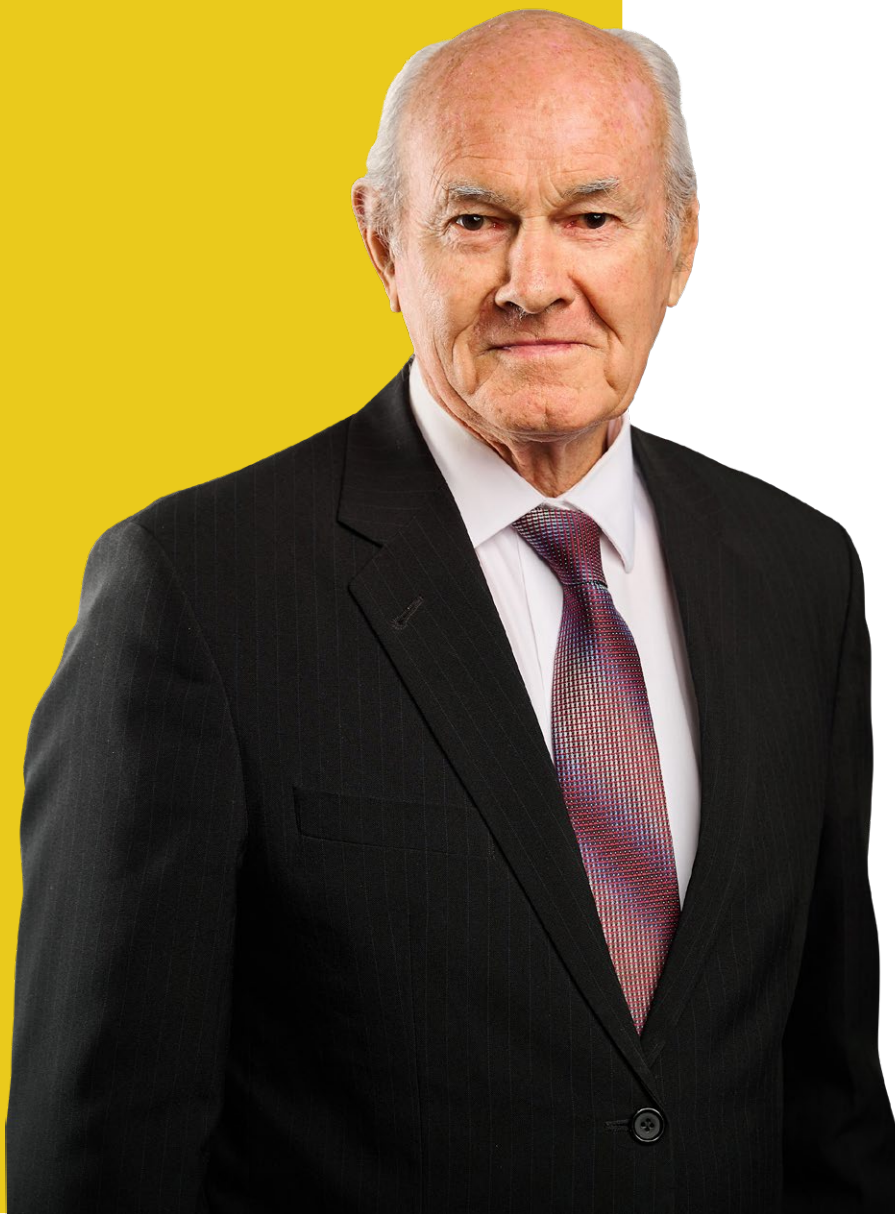


POLICY	SUMMARY OF AREAS COVERED	KEY STAKEHOLDERS
Human Resource Policies	Outlines fair employment practices including recruitment, talent development, compensation, and workplace - related human rights.	 Our People, Government
Sustainability Policy	Highlights our commitment to ethical, socially and environmentally sound practices across the value chain, balancing long-term profitability with sustainable value creation.	 Employees, Clients, Suppliers
Diversity, Equity and Inclusion	Promotes diversity, equity, and inclusion to ensure equal opportunity for all employees and suppliers.	 Employees, Suppliers
Data Backup and Recovery Policy	Sets guidelines for data protection, ensuring availability, integrity, and recovery of critical systems and data in the event of failure or corruption.	 Customers, Suppliers, Employees
Risk Management Policy	Establishes a structured risk management framework, clarifying responsibilities and supporting effective risk mitigation across the company.	 Employees, Consumers, Suppliers, Government
Environment, Health and Safety Policy	Emphasizes responsible operations in line with internal and international EHS regulations to ensure continuous improvement and safety of people and planet.	 Suppliers, Employees, Consumers
Stakeholder Engagement Policy	Advocates for inclusive decision-making by integrating the voices, needs, and interests of diverse stakeholders into governance and business strategy.	 Our People, Society
Anti-Corruption and Anti-Bribery Policy	Outlines a zero-tolerance approach to bribery and corruption, reinforcing our commitment to ethical conduct and compliance with applicable laws.	 Our People, Suppliers, Government

03

MESSAGE FROM LEADERSHIP

BOARD CHAIRMAN'S MESSAGE



The year 2024 stands out as a defining chapter in the journey of Sasini PLC—one marked by volatility, disruption, and transformation.

As we navigated global economic uncertainty, supply chain fragility, and intensifying climate pressures, our steadfast commitment to sustainability, resilience, and shared prosperity remained our anchor. Despite formidable headwinds, including price fluctuations, logistical bottlenecks, and adverse weather patterns, we demonstrated remarkable adaptability.

The resilience reflected in our performance is a testament to the strength of our strategy and the dedication of our people. Our response to these challenges has not only reinforced our foundational values but also set the stage for deeper impact in the years to come.

This reporting period concluded our 2019–2023 strategic plan—an era defined by bold steps to embed sustainability across our value chains. In its place, we ushered in the 2023–2026 strategy, a forward-looking blueprint anchored in nine priority Sustainable Development Goals (SDGs).

These global goals now serve as the lens through which we approach climate action, inclusive growth, and community transformation.



**Our strategic
realignment affirms
our resolve to be
more than a leading
agribusiness—we
aspire to be a force
for good across the
continent.**



The resilience reflected in our performance is a testament to the strength of our strategy and the dedication of our people.

Sasini made significant strides in climate leadership during the year. We enhanced our tree population to over 1.4 million trees across our estates, bolstering reforestation efforts and strengthening our carbon sink.

Investments in solar energy continue to power our tea operations, reducing emissions and building energy resilience.

These initiatives reflect our broader ambition: to shift decisively toward regenerative agriculture and a lower-carbon future.

Our sustainability journey is incomplete without the people and communities who power our business. In 2024, we deepened our community development work—supporting education, enhancing healthcare, and improving access to clean water. Programs like the Living Wage pilot in our tea division are ensuring fairer compensation and dignity for workers, setting benchmarks for the wider industry.



**We enhanced our
tree population to over
1.4 M trees
across our estates.**

We are equally proud of our progress in advancing equity—women now hold 47% of leadership positions, and our DEI agenda is embedded across our recruitment and development practices.

In an unpredictable global trade landscape, we have remained focused on value creation through market diversification and innovation. By exploring new frontiers in Asia and the Middle East—particularly for macadamia and coffee—we are reducing dependency on traditional markets and unlocking fresh opportunities for growth.

Transparency remains central to our ESG journey. The launch of our ESG Strategy and the establishment of performance-linked KPIs provide a clear framework for accountability.

Our Board continues to oversee the integration of ESG into core governance, supported by a robust risk management system as we align with international disclosure standards including TCFD, TNFD, and IFRS.

On behalf of the Board of Directors, I extend our sincere appreciation to our shareholders, employees, customers, regulators, and partners. Your unwavering support has enabled Sasini to remain a trusted and purpose-driven agribusiness.

Looking forward, we remain resolute in our ambition to lead Africa's agricultural transition. Through strategic agility, innovation, and stakeholder collaboration, Sasini will continue to grow a resilient future—rooted in sustainability and driven by purpose.

DR. J. B. MCFIE
BOARD CHAIRMAN
SASINI PLC

03

MESSAGE FROM LEADERSHIP

MESSAGE FROM THE GROUP MANAGING DIRECTOR



As I reflect on Sasini PLC's journey over the past year, I am filled with immense pride and gratitude. The 2024 financial year has been both demanding and defining—a true test of resilience, adaptability, and long-term vision.

Global economic uncertainties, climate volatility, and shifting market dynamics posed formidable challenges, yet they also revealed the strength of our people, our purpose, and our strategy.

This year's Sustainability Report is more than a record of progress—it is a bold reaffirmation of our commitment to lead the agribusiness sector into a low-carbon, inclusive, and regenerative future. It tells the story of a company deeply invested in delivering shared value, not only for our shareholders but for our communities, ecosystems, and future generations.

At Sasini, sustainability is not a side agenda—it is the core of our business model. Guided by our 2023–2026 strategy, we are operationalizing Environmental, Social, and Governance (ESG) principles through every aspect of our decision-making.

Our focus on, diversification of revenue streams, mergers and acquisitions, ESG integration, technology, geographic expansion and talent development continues to unlock new growth frontiers while deepening our social and environmental impact.

Our sustainability agenda is aligned with nine (9) priority Sustainable Development Goals (SDGs) centered around the five thematic areas, ensuring that our commercial success is underpinned by contributions to global efforts on climate, equity, and economic empowerment.

We have formally committed to achieving Net Zero emissions across all scopes by 2050, in alignment with the Science Based Targets initiative (SBTi). This journey is already underway.



Under my leadership, we have commenced the rigorous process of measuring our FLAG emissions and carbon removals – laying a strong foundation for science-aligned decarbonization across our operations.

This marks a defining moment for Sasini, as we proudly lead from the front in building a climate-resilient and future-ready agribusiness.

Our transition is anchored on several strategic pillars:



- **Carbon Removals and Reforestation:** Over 1.4 million trees planted up to this year, strengthening our nature-based climate solutions.



- **Renewable Energy:** Our 1.3 MW solar power plant commissioned in 2023 continues to power our tea factory operations, with expansion underway across the establishment.



- **Water Efficiency Gains:** A 9.23% reduction in water usage achieved through smart water management technologies.



- **Regenerative Farming:** We continue to adopt practices that restore soil health and promote on-farm biodiversity, strengthening the resilience of our agricultural systems.



- **Waste Reduction:** We have significantly improved our waste diversion rates, keeping more materials out of landfills and moving closer to circular production models.

This progress illustrates that climate leadership is both an environmental imperative and a strategic advantage. We are not just reducing emissions—we are regenerating ecosystems and redefining what sustainable agribusiness looks like in Africa.

Our sustainability journey is also a human story. In 2024, Sasini invested deeply in uplifting the lives and livelihoods of our people and the communities we serve.

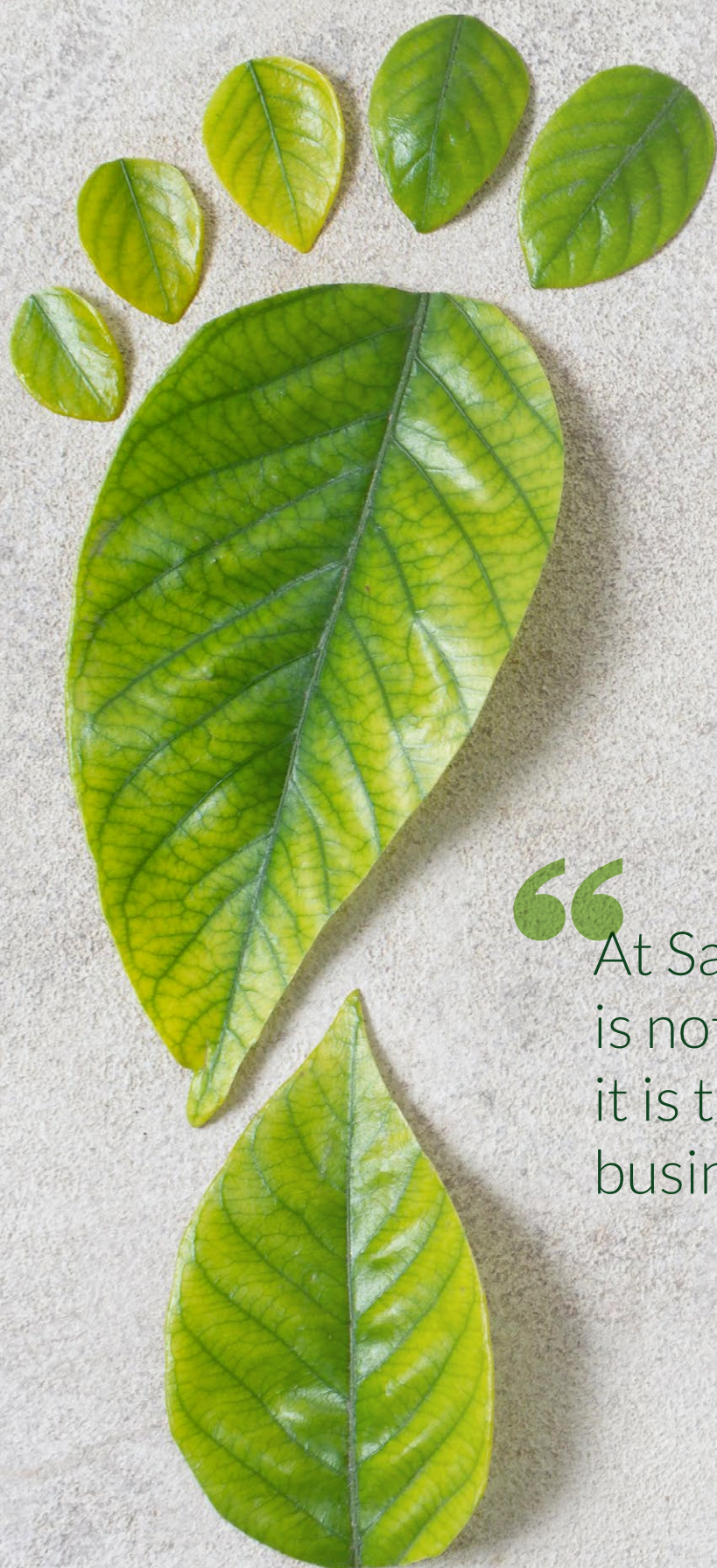
- **Farmer Empowerment:** The total programme reach is estimated at 373,000 to 380,000 out grower farmers and an additional 15,317 farmers participated in in-person trainings focused on climate-smart agriculture, good agricultural practices, environmental stewardship, financial literacy, social inclusion, and health and safety. These efforts have contributed to improved crop yields, increased earnings, enhanced livelihoods, and better access to sustainable markets.
- **Living Wage Pilot:** Implemented with partners in our tea division, advancing income dignity and worker well-being.
- **Gender Equity:** Women now represent 47% of our leadership—a testament to our commitment to inclusive growth.

“We are not just reducing emissions—we are regenerating ecosystems and redefining what sustainable agribusiness looks like in Africa.”

- **Employee Development:** Continuous learning programs and structured mentorship opportunities remain key pillars of our talent agenda.

These achievements reflect our belief that social equity and community resilience are integral to long-term business success. We will continue to amplify our impact by investing in partnerships, inclusion, and capability development.

As expectations for corporate accountability continue to rise, Sasini remains committed to world-class governance. Building on our alignment with the Global Reporting Initiative (GRI) Agriculture, Aquaculture and Fishing Sector Standard.



“At Sasini, sustainability is not a side agenda—it is the core of our business model.”

Our environmental disclosures are also guided by globally recognized methodologies, including the **Greenhouse Gas (GHG) Protocol, the Intergovernmental Panel on Climate Change (IPCC) guidelines, and the Land Sector and Removals Guidance (LSRG)**, alongside **the Science Based Targets initiative's Forest, Land and Agriculture (FLAG) framework**.

These frameworks ensure our reporting remains transparent, science-based, and decision-useful. We have introduced clear Key Performance Indicators (KPIs) across our ESG themes and embedded material sustainability risks into our enterprise risk framework, ensuring that ESG is not only a strategic priority but a board-level governance responsibility.



As we look to the future, we do so with clarity and conviction. We are determined to scale innovations in climate resilience, explore new geographies, and forge catalytic partnerships that accelerate our Net Zero ambitions.

We will continue investing in data, digitization, and decarbonization to future-proof our operations and deliver superior, sustainable value.

To our shareholders, employees, farmers, partners, and communities: thank you. Your trust and collaboration inspire our unwavering pursuit of excellence and impact.

The journey ahead is complex, but our resolve is firm.

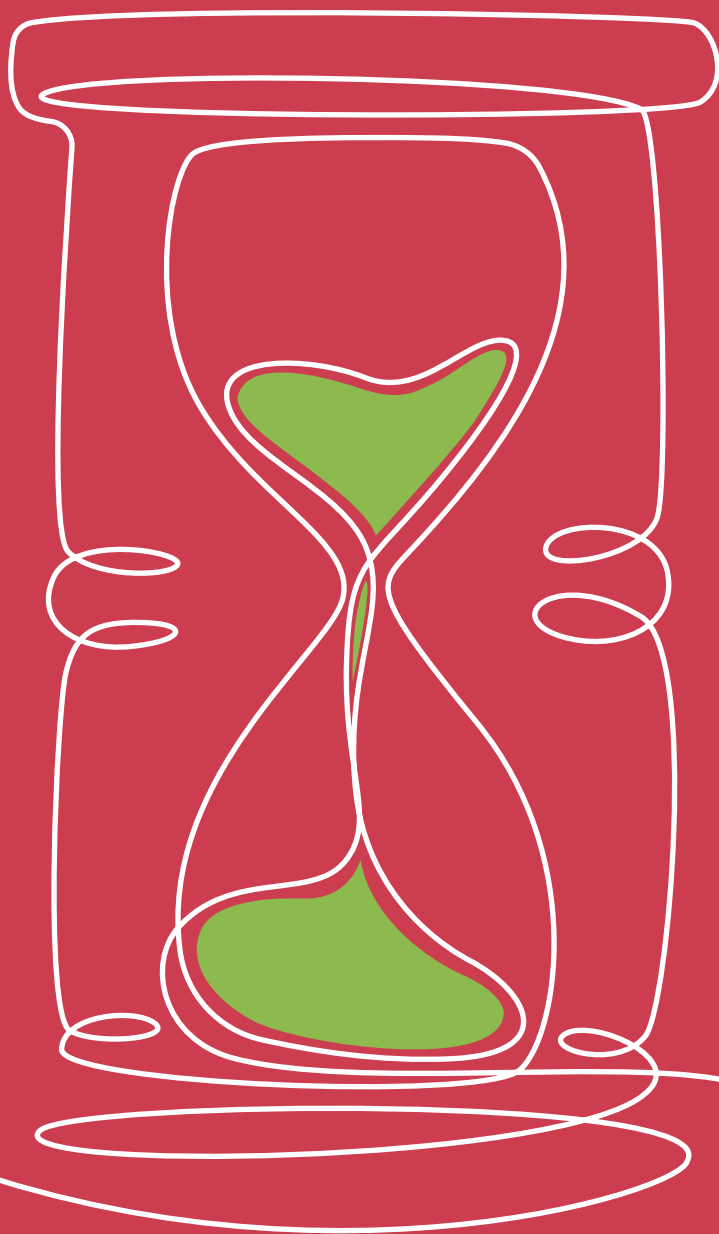
Together, we will shape a more just, regenerative, and climate-resilient future—rooted in time, and growing with purpose.

Handwritten signature of Martin R. Ochien'g.

MARTIN R. OCHIEN'G
GROUP MANAGING DIRECTOR,
SASINI PLC

FINANCIAL YEAR 2024 IN REVIEW: RESILIENCE, TRANSFORMATION, AND SUSTAINABILITY

04





The financial year 2024 marked one of the most challenging periods in the past five years. The Group faced significant headwinds across its business segments, resulting in a loss after tax of KShs 562.9 million. These challenges stemmed from a combination of global, macroeconomic, and local disruptions.

Global logistics bottlenecks adversely impacted the avocado business, erratic weather patterns reduced tea and coffee volumes, and a collapse in demand from North American markets severely affected the macadamia segment. Despite these setbacks, **the Group demonstrated resilience, achieving a 20.6% increase in revenue to KShs 6.89 billion, up from KShs 5.72 billion in the previous year.**

OPERATIONAL RESILIENCE AND STRATEGIC GROWTH

1. Tea Operations

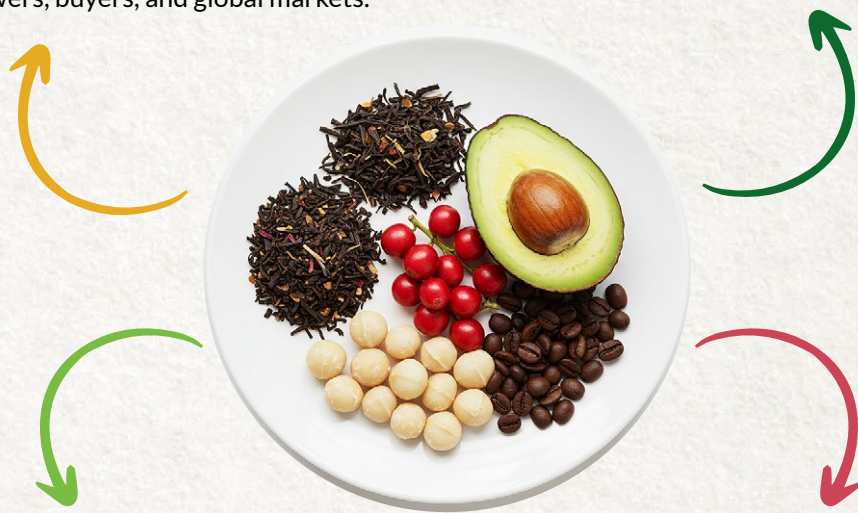
The tea division experienced a notable decline in revenue due to reduced volumes and lower market prices, culminating in a loss before tax of KShs 258.30 million. Nonetheless, the expansion of out-grower programs continued to provide high-quality raw materials and enhance supply chain stability.

During the reporting period, **the division produced 11,835 metric tons of tea and sold 12,057 metric tons at an average price of KES 222 per kilogram.** These figures underscore the strength of our integrated operations and the enduring partnerships with out-growers, buyers, and global markets.

2. Avocado Operations

The avocado business reported a Loss before interest and Tax of KShs 65.51 million, primarily due to disruptions in global shipping routes. **The rerouting of vessels around the Cape of Good Hope, in response to Houthi attacks near the Suez Canal, significantly increased transit times and costs.**

This directly impacted the shelf life of avocado fruits, leading to substantial losses. Despite these challenges, the business remains committed to enhancing logistics resilience and exploring alternative shipping solutions.



3. Coffee Operations

The coffee segment closed the year with a loss of KShs 234.56 million, driven by a global oversupply that depressed prices, particularly from Brazil and other major producers. Additionally, ongoing reforms in Kenya's coffee sector introduced operational uncertainties from mid-2023.

Despite these hurdles, **the division produced 565 metric tons of clean coffee and sold 622 metric tons at an average price of KES 653,000 per ton.**

Approximately 90% of this volume was exported directly to roasters and trading entities across Europe, Asia, and the Americas, with the remainder sold through the Nairobi Coffee Exchange.

4. Macadamia Operations

The macadamia business posted a loss of KShs 112.33 million, largely due to weakened demand in key markets such as the United States and Europe. However, the outlook remains positive as rising disposable incomes and shifting consumer preferences toward premium and organic products are expected to drive future demand.

In response to current market pressures, strategic diversification efforts are underway to tap into emerging markets in Asia and the Middle East. During the reporting period, the business exported 15 containers of premium-grade macadamia kernels, achieving an average selling price of KES 1,091 per kilogram.

This performance reflects the superior quality of our products and our strategic positioning in premium export markets.

SUSTAINABILITY AT THE CORE



Renewable Energy and Carbon Reduction Initiatives

- A 1.3 MW solar power plant supplies **clean energy** to Sasini's tea factories, cutting dependence on the national grid by 15–20%.
- Implemented **biomass energy solutions** — specifically wood fuel — to lower carbon emissions in tea processing.



Living Wage and Social Impact Programs

- Launched a **living wage program** in the tea sector in partnership with IDH's Collection & Distribution Mechanism, ensuring fair compensation for workers.
- Strengthened **community healthcare initiatives**, expanding access to medical services for employees, while providing emergency care support to surrounding communities



Sustainable Agriculture and Environmental Conservation

- Enhanced the total population to **1,431,189 trees** across Sasini's estates, enhancing **biodiversity and carbon sequestration**.
- Continued the adoption of **regenerative agriculture practices**, improving soil health and reducing pesticide reliance.
- Strengthened **water stewardship programs**, benefiting 3,995 households through clean water access.



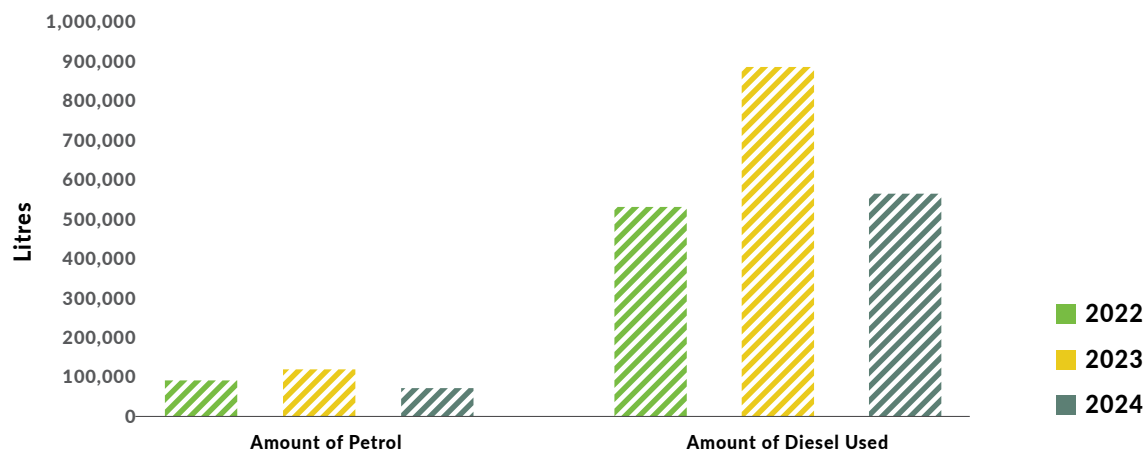
Global Market Expansion with ESG Compliance

- Ensured 100% **compliance with international certifications** including Rainforest Alliance, and Global G.A.P among others.

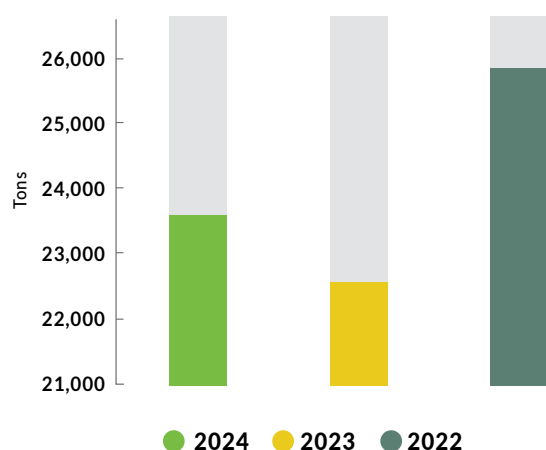
Tracking Progress on Material ESG Indicators

ENVIRONMENT

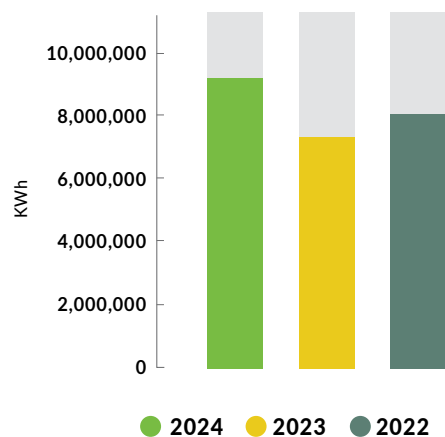
AMOUNT OF PETROL AND DIESEL CONSUMED (LITRES)



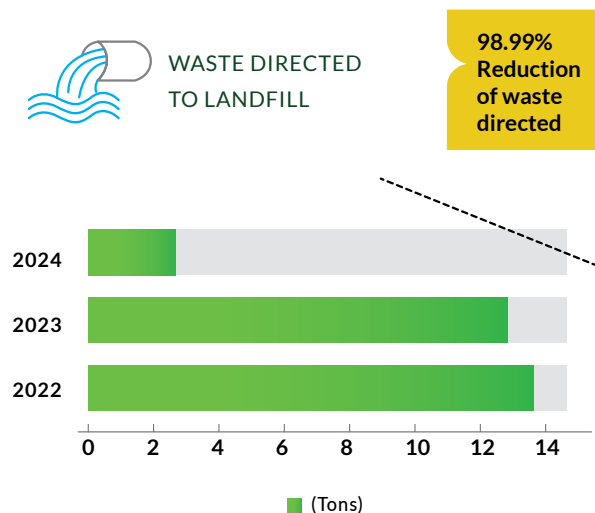
WOOD FUELS USED (TONS)



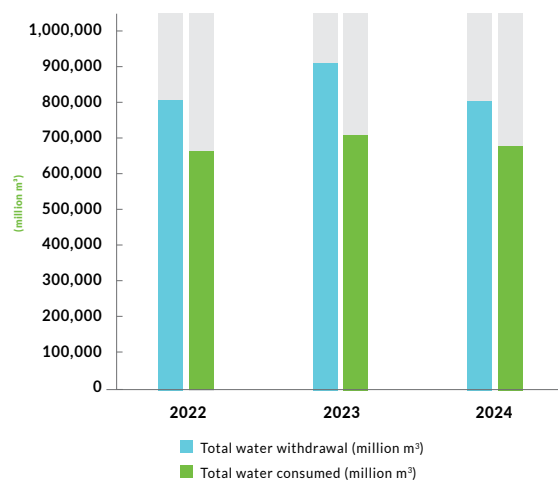
TOTAL PURCHASED ELECTRICITY IN (KWH)



WASTE DIRECTED TO LANDFILL



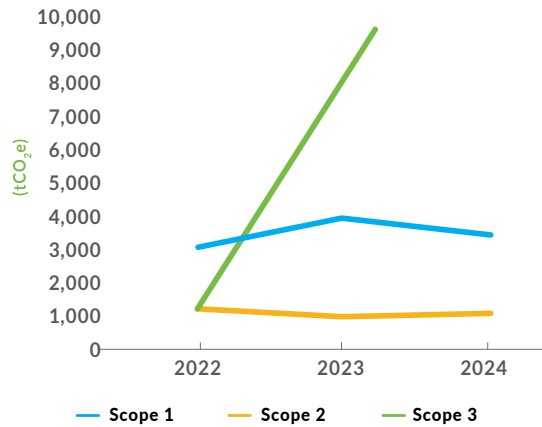
WATER STEWARDSHIP



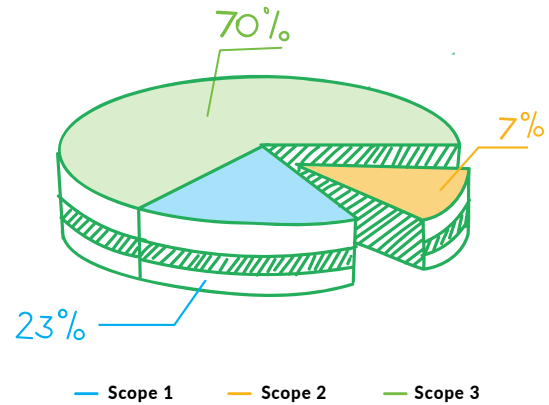
EMISSIONS



CARBON FOOTPRINT BY SCOPE

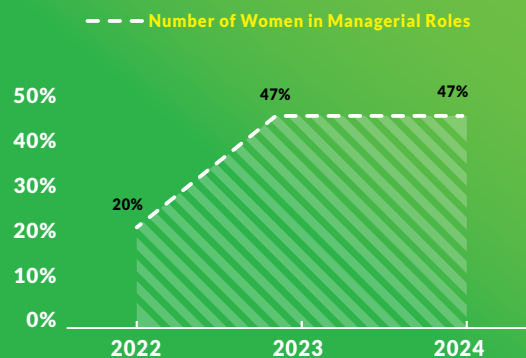


TOTAL CARBON EMISSIONS BY SCOPE

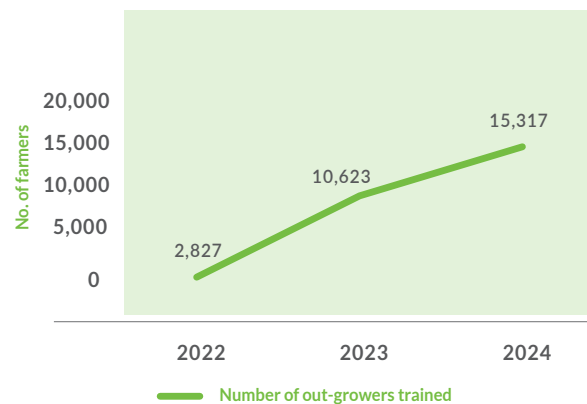


SOCIAL

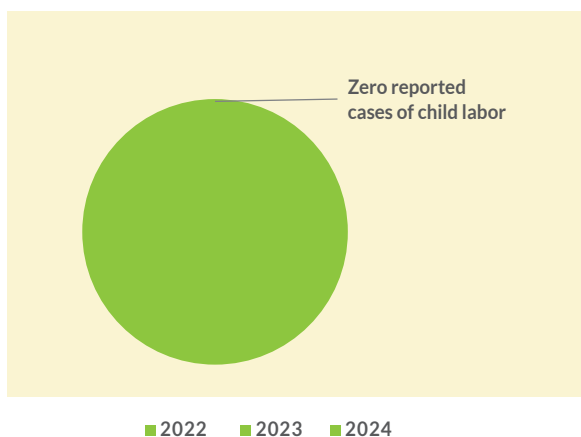
DIVERSITY AND INCLUSION



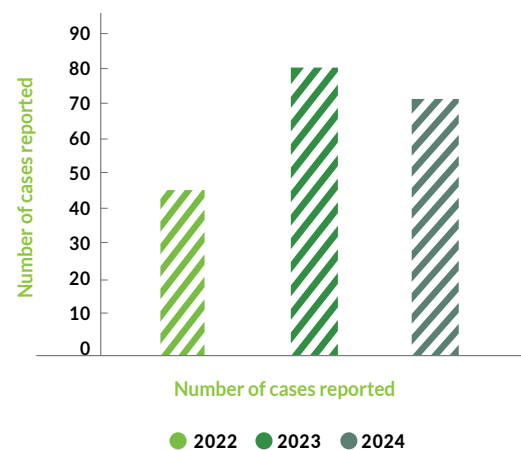
WORKING WITH OUT-GROWER FARMERS

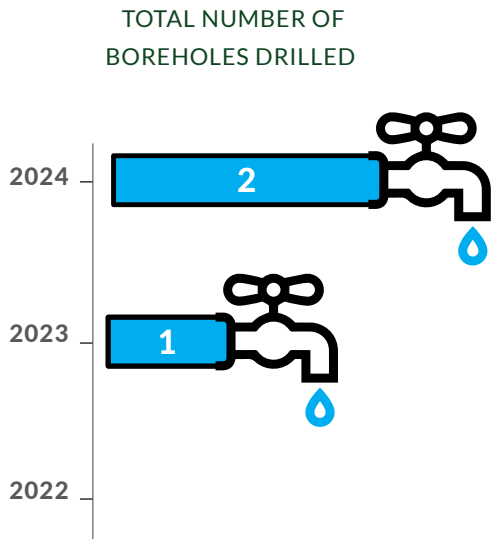
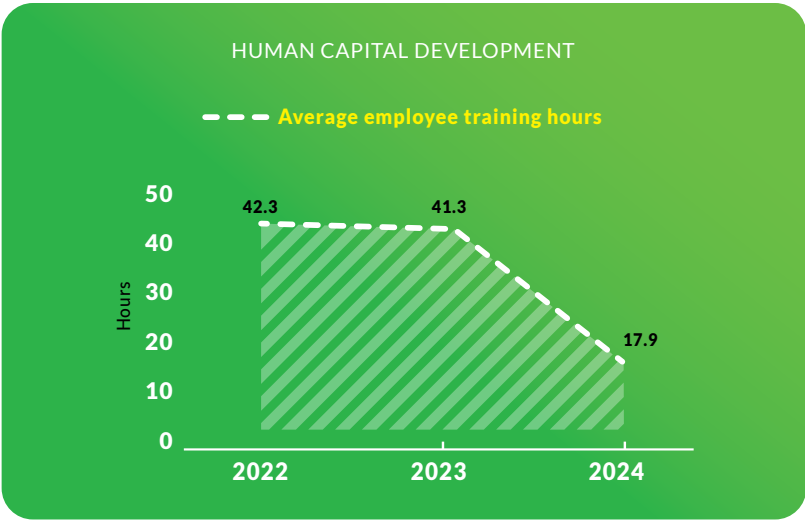


CHILD LABOR CASES

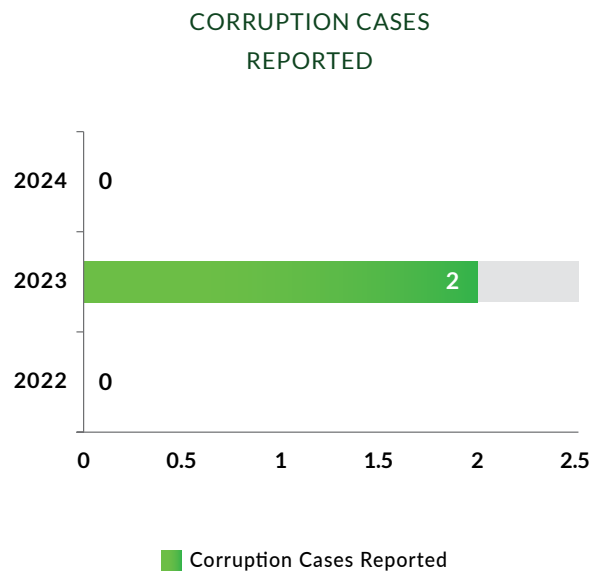


OCCUPATIONAL HEALTH AND SAFETY





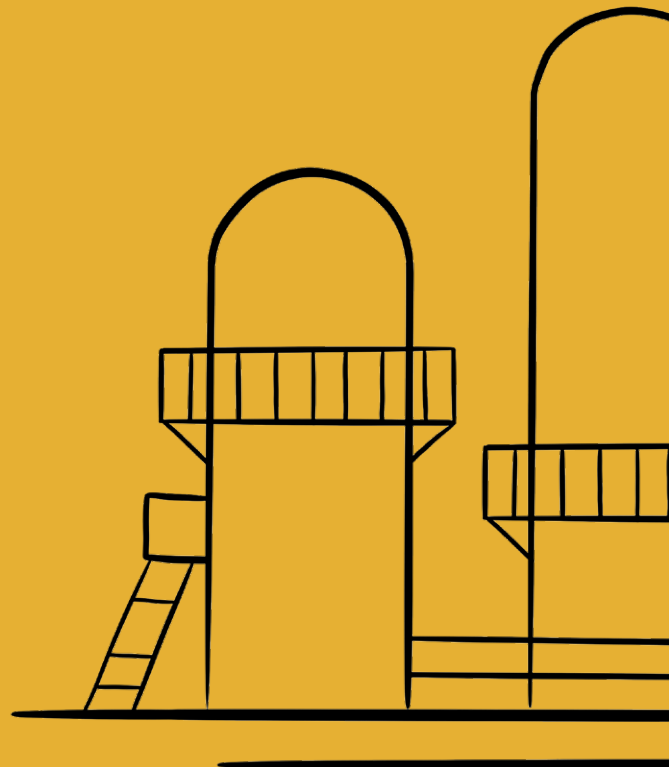
GOVERNANCE



OUR APPROACH TO SUSTAINABILITY



05







At Sasini PLC, sustainability is a cornerstone of our operational ethos and a driver of our long-term business strategy. As a leading agribusiness in Kenya, we are deeply committed to aligning our operations with global best practices in Environmental, Social, and Governance (ESG) standards, underscored by our adherence to the United Nations Global Compact and Sustainable Development Goals (SDGs).

By embedding sustainability into every layer of our operations, we aim to achieve a balance between profitability and environmental stewardship, ensuring that our business not only thrives but also contributes positively to the global community.






























Our strategic vision is to become Africa's leading sustainable agribusiness, delivering value for all stakeholders while addressing the most pressing challenges of our time.

Sustainability is not a static goal for Sasini; it is a dynamic process of innovation, collaboration, and continuous improvement.

With a legacy rooted in agricultural excellence and a future guided by sustainability principles, Sasini is poised to lead the way in transforming agribusiness into a catalyst for economic growth and environmental preservation.

5.1 SUSTAINABILITY STRATEGY THEMATIC AREAS AND THEIR CONTRIBUTION TO THE SDGs




Sasini's Sustainability Strategy 2023 - 2026 outlines a bold and transformative roadmap to achieve operational excellence, financial growth, and environmental and social sustainability.

Pillar	Intended Impact	SDG Contribution
Climate	Regenerative agriculture: Strengthening soil health, minimizing pesticide use, and enhancing agroforestry practices.	 
	Sustainable energy transition: Increasing renewable energy use to 50% by 2030.	
	Circular economy: Reducing landfill waste by 60% by 2026 and increasing water recycling by 20%.	
	Biodiversity protection: Commitment to planting 3 million trees by 2030 and restoring riparian zones by 2026.	
Innovation	ESG-driven market expansion: Strengthened global market reach through sustainability certifications.	 
	Supply chain traceability: Implemented technology to enhance transparency.	 
	Sustainable packaging: Targeting 70% sustainable packaging.	
	Smart agriculture: Leveraging AI and precision farming to optimize resource use and increase productivity.	 
Community	<ul style="list-style-type: none"> Economic Empowerment: <ul style="list-style-type: none"> Training 5000 farmers annually in climate-smart agriculture Expanding Living Wage programs across tea, coffee, Macadamia, and Avocado sectors. Improving market access for 30,000 farmers by 2026. 	 
	<ul style="list-style-type: none"> Access to education & skills development: <ul style="list-style-type: none"> Supporting youth entrepreneurship, targeting 1,000 trained youth and 50 startups by 2030. 	 
	Community infrastructure projects: Ensuring clean water access to 10,000 households.	  
Employees	Health & safety: Workplace incidents reduced by 30%, with improved wellness programs and community healthcare access.	
	<ul style="list-style-type: none"> Gender equality & Inclusion: <ul style="list-style-type: none"> 50/50 gender representation in leadership by 2026. Strengthening DEI-focused recruitment, training and career progression. 	 
	Employee education & professional development: Expanding capacity-building programs to enhance workforce skills.	 
Integrity	Ethical governance: Strengthening anti-corruption frameworks, supply chain accountability, and ESG-driven risk management.	 
	Fair labor practices & economic inclusion: <ul style="list-style-type: none"> Upholding living wage standards and ethical employment policies across all operations. 	 
	Strategic partnerships: Strengthening collaborations with regulatory bodies, industry peers, and sustainability alliances to drive long-term ESG impact.	

In addition to these goals, Sasini is committed to fostering a culture of innovation by leveraging advanced technologies, such as artificial intelligence and precision agriculture, to optimize resource use and increase productivity. By aligning our financial targets with our sustainability objectives, we ensure that our growth benefits both the environment and the communities we serve.



Our Sustainability Strategy underscores the importance of aligning business success with environmental preservation, social equity, and robust governance, ensuring long-term resilience and profitability. It reflects our belief that a sustainable agribusiness model is essential for thriving in a rapidly changing global landscape.

5.2 SUSTAINABLE DEVELOPMENT GOALS IMPACT

SDG	SDG Target and Indicator	Sasini's Commitment	Milestones
	1.4: Ensure equal rights to economic resources and basic services. 1.4.1: Proportion of population living in households with access to basic services.	Deliver clean water access to 10,000 households through community infrastructure projects, enhancing access to basic services in underserved areas.	Strengthened water stewardship programs, benefiting 3,995 households through clean water access.
	1.4: Reduce the proportion of people living in poverty in all dimensions. 1.2.1: Proportion of population living below the national poverty line.	Implement Living Wage programs across tea, coffee, macadamia, and avocado sectors to lift workers and farmers above the national poverty line.	<ul style="list-style-type: none"> Launched a living wage program in the tea sector aimed at reducing living wage gap by 50%, ensuring fair compensation for workers. The company pays Kshs. 30.50 per Kg for good quality green leaf, significantly above industry peers.
	3.8: Achieve universal health coverage. 3.8.1: Coverage of essential health services.	<ul style="list-style-type: none"> Improve healthcare access through community health programs and wellness initiatives, targeting a 30% reduction in workplace incidents. Enhance local community health and nutrition 	<ul style="list-style-type: none"> Recorded a reduction of 16.87% in reported work-related injuries. Expanding access to medical services for employees, while providing emergency care support to surrounding communities
	3.8: By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination. 3.9.3: Mortality rate attributed to unintentional poisoning	Strengthen soil health and minimize pesticide use through regenerative agriculture, reducing exposure to hazardous chemicals and contamination.	Continued the adoption of regenerative agriculture practices, enhancing soil health and reducing reliance on chemical pesticides.
	4.4: Increase the number of youth and adults with relevant skills for employment, decent jobs, and entrepreneurship. 4.4.1: The proportion of youth and adults with information and communications technology (ICT) skills, by type of skill.	Support youth entrepreneurship by training 1,000 youth and incubating 50 startups by 2026, including ICT and climate-smart agriculture skills.	In 2024, progress on our commitment remained limited. While this pillar did not see active implementation during the year under review, it remains a key focus area in our sustainability strategy. Planning is underway to identify strategic partners and resource avenues to activate this commitment from 2025 onward.

SDG	SDG Target and Indicator	Sasini's Commitment	Milestones
	4.a: Build and upgrade education facilities that are child-, disability- and gender-sensitive and provide safe, non-violent, inclusive, and effective learning environments for all. 4.a.1 – Proportion of schools offering basic services (electricity, drinking water, sanitation, internet, etc.)	Advocate for school library placements and support education infrastructure development in rural schools through ESG partnerships.	The Company has in place four (4) primary schools and one (1) secondary school within the tea operations, in addition to nursery and daycare centers in all estates
 5 GENDER EQUALITY	5.5: Ensure women's full participation in leadership. 5.5.1: Proportion of seats held by women in decision- making positions.	Achieve 50/50 gender representation in leadership roles by 2026 through targeted recruitment, training, and career development programs.	Female representation in leadership stands at 47%, with male representation at 53%.
 7 AFFORDABLE AND CLEAN ENERGY	7.2: Increase the share of renewable energy in the global energy mix. 7.2.1: Renewable energy share in total final energy consumption.	Increase the share of renewable energy use to 50% by 2030 across operations, supporting the transition to clean energy.	As of 2024, we have achieved between 15% and 20% renewable energy integration in our tea operations, marking a significant step forward in our clean energy transition journey.
 8 DECENT WORK AND ECONOMIC GROWTH	8.5: Achieve full and productive employment. 8.5.1: Average hourly earnings of employees.	Ensure fair wages and productive employment through expanded Living Wage programs and continuous workforce skills development.	<ul style="list-style-type: none"> Conducted leadership and talent development to thirty-five (35) of our staff members in different cadres of employment. The lowest paid employee at Sasini earns above the minimum wage mandated by the Constitution of Kenya
	8.7: Take immediate measures to eradicate forced labor, human trafficking. 8.7.1: Proportion of children engaged in child labor.	Enforce ethical employment practices and supply chain accountability to eliminate forced labor and child labor across all operations.	<ul style="list-style-type: none"> There were zero reported cases of child labor across all Sasini operations We strengthened employee awareness through targeted training on labor rights and ethical practices, while routine audits and assessments were conducted to monitor compliance. Although no cases of forced or child labor were reported during the period under review, we remain vigilant and continue to improve our systems to ensure transparency, accountability, and the protection of workers' rights throughout our value chain.
 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE	9.4: Upgrade infrastructure to increase resource efficiency. 9.4.1: CO ₂ emissions per unit of value added.	Reduce CO ₂ emissions by increasing renewable energy use and adopting precision farming and smart agriculture technologies.	Scope 2 emissions dropped from 1,102.99 tCO ₂ e in 2022 to 907.7 tCO ₂ e in 2024, marking an overall reduction of 17.7%.



SDG	SDG Target and Indicator	Sasini's Commitment	Milestones
	9.a: Facilitate sustainable infrastructure development. 9.a.1: Total official international support (ODA) to infrastructure.	Strengthen strategic partnerships with development agencies, regulators, and sustainability alliances to support infrastructure investments.	<ul style="list-style-type: none"> Partnered with Bettys & Taylors to drill and equip boreholes in tea zones, improving water access for smallholder farmers. Collaborated with IDH to assess the living wage gap within tea operations. Worked jointly with Starbucks to upgrade the sleeping area at the childcare center in our coffee estate.
	12.5: Substantially reduce waste generation. 12.5.1: National recycling rate, tons of material recycled.	Reduce landfill waste by 60% and increase water recycling by 20% by 2026. Additionally, achieve 70% sustainable packaging use.	<ul style="list-style-type: none"> Achieved a 98.99% reduction in waste disposed to landfill. Waste generation significantly decreased in 2024—by ~86% compared to 2023.
	15.1: Ensure conservation, restoration, and sustainable use of terrestrial and inland freshwater ecosystems. 15.1.1: Forest area as a proportion of total land area.	Plant 3 million trees by 2030 and restore riparian zones by 2026, contributing to forest cover and healthy ecosystems.	Total planted trees across Sasini's estates is 1,431,189, enhancing biodiversity and carbon sequestration.
	15.3: Combat desertification and restore degraded land. 15.3.1: Proportion of land that is degraded over total land area.	Implement regenerative agriculture practices to reverse land degradation, restore soil health, and improve long-term productivity.	Maintained healthy soil carbon levels across all the sites.

At Sasini PLC, sustainability
is a cornerstone of our
operational ethos and a
driver of our long-term
business strategy.



5.3 OUR COMMITMENT TO THE UN GLOBAL COMPACT

Sasini PLC is a proud signatory to the United Nations Global Compact (UNGC), the world's largest corporate sustainability initiative.

Our participation reflects a deep-rooted commitment to aligning our operations and strategies with the Ten Principles of the UNGC, which span the areas of human rights, labour, environment, and anti-corruption. These principles form a foundational part of our Sustainability Strategy 2023–2026 and are embedded across our governance frameworks, risk management systems, and day-to-day business operations.

We commit to:

- **Human Rights**
 - Uphold and respect the protection of internationally proclaimed human rights.
 - Ensure we are not complicit in human rights abuses across our operations and value chains.
- **Labour**
 - Uphold the freedom of association and the effective recognition of the right to collective bargaining.
 - Eliminate all forms of forced and compulsory labour.
 - Abolish child labour.
 - Eliminate discrimination in respect of employment and occupation.
- **Environment**
 - Support a precautionary approach to environmental challenges.
 - Undertake initiatives to promote greater environmental responsibility.
 - Encourage the development and diffusion of environmentally friendly technologies.
- **Anti-Corruption**
 - Work against corruption in all its forms, including extortion and bribery.

FORWARD FASTER INITIATIVE

In line with our commitment to transparent and accountable sustainability leadership, Sasini PLC joined the United Nations Global Compact 'Forward Faster' initiative as an early mover in September 2023, following the official endorsement by our Group Managing Director on the sidelines of UNGA 78 in New York.

This marked a significant milestone in our ESG journey, reaffirming our dedication to accelerating progress on the Sustainable Development Goals (SDGs).

In 2024, we formalized our commitment under this initiative, aligning our operations with high-impact targets across key action areas.

Our Communication on Progress (CoP) is publicly available on the Sasini PLC company profile on the UN Global Compact website, reflecting our progress, priorities, and accountability to stakeholders globally.





Through our ESG policies, sustainability programs, and stakeholder partnerships, we continuously operationalize these principles while striving for accountability and transparency.

Our annual sustainability reports demonstrate our progress in upholding these global values and advancing a responsible, inclusive, and resilient agribusiness model.



**FORWARD
FASTER**



	UNGC Principle	Sasini's Commitment and Initiatives
 HUMAN RIGHTS	Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights	<ul style="list-style-type: none"> • Living Wage Program across operations • Bursary support for vulnerable students • Access to clean water for 10,000 households
	Principle 2: Make sure they are not complicit in human rights abuses	<ul style="list-style-type: none"> • Supply chain due diligence and risk screening • Ethical Sourcing and farmer engagement frameworks
	Principle 3: Uphold freedom of association and the right to collective bargaining	<ul style="list-style-type: none"> • Respect for employee representation through unionized structures • Grievance mechanisms accessible across estates
 LABOUR	Principle 4: Eliminate all forms of forced and compulsory labour	<ul style="list-style-type: none"> • Strict adherence to ethical recruitment standards • Supplier and contractor code of conduct enforcement
	Principle 5: Effective abolition of child labor	<ul style="list-style-type: none"> • No-tolerance policy on child labour • School support initiatives in farming communities • Supplier awareness campaigns on child protection
	Principle 6: Eliminate discrimination in respect of employment and occupation	<ul style="list-style-type: none"> • DEI-focused recruitment and career advancement programs • Gender parity in leadership (50/50 by 2026 goal)
 ENVIRONMENT	Principle 7: Support a precautionary approach to environmental challenges	<ul style="list-style-type: none"> • Environmental and social risk assessments for all projects • SBTi FLAG-aligned Net Zero roadmap
	Principle 8: Undertake initiatives to promote greater environmental responsibility	<ul style="list-style-type: none"> • Regenerative agriculture and agroforestry practices • Riparian zone restoration • 60% landfills waste reduction target
	Principle 9: Encourage development and diffusion of environmentally friendly technologies	<ul style="list-style-type: none"> • Smart agriculture using precision farming • Transition to 50% renewable energy by 2030 • Solarization of boreholes and tea processing units
 ANTI-CORRUPTION	Principle 10: Work against corruption in all its forms, including extortion and bribery	<ul style="list-style-type: none"> • Strengthened anti-corruption and whistleblower frameworks • ESG-driven risk governance and compliance training • Board oversight of integrity and accountability measures

STAKEHOLDERS AND PARTNERSHIPS

06



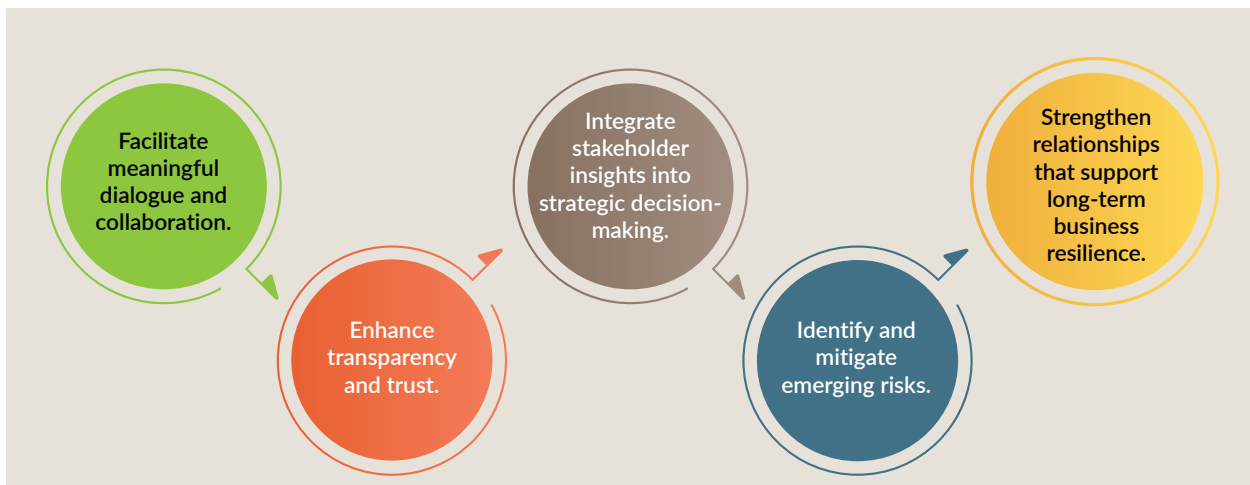
At Sasini PLC, we recognize that strong and meaningful relationships with our stakeholders are fundamental to our long-term success. We are committed to proactive engagement, fostering trust, and delivering shared value by aligning our business activities with the expectations of our diverse stakeholders. Through responsible environmental, social, and ethical business practices, we aim to enhance our corporate reputation while contributing positively to the communities in which we operate.

Our Stakeholders

Sasini defines its stakeholders as individuals, organizations, or groups that significantly affect—or are affected by—our business activities. These include internal stakeholders such as employees and shareholders, as well as external stakeholders, including customers, suppliers, regulatory bodies, industry associations, advocacy groups, media, and local communities.

Our Approach to Engagement

We prioritize stakeholder concerns based on relevance, influence, and potential impact on our business operations. Our engagement strategy is designed to:



Through an extensive engagement framework, we ensure that stakeholders across all our business locations have multiple opportunities to voice their perspectives, share concerns, and contribute to our continuous improvement efforts.

Stakeholder Engagement Framework

To foster constructive interactions, we employ diverse communication channels, ensuring seamless information exchange and responsiveness. Our engagement mechanisms include:

- Regular consultations to gather feedback and insights.
- Multi-channel communication through meetings, reports, surveys, digital platforms, and direct correspondence.
- Strategic partnerships to drive sustainability, innovation, and shared growth.
- Transparent reporting to uphold accountability and trust.

By actively involving stakeholders in decision-making, we cultivate a collaborative environment where diverse perspectives inform our strategic direction, enhancing both business performance and social responsibility.

Our Stakeholder Engagement Summary in 2024

The table below outlines our key stakeholder groups, engagement objectives, methods, frequency, and desired outcomes.

STAKEHOLDER GROUPS	WHY WE ENGAGE	WAYS OF ENGAGEMENT	FREQUENCY	DESIRED OUTCOMES
EMPLOYEES	To ensure job stability, career growth, fair compensation, and a positive work environment.	Regular dialogue sessions, town halls, surveys, grievance mechanisms, performance appraisals, training programs.	Daily	Increased productivity, higher job satisfaction, improved teamwork, lower turnover rates.
OUT-GROWERS & SUPPLIERS	To ensure compliance, quality standards, responsible sourcing, and a reliable supply chain.	Performance reviews, meetings, conferences, surveys, Code of Conduct.	Regularly	Strengthened partnerships, access to innovation, enhanced sustainability alignment.
SHAREHOLDERS & INVESTORS	To provide financial and non-financial performance updates, ensure transparency, and build investor confidence.	Annual General Meetings, reports, briefings, investor calls, newsletters.	Quarterly	Increased share value, enhanced trust, improved financial performance.
COMMUNITY	To promote social responsibility, job creation, and environmental stewardship.	Community programs, sponsorships, partnerships, workshops, social media engagement.	Regularly	Strengthened community relations, enhanced brand reputation, increased social impact.
BUSINESS PARTNERS	To exchange knowledge, drive innovation, and collaborate on industry-wide initiatives.	Conferences, webinars, quarterly calls, surveys.	Regularly	Enhanced industry influence, knowledge sharing, international alignment.
MEDIA	To communicate our ESG initiatives, promote brand visibility, and foster positive public perception.	Press releases, interviews, media partnerships, social media.	Regularly	Increased media coverage, enhanced corporate reputation.
REGULATORS	To ensure legal compliance, support industry standards, and maintain good governance.	Reports, consultations, meetings, compliance filings.	Quarterly	Improved regulatory alignment, reduced legal risks, enhanced corporate governance.
CUSTOMERS	To ensure product quality, sustainability, and customer satisfaction.	Customer service, feedback surveys, in-person engagement.	Regularly	Increased customer loyalty, enhanced brand trust, higher retention rates.
UNIONS	To promote fair labor practices, uphold workers' rights, ensure compliance with CBAs, and foster harmonious labor relations.	CBA negotiations, consultative meetings, grievance resolution mechanisms, joint committees, regular dialogue with union representatives.	Annually	Industrial harmony, reduced labor disputes, mutual respect, improved working conditions, and a motivated workforce.

Materiality & Integration into Decision-Making

Sasini's stakeholder engagement process is directly linked to our materiality assessment, ensuring that we focus on issues with the most significant economic, environmental, and social impact.

Stakeholder input is used to:

- Identify emerging ESG risks and opportunities.
- Inform corporate sustainability strategy and reporting.
- Enhance corporate governance and ethical business practices.
- Drive innovation, responsible sourcing, and sustainable operations.

Our engagement strategy is dynamic and adaptive, allowing us to respond to evolving stakeholder expectations while aligning with global frameworks such as the United Nations Sustainable Development Goals (SDGs), Task Force on Climate-related Financial Disclosures (TCFD), and Science-Based Targets (SBTi).

Commitment to Continuous Improvement


Sasini PLC is committed to enhancing stakeholder dialogue, strengthening accountability, and fostering long-term partnerships. We proactively disclose our engagement activities through our annual Sustainability Report, ESG disclosures, and integrated communications.





“

By embedding stakeholder perspectives into our business strategy, we drive sustainable growth, operational resilience, and corporate responsibility, ensuring we remain **Rooted in Time: Growing a Resilient Future.**



OUR MATERIAL TOPICS

07



Materiality Assessment

Sasini's sustainability strategy continues to be guided by the material environmental, social, and governance (ESG) topics most relevant to our stakeholders and business operations.

In line with the Global Reporting Initiative (GRI) Standards, our materiality approach ensures we remain focused on areas of greatest impact and importance.

The figure below highlights the steps followed to determine ESG material topics.



This reaffirmation ensures strategic consistency while allowing flexibility to adapt in future reporting cycles as stakeholder expectations and sustainability contexts evolve.

Our Material Topics

These topics continue to reflect the key areas of impact and importance to our stakeholders and business operations.

1. Environmental Management and Combating Climate Change

- Climate Change and Energy
- Circular Economy
- Water Stewardship and Waste water Management
- Biodiversity and Afforestation

2. Sustainable Products and Services

- Product Safety
- Product Risk Assessment

Determining Material Topics

For the reporting period, we maintained the material topics identified in the previous reporting cycle, which were determined through a robust materiality assessment conducted in alignment with the GRI Standards. While a new assessment was not carried out during this period, the previously established material topics were reviewed and validated through ongoing stakeholder engagement and internal review.

- Health and Nutrition
- Product Packaging
- Traceability
- Use of Technology

3. Commitment to Our Markets and Partners

- Farmer Livelihoods
- Sustainable Supply Chains
- Our Markets
- Community Development and Assistance
- Grievance Mechanisms and the Right to Remedy

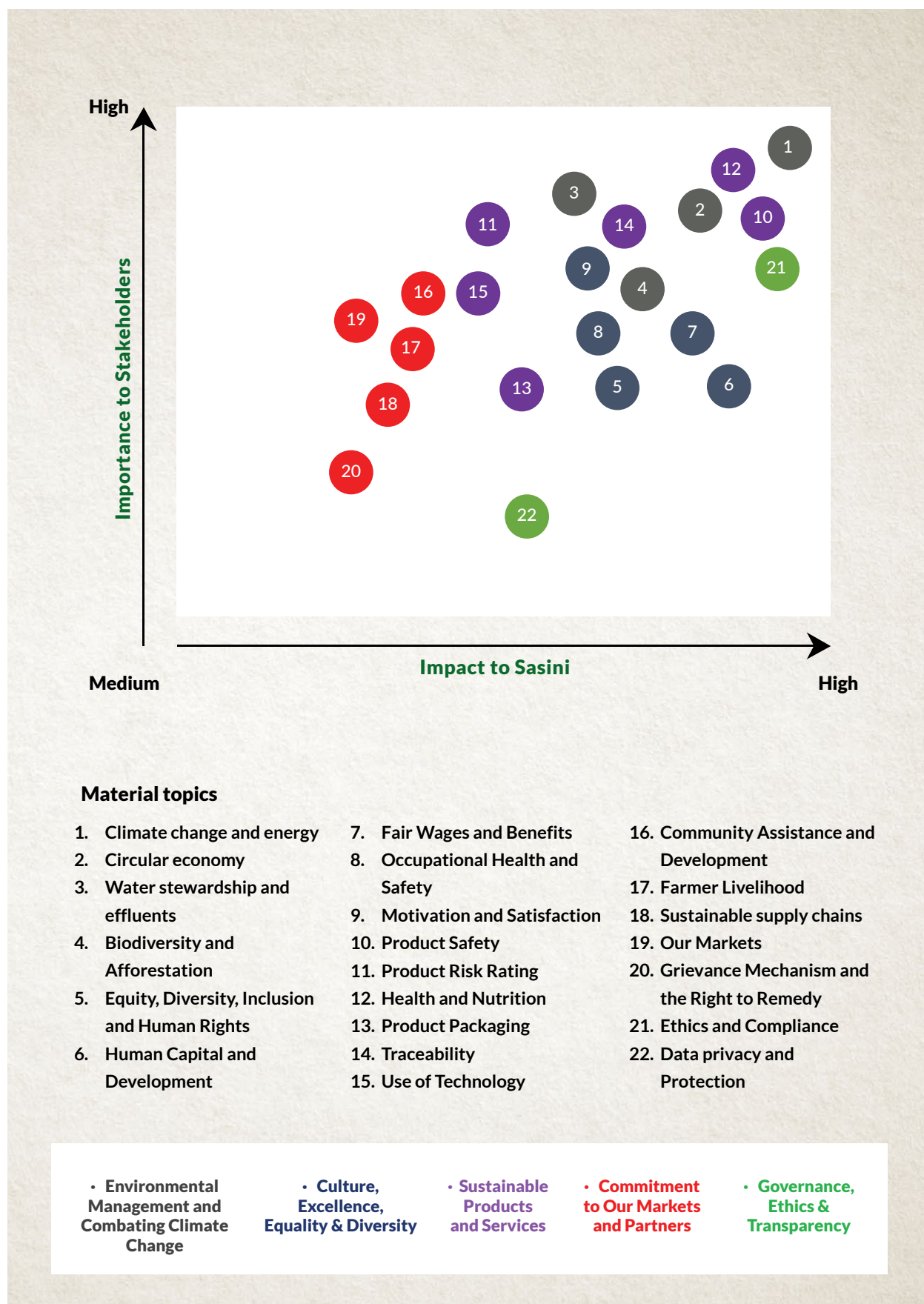
4. Culture, Excellence, Equality and Diversity

- Human Capital Development
- Equity, Diversity, Inclusion and Human Rights
- Fair Wages, Benefits and Labour Rights
- Motivation and Job Satisfaction
- Health, Wellbeing and Safety

5. Governance Ethics and Transparency

- Ethics and Compliance
- Data Privacy and Protection

The materiality matrix below represents an outcome of this assessment.



7.1 ENVIRONMENTAL MANAGEMENT AND COMBATING CLIMATE CHANGE





7.1.1 Climate Change and Energy

7.1.1.1 Fuel and energy consumption



Fuel and energy consumption is a critical component of our sustainability performance, with direct implications for our carbon footprint and operational efficiency. According to the International Energy Agency (IEA), the agriculture sector accounts for approximately 3.5% of global final energy consumption, driven largely by the use of diesel and electricity in production and processing. In Kenya, the Energy and Petroleum Regulatory Authority (EPRA) estimates that over 65% of national energy consumption is derived from biomass, while the country's renewable energy mix—anchored by solar, geothermal, and hydropower—continues to grow as part of its commitment under Kenya Vision 2030 and the Energy Act (2019).

At Sasini PLC, we continue to monitor and optimize energy use across our operations—including tea, coffee, macadamia, and avocado value chains. Our energy sources include grid electricity, fossil fuels such as diesel and petrol, and renewable biomass sources like wood fuel and macadamia shells. In line with our sustainability goals, we have also invested in solar power installations, which now contribute a growing share of our energy mix—particularly for operations in our tea factories.

By implementing energy efficiency measures and increasing investment in solar and other renewable systems, we align with both national goals and global climate targets, including SDG 7 (Affordable and Clean Energy) and SDG 13 (Climate Action).

FUEL/ENERGY CONSUMPTION WITHIN OUR OPERATIONS				
UNIT		2022	2023	2024
	TEA OPERATIONS			
	Petrol (ltrs)	53,210	75,884	40,041
	Diesel (ltrs)	415,058	780,208	462,330
	Wood Fuel (kgs)	23,683,440	22,632,889	25,730,880
	LPG (kgs)	285	271	366
	Acetylene (kgs)	64	104	69.1
	COFFEE OPERATIONS			
	Petrol (ltrs)	17,373	20,697	2,419.44
	Diesel (ltrs)	83,928	67,253	68,373.5
	AVOCADO OPERATIONS			
	Petrol (ltrs)	4,111	1,332	364.96
	Diesel (ltrs)	487	3,068	3,905
	LPG (kgs)	52	52	52
	MACADAMIA OPERATIONS			
	Petrol (ltrs)	2,000	2,000	2,400
	Diesel (ltrs)	1,447	1,447	2,361
	Wood Fuel (kgs)	1,440	1,440	2,200
	Nitrogen Gas (kgs)	840	840	12
	LPG (kgs)	226	226	266

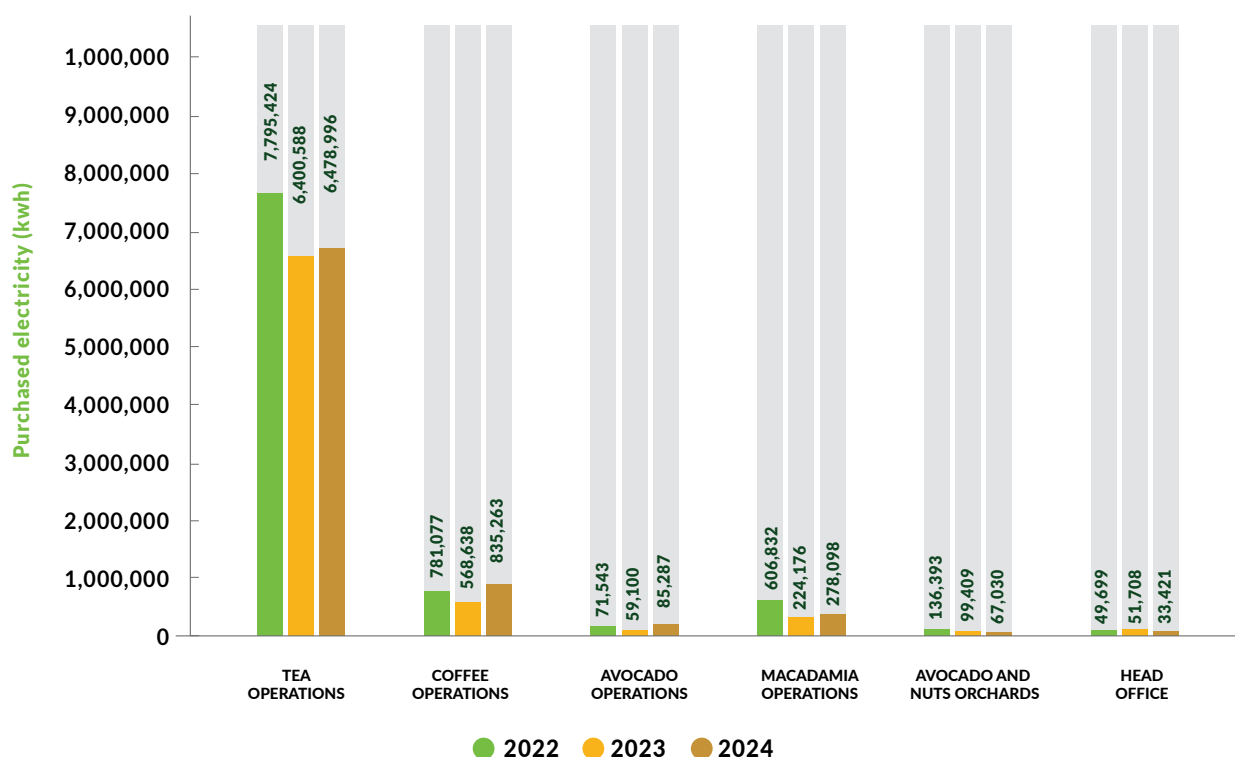


FUEL/ENERGY CONSUMPTION WITHIN OUR OPERATIONS				
UNIT		2022	2023	2024
	AVOCADO AND NUTS ORCHARDS			
	Petrol (ltrs)	2,106	2,952	1,495.53
	Diesel (ltrs)	25,048	28,524	22,338
	LPG (kgs)	364	247	351
	Acetylene (kgs)	6.3	6.3	6.3
	HEAD OFFICE			
	Petrol (ltrs)	13,402.82	14,659.93	24,107.10
	Diesel (ltrs)	4,771.17	3,882.93	4,777.79
	LPG (kgs)	299	286	260

- Oxygen is not classified as a fuel and is therefore excluded from our fuel consumption data.
- Additionally, oxygen is not a greenhouse gas (GHG) and does not contribute directly to GHG emissions; as such, it is not accounted for in our emissions reporting.

The table below shows the summary of our electricity/power consumption in our operations:

Energy Consumption



Energy Efficiency Measures

Sasini has invested in multiple strategies to enhance energy efficiency across its Kipkebe and Keritor tea factories.

These include:

- High Tension metering at Kipkebe to reduce grid energy costs.
- Maintenance of power factors above 0.95 to minimize reactive power losses.
- Replacement of inefficient lighting with energy-saving alternatives.
- **Sustainable Biomass Use:** To generate heat for tea drying, we use biomass (wood fuel) in energy-efficient three-pass fire tube boilers. Enhancements include lagging of steam lines to reduce heat loss and the use of dry firewood ($\leq 18\%$ moisture) to improve combustion efficiency. Boiler water treatment further ensures optimal heat transfer.
- **Responsible Use of Backup Power:** Diesel generators, used as backup, are maintained to ensure fuel efficiency. Kipkebe factory operates four 500kVA gensets, while Keritor factory runs three of the same capacity, servicing after every 250 run hours.
- **Tree Planting and Reforestation:** In parallel, Sasini is actively implementing large-scale tree planting and reforestation initiatives aimed at carbon sequestration and ecosystem restoration.

7.1.1.2 FLAG and non-FLAG Emissions

According to the Food and Agriculture Organization (2024), global agrifood systems emitted approximately 16.2 billion tonnes of CO₂ equivalent (GtCO₂e) in 2022, accounting for nearly a third of all human-induced greenhouse gas emissions. Of this total, 7.8 GtCO₂e—or 48%—originated from farm-level activities such as crop and livestock production, with methane and nitrous oxide emerging as the dominant non-CO₂ contributors.

Encouragingly, the United States, one of the world's largest agricultural producers, recorded a 1.8% reduction in agricultural emissions during the same period—the sector's most significant annual decline in recent years. These findings highlight the urgent need for climate-smart transformation across agriculture.

FLAG EMISSIONS

Sasini remains committed to aligning with global science-based targets and best practices for the Forest, Land, and Agriculture (FLAG) sector, which contributes over 20% of global net anthropogenic GHG emissions.

Achieving Net Zero means reducing emissions as much as possible within our value chain and neutralizing any remaining emissions through verifiable removals—prioritizing reductions before considering offsets. The SBTi FLAG guidance categorises GHG emissions into land-use change emissions and land management emissions, with the latter further disaggregated into CO₂, CH₄, and N₂O emissions. The Land Sector and Removals Guidance (LSRG) offers a robust framework for Sasini PLC, given our extensive land-based operations.

It enables us to systematically compile and report our annual GHG inventory and to monitor emissions and removals performance over time. This enhances the integrity of our climate disclosures and supports continuous improvement in our sustainability strategy.

“Achieving Net Zero means reducing emissions as much as possible within our value chain and neutralizing any remaining emissions through verifiable removals.”

Activities to be included in Sasini's GHG Inventory

Our inventory covers all material sources of GHG emissions from FLAG-related operations. These include:

I. FLAG Land Management Emissions

We are tracking emissions arising from land use change, fertilizer application, livestock, and broader land management practices, in accordance with the GHG Protocol's Land Sector and Removals Guidance.

- **Direct Emissions:** Agricultural emissions (e.g., fertilizer use, soil disturbance), fuel use in land-based operations
- **Indirect Emissions:** Emissions from electricity use (e.g., irrigation, post-harvest), and upstream/downstream land-related supply chain activities (e.g., smallholder operations)

II. FLAG Energy-Related Emissions

These comprise emissions from the combustion of fossil fuels in land-based machinery and energy used in processing activities such as macadamia drying and tea withering.

Note: While data on FLAG emissions has been collected, it falls outside the current reporting period and will therefore be disclosed in the subsequent sustainability report.

7.1.1.2.1 Carbon Removals and Storage Report

This inventory will incorporate Tier 1 and Tier 2 estimates of GHG removals as we gradually move to Tier 3 by financial year 2025/2026, providing a comprehensive view of emissions and removals across Sasini's key land-based operations.

The analysis will be grounded in the latest guidance from the IPCC and the Land Sector and Removals Guidance (LSRG), ensuring alignment with internationally recognized best practices.

A substantial portion of our emissions is offset by GHG removals achieved through the maintenance of well-managed carbon pools across our estates.

Carbon Pools to be Assessed

CARBON POOLS TO BE ASSESSED	
CARBON POOL	DESCRIPTION
Above ground Biomass	Trees, shrubs, and perennial crops across tea, coffee, and avocado estates
Below ground Biomass	Root systems and soil carbon from conservation agriculture and minimal tillage
Dead Organic Matter	Accumulated litter and decaying matter contributing to SOC
Soil Organic Carbon (SOC)	Sequestered carbon in soils through organic amendments, mulching, and cover cropping

Our Path Forward

- We aim to report FLAG emissions based in Tier I and Tier II by end of financial year 2024/2025 and upto full Tier 3 data collection by end of financial year 2025/2026, enabling more site-specific GHG quantification and improved FLAG monitoring.

FINANCIAL YEAR	DATA TYPE	REPORTING	TIER	NOTE
2024/2025	Land use, management practices	To be reported as part of FLAG emissions / removals	Tier II	Indicates shift to sustainable land use
2024/25	Soil & biomass baseline	Establish carbon stocks for removals tracking	Tier II	Baseline year
2025/26	Annual change in carbon stocks	First year of annual removals calculation	Tier III	Future years may restate earlier removals based on trend

- Maintain and enhance carbon sequestration through reforestation and regenerative land management.
- Deepen collaboration with outgrowers to scale low-emission farming techniques.
- Align future GHG reporting with IFRS S2, TNFD, and Kenya's Carbon Markets Framework.
- Explore insetting opportunities within our supply chain to reduce external offset reliance.

NON-FLAG EMISSIONS

Total carbon footprint of scope 1,2 and 3 (non-FLAG) activities measured is 12,809.68 tCO₂e. For comprehensiveness, emissions 'outside of scope' activities have been included in this report. The total emissions for 'outside of scope' activities are 37,123.76 tCO₂e

ACTIVITY	TOTAL TONS CO ₂ E		
	2022	2023	2024
Scope 1	2,668.71	3,623.71	2,885.45
Scope 2	1,102.99	864.92	907.70
Scope 3	-	1,127.66	9016.53
Total (Scopes 1-3)			12,809.68
Outside of Scope			37,123.76
Total (including outside of scope)	-	-	49,933.44

**For this reporting period, we have included emissions categorized as 'Out of Scope' in our greenhouse gas inventory. These represent sources of GHGs that fall outside the defined scopes of the GHG Protocol but are still relevant to understanding our full emissions profile, thereby enhancing the transparency and completeness of our reporting.*



GHG EMISSIONS BREAKDOWN BY SOURCE CATEGORY:

Scope	Activity / Consumption Data	Total kgCO ₂ e	Total tCO ₂ e
SCOPE 1			
LPG (stationary)	1,833 tonnes	5534.82	5.53
Kerosene/burning oil (stationary)	3,834 litres	9,738.94	9.74
Diesel (stationary)	99,686 litres	119,019.27	1,190.19
Petrol (stationary)	8,340 litres	19,630.02	19.63
Petrol (forecourt)	41,214 litres	97,006.22	97.01
Diesel (forecourt)	485,672 litres	1,296,240.31	1,292.64
Biomass (wood logs wood chips/ Macadamia shells)	25,730.88 tonnes	265,319.27	1195.58
SCOPE 2			
Purchased electricity	7,778,095 kWh	907,703.69	907.70
SCOPE 3			
Mains water	733,826.80 m ³	112,356.22	112.36
Water treatment	697,135.46 m ³	129,485.94	129.49
WTT LPG	1,833 tonnes	150,486.87	0.66
WTT Kerosene	3,834 litres	2,035.01	2.04
WTT Diesel (stationary)	99,686 litres	62,213.04	62.21
WTT Petrol (stationary)	8,340 litres	5,059.38	5.06
WTT Petrol (forecourt)	41,214 litres	25,002.06	25.00
WTT Diesel (forecourt)	485,672 litres	303,103.04	303.10
Electricity – Transmission & Distribution	7,778,095 kWh	202,230.47	202.23
WTT Purchased Electricity (generation)	7,778,095 kWh	362,459.23	362.46
WTT Purchased Electricity (T&D)	7,778,095 kWh	83,225.62	83.23
WTT Biomass (wood logs)	25,730.88 tonnes	1,345,448.48	1,345.45
Purchased Goods & Services	Ksh 737,265,525.29	2,734,388.10	2,734.39

GHG EMISSIONS BREAKDOWN BY SOURCE CATEGORY:

Scope	Activity / Consumption Data	Total kgCO ₂ e	Total tCO ₂ e
SCOPE 3			
Waste & Recycling	5,110.10 tonnes	2,712,431.31	2,712.43
WTT Biomass (woodchips / macadamia shells)	126 tonnes	3,830.40	3.83
Business travel	451,672 km	56,058.51	56.06
WTT Business travel	451,672 km	10,225.22	10.23
Fertilizer manufacturing	964,082 tonnes	866,263.94	866.30
Total (Scopes 1–3)		12,959,512.95	12,809.68
OUTSIDE OF SCOPES			
Biomass (Wood logs and Wood Chips combined)	25,730.88 tonnes + 126 tonnes	37,123,761.24	37,123.76
Total (including outside of scopes)		50,803,274.20	49,933.44

Note: Emissions include upstream energy emissions such as “Well-to-Tank” (WTT) for fuels and electricity generation and transmission.

We use steam from our boilers to wither our green leaf as part of our tea processing activities. For this to be achieved, the boilers are powered by wood fuel. We have been engaging a licensed and approved third party to conduct annual stack emissions as we are committed to ensure that we are constantly managing and minimizing and reducing our stack emissions.

The table below shows our comparative data for the last three years. We have installed spark arrestors in our systems which aid in minimizing our emissions.



Boiler Emissions Testing Results Summary – Kipkebe Factory

POLLUTANT	LOCO BOILER 1			THERMAX BOILER			JT BOILER			EMC REGULATORY LIMIT – SOLID FUEL FIRED BOILERS
	2022	2023	2024	2022	2023	2024	2022	2023	2024	
Particulate Matter, PM ₁₀ (mg/Nm ³)	55.368	48.692	43.506	43.503	40.525	39.362	48.956	38.449	43.231	50-150*
Sulphur Dioxide, SO ₂ (mg/Nm ³)	BDL	BDL	70.49	BDL	BDL	2.62	BDL	BDL	BDL	2000
Nitrogen Oxides, NO _x (mg/Nm ³)	244.62	79.05	174.22	314.84	197.73	254.06	190.1	223.58	181.19	650
Carbon Monoxide, CO (mg/Nm ³)	4,027.84	53,623.07	1981.76	2,152.05	42,408.23	BDL	9,222.26	103,688.7	1,247.86	N/A

NOTES:

1. Emissions values corrected to 273K, 101.3 kPa, and 6% oxygen reference
2. (Up to *150 mg/Nm³ if justified by environmental assessment)
3. N/A – No limits provided in the regulation
4. BDL – Below the detection limits

Boiler Emissions Testing Results Summary – Keritor Factory

POLLUTANT	LOCO BOILER 1			LOCO BOILER 2			THERMAX BOILER			JT BOILER			EMC REGULATORY LIMIT – SOLID FUEL FIRED BOILERS
	2022	2023	2024	2022	2023	2024	2022	2023	2024	2022	2023	2024	
Particulate Matter, PM ₁₀ (mg/Nm ³)	56.415	47.846	-	45.136	46.393	37.986	45.221	44.273	42.548	47.397	42.765	36.969	50-150*
Sulphur Dioxide, SO ₂ (mg/Nm ³)	BDL	BDL	-	BDL	BDL	BDL	BDL	3.12	61.09	BDL	BDL	BDL	2000
Nitrogen Oxides, NO _x (mg/Nm ³)	61.35	108.89	-	75.23	158.55	188.17	202.52	299.31	270.68	168.09	265.75	185.34	650
Carbon Monoxide, CO (mg/Nm ³)	3,603.52	164,939	-	20,126.63	180,873	104,319.03	17,965	465.35	4897.45	5,726.3	380.39	220.89	N/A

NOTES:

1. Emissions values corrected to 273K, 101.3 kPa, and 6% oxygen reference
2. (Upto *150 mg/Nm³ if justified by environmental assessment)
3. N/A – No limits provided in the regulation
4. BDL – Below the detection limits
5. The table does not include data for Loco boiler 1 as it broke down in July 2024 and was later condemned

EMISSION TRENDS AND NET ZERO PATHWAY

Why is Net Zero Important?

Limiting global warming to 1.5°C—as outlined in the Paris Agreement—is critical to avoid the most severe impacts of climate change.

Reaching net zero emissions requires urgent reductions in GHG emissions, supported by nature-based solutions and verified removals where decarbonization is not yet feasible. Offset mechanisms provide an interim solution as industries transition away from fossil fuel reliance and toward low-emission technologies.

The Paris Agreement’s framework supports this pathway by encouraging countries and companies to increase their climate ambition progressively, particularly during the second half of the 21st century.

In doing so, efforts toward net zero also drive achievement of several Sustainable Development Goals (SDGs), including SDG 13 (Climate Action), SDG 15 (Life on Land), and SDG 12 (Responsible Consumption and Production).

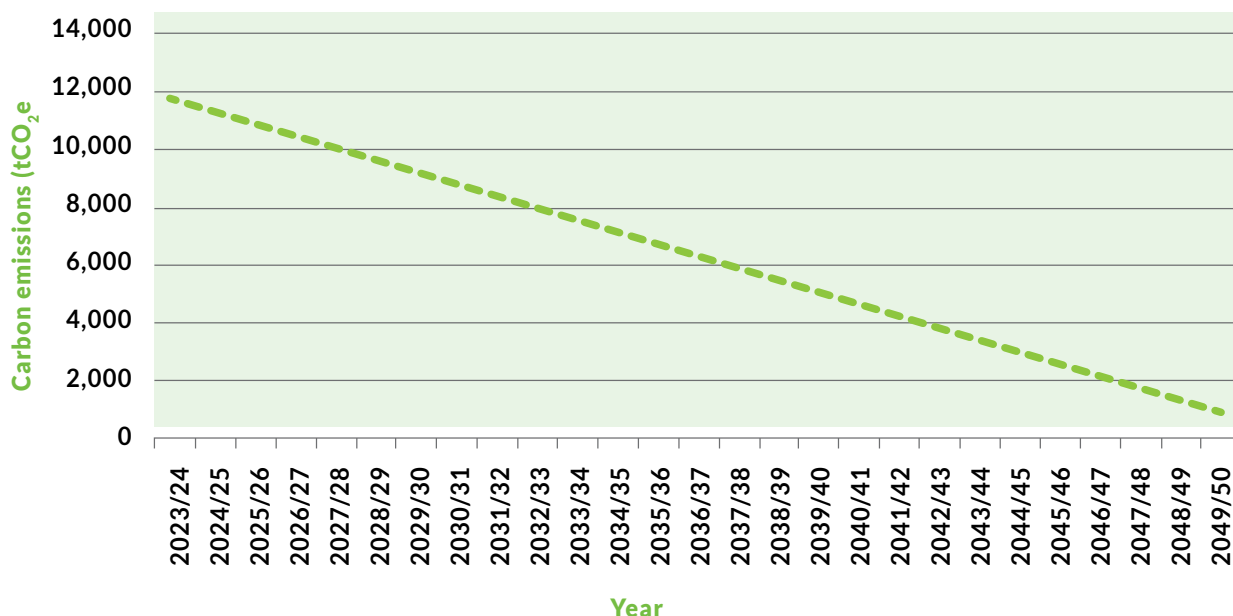
Sasini recognizes that achieving Net Zero is an evolving journey—one that requires continuous innovation, partnerships, and robust data systems.

As we move forward, we are building internal capacity for FLAG reporting, and aligning with national and global climate policies. Our next phase will focus on transitioning to Tier 3 methodologies, expanding inseting models across our supply chain, and scaling the impact of our regenerative practices.

Sasini has committed to achieving Net Zero for non-FLAG emissions by 2050, with clear intermediate milestones aligned with a 90% reduction target by 2049/50.



SBTi-Aligned Net Zero Pathway



Decarbonization Pathway

- A modeled reduction of emissions from 12,959.51 tCO₂e in 2023/24 to 0 tCO₂e by 2049/50, based on energy efficiency measures, electrification, procurement of renewables, sustainable transport, and waste minimization.
- The pathway includes anticipated annual decreases in every emission source category.

This pathway is modeled based on science-aligned targets and assumptions from One Carbon World and verified partner frameworks.

Key Insights & Actions

- **Energy Efficiency:** Stationary combustion from diesel is the largest Scope 1 contributor. These will be phased down through cleaner fuels, electrification, and process optimization.
- **Waste & Recycling:** At 2,712.43 tCO₂e, waste is a significant contributor Scope 3 emissions. Investments in circularity and waste-to-value partnerships are underway.
- **Procurement Impact:** Emissions from purchased goods and services is the highest single category of Scope 3 emissions (2,734.39 tCO₂e). Supplier engagement and sustainable procurement policies are key levers.

- **Insetting Strategy:** Future reductions will include verified insets from on-farm carbon removals, agroforestry, and renewable energy displacement projects.

The Importance of Climate Adaptation and Resilience for Sasini

Adapting to climate change is not merely an environmental necessity but an economic and social imperative. Without proactive measures, climate-related disruptions can impact agricultural productivity, supply chains, and community livelihoods.

Sasini is committed to building resilience by implementing sustainable practices that safeguard our operations, employees, and surrounding communities from the effects of climate change.

Sasini's Climate Adaptation in Action

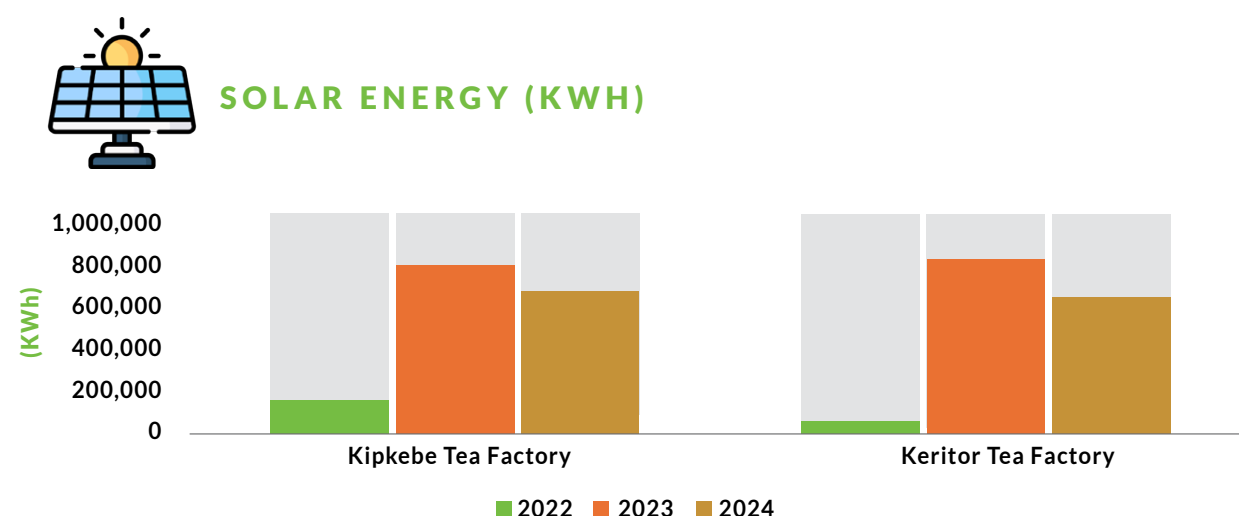
a) Sustainable Tea and Coffee Farming

Sasini has integrated climate-smart agriculture into our tea and coffee farming practices. This includes reducing water consumption and enhancing soil health through organic composting and cover cropping. These practices not only improve productivity but also increase resilience to climate shocks.

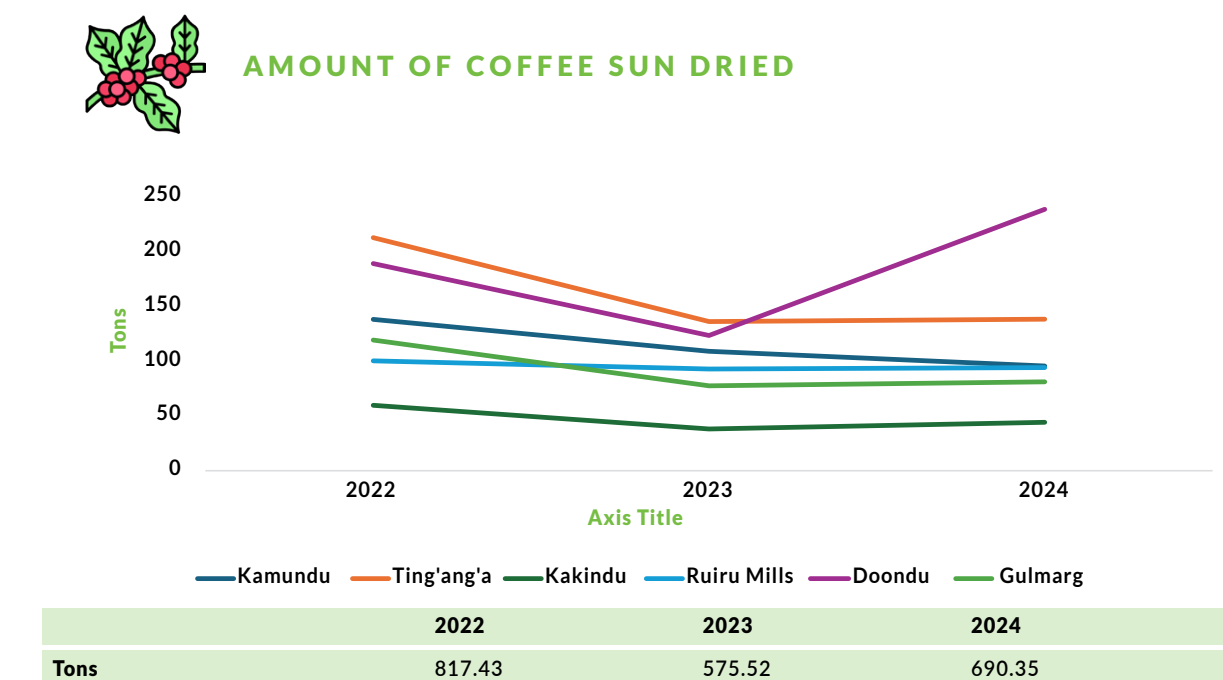
b) Renewable Energy Adoption

To reduce our carbon footprint, our tea operations currently run on 15–20% solar energy. We harness clean power from two (2) 650KWp solar plants occupying two (2) hectares, equipped with single-axis tracking systems, bifacial photovoltaic modules, and weather stations for solar irradiance monitoring. Remote plant monitoring enhances operational efficiency, while the adoption of solar has significantly reduced our Scope 2 emissions.

These renewable energy gains have not only reduced our Scope 2 emissions but also lowered our land-related energy emissions that contribute to the FLAG category. Our reduced reliance on diesel-powered processing and increased use of solar energy form part of the broader decarbonization efforts.



In our coffee operations we have been using direct sunlight to dry our parchment coffee on drying tables. The table below shows the total amount of sun-dried coffee within our coffee estates.



Climate adaptation and resilience are integral to Sasini's long-term sustainability strategy. By investing in resilient infrastructure, sustainable agricultural practices, and adaptive governance, we are safeguarding our business while contributing to global climate action.

7.1.2 Circular Economy

Waste Generation and Significant Waste-Related Impacts

At Sasini, waste is generated at various stages of our tea, avocado, coffee, and macadamia operations, including:

- Processing waste: Pulp and husks from coffee and macadamia and tea dust
- Packaging waste: Cartons, plastic wraps, and metal components from packaging.
- Hazardous waste: Chemical containers, batteries, and electronic waste.
- Organic waste: Spoiled produce and by-products from processing.

Below is a total breakdown of the total waste we have generated categorized into the different forms of waste.

We have partnered with NEMA certified waste collector to ensure that all our hazardous wastes are properly collected and disposed. For our scrap metal waste, we have constantly explored how we can reuse this type of waste in our workshops.

SASINI GROUP WASTE BREAKDOWN (2024) (TONS)						
TYPE OF WASTE	TEA OPERATIONS	COFFEE OPERATIONS	AVOCADO OPERATIONS	MACADAMIA OPERATIONS	AVOCADO AND NUTS ORCHARDS	TOTAL
Fertilizer and fertilizer bags	-	0.345	-	0.287	-	0.632
Hazardous Waste	-	0.831	-	0.085	-	0.916
Plastic and Polythene	2.250	0.523	-	-	-	2.773
Paper Waste	-	-	0.004	-	-	0.004
Green Leaf Tea Waste	1,047.000	-	-	-	-	1,047.000
Boiler Ash	135.056	-	-	-	-	135.056
Scrap Metal	-	23.840	-	-	-	23.840
Polybags	2.675	-	-	-	-	2.675
Coffee Husks	-	283.840	-	-	-	283.840
Avocado Solid Waste	-	-	204.704	-	-	204.704
Wood barks	34.645	-	-	-	-	34.645
Timber dust	1.240	-	-	-	-	1.240
Macadamia shells	-	-	-	-	0.920	0.920
Assorted Waste	-	2.152	-	-	-	2.152
TOTAL	1,222.870	311.531	204.704	0.372	0.920	1,740.397





GROUP WASTE BREAKDOWN

WASTE CATEGORY	2022	2023	2024
Hazardous waste	2.591	2.250	0.916
Plastic and Polythene	3.357	6.211	2.773
Paper waste	5.796	1.669	0.004
Green Leaf Tea Waste	305.868	198.272	1,047.000
Boiler Ash	112.987	72.229	135.056
Scrap Metal	6.720	13.715	23.840
Polybags	9.332	14.004	2.675
Coffee Husks	1,540.500	1,334.820	283.840
Avocado Solid Waste	198.670	166.810	204.704
Organic Waste	0.0579	0.0425	-
Liquid Waste	10,753.000	10,263.000	-
Wood Barks	-	-	34.645
Timber Dust	-	-	1.240
Macadamia Shells	-	-	0.920
Fertilizer and fertilizer bags	-	-	0.632
Assorted Waste	-	-	2.152
TOTAL	12,938.879	12,073.012	1,740.397

These waste streams can impact the environment through landfill overuse, contamination of soil and water, and greenhouse gas emissions if not properly managed. To mitigate these risks, Sasini follows waste minimization, reuse, recycling, and responsible disposal across all its divisions.

Management of Significant Waste-Related Impacts

Sasini’s waste management strategy includes:

i. Waste prevention measures:

- **Circular economy approaches:** Utilizing by-products (e.g., coffee husks for composting, macadamia shells as biofuel).
- **Reduction of plastic use:** Transitioning to biodegradable and recyclable packaging.

- **Sustainable procurement:** Partnering with suppliers who adhere to responsible waste management.

ii. Recycling and recovery:

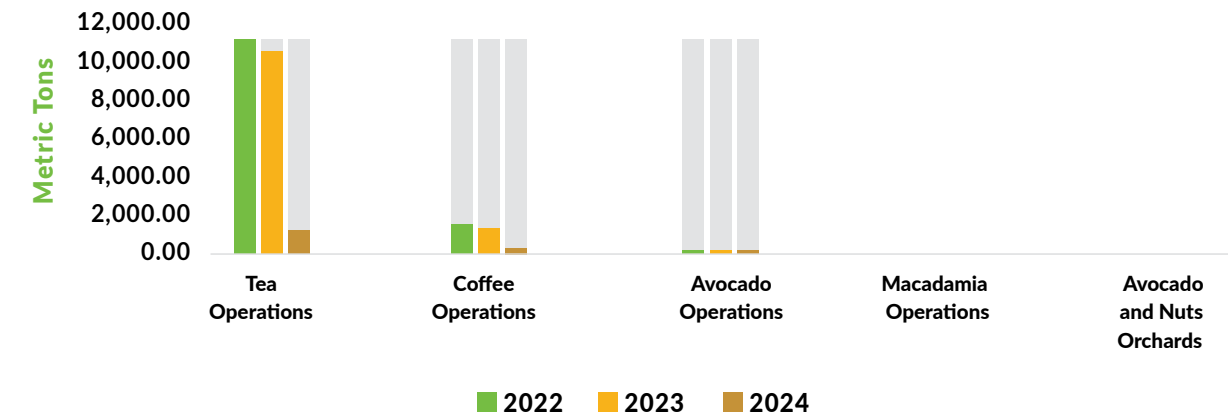
- Organic waste composting at farms and processing units.
- Recycling partnerships with certified waste collectors for plastics, metals, and e-waste.
- Reuse programs for wooden pallets and packaging materials.

iii. Third-party waste management:

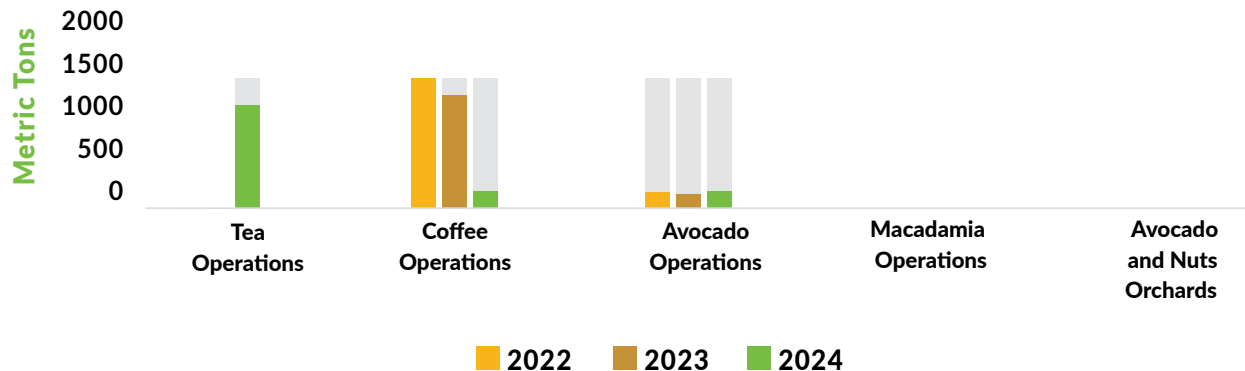
- We engage licensed waste handlers to ensure compliance with environmental regulations.
- Regular audits and assessments to monitor third-party waste disposal methods.

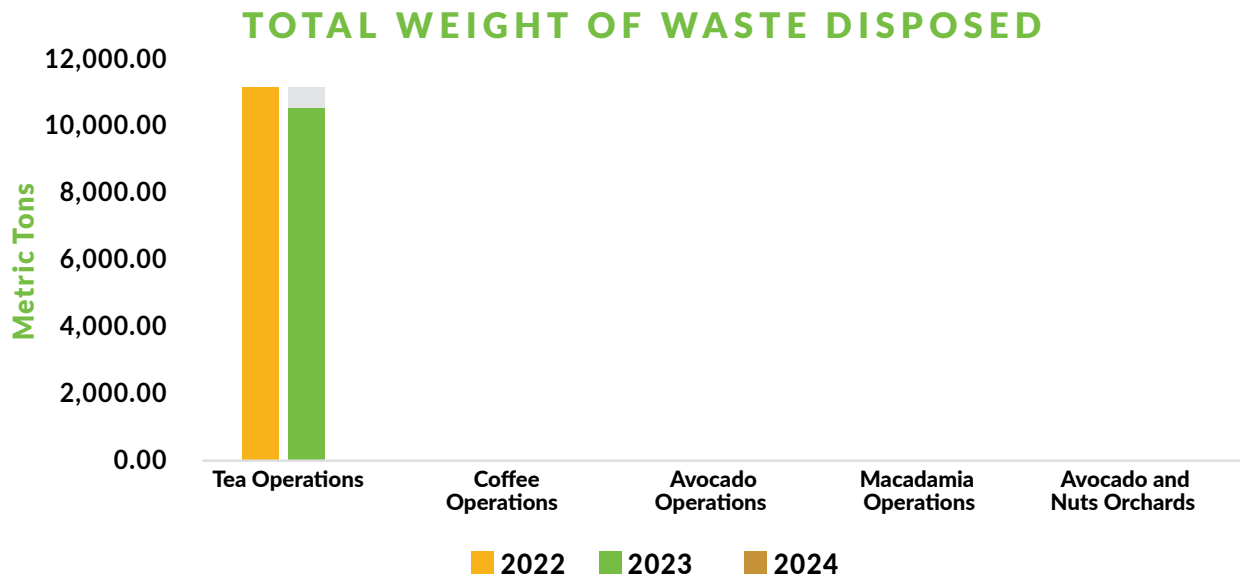
Waste Generated

TOTAL WEIGHT OF WASTE GENERATED



TOTAL WEIGHT OF WASTE DIVERTED FROM DISPOSAL





Head Office: Waste from the head office has not been included as it is insignificant and falls under the purview of the building management. In our efforts to go paperless we have an Electronic Data Management System that has increased our efficiency and drastically reduced paper-related waste.

Sasini continues to strengthen its waste management practices through a range of strategic initiatives.

The company is expanding its waste-to-energy efforts by utilizing macadamia shells as a sustainable energy source, thereby reducing reliance on fossil fuels. It is also deepening collaborations with circular economy partners to promote reuse, recycling, and responsible waste diversion across its operations.

Furthermore, **Sasini is implementing zero-waste-to-landfill strategies at key processing units, aiming to eliminate landfill disposal by enhancing material recovery and optimizing resource use.** As part of its commitment to continuous improvement, the company is also exploring data automation solutions to enhance the accuracy, efficiency, and traceability of waste tracking and reporting processes.

These efforts reflect Sasini's broader commitment to environmental stewardship and operational sustainability.

7.1.3 Water Stewardship and Wastewater Management

Sasini PLC recognizes water as a vital shared resource, essential to our operations across Avocado, Tea, Coffee, and Macadamia divisions.

Our primary water withdrawals come from groundwater and surface water sources, with additional reliance on third-party water supply in some areas. Our key water-related impacts include :

- **Groundwater depletion:** Significant withdrawal from boreholes across all divisions.
- **Water consumption in processing:** Utilization of water in tea and coffee processing, avocado washing, and macadamia processing.
- **Effluent discharge:** Wastewater discharge into surface water and third-party treatment facilities.
- **Local community water needs:** Overlapping demand with communities near our estates, requiring responsible water stewardship.

To assess these impacts, Sasini employs environmental impact assessments, local water stress analysis, and regulatory compliance tracking.

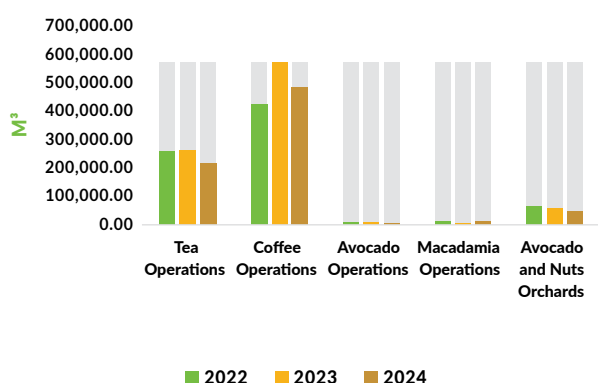
We engage with stakeholders, including local communities, regulators, and suppliers, to align our water stewardship with sustainable water resource management.

7.1.3.1 Management of Water Discharge-related Impacts

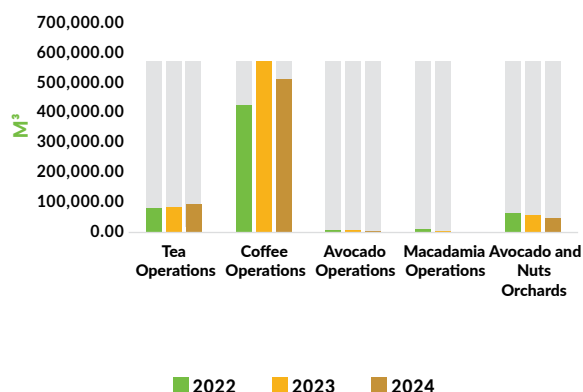
Sasini PLC adheres to national and international water quality standards for effluent discharge. Our management approach includes:

- Regular monitoring of effluent discharge to comply with NEMA guidelines.
- Treatment of wastewater before discharge in areas with sensitive ecosystems.
- Ongoing investment in wastewater recycling and reuse systems.
- Collaboration with local authorities to manage water-related risks.

TOTAL WATER WITHDRAWN



TOTAL WATER CONSUMED



Water from the Head Office has not been included as it falls under the purview of the building management.

Sasini is implementing water conservation strategies such as rainwater harvesting, process optimization, and water recycling to minimize consumption. Sasini PLC remains committed to sustainable water use and effluent management. Our approach ensures continuous improvement in water stewardship.

7.1.4 Biodiversity and Afforestation

At Sasini, biodiversity is at the heart of our sustainability strategy. We recognize that healthy ecosystems are essential for resilient agriculture, climate adaptation, and community well-being.

As stewards of the land, **we are committed to halting and reversing biodiversity loss through responsible land management, conservation initiatives, and regenerative farming.**



7.1.4.1 Conservation and Restoration Initiatives

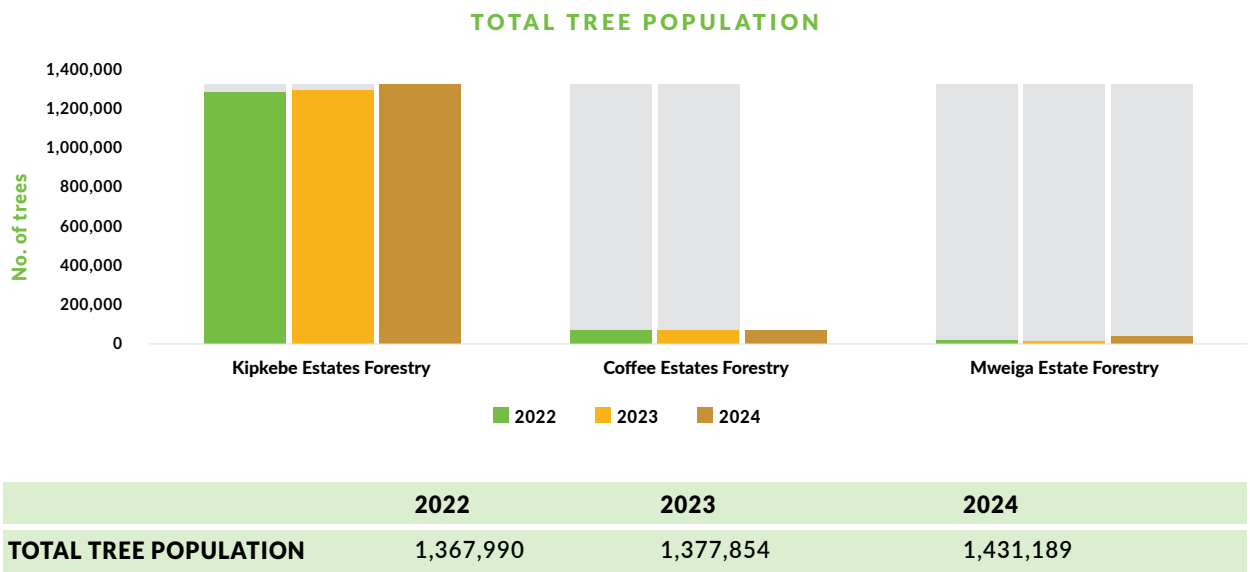
b) Afforestation and Reforestation

- **Tree Planting Initiative:** In 2024, Sasini planted 135,092 trees across its estates, focusing on Bluegum, Grevillea, Cypress, Eucalyptus, Macadamia, Avocado and other fruit trees, Roselen. Croton, Albizia, Acacia species among other indigenous species.
- **Agroforestry Integration:** Shade trees were intercropped with coffee and macadamia to enhance biodiversity and soil conservation.

c) Pollinator Protection and Sustainable Agriculture

- **Bee keeping for Biodiversity Program:** Installed 103 beehives across our estates to increase pollination.

By 2030, Sasini is committed to planting three (3) million trees across our operations, a bold step in our journey toward climate resilience, biodiversity restoration, and sustainable land stewardship.



CALL TO ACTION

Sasini invites stakeholders—including conservation organizations, policymakers, and local communities—to collaborate in scaling nature-positive solutions for a sustainable future.

Join us in preserving biodiversity for generations to come!

<https://sasini.co.ke/partner-with-us/>

7.1.4.2 Soil Health Management



Our Approach: Healthy soils support robust crop growth, improve water retention, and contribute to carbon sequestration, aligning with our broader climate action and biodiversity commitments.

Practices and Initiatives: Our soil health management strategy incorporates integrated soil fertility practices, conservation agriculture, and regenerative farming techniques. These include:

- **Soil Testing and Monitoring:** Regular soil analysis informs our nutrient management plans, ensuring precise application of fertilizers to prevent soil degradation and nutrient depletion. In addition, soil carbon measurements are being undertaken to better understand carbon dynamics across our farms, enabling us to quantify sequestration potential and enhance climate resilience strategies.
- **Organic Matter Enhancement:** We promote composting, mulching, and cover cropping to improve soil organic matter and microbial diversity.


- **Sustainable Input Use:** Guided by soil analysis, we apply biofertilizers and organic amendments alongside judicious use of synthetic fertilizers to maintain soil balance and reduce chemical dependency.
- **Erosion Control Measures:** Across our estates, we implement contour planting, agroforestry, and terracing to minimize soil erosion, particularly in sloped areas.
- **Carbon Sequestration and Soil Regeneration:** Our tree-planting initiatives, contribute to soil carbon enrichment while mitigating climate change impacts.

7.1.4.3 Sustainable Pesticide Use

At Sasini, we recognize the importance of responsible pesticide use in safeguarding both human health and the environment while ensuring optimal crop yield and quality, reinforcing our commitment to sustainable agricultural practices.

Integrated Pest Management (IPM) Approach

Sasini employs an Integrated Pest Management (IPM) strategy to minimize reliance on chemical pesticides. This approach prioritizes biological control methods, crop rotation, and resistant crop varieties before



resorting to chemical interventions. The result is a significant reduction in pesticide usage, mitigating risks to soil health, water sources, and biodiversity.

As highlighted in our previous discussions on sustainable agribusiness at Kipkebe, we continuously explore innovative solutions such as agroforestry and companion planting to naturally deter pests.

Stringent Pesticide Management & Compliance

Sasini strictly adheres to Kenyan regulations (KEBS standards), international certifications (Rainforest Alliance, UTZ, and Global G.A.P.), and MRL (Maximum Residue Level) guidelines to ensure safe pesticide use.

Our estate teams undergo regular training on proper pesticide application, storage, and disposal to minimize environmental contamination.

To uphold transparency, we conduct:

- Routine soil and water testing to monitor pesticide residues.
- Farmer training programs emphasizing safe pesticide handling and alternatives like bio-pesticides.
- Worker safety protocols, ensuring protective gear usage and compliance with re-entry intervals.

Reducing Chemical Dependence Through Sustainable Alternatives

Our sustainability agenda actively promotes the gradual reduction of synthetic pesticide use by:

1. Investing in research on bio-pesticides and organic alternatives to reduce chemical dependency.
2. Enhancing soil health through composting and organic matter integration, which naturally improves plant resistance to pests.
3. Collaborating with institutions and sustainability partners to explore nature-based solutions for pest control.

Sasini's long-term sustainability vision involves scaling up regenerative agricultural practices while ensuring compliance with both local and international environmental standards.

7.2 SUSTAINABLE PRODUCTS AND SERVICES

7.2.1 Product Safety

At Sasini PLC, food safety is a foundational pillar of our operations and a critical component of our commitment to delivering high-quality, sustainable agricultural products. Recognizing the direct link between food safety and consumer health, Sasini ensures that all its produce—including tea, coffee, macadamia, and avocado—meets stringent global standards for quality, safety, and traceability.

7.2.1.1 Certifications and Compliance

Our approach to food safety is underpinned by a robust framework of internationally recognized certifications that validate our adherence to rigorous food safety and quality protocols. These include:

- **ISO 22000:2018** – Applied across our tea operations, this certification supports the implementation of a comprehensive Food Safety Management System.
- **FSSC 22000** – Adopted in our macadamia processing operations, this globally benchmarked scheme enhances risk-based preventive controls.
- **BRC Global Standard (BRCGS)** – Covering our macadamia and avocado lines, ensuring compliance with food safety, legal, and quality requirements.
- **Global G.A.P.** – Certification of good agricultural practices for farm-level food safety and environmental stewardship.
- **Rainforest Alliance Certification** – Demonstrating our commitment to sustainable land use, biodiversity conservation, and improved livelihoods within the tea and coffee sectors.
- **Kosher Certification** – Verifying that macadamia processing aligns with dietary requirements under Jewish law.
- **C.A.F.E. Practices and Fairtrade Certification** – Supporting ethical sourcing and environmental sustainability across our coffee value chain.

7.2.1.2 Sustainable Pesticide Application and Agronomic Practices

As part of our integrated food safety and sustainability strategy, Sasini embraces eco-friendly and precision-based pest and disease management methods.

These include:

- **Spot Application Techniques** – Targeted pesticide use to minimize chemical residues, protect non-target organisms, and preserve soil and water health.
- **Threshold-Based Spraying** – Application only when pest populations reach economically damaging levels, reducing unnecessary chemical use.
- **Natural Pest Control** – Incorporation of biological control agents, trap cropping, and companion planting to reduce reliance on synthetic inputs.
- **Training for Farm Workers and Outgrowers** – Capacity building on the safe handling, storage, and disposal of agrochemicals in compliance with regulatory standards.

Through these practices, Sasini enhances product safety while advancing environmental integrity.

Sasini ensures that all its produce—including tea, coffee, macadamia, and avocado—meets stringent global standards for quality, safety, and traceability.

7.2.1.3 Enhancing Food Safety through Innovation

Sasini continues to invest in technological innovations that elevate food safety standards and operational efficiency:

- **Mechanization in Processing** – Automation reduces contamination risks and strengthens hygiene controls.
- **Digital Traceability Systems** – Ensuring full transparency across our supply chains, from farm to consumer.

- **Waste Minimization Initiatives** – Reducing post-harvest losses and food waste through process optimization and real-time quality monitoring.

Sasini PLC remains steadfast in its commitment to maintaining world-class food safety standards while championing sustainability, ethical sourcing, and climate-resilient agriculture.

7.2.2 Product Risk Assessment

We maintain a robust and dynamic product risk profiling system to ensure the safety and integrity of all our agricultural and processed products. This comprehensive risk management framework evaluates multiple factors, including the origin and quality of ingredients, compliance with regulatory requirements, and potential chemical, biological, or physical hazards associated with each product category.

Our product risk profiles are not static—they are continually reviewed and updated throughout the entire production cycle. From sourcing raw materials to final packaging, we apply a lifecycle approach to risk assessment, enabling early identification and mitigation of potential safety concerns.

To effectively manage and control food safety hazards, we have adopted the Hazard Analysis and Critical Control Points (HACCP) system across our operations. This proactive methodology allows us to identify critical control points, implement preventive measures, and monitor effectiveness to safeguard product safety.

In addition, Sasini upholds internationally recognized food safety certifications, including:

- **FSSC 22000** – A globally benchmarked food safety management system implemented in our macadamia processing plant, enhancing our ability to control food safety risks through stringent system-based approaches.
- **BRC Global Standard (BRCGS)** – Providing assurance to our customers and partners that our products meet rigorous food safety, legal, and quality benchmarks.

These certifications, combined with a rigorous HACCP framework and a continually evolving risk management process, ensure that Sasini products consistently meet the highest safety standards across global markets.

7.2.3 Health and Nutrition

We remain committed to producing food and beverage products that are not only enjoyable but also support the health and well-being of our consumers.

During the reporting period, we reinforced our focus on delivering products that are both wholesome and functional. Our premium Coffees and Teas, sourced from our own estates, are naturally rich in antioxidants—supporting the body's defense against inflammation and oxidative stress caused by free radicals. The caffeine content in these products also contributes to improved alertness and energy, aligning with the needs of today's dynamic consumer.



Our horticultural portfolio, including Avocados and Macadamia nuts, offers notable health benefits. These products are high in dietary fiber and are an excellent source of heart-healthy monounsaturated fats, which support nutrient absorption while maintaining balanced cholesterol levels.

To enhance consumer awareness, we have sustained improved labelling practices across our retail brands.



All our Tea and Coffee packaging continue to feature clear, evidence-based nutrition and health information in line with regulatory standards. This initiative supports informed decision-making and reinforces transparency in our value proposition.

We continue to invest in consumer education initiatives throughout the year, engaging with customers through retail channels and digital platforms to promote balanced diets and highlight the nutritional benefits of our products.

Looking ahead, Sasini remains steadfast in its commitment to nutrition innovation. We are actively investing in research and development to diversify our product offerings and respond to evolving health trends. This strategic focus ensures we continue to deliver high-quality, nutritious products that positively impact the lives of our consumers and contribute to broader public health goals.

7.2.4 Product Packaging

Packaging plays a vital role in preserving the safety, nutritional integrity, and overall quality of our food and beverage products. However, the growing global concern over the environmental impacts of improperly managed packaging waste underscores the need for decisive and innovative action.

“...we continue to deliver high-quality, nutritious products that positively impact the lives of our consumers and contribute to broader public health goals.

At Sasini, we are committed to reimagining our packaging systems in line with a circular economy. We envision a future where none of our packaging ends up in landfills or pollutes the environment.

To this end, we are actively working to reduce packaging waste by increasing the use of recycled and recyclable materials, while also investing in the development of innovative compostable packaging solutions.

While our current retail packaging is not yet compostable, we have embarked on a comprehensive redesign process for our tea and coffee product packaging. This initiative seeks to ensure that our packaging is not only environmentally responsible but also continues to meet the highest standards of product safety and quality.

Sasini remains fully aligned with the Extended Producer Responsibility Regulations, 2021. In compliance with this legislation, we are registered members of the Packaging Producer Responsibility Organisation Limited (PAKPRO).

In addition, we are actively pursuing membership in the Kenya Plastics Pact, further demonstrating our dedication to advancing sustainable packaging solutions across our value chain.

7.2.5 Traceability

Sasini upholds traceability as a critical pillar in delivering safe, ethically sourced, and high-quality products to consumers.

Across all our value chains—tea, coffee, avocado, and macadamia—we have established a transparent, end-to-end system that enables product verification from farm to final delivery. This not only enhances food safety but also strengthens accountability and consumer confidence.

During the reporting period, we continued to advance our digital traceability systems to support real-time data entry, improved oversight, and process integrity.

Every consignment received at our processing facilities is tagged with detailed origin data, including farm location, out-grower records, vehicle identifiers, and supply batch codes. For example, tea consignments are tracked through performance-based sourcing sheets, coffee via outturn numbers, and macadamia through unique supplier codes.

Our avocado exports are managed under controlled atmospheric conditions, with in-transit temperature monitored using calibrated data loggers. These systems are crucial in maintaining product quality and traceable audit trails throughout the logistics chain.

To maintain high operational standards, Sasini undergoes annual certification audits across multiple schemes.

In this reporting cycle, we retained compliance with:

- ISO 22000:2018 – Food Safety Management
- BRC Global Standard for Food Safety
- FSSC 22000 – Food Safety System Certification
- Global G.A.P. – Good Agricultural Practices
- GRASP – Worker Welfare Risk Assessment
- Rainforest Alliance and Fairtrade – Sustainable Farming and Ethical Trade
- C.A.F.E Practices – Responsible Coffee Sourcing
- Kosher Certification – Jewish Religious Dietary Compliance

These certifications reflect our commitment to ensuring customer health and safety, ethical labor practices, biodiversity conservation, and responsible marketing.

Sasini continuously reviews and strengthens its product stewardship approach through climate-smart agriculture, reduced chemical input, and farmer capacity building. We also prioritize fair payment structures and uphold decent working conditions across our operations.

Together, these traceability and certification efforts form a strong foundation for quality assurance and sustainability performance, reinforcing our promise to deliver responsibly grown and transparently sourced products to every customer.

7.2.6 Use of Technology

Sasini continues to embed innovation at the core of its agricultural operations through the strategic adoption of precision farming technologies. In line with our commitment to sustainable production and operational efficiency.

In the reporting period, Sasini deepened its use of mechanization and smart tools to support efficient field operations, maintain high product quality, and enhance security across its tea estates.

We now operate a total of 8 Self-Propelled Harvesters (SPHs), with dedicated machines assigned to fertilizer application and pruning activities. The SPHs have continued to play a key role in maintaining consistent leaf quality at 65%, contributing to the overall flavour and grade consistency of our teas.

In addition, 32 Mechanical Tea Harvesters (MTHs) remain in active use across various tea blocks. While these harvesters deliver slightly lower leaf quality compared to SPHs, they remain essential to maintaining harvesting coverage, particularly during high-yield periods.

During the reporting year, we continued the use of unmanned aerial vehicles (UAVs) or unmanned aircraft systems (UAS)—commonly known as drones—for fertilizer application. This technology has significantly reduced input wastage, enhanced operational efficiency, and helped contain production costs.

We have also begun extending these benefits to select outgrower farmers, with the goal of integrating our entire outgrower farming community into this innovative partnership.

Sasini remains focused on applying mechanization where it delivers practical value, balancing innovation with the realities of estate management and sustainability. These efforts are aligned with our commitment to customer health and safety and long-term resilience in agricultural operations.



7.3 COMMITMENT TO OUR MARKETS AND PARTNERS

7.3.1 Farmers Livelihoods

Sasini is deeply committed to creating shared value by uplifting the communities that form the backbone of our agricultural value chains. Our approach to improving farmers' livelihoods goes beyond procurement—we strive to enhance profitability, promote sustainable farming practices, and contribute to long-term rural resilience.

We indirectly support over 20,000 active smallholder tea outgrowers, forming one of the most extensive outgrower networks in the region.

This scale of engagement contributes significantly to job creation, income generation, and local economic development.

To ensure that outgrowers benefit meaningfully from these relationships, Sasini has established a dedicated department focused on outgrower engagement and support.

Extension officers provide regular field inspections, technical advisory services, and guidance on crop and soil health, with targeted support across tea, macadamia, and avocado farming. These officers also serve as the first point of contact for addressing farmer concerns and facilitating access to necessary resources such as planting materials and compliance documentation.

Capacity building remains central to this support. We conduct continuous training sessions for farmers on:

- Good Agricultural Practices (GAP)
- Quality management and harvesting techniques
- Sustainable input use
- Rainforest Alliance certification criteria, including climate-smart and biodiversity-preserving practices.

The overarching goal is to build the capacity of smallholder farmers to become more productive, profitable, and resilient—in a way that is environmentally responsible and socially inclusive.

As part of our commitment to building resilient farming communities, we have continued to advance our **Living Income Programme**, designed to ensure that smallholder farmers within our supply chain earn a sustainable and dignified livelihood from their agricultural activities. Through this initiative, we work collaboratively with industry partners to identify and bridge the gap between actual farmer earnings and the established living income benchmarks.

In support of this goal, Sasini paid a competitive rate of KShs 30.50 per kilo of green leaf to our outgrower farmers during the reporting period—well above prevailing industry averages.



This pricing structure not only reflects our respect for the vital role farmers play in our value chain but also contributes meaningfully to improved household incomes, food security, and financial stability across farming communities.

In addition, Sasini has collaborated with key stakeholders to roll out the **WOW (Working on Women) training**, a gender- focused empowerment initiative aimed at strengthening the leadership, financial literacy, and confidence of women in farming communities.

The program also integrates gender awareness and inclusion in farming decisions—contributing to improved outcomes for households and communities.

By backing both technical support systems and social welfare initiatives, we ensure that our outgrower model is not only commercially viable but also socially transformative. These efforts reinforce our commitment to inclusive growth and community partnership as central pillars of our sustainability journey.

Subject	Areas Covered	2022	2023	2024
Annual Farmers' Meeting	<ul style="list-style-type: none"> Our Mission and Vision Statements Strategies to develop farmers' tea farms 	246	1,818	2,543
Environment	<ul style="list-style-type: none"> Maintaining natural ecosystems and vegetation within the tea farms Agrochemical use and Integrated Pest Management plan Maintenance and restoration of riparian zones Planting of indigenous trees Soil fertility, soil conservation, and erosion control measures 	386	1,720	2,217
Record Keeping Support	Farm Record Keeping: Farm cards, receipts, and pay slips	194	1,329	2,108
Leaf Quality	<ul style="list-style-type: none"> Leaf Quality Greenleaf Handling Plucking rounds intervals (after 7–8 days) Plucking table maintenance 	608	1,807	2,122
Social Issues	<ul style="list-style-type: none"> Grievance Mechanism Gender Equality Discrimination Harassment and violence Child labor Caring for vulnerable members Assets and address 	202	1,140	1,943
Good Agriculture Practices	<ul style="list-style-type: none"> Weeding Fertilizer application Harvest and post-harvest practices Pruning 	667	984	921
Green leaf Supply Agreement	<ul style="list-style-type: none"> Price reviews Second payment 	236	1,093	1,751
Health and Safety	<ul style="list-style-type: none"> Safe drinking water Functioning toilets and handwashing stations near farms Health topics Hygiene management Personal Protective Equipment (PPEs) 	105	385	820
Financial Management	<ul style="list-style-type: none"> Logistics for green leaf transport Avocado Seedlings – Hass and Fuerte Advance payments Retail tea for smallholders 	183	347	892
TOTAL		2,827	10,623	15,317

CASE STUDY: WOW PROGRAMME'S COMMUNITY IMPACT

In our commitment to building inclusive and resilient farming communities, Sasini PLC partnered with the UK's Foreign, Commonwealth and Development Office (FCDO), Twinings, PwC, and other global organizations to implement the **Work and Opportunities for Women (WOW) programme** across our tea outgrower networks in Kericho, Bomet, Nyamira, and Kisii Counties.

The WOW programme was grounded in a bold, transformative vision: to enhance women's economic empowerment (WEE), improve smallholder agricultural resilience, and embed climate-smart practices within rural farming systems.

At the heart of this initiative was the Farmers' Voice Radio (FVR) programme—an interactive, local-language broadcast co-designed with smallholder farmers and technical experts. The radio platform became an empowering tool for information exchange, dialogue, and learning, reaching farmers directly in their homes and communities.

Connecting Communities Through Language and Dialogue

The FVR shows were tailored for accessibility and cultural relevance:

- Kalenjin-language broadcasts aired on Kass FM, reaching farmers in Kericho and Bomet from November 2023 to August 2024.
- Ekegusii-language broadcasts, launched on Minto FM in September 2024, targeted outgrowers around Kipkebe and surrounding areas.

Together, the series featured over 84 episodes addressing real, everyday challenges and opportunities in farming and family life—from pruning techniques and soil conservation to unpaid care work, financial management, and gender dynamics. Content was guided by Programme Reference Groups (PRGs), which included local farmers, women leaders, and technical experts, ensuring the episodes were deeply rooted in lived experiences.

To drive deeper engagement, Radio Champions hosted communal listening forums in local gathering spaces. These forums enabled interactive discussions, sparked peer learning, and helped normalize progressive social dialogue—especially around gender roles and shared decision-making.

Impact on Farmer Livelihoods

1. Women's Economic Empowerment and Agency

The WOW programme achieved far-reaching outcomes:

- An estimated 126,225 women were reached directly and indirectly, representing around 68% of female tea growers in the four targeted counties.
- All female respondents reported adopting financial and production record-keeping tools—a significant jump from just 28% prior to the programme.
- Joint household decision-making increased, with a marked rise in the use of joint bank accounts.
- Women reported greater confidence in leadership and enterprise development, with many stepping into community leadership roles and small business ventures.



- Awareness of gender rights rose significantly. For instance, a survey conducted revealed the proportion of men who agreed that "sometimes a woman needs to be controlled" declined from 72% to 60% over the programme period.
- Male support for domestic and caregiving roles increased, with three-quarters of women acknowledging a positive shift in their households.

2. Climate-Smart Agriculture and Farm Diversification

The programme also contributed to tangible improvements in farming practices:

- Farmers embraced climate-smart techniques, including mulching, agroforestry, pruning, kitchen gardening, and poultry keeping.
- Sasini's tea factories observed a notable improvement in leaf quality, particularly in areas aligned with FVR training topics.
- Over 80% of respondents credited the programme with helping them increase yields and diversify income sources, venturing into avocado farming, beekeeping, and small livestock enterprises.
- A biogas pilot project saw 10 digesters installed on plots owned by female farmers. The benefits included reduced reliance on firewood, improved air quality in homes, and overwhelming interest in uptake—98% of women and 96% of men expressed willingness to adopt similar systems.

Scaling Knowledge and Access

The total programme reach is estimated at 373,000 to 380,000 listeners, with a nearly even gender split: approximately 200,000 women and 180,000 men. The episodes became an accessible source of critical information on:

- Women's unpaid care work
- Financial literacy
- Youth involvement in agriculture
- Gender-based violence
- Agri-insurance and risk management

Content was available via live radio, community gatherings, and a dedicated YouTube channel, expanding its reach beyond the traditional listener base.

Opportunities for Growth and Replication

The WOW programme has laid a strong foundation for future community-driven engagement. Key opportunities include:

- Expanding into digital platforms like TikTok and Instagram to engage younger farmers and amplify storytelling.
- Deepening grassroots dialogue through localized community forums led by PRGs and Radio Champions.
- Continuing investment in legal rights education, financial inclusion, and clean energy adoption to secure long-term resilience.

Contributing to Global Goals

The WOW programme's outcomes align closely with several United Nations Sustainable Development Goals (SDGs), including:

- SDG 2: Zero Hunger – through improved farming practices and diversified nutrition
- SDG 5: Gender Equality – by increasing women's participation, voice, and leadership
- SDG 8: Decent Work and Economic Growth – via enterprise development and productivity
- SDG 12: Responsible Consumption and Production – through sustainable agricultural methods
- SDG 13: Climate Action – with the adoption of low-carbon farming technologies and practices

Through the WOW partnership, Sasini has shown that empowering women is not just a moral imperative—it is a pathway to community transformation and agribusiness resilience.

By embedding voice, inclusion, and climate adaptation at the heart of our engagement model, we are building a future where every farmer, especially women, has the tools, knowledge, and agency to thrive.

7.3.2 Sustainable Supply Chains

We remain committed to building a transparent, resilient, and ethical supply chain that reflects our values of sustainability, human rights protection, and environmental stewardship.

As a global trader and processor of agricultural commodities, we understand that our influence extends beyond our operations into the vast network of suppliers, partners, and communities that form our value chain.

During the reporting period, we made significant strides in strengthening our supply chain governance in response to evolving global sustainability expectations and the dynamic market landscape.

7.3.2.1 Responsible Sourcing and Ethical Practices

We continue to uphold rigorous standards in our procurement processes, ensuring that all products and services are sourced ethically and sustainably.

Our approach to responsible sourcing prioritizes:

- Zero tolerance for child labour, forced labour, or human rights violations.
- Preference for suppliers who adhere to environmental, social, and governance (ESG) principles.

“By embedding voice, inclusion, and climate adaptation at the heart of our engagement model, we are building a future where every farmer, especially women, has the tools, knowledge, and agency to thrive.”

- Continuous awareness campaigns within our outgrower communities to address cultural norms that may unintentionally promote child labour, aligning with ILO conventions and governing Laws.

To institutionalize these values, we have finalized our Supplier Code of Conduct, which serves as a guiding framework for all supplier engagements going forward. It outlines expectations across environmental performance, labour practices, anti-corruption, and traceability.

7.3.2.2 Climate-Aligned Supply Chain Monitoring

In the reporting period, we integrated supply chain emissions monitoring into our sustainability strategy by expanding our emissions accounting to include upstream and downstream activities aligned with GHG Protocol categories.

Key highlights from our emissions inventory include:

- Purchased Goods and Services contributed 2,734.39 tCO₂e, making it one of the largest contributors to our non-FLAG emissions.
- Transmission & Distribution emissions stood at 202.23 tCO₂e, underscoring the impact of energy logistics in our value chain.
- Water usage and treatment accounted for 241.82 tCO₂e, reinforcing our focus on water stewardship in production and processing.

To reduce the environmental impact of our supply chain, we are engaging key suppliers to assess and improve their environmental footprint.

7.3.2.3 Supplier Engagement and Resilience

Acknowledging market volatility, we initiated a comprehensive supplier assessment aimed at mapping risks, identifying vulnerabilities, and improving supplier preparedness.

We maintain a diverse supplier base, ranging from multinational partners to small local contractors. Regardless of scale, all are expected to align with our standards for ethical conduct, sustainability, and transparency.

As we look ahead, our focus remains on deepening partnerships that deliver shared value. The coming year will see:

- Full rollout of the Supplier Code of Conduct.
- Integration of ESG criteria in supplier evaluations.
- Continued tracking of Scope 3 emissions in alignment with our net zero ambitions.

Through transparent communication and shared accountability, Sasini PLC is laying the foundation for a supply chain that not only meets the demands of today but also contributes to a resilient, inclusive, and sustainable future.

7.3.3 Our Markets

At the intersection of global demand and local heritage, we strategically position our agricultural products to meet both international standards and domestic preferences.

Our market strategy is rooted in quality assurance, traceability, and responsiveness to consumer trends across our value chains.

7.3.3.1 Export Markets

Our export operations form the backbone of Sasini's commercial footprint, with a majority of our produce—including tea, coffee, macadamia, and avocado—sourced for international buyers. We have cultivated long-standing partnerships across global value chains, serving clients in regions such as the European Union, North America, the Middle East, and Asia.

Through meticulous post-harvest handling and globally benchmarked food safety systems, we deliver high-quality, ethically produced goods to discerning global markets.

Our compliance with international certifications—such as Global G.A.P., BRC GS, and SMETA—ensures that our produce not only meets but often exceeds importer requirements in terms of safety, sustainability, and traceability.

Additionally, our proactive alignment with phytosanitary standards and export protocols administered by Kenya Plant Health Inspectorate Service (KEPHIS), AFANuts and Oil Crops Directorate (NOCD), and other regulatory agencies facilitates seamless cross-border trade and affirms our role as a trusted supplier in premium agricultural commodities.

7.3.3.2 Local Retail Markets

While our export markets dominate by volume, our local retail presence remains a vital and growing component of our market ecosystem. We proudly serve Kenyan households with branded, value-added products, offering curated blends of tea and coffee tailored for domestic consumers.



Sasini's retail product line—available in supermarkets, retail outlets, and online platforms—includes premium teas, ground and instant coffees, and innovative packaging designed for quality preservation and ease of use.

Our brands resonate with a rising demographic of Kenyan consumers who value authenticity, traceability, and ethical sourcing.

By strengthening our local market strategy, we not only enhance product accessibility and brand visibility, but also contribute meaningfully to local food systems, value addition, and employment.

During the reporting period, our brands were recognized for their exceptional quality and strong consumer trust at the Kenya Beverage Excellence Awards 2023.

We received the following accolades:

- **Most Preferred Coffee Brand of the Year – 1st Runners-Up**
- **Most Preferred Tea Brand of the Year – 1st Runners-Up**
- **Most Preferred Specialty Range Tea – Winner**
- **Most Preferred Premium Tea Brand – Winner**

In addition, we were honoured with the Tea Brand of the Year award at the FMCG Awards Kenya 2023–2024.

These accolades underscore our continued commitment to delivering high-quality, sustainably sourced products that meet the evolving preferences of our customers.





7.3.4 Community Development and Assistance

We remain deeply committed to strengthening the communities in which we operate through targeted development initiatives that promote health, education, environmental sustainability, and social wellbeing.

Our community engagement programs during the reporting period focused on high-impact, locally relevant interventions implemented across our Tea and Coffee Operations as well as through staff-led initiatives at our Head Office.

7.3.4.1 Tea Operations

In line with our dedication to improving access to clean water, our Tea Division completed the construction of a second borehole for the Nyabisimba community.

Officially commissioned and handed over in May 2024, the borehole addresses a long-standing water access challenge, improving household sanitation and community health outcomes.

Project Cost: KShs 6,285,129 This initiative reflects our enduring commitment to community resilience, health, and environmental stewardship.

7.3.4.2 Coffee Operations

Our Coffee Division implemented several community-driven contributions during the year, with a strong emphasis on education, climate action, and youth engagement:

- On 13th November 2023, during the National Tree Growing Day, we donated 500 indigenous tree seedlings to the Chief of Ting'ang'a Location to support national reforestation goals and climate resilience.
- In February 2024, we donated eight (8) refurbished desktop computers and accessories to Njenga Karume Primary School. These resources support the implementation of Kenya's Competency-Based Curriculum (CBC) and contribute to digital inclusion and quality education.

- In January 2024, the Company offered gyro-mowing services to clear overgrown vegetation on a total of two (2) acres at:
 - » GSU Recce Unit in Ruiru,
 - » Ndumberi Primary School, and Ting'ang'a Primary School.

This environmental hygiene initiative supported safer, more usable open spaces for schoolchildren and the community.

Additionally, we hosted Scouts from Happy Times Toto Academy for a guided nature walk through Gachoroba Block 9 Coffee Nursery along Nyawara Road at Ting'ang'a Estate. The interactive experience introduced the scouts to sustainable farming, biodiversity, and the principles of environmental stewardship.

7.3.4.3 Staff-Led Community Engagement (Head Office)

Sasini staff at our Head Office actively participated in various wellness and social impact initiatives under our employee engagement and integrity promotion programs:



We remain deeply committed to strengthening the communities in which we operate through targeted development initiatives...

1. **Standard Chartered Nairobi Marathon (October 2023)** – Staff participated in support of youth empowerment and mental health advocacy.
2. **Muguga Green Primary School (January 2024)** – Volunteered services for grass-cutting and field rehabilitation, enhancing the school's learning environment.
3. **Wellness and Adventure Activities** – Employees engaged in wellness hikes at Mount Ellis (February 2024) and the 12 Apostles in the Aberdares (April 2024). In addition, some staff

enrolled in a six-month metabolic balance nutritional program, underscoring Sasini's focus on holistic well-being.

4. **Integrity Walkathon (September 2024)** – Staff joined the Transparency International-led walkathon to promote anti-corruption awareness, reinforcing Sasini's corporate values of ethics and accountability.
5. **Community Giving and Philanthropy** - As part of our social responsibility efforts, the Group made donations of KShs. 1,000,000—allocated to the Healing Hearts initiative at MP Shah Hospital and the Jain Social Group, supporting healthcare and community upliftment initiatives.

7.3.5 Grievance Mechanisms and the Right to Remedy

Responsive and transparent grievance mechanism is an essential pillar of responsible business conduct. As part of our broader commitment to quality, ethical sourcing, and stakeholder accountability, we have established a structured approach for receiving, addressing, and resolving concerns that may arise across our operations and value chains.

Our grievance mechanism is designed to be accessible, inclusive, and transparent, ensuring that individuals or communities who may be affected by our business activities can raise concerns safely and confidently.

7.3.5.1 Accessibility and Stakeholder Engagement

To ensure the mechanism is effective and equitable, we have implemented multiple channels through which grievances can be submitted. These include:

- A dedicated hotline
- Email communication
- Physical drop boxes at estate offices, and
- Direct contact through our community liaison officers.

These channels are intentionally diversified to reflect the varied needs and communication preferences of our stakeholders—ranging from employees and smallholder farmers to customers, suppliers, and neighbouring communities.

We continue to build awareness among stakeholders about the availability and purpose of the grievance mechanism, reinforcing our belief that constructive feedback drives continuous improvement.

During the period all the reported issues were addressed by management.



Marathon in support of
**youth empowerment
and mental health
advocacy.**

Volunteer work
**to enhance a local
school's learning
environment.**

Participated in Wellness
and adventure activities
**underscoring Sasini's
focus on holistic
well-being.**

Participated in a
Walkathon
**to promote
anti- corruption
awareness.**

Contributed
KShs. 1,000,000
as part of our social
responsibility efforts
**to support healthcare
and community
upliftment initiatives.**

7.3.5.2 Transparency and Accountability

While safeguarding confidentiality and the dignity of all parties involved, Sasini upholds a commitment to transparency in how grievances are managed and resolved. Each reported concern is logged, investigated in a timely manner, and resolved through a collaborative process involving the affected party.

During the reporting period, all matters raised by external stakeholders were addressed and resolved through our existing grievance mechanisms. We continue to strengthen efforts to build trust in the process and promote open, transparent dialogue—particularly among our outgrower communities and supply chain partners.

7.3.5.3 Commitment to Continuous Improvement

Beyond conflict resolution, our grievance mechanism serves as an early warning system, offering valuable

insights that inform quality assurance, social compliance, and stakeholder engagement practices. Where issues are identified, we commit to taking remedial action that is fair, timely, and aligned with international human rights and labour standards.

Looking forward, we will continue to invest in:

- Training internal teams and partners on grievance handling
- Improving visibility of the mechanism across all regions where we operate
- And tracking and reporting grievance data as part of our broader ESG performance metrics.

Through this mechanism, Sasini PLC reinforces its position as a transparent, ethical, and responsive corporate citizen—one that listens to its stakeholders and acts decisively to protect their rights and well-being.



7.4 CULTURE, EXCELLENCE, EQUALITY AND DIVERSITY

7.4.1 Human Capital Development

At Sasini PLC, we recognize that our greatest asset is our people. The strength, resilience, and innovation that define our operations are made possible by the collective contributions of a skilled and motivated workforce.

During the reporting period, our team comprised 1,299 permanent employees and a dynamic complement of staff in other categories bringing the total workforce to 2,258 individuals across our various operations.

This diverse and dedicated workforce forms the backbone of our continued growth and success.

Our approach to human capital development is rooted in the principles of equity, inclusivity, continuous learning, and shared value creation. We view every team member—regardless of role or employment category—as a critical contributor to Sasini’s long-term vision and sustainability journey.

7.4.1.1 Training and Capacity Building

At Sasini PLC, we recognize the vital role of continuous learning in driving organizational growth, employee well-being, and sustainability outcomes. In line with

our sustainability commitments, we implemented a robust and inclusive training agenda for the reporting period 1st October 2023 to 30th September 2024.

A total of over 200 employees from various departments and estates participated in both statutory and professional development training programs.

These trainings covered a wide array of thematic areas, including leadership development, compliance, health and safety, ESG integration, information security, HR analytics, and team cohesion.

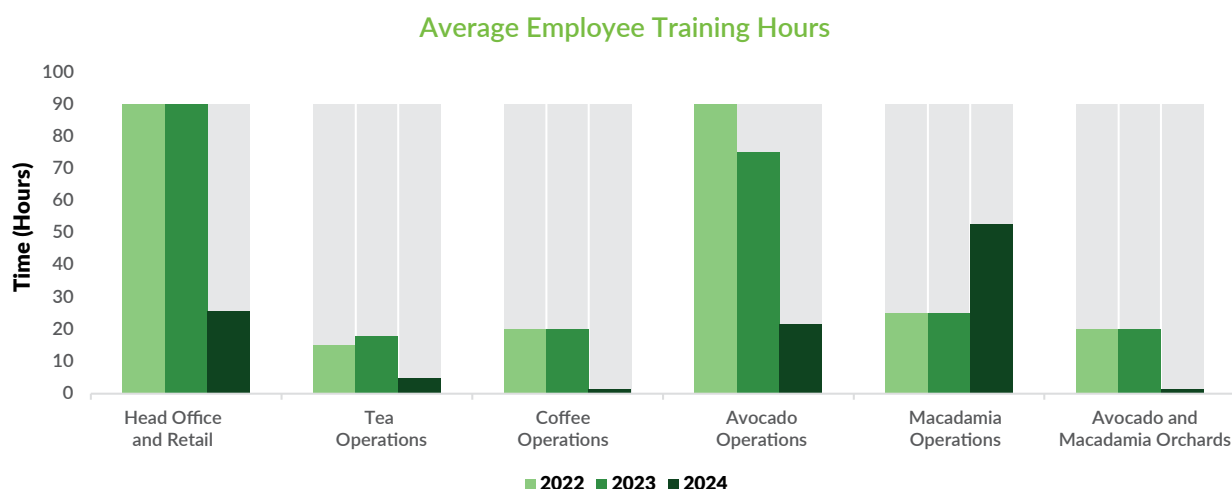
Key Highlights:

- **Diversity of Participation:** Employees trained included both male and female staff across our tea, coffee, macadamia, avocado, and support operations, representing all levels of the organization.
- **Total Training Hours:** Across all sessions recorded, an estimated total of over 1,200 training hours were delivered during the reporting period.
- **Average Hours per Employee:** Based on attendance records, each trained employee received an average of 30–40 hours of training depending on the session.
- **Inclusive Capacity Building:** Trainings such as Fire Marshal and First Aid, held at our Kipkebe estate, ensured workplace safety compliance and empowered frontline staff with life-saving skills.
- **Strategic Learning Partners:** We collaborated

with certified institutions such as Learnovate Technologies, Eagles Consultants, Eco Safe Limited, the Federation of Kenyan Employers, Agricultural Employers Association, Corporate Moves Africa and the Kenya Bureau of Standards to ensure quality and compliance in delivery.



Average Employee Training Hours



Calculation Methodology Update: In line with our commitment to continuous improvement and data integrity, the average training hours per employee for the 2024 reporting period were calculated using a standardized approach:

Total training hours ÷ Total number of employees.

This aligns with the GRI 404-1 standard and improves the accuracy and comparability of our data. Please note that the calculation method used in previous years may have differed, and as such, figures from earlier periods may not be directly comparable.

We remain committed to fostering a learning culture that aligns employee development with our sustainability strategy and sectoral demands.

Moving forward, we aim to enhance digital learning access, promote gender-balanced capacity building, and embed ESG principles into all our training frameworks.

7.4.2 Equity, Diversity, Inclusion and Human Rights

We believe that a truly sustainable organization is one that reflects the richness and diversity of the communities it serves.

Guided by our core values and our responsibility as a leading agribusiness, we are deeply committed to fostering a workplace where equity, diversity, inclusion (DEI), and human rights are not only respected—but actively upheld and embedded in every aspect of our operations.

As part of our commitment to inclusive employment, Sasini actively supports the recruitment and retention of persons with disabilities. In the financial year 2024, we had a total of 14 persons with disabilities within our workforce.

Our policies ensure reasonable accommodation, accessible workspaces, and disability awareness training across all sites. We are working toward improving this representation through targeted outreach and partnerships with local disability organizations.

7.4.2.1 Embracing Diversity and Fostering Inclusion

Diversity at Sasini is viewed holistically, encompassing not only gender, age, race, ethnicity, religion, ability, and sexual orientation, but also the diversity of experiences, backgrounds, and ideas that shape our workforce.

We actively seek to build and retain a workforce that brings together varied perspectives, believing that such diversity is a powerful driver of creativity, innovation, and resilience.

We strive to ensure that all individuals—regardless of role or background—have equal access to opportunities, are treated with respect, and are empowered to reach their full potential.

This includes:

- Promoting gender equity across all levels.
- Encouraging inclusive leadership and representation in decision-making forums.
- Supporting inclusive recruitment practices and succession planning to build a future-ready and representative workforce.

7.4.2.2 Advancing Equity and Fair Treatment

Equity remains central to our human capital strategy. We are committed to eliminating barriers that hinder fair access to employment and growth opportunities.

Our compensation frameworks, training programs, and benefits schemes are designed to be non-discriminatory and merit-based, with regular audits and benchmarking to ensure fairness.

“We strive to ensure that all individuals—regardless of role or background—have equal access to opportunities, are treated with respect, and are empowered to reach their full potential.”

We are actively working to enhance accessibility across our operations by progressively adapting infrastructure and communication tools to better support employees with disabilities, with the goal of ensuring their full participation and inclusion in the workplace.

7.4.2.3 Upholding Human Rights

Sasini PLC aligns its operations with international human rights conventions, including the UN Guiding Principles on Business and Human Rights and the International Labour Organization (ILO) core conventions. This means:

- We maintain a zero-tolerance policy on child labour, forced labour, discrimination, and harassment in all forms.
- We uphold the freedom of association and the right of employees to organize and participate in dialogue through worker committees and unions.
- All employees are provided with safe working conditions, access to grievance mechanisms, and fair terms of employment.

Human rights due diligence is being embedded into our Supplier Code of Conduct, which is currently under development and scheduled for rollout in 2025.

This initiative will extend our expectations around ethical conduct and rights protection beyond our internal workforce to encompass our broader supply chain partners.

7.4.2.4 Measuring Progress and Accountability


To promote transparency and accountability, Sasini continues to track workforce composition and diversity metrics across business units. Our gender balance, leadership representation, and inclusive workplace culture are monitored through periodic reviews, employee feedback, and external benchmarks.

We also continue to sensitize our teams on unconscious bias, respectful workplace conduct, and inclusive values, building a culture where every voice is heard, and every person is treated with dignity.

Through this multifaceted approach to Equity, Diversity, Inclusion, and Human Rights, Sasini PLC is cultivating a workplace that is not only just and inclusive but also strategically aligned to long-term value creation, employee wellbeing, and sustainability leadership.



We believe that a truly sustainable organization is one that reflects the richness and diversity of the communities it serves.



Total Number of Employees	2022		2023		2024	
	Male	Female	Male	Female	Male	Female
Head Office and Retail						
Permanent Employees	55	33	56	34	23	17
Temporary Employees	6	1	4	1	7	3
Tea Operations						
Permanent Employees	681	150	653	144	657	157
Temporary Employees	241	63	293	61	300	97
Coffee Operations						
Permanent Employees	212	73	241	104	271	111
Temporary Employees	106	19	73	17	67	23
Casual Employees	246	205	137	212	193	158
Avocado Operations						
Permanent Employees	8	2	8	2	5	1
Temporary Employees					3	1
Macadamia Operations						
Permanent Employees	15	10	15	9	16	15
Temporary Employees	42	194	5	4	1	-
Casual Employees					12	5
Avocado and Macadamia Orchards						
Permanent Employees	43	12	53	11	22	4
Temporary Employees	27	52	53	33	26	-
Part-time Employees	40	31	41	36	35	28
	1,722	845	1,632	668	1,638	620
TOTAL	2,300		2,567		2,258	
% of Women	33		29		27.5	
% of Men	67		71		72.5	

Please note that certain employment categories—particularly within the Avocado and Macadamia operations—were expanded and disaggregated in the 2024 reporting period to improve data granularity. In previous years, some of these roles were reported cumulatively or under broader classifications. As a result, direct year-on-year comparisons should be interpreted with caution, as changes may reflect improved categorization rather than actual shifts in workforce composition.

During this reporting period, the composition of our senior managerial positions and directors was as follows;

	Female	Male	Total Count	% of Female	% of Male
Directors	2	5	7	28.6%	71.4%
Senior Management	9	10	19	47.4%	52.6%

Following the realignment of the structure on the Senior Management, the numbers have been revised to accommodate the changes.

We have set an ambitious but achievable goal of achieving 50:50 gender representation in leadership by 2026, a target that underscores our belief in the power of inclusive leadership to drive innovation, accountability, and performance.

Our ongoing initiatives—including gender-sensitive hiring, inclusive workplace policies, and accessibility enhancements— are designed to create a more equitable and empowering environment for all. Through these efforts, Sasini is shaping a future-fit, values-driven workforce where every individual can thrive.

7.4.3 Fair Wages, Benefits and Labour Rights

We are committed to fostering a workplace grounded in fairness, equity, and respect for labour rights. All our employees—across all categories - receive compensation that is above the statutory minimum wage, reflecting our unwavering commitment to fair remuneration and human dignity.

We uphold the principle of equal pay for equal work, ensuring that compensation is based on role responsibilities and performance, irrespective of gender, ethnicity, or background.

Our benefits package is designed to support the holistic well-being of our workforce, contributing to job satisfaction, talent retention, and a values-driven culture.

In partnership with IDH – The Sustainable Trade Initiative, **Sasini is a lead participant in the Living Wage Collection and Distribution Mechanism pilot in Kenya's tea sector.** Through this initiative, we are working with global buyers to bridge wage gaps by directing additional funds—either as direct bonuses or non-cash benefits—to tea workers.

This process is independently verified and guided by worker consultations to ensure transparency, accuracy, and shared decision- making.

While the pilot currently focuses on tea, Sasini is actively exploring opportunities to extend similar living wage frameworks to our coffee, macadamia, and avocado operations.

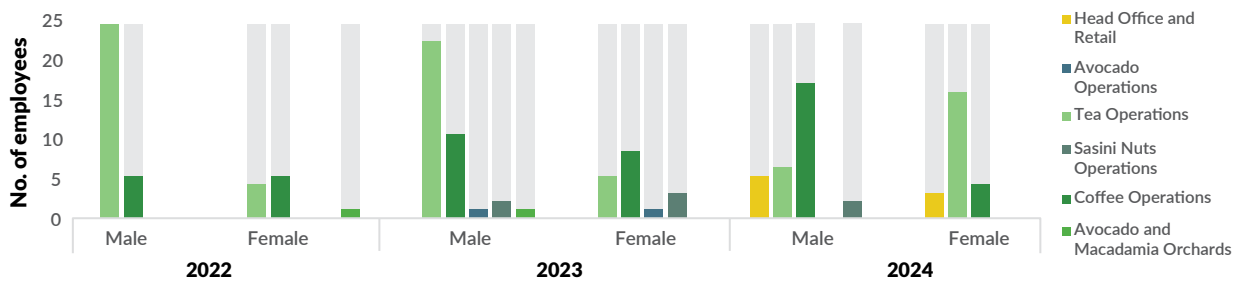
These efforts are part of our broader ESG commitment and directly contribute to SDG 1 (No Poverty) and SDG 8 (Decent Work and Economic Growth).

7.4.3.1 Enhanced Parental and Adoptive Leave Benefits

We continue to uphold our commitment to supporting employees through every stage of life, including the transformative journey into parenthood.

During the reporting period, all eligible employees who took parental leave successfully returned to work and have remained active members of our workforce, reflecting the supportive and family-conscious culture we foster across our operations.

Parental Leave



Sasini remains committed to fostering a supportive and inclusive workplace by promoting work-life balance and family well-being.

During the reporting period, we revised our parental and adoptive leave policies to better reflect the evolving needs of our employees and to support equitable caregiving responsibilities across all genders.


- **Paternity Leave** was extended from 14 consecutive calendar days to 21 consecutive calendar days, allowing fathers more time to bond with their newborns and support postnatal care.
- **Maternity Leave** continues to be offered at three calendar months with full pay, after which mothers are now eligible for three additional months of half-day work with flexible working hours, supporting a smoother transition back to work and promoting maternal well-being.
- **Adoptive Leave** has also been enhanced. Female employees adopting a child are now entitled to three calendar months of fully paid leave, followed by three months of half-day work with flexible hours, aligning with maternity provisions.

Male employees are entitled to 21 consecutive calendar days of fully paid adoptive leave, an improvement from the previous 14 days.

These progressive changes reflect Sasini's broader commitment to employee welfare, gender equity, and family-friendly workplace policies. We are progressively working toward enhancing these provisions, with plans to extend maternity leave to six months by 2030, and paternity leave to four weeks by 2026 and six weeks by 2030.

To further ease the pressures of balancing work and family life, we have established complimentary crèche and nursery school facilities within our tea and coffee estates, enabling working parents—particularly casual and field-based staff—to access childcare support close to the workplace.

These initiatives are grounded in our belief that a family-friendly workplace enhances employee retention, well-being, and overall productivity.



By promoting flexibility, inclusion, and care, Sasini continues to invest in a work environment where employees can thrive personally and professionally. Through practical interventions, transparent partnerships, and worker engagement, Sasini is helping to shape a future where every worker and farmer across our value chain earns a fair, dignified, and sustainable income.

7.4.4 Motivation and Job Satisfaction

We understand that a motivated and satisfied workforce is instrumental to the long-term sustainability of our business. Aligned with our sustainability pillar on Employees, we are committed to creating a working environment that fosters fulfilment, security, and well-being for every employee across our value chain.

Our employee experience is shaped by competitive compensation, robust social protection measures, and family- friendly policies that recognize the diverse needs of our workforce—spanning estate workers, factory staff, and senior professionals.

7.4.4.1 Employment Conditions and Value-Added Benefits

Across all our operations, we go beyond statutory minimums to provide a comprehensive employment package that attracts, retains, and supports top talent, while upholding the dignity of work.

Key highlights for the reporting period include:

- **Comprehensive Medical Cover:** All eligible employees and their dependents receive full medical insurance that includes outpatient, inpatient, maternity, dental, and optical services. We have partnered with reputable providers to ensure quality and accessible healthcare services.
- **Free Onsite Healthcare Services:** In addition to medical insurance, all employees—including seasonal and casual workers—can access free primary healthcare services at our fully staffed estate health facilities. These facilities also extend services to the surrounding communities as part of our shared value approach.

- **Life Insurance Scheme:** We provide group life assurance to all permanent staff, offering peace of mind through financial protection for their families in the event of untimely death or disability.
- **Retirement Security:** We contribute 12.5% of an employee's gross salary to a registered pension fund, ensuring long- term financial sustainability for our employees beyond their years of active service.
- **Gratuity Scheme:** Employees benefit from a gratuity plan disbursed upon retirement or end-of-contract according to employment terms. This provision acknowledges long-term service and strengthens employee loyalty.
- **Fair Remuneration and Overtime Compensation:** All workers are paid in accordance with or above industry benchmarks. Where applicable, employees are compensated for overtime work, especially during high-season production cycles, in line with Kenya's labour laws.
- **Managerial Benefits:** Managerial staff are provided with enhanced benefits, including company-provided vehicles, housing or housing allowance, and communications support where applicable and as per the policy. These are aligned with industry standards and the strategic demands of their roles.

7.4.4.2 Family and Gender-Supportive Initiatives

Creches and Nursery Schools: Sasini offers fully subsidised childcare and early childhood education facilities within our estates, available at no additional cost to employees. This initiative enables young parents, particularly women, to remain productively engaged in their roles while knowing their children are well cared for.

Parental Leave and Flexibility: We uphold maternity, paternity, and compassionate leave in full compliance with national legislation, with additional flexibility provided where needed to support employees during key life moments.

7.4.4.3 Employee Well-being and Engagement

Workplace Environment: We continuously invest in creating safe, inclusive, and supportive working conditions. Regular employee feedback sessions, occupational health and safety audits, and workforce surveys are conducted to assess morale and identify areas for improvement.

By embedding motivation and well-being at the heart of our operations, we are not only enhancing productivity and retention but also contributing to SDG 8 (Decent Work and Economic Growth) and SDG 3 (Good Health and Well-being).

7.4.5 Health, Wellbeing and Safety

7.4.5.1 Occupational Health and Safety Programs

Sasini has implemented an Occupational Health and Safety (OHS) Management System across its divisions, ensuring compliance with legal and industry standards.

The system focuses on proactive risk management, hazard identification, and employee well-being. All divisions, including Avocado, Tea, Coffee, and Macadamia Operations, have an OHS Management System in place. Key measures include:

- Regular workplace safety audits and risk assessments.
- Compliance with ISO 45001:2018 Occupational Health & Safety Standards.
- Engagement of employees through safety committees and training sessions.

7.4.5.2 Hazard Identification, Risk Assessment, and Incident Investigation

Sasini has developed incident reporting mechanisms that encourage transparency and continuous improvement. Across operations, reported incidents are reviewed, and corrective actions are implemented using the hierarchy of controls to eliminate hazards.

Key statistics:

- Reported Work-Related Injuries and Ill Health: The company recorded work-related injuries and cases of ill health, which are monitored to identify trends and areas requiring intervention.
- Workplace Safety Incident Reports: Each division has mechanisms to report incidents of discrimination and workplace risks.

7.4.5.3 Worker Training on Occupational Health and Safety

Sasini ensures that all employees undergo OHS training covering:

- Safe work procedures and hazard identification.
- Emergency response drills.
- Proper use of personal protective equipment (PPE).

The training is conducted periodically and upon induction for new employees.

7.4.5.4 Prevention and Mitigation of Work-Related Risks

Sasini integrates health and safety principles into procurement and contractor management, ensuring that third-party workers also adhere to OHS standards. Each division conducts safety audits and inspections to proactively identify risks.

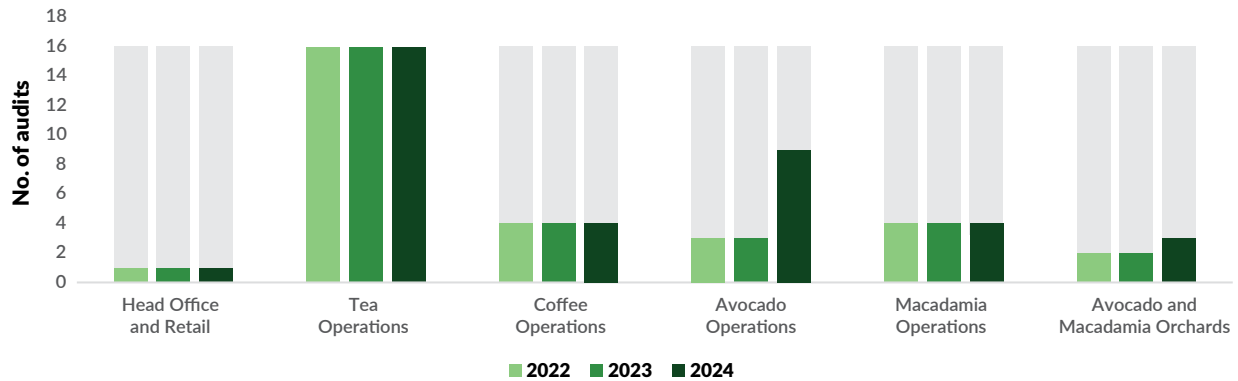
7.4.5.5 Performance Monitoring and Continuous Improvement

Sasini collects and analyzes OHS performance data to enhance workplace safety. The company continues to invest in:

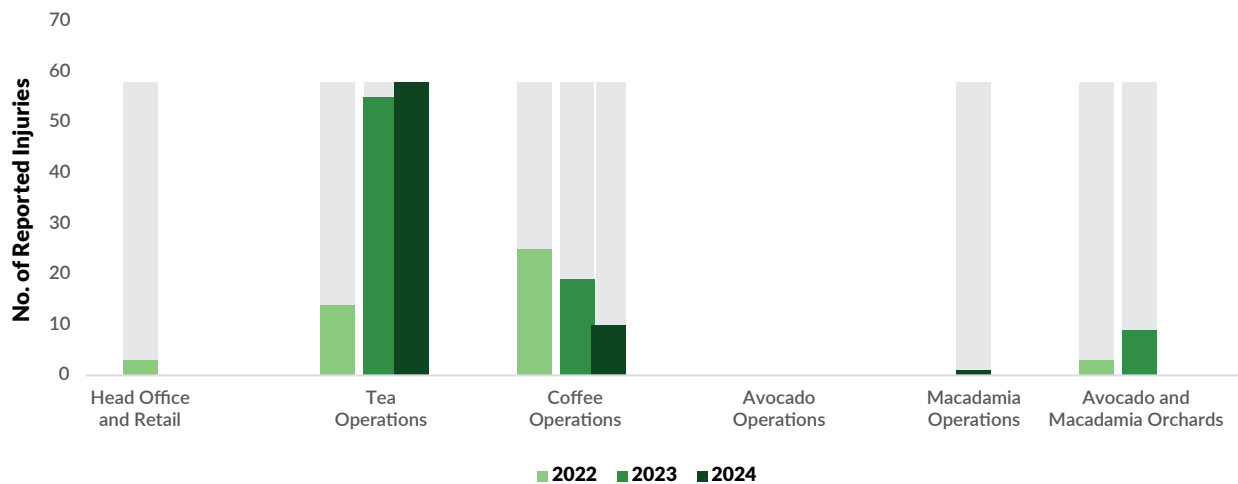
- Regular safety audits and reporting.
- Health risk assessments for occupational exposure.
- Continuous feedback mechanisms through worker safety committees.

Below is a table showing OHS audits conducted across our operations this reporting period:

OHS Audits Conducted



Reported Injuries and work-related Ill Health



At Sasini PLC, our steadfast commitment to a zero-accident workplace is a cornerstone of our responsible business philosophy.

We place the highest priority on safety across all areas of our operations, ensuring strict adherence to regulatory standards and proactive measures to protect every individual involved in our activities.

This commitment is not episodic—it is deeply embedded in our day-to-day practices and upheld consistently throughout the year.



7.5 BUSINESS ETHICS AND COMPLIANCE

7.5.1 Ethics and Compliance

At Sasini PLC, ethical conduct and unwavering integrity form the foundation of our corporate identity and long-term sustainability. Our commitment to responsible business practices is embedded in our governance structures, day-to-day operations, and stakeholder relationships.

We strive to uphold the highest standards of conduct, both within our organisation and across our value chain.

This commitment extends to fostering a respectful, inclusive, and supportive work environment where employees can thrive both professionally and personally. Our policies are designed to promote fairness, safety, and continuous development while cultivating a culture grounded in integrity, collaboration, and excellence.

By embedding ethical principles into our workplace culture, we strive to be an employer of choice and a trusted corporate citizen.

7.5.1.1 Ethical Governance Framework

The Sasini Group Code of Conduct outlines the ethical expectations of all employees, board members, and third-party partners. This policy is aligned with the UN Global Compact Principles, the Companies Act 2015, and the Capital Markets Authority (CMA) Code of Corporate Governance. It articulates zero tolerance for corruption, fraud, bribery, discrimination, and any conduct that undermines stakeholder trust or regulatory compliance.

The Board of Directors, through the Governance, Nominations, and Remuneration Committee and the Risk and Audit Committee, provides strategic oversight on matters of ethics, compliance, and internal controls. These committees also review all integrity-related incidents and risk exposures.

New employees undergo mandatory ethics onboarding, and all staff are required to sign declarations of compliance with the Group Code of Conduct.



7.5.1.2 Whistleblower Protection and Grievance Redressal

Sasini maintains a confidential whistleblower mechanism, managed independently, to facilitate the safe reporting of any misconduct or unethical behaviour. Reports can be made anonymously through a toll-free hotline or via a designated compliance email.

All whistleblower cases are reviewed by an impartial third-party making the grievance mechanism process unbiased. We guarantee the confidentiality and protection of whistleblowers and no employee who makes a report in good faith will suffer any retaliation or discrimination.

During the reporting period, we successfully upheld the commitment to swiftly assess and address reported incidences, reinforcing our promise to prioritize the well-being of our employees.

We maintain full compliance with the Whistleblower Protection Act, 2021 and continue to sensitize staff on their right to report without fear of reprisal.



Hotline: 0800 721 771
Email: ombudsman@sasini.co.ke

7.5.1.3 Anti-Corruption and Conflict of Interest Measures

Sasini enforces strong anti-corruption and anti-bribery protocols. We continue to raise awareness on ethical supplier engagement and have included integrity clauses in key service contracts.

7.5.2 Data Privacy and Protection

Sasini PLC recognizes the critical importance of protecting personal and sensitive information in a digitally connected world.

As a Group with operations spanning agriculture, export, processing, and retail, we interact with a wide range of stakeholders including employees, customers, farmers, service providers, and regulatory bodies.

Data integrity, confidentiality, and availability remain core tenets of our corporate responsibility and compliance culture.

7.5.2.1 Governance and Policy Framework

Sasini has established a Group-wide Cybersecurity and Data Protection Policy, to ensure compliance with the Kenya Data Protection Act, 2019, the EU General Data Protection Regulation (GDPR) where applicable, and other relevant industry standards.

The policy outlines the principles of lawful data processing, consent, data minimisation, access controls, and breach notification protocols. It applies across all our subsidiaries and operations, and is integrated into our broader ESG governance systems.

The Board's Risk and Audit Committee provides oversight on digital compliance risks, including data governance. This is complemented by the operational role of our ICT function in implementing controls, training, and incident response mechanisms.

7.5.2.2 Key Measures and Operational Controls

In the reporting period, the following measures were implemented to reinforce data security and protection across Sasini's operations:

- **Two-Factor Authentication (2FA):** Continuous implementation of mandatory two-factor authentication across all critical ICT systems to enhance identity verification and prevent unauthorized access. This multi-layered security measure is now a prerequisite for accessing corporate email, internal platforms, and cloud-based resources, thereby significantly reducing the risk of data breaches and credential-based attacks.
- **User Training and Capacity Building:** Recognizing that cybersecurity is a shared responsibility, we conducted targeted ICT awareness and training sessions for all employees. These sessions focused on safe digital practices, phishing detection, password hygiene, and responsible use of company devices and data. Regular updates and refresher modules are provided to ensure continued vigilance and capacity across all departments.
- **Cookie Policy and Consent Management:** To align with data protection regulations and enhance transparency, we implemented a Cookie Policy and Consent Banner on our official website. This feature provides visitors with clear information on how cookies are used, their purpose, and allows users to actively manage their consent preferences.

This move not only supports compliance with applicable data privacy laws such as the Data Protection Act (Kenya) but also fosters user trust and informed digital engagement.

7.5.2.3 Incident Reporting

During the reporting period, no substantiated complaints were received concerning breaches of customer privacy or losses of customer data across any Sasini operations. This includes both customer-facing platforms and internal administrative systems.

We remain vigilant and proactive, recognising the increasing cyber and data exposure risks posed by global digitisation and supply chain interlinkages.

7.5.2.4 Stakeholder Engagement and Compliance

As part of our stakeholder engagement strategy, we educated our employees on data use policies. Furthermore, Sasini continues to align with global certifications such as FSSC 22000, SMETA, and Rainforest Alliance, all of which include provisions for secure data handling and traceability.

7.5.3 Sustainable Financial Practices

7.5.3.1 Green Financing for Renewable Energy and Climate Resilience

Sasini PLC has embedded renewable energy and climate resilience into its long-term strategy, aligning with SDG 7 (Affordable and Clean Energy) and SDG 13 (Climate Action).

The company prioritizes self-financed investments and strategic partnerships to drive sustainability initiatives without reliance on loans or debt financing.

7.5.3.2 Internal Financing and Strategic Partnerships Initiatives

Sasini's Kipkebe and Keritor Tea Factories, have significantly transitioned towards solar energy and biomass, while optimizing electricity use from the national grid.

Sasini maintains a self-financing approach, focusing on allocation of funds and strategic partnerships to support sustainability projects. The company's sustainable financing model includes:

a) Strategic Partnerships for Renewable Energy Expansion

- **Power Purchase Agreements (PPAs)**—contractual arrangements that allow us to procure clean energy directly from independent power producers (IPPs) without the need for upfront capital investment.



Through PPAs, Sasini secures a reliable and cost-effective supply of renewable electricity—such as solar—under pre-agreed pricing structures and delivery terms. This model not only reduces our Scope 2 emissions but also stabilizes our long-term energy costs and shields us from grid volatility and fossil fuel price fluctuations.

In the reporting period, we began exploring new PPAs to expand solar energy coverage beyond our flagship installations at Kipkebe and Keritor Tea Factories. These collaborations aim to increase the share of clean energy powering our processing facilities, further reducing our environmental footprint and supporting Kenya's transition to a low-carbon economy.

Our approach to PPAs is guided by rigorous due diligence, long-term sustainability performance, and alignment with national energy policies. As we move forward, we remain open to innovative partnership models, including wheeling agreements and community-based solar projects, that align with our operational footprint and sustainability vision.

- **Industry collaborations:** Sasini can partner with sustainability-focused organizations to leverage technical expertise, drive inclusive innovation, and co-create energy-efficient and socially inclusive solutions aligned with its ESG priorities.

b) Potential for Carbon Financing & Offsetting

- Sasini can generate revenue through carbon credits by already reduced emissions via solar power and biomass utilization.
- Participation in carbon offset programs to attract sustainability-focused buyers and investors.

This integrated approach prioritizes equitable community benefits, responsible labor practices, and board-level oversight to ensure long-term sustainability.

GRI CONTENT INDEX

08



Statement of Use	Sasini PLC has reported in accordance with the GRI Standards for the period 01 October 2023 – 30 September 2024
GRI 1 Used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022

GRI STANDARDS/ OTHER SOURCE	DISCLOSURE	PAGE LOCATION	EXPLANATION FOR OMISSION
General Disclosures			
GRI 2: General Disclosures 2021	2-1 Organizational Details	12	A gray cell indicates that reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available.
	2-2 Entities included in the organization's sustainability report	12	
	2-3 Reporting period, frequency and contact point	12-13	
	2-4 Restatements of information	13	
	2-5 External assurance	13	
	2-6 Activities, value chain and other business relationships	14-23	
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	2-9 Governance structure and composition	26	
	2-10 Nomination and selection of the highest governance body	26	
	2-11 Chair of the highest governance body	40-41	
	2-12 Role of the highest governance body in overseeing the management of impacts	27-31	
	2-13 Delegation of the responsibility for managing impacts	29	
	2-14 Role of the highest governance body in sustainability reporting	30	



GRI STANDARDS/ OTHER SOURCE	DISCLOSURE	PAGE LOCATION	EXPLANATION FOR OMISSION
General Disclosures			
	2-15 Conflicts of interest	2024 Annual Report and Financial Statement	
	2-16 Communication of critical concerns	106	
	2-17 Collective knowledge of the highest governance body	2024 Annual Report and Financial Statement	
	2-18 Evaluation of the performance of the highest governance body	29	
	2-19 Remuneration policies	2024 Annual Report and Financial Statement	
	2-20 Process to determine remuneration	2024 Annual Report and Financial Statement	
	2-21 Annual total compensation ratio	2024 Annual Report and Financial Statement	
	2-22 Statement on sustainable development strategy	56	
	2-23 Policy commitments	39	
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	2-25 Process to remediate negative impacts	106	
	2-26 Mechanisms for seeking advice and raising concerns	106	
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GRI STANDARDS/ OTHER SOURCE	DISCLOSURE	PAGE LOCATION	EXPLANATION FOR OMISSION
Material Topics			
GRI 3: Material Topics 2021	3-1 Process to determine material topics	72	A gray cell indicates that reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available.
	3-2 List of material topics	72	
Economic Performance			
GRI 3: Material Topics 2021	3-3 Management of material topics	74	
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	49	
	201-2 Financial implications and other risks and opportunities due to climate change	34	
	201-3 Defined benefit plan obligations and other retirement plans	115	
	201-4 Financial assistance received from government	2024 Annual Report and Financial Statement	
Market Presence			
GRI 3: Material Topics 2021	3-3 Management of material topics	103	
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	N/A	Information unavailable; currently under development.
	202-2 Proportion of senior management hired from the local community	2024 Annual Report and Financial Statement	
Indirect Economic Impacts			
GRI 3: Material Topics 2021	3-3 Management of material topics	105-107	
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	105-107	



GRI STANDARDS/ OTHER SOURCE	DISCLOSURE	PAGE LOCATION	EXPLANATION FOR OMISSION
	203-2 Significant indirect economic impacts	105-107	
Procurement Practices			
GRI 3: Material Topics 2021	3-3 Management of material topics	79	
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	N/A	<i>Information incomplete; currently under development.</i>
Anti-corruption			
GRI 205: Anti-corruption 2016	3-3 Management of material topics	119	
	205-1 Operations assessed for risks related to corruption	34-35	
	205-2 Communication and training about anti-corruption policies and procedures	119	
	205-3 Confirmed incidents of corruption and actions taken	31, 53	
Anti-competitive behaviour			
GRI 3: Material Topics 2021	3-3 Management of material topics	N/A	<i>Not applicable – no legal actions for anti-competitive behavior, anti-trust, or monopoly practices were initiated or pending during the reporting period.</i>
GRI 206: Anti-competitive Behaviour 2016	206-1 Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	N/A	<i>Not applicable – no legal actions for anti-competitive behavior, anti-trust, or monopoly practices were initiated or pending during the reporting period.</i>
Tax			
GRI 3: Material Topics 2021	3-3 Management of material topics		
	207-1 Approach to tax	37	
	207-2 Tax governance, control, and risk management	37	

GRI STANDARDS/ OTHER SOURCE	DISCLOSURE	PAGE LOCATION	EXPLANATION FOR OMISSION
GRI 207: Tax 2019	207-3 Stakeholder engagement and management of concerns related to tax	66	
	207-4 country- by-country reporting	N/A	<i>Not applicable – the organization operates solely within Kenya and does not have tax jurisdictions in multiple countries.</i>
Materials			
GRI 3: Material Topics 2021	3-3 Management of material topics	86-89	
GRI 301: Materials 2016	303-1 Materials used by weight or volume	86	
	301-2 Recycled input materials used	88	
	301-3 Reclaimed products and their packaging materials	88	
Energy			
GRI 3: Material Topics 2021	3-3 Management of material topics	74	
GRI 302: Energy 2016	302-1 Energy consumption within the organization	74	
	302-2 Energy consumption outside of the organization	79	
	302-3 Energy intensity	74-75	
	302-4 Reduction of energy consumption	85	
	302-5 Reductions in energy requirements of products and services	85	
Water and effluents			
GRI 3: Material Topics 2021	3-3 Management of material topics	89-90	
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	89	



GRI STANDARDS/ OTHER SOURCE	DISCLOSURE	PAGE LOCATION	EXPLANATION FOR OMISSION
	303-2 Management of water discharge- related impacts	88-90	
	303-3 Water withdrawal	90	
	303-4 Water discharge	90	
	303-5 Water consumption	90	
Biodiversity			
GRI 3: Material Topics 2021	3-3 Management of material topics	90-91	
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	90-91	
	304-2 Significant impacts of activities, products and services on biodiversity	90-91	
	304-3 Habitats protected or restored	90-91	
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	90-91	
Emissions			
GRI 3: Material Topics 2021	3-3 Management of material topics	78-80	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	78	
	305-2 Energy indirect (Scope 2) GHG emissions	79	
	305-3 Other indirect (Scope 3) GHG emissions	79-80	

GRI STANDARDS/ OTHER SOURCE	DISCLOSURE	PAGE LOCATION	EXPLANATION FOR OMISSION
	305-4 GHG emissions intensity	78-80	
	305-5 Reduction of GHG emissions	83-85	
	305-6 Emissions of ozone-depleting substances (ODS)	81-82	
	305-7 Nitrogen oxides (NOx), Sulphur oxides (SOx), and other significant air emissions	81-82	
Waste			
GRI 3: Material Topics 2021	3-3 Management of material topics	86-89	
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	86	
	306-3 Waste generated	88	
	306-4 Waste disposal	88	
	306-5 Waste directed to disposal	89	
Supplier environmental assessment			
GRI 3: Material Topics 2021	3-3 Management of material topics	102	
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	102	
	308-2 Negative environmental impacts in the supply chain and actions taken	102	
Employment			
GRI 3: Material Topics 2021	3-3 Management of material topics	108-114	



GRI STANDARDS/ OTHER SOURCE	DISCLOSURE	PAGE LOCATION	EXPLANATION FOR OMISSION
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	N/A	<i>Information unavailable - data not collected for the reporting period.</i>
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	115	
	401-3 Parental leave	114	
Labour/Management Relations			
GRI 3: Material Topics 2021	3-3 Management of material topics	31	
GRI 402: Labour/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	N/A	
Occupational Health and Safety			
GRI 3: Material Topics 2021	3-3 Management of material topics	116-117	
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	116	
	403-2 Hazard identification, risk assessment, and incident investigation	116	
	403-3 Occupational health services	116	
	403-4 Worker participation, consultation, and communication on occupational health and safety	117	
	403-5 Worker training on occupational health and safety	117	
	403-6 Promotion of worker health	116-117	

GRI STANDARDS/ OTHER SOURCE	DISCLOSURE	PAGE LOCATION	EXPLANATION FOR OMISSION
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	116-117	
	403-8 Workers covered by an occupational health and safety management system	116-117	
	403-9 Work-related injuries	117	
	403-10 Work-related ill health	117	
Training and Education			
GRI 3: Material Topics 2021	3-3 Management of material topics	108-109	
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	109	
	404-2 Programs for upgrading employee skills and transition assistance programs	108-109	
	404-3 Percentage of employees receiving regular performance and career development reviews	109	
Diversity and equal opportunity			
GRI 3: Material Topics 2021	3-3 Management of material topics	109-110	
GRI 405: Diversity and Equal Opportunity	405-1 Diversity of governance bodies and employees	109	
	405-2 Ratio of basic salary and remuneration of women to men	N/A	Information unavailable; currently under development.



GRI STANDARDS/ OTHER SOURCE	DISCLOSURE	PAGE LOCATION	EXPLANATION FOR OMISSION
Non-discrimination			
GRI 3: Material Topics 2021	3-3 Management of material topics	110	
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	110	
Freedom of association and collective bargaining			
GRI 3: Material Topics 2021	3-3 Management of material topics	67	
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operational and suppliers in which the right to freedom of association and collective bargaining may be at risk	N/A	<i>Information unavailable/incomplete - data not collected for the reporting period.</i>
Child labour			
GRI 3: Material Topics 2021	3-3 Management of material topics	102	
GRI 408: Child Labour 2016	408-1 Operational and suppliers at significant risk for incidents of child labour	102	
Forced or compulsory labour			
GRI 3: Material Topics 2021	3-3 Management of material topics	110	
GRI 409: Forced or Compulsory Labour 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour	110	
Rights of Indigenous peoples			
GRI 3: Material Topics 2021	3-3 Management of material topics	98-99	
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	N/A	<i>Not applicable - no incidents of violations involving rights of Indigenous Peoples were identified or reported during the reporting period.</i>
Local Communities			
GRI 3: Material Topics 2021	3-3 Management of material topics	98-99	

GRI STANDARDS/ OTHER SOURCE	DISCLOSURE	PAGE LOCATION	EXPLANATION FOR OMISSION
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	99-101	
	413-2 Operations with significant actual and potential negative impacts on local communities	98-101	
Supplier social assessment			
GRI 3: Material Topics 2021	3-3 Management of material topics	102-103	
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	102-103	
	414-2 Negative social impacts on the supply chain and actions taken	102-103	
Public policy			
GRI 3: Material Topics 2021	3-3 Management of material topics	N/A	<i>Not applicable – the organization did not make any political contributions during the reporting period.</i>
GRI 415: Public Policy 2016	415-1 Political contributions	N/A	<i>Not applicable – the organization did not make any political contributions during the reporting period.</i>
Customer health and safety			
GRI 3: Material Topics 2021	3-3 Management of material topics	94-97	
GRI 416: Customer Health and Safety 2016	416-1 Assessment of health and safety impacts of products and services categories	95	
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	95	



GRI STANDARDS/ OTHER SOURCE	DISCLOSURE	PAGE LOCATION	EXPLANATION FOR OMISSION
Marketing and labelling			
GRI 3: Material Topics 2021	3-3 Management of material topics	96	
GRI 417: Marketing and Labelling 2016	417-1 Requirements for products and services information and labelling	96	
	417-2 Incidents of non-compliance concerning product and service information and labelling	N/A	<i>Not applicable – no incidents of non-compliance with regulations or voluntary codes concerning product and service information and labeling were reported during the reporting period.</i>
	417-3 Incidents of non-compliance concerning marketing communications	N/A	<i>Not applicable – no incidents of non-compliance with regulations or voluntary codes concerning marketing communications were reported during the reporting period.</i>
Customer privacy			
GRI 3: Material Topics 2021	3-3 Management of material topics	119	
GRI 418: Customer Privacy	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	N/A	<i>Not applicable – no substantiated complaints concerning breaches of customer privacy or losses of customer data were received during the reporting period.</i>
Topics in the applicable GRI Sector Standards determined as not material			
TOPIC		EXPLANATION	
GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022			
Topic 13.11 Animal Health and Welfare		Not material in our operations as we have an insignificant number of animals in our operations	

Sasini

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