

Environmental, Social and Governance Policy.

VERSION 1.0, NOVEMBER 2023

DATE OF ADJUSTMENT	ADJUSTMENT MADE
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May 2026	Extension of the principle of sustainable forest management and impact mitigation
May 2025	Inclusion of the company Forestal Arandu S.A. under the scope of this policy

Unique Wood Paraguay S.A.

1 Target

The objective of this policy ("the Policy") is to provide guidelines for Unique's personnel and the management staff working for the companies under Unique's property management portfolio in Paraguay. The Policy includes the regulatory framework and standards observed and a description of the environmental, social, and governance principles that must be applied by the group and its personnel.

2 Scope

- This Policy applies to all employees of Unique and of the companies managed by Unique with a management assignment. At the date of formulation of this Policy, it integrates management personnel of Unique Wood Paraguay, Unique forest investment, and by extension Forestal Azul, Forestal Apepu, Forestal San Pedro and Forestal Arandu, which are under the integral management of Unique. In case additional companies are integrated under Unique's management mandate, the scope of this Policy is automatically extended. For the purposes of this Policy, this group will be called "Unique".
- This Policy establishes the environmental, social and governance policy framework that guides the decision making in the scope of Unique's management portfolio and is supported by shareholders and senior management.
- Unique is committed to promoting sustainable development within the scope of its operational activities, applying an integrated approach of its forestry operations, considering national and international laws and best practices applicable to nature conservation, social development and land use.
- The group recognizes the environmental, social and governance opportunities and risks associated with its land use and forest production activities and assumes its corporate responsibility for nature conservation and social development.

3 Regulatory framework and standards

- Forestry activities are carried out in accordance with the Principles and Criteria of the Forest Stewardship Council® (FSC®) for Responsible Forest Management. This currently encompasses FSC® certificates FSC® C157449, FSC® C141437, FSC® C169494, FSC® C184280, and FSC® C215162
- Unique defines the framework of working conditions following the Core Conventions of the International Labor Organization (ILO) and the ILO Code of Practice on Safety and Health at Work in Forestry.
- Each company managed by Unique uses internationally accepted methods to account for its impact in terms of carbon sequestration.
- Unique observes the national legislation and the main international treaties ratified by the national government applicable to the scope of the company's activities.

- Unique recognizes the Universal Declaration of Human Rights defined by the United Nations. The implementation of these rights follows the guiding principles on business and human rights of the World Organization of the United Nations (UN).
- The environmental and social management of the Unique group is based on the International Finance Corporation's Environmental and Social Performance Standards 2012, as well as general environmental, health and safety guidelines.

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Principles

Within the framework of its operational activities, Unique's personnel and, by extension, the companies managed by Unique, follow the following principles.

— SUSTAINABLE FOREST MANAGEMENT AND IMPACT MITIGATION

- is committed to responsible forest management;
- identifies the environmental and social impacts of its operations and protects sites of biological and cultural importance, as well as ecosystem services and biodiversity. Within this framework, informal logging, fishing and hunting, and the informal trade and transport of wood and wild animals are prohibited in all facilities of companies subject to this policy;
- seeks to ensure that the commercial benefits generated have a positive impact on the economic and social development of the region in which the companies managed by Unique operate;
- is committed to applying the principle of the mitigation hierarchy, seeking to avoid, and where this is not possible, to minimize adverse impacts and enhance positive effects on the environment and affected stakeholders;
- refrains from converting natural forests to other uses, or from engaging in commercial activities that promote or contribute to the deforestation of natural forests;
- recognizes the historical loss of biodiversity in the region where it operates and seeks to enhance the biodiversity values of the lands; and
- recognizes the importance of addressing the causes and consequences of climate change in its business operations and in the effects derived from them, particularly by sequestering carbon from its forestry activities and reducing greenhouse gas emissions.

— HUMAN RIGHTS AND FAIR EMPLOYMENT

- recognizes the corporate responsibility to respect human rights (HR), and seeks to avoid infringing on the HR of others, as well as to identify and address adverse impacts on HR that its business operations may cause; in particular, forced or child labor will not be tolerated;
- promotes fair treatment and non-discrimination (gender, religion, ethnicity, age, social class) in employment and training opportunities, contract awarding, stakeholder engagement processes and management activities;

- implements occupational health and safety practices to protect workers and stakeholders from the risks inherent in its forestry operations and all associated work;
- recognizes and promotes the right of workers to freedom of association; and
- promotes and monitors compliance with fundamental labor rights among its main partners and contractors associated with the value chain in which it operates.

— FAIR TREATMENT AND STAKEHOLDER INVOLVEMENT

- seeks the fair treatment of all relevant stakeholders in the framework of its business activities by: i) identifying relevant stakeholders; ii) respecting the legal and customary rights of local communities and indigenous peoples over resources, as well as culturally and socially vulnerable sites; iii) providing relevant and transparent information to stakeholders; and, iv) seeking dialogue and collaboration in good faith to address potential grievances or conflicts; and,
- establishes appropriate and accessible grievance mechanisms for workers and third parties.

— GOOD GOVERNANCE

- is committed to exhibiting honesty, integrity, fairness, diligence, transparency and respect in all business transactions by adhering to the principles of good corporate governance and integrity standards;
- does not engage in illegal or illicit practices, such as corruption, bribery, blackmail and extortion. When such practices are identified within the scope of the company's operations, the company will cooperate in good faith with the relevant judicial or extrajudicial mechanisms to legally redress the impact caused; and
- collaborates with regulators to protect against unauthorized or illegal activities within the scope of its operations in order to identify, deter, control, and report such activities.

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Implementation measures

- develops and implements an Environmental, Social and Governance Management System (ESMS) subject to continuous improvement, which determines the necessary structures and capacities, and describes the processes, plans, procedures and operating documents necessary to put into practice the principles established in this Policy. The ESMS is supported by resources earmarked for this purpose in the company's business plan, enabling it to be implemented, monitored and evaluated;
- adopts a set of key environmental and social performance indicators to monitor and evaluate its business activities;
- ensures that this Policy and the plans and procedures associated with its implementation are disseminated to relevant stakeholders; and
- ensures that any violation of this Policy is subject to sanctions within the framework of labor legislation, at the discretion of Management.

This Policy may be modified or updated, subject to the approval of Unique's management.

Unique will make this Policy public and disclose any relevant related documents or information.

Approved by the Board of Directors