



FOREWORD

Missirian's primary objective is to produce tobacco products that meet consistent quality standards and align with the smoking characteristics demanded by the international market. Company's management is dedicated to achieving this goal while ensuring the uninterrupted operation of its business activities. Equally important is the company's commitment to conducting its production processes in a manner that safeguards the environment and respects the well-being of all stakeholders involved. Over the past decade, Missirian has strengthened its corporate approach to sustainability, driven by a commitment to high standards of social and environmental performance, thereby supporting a responsible and resilient supply chain.

The cornerstone of Missirian's sustainability strategy is to establish itself as a trusted provider of responsibly sourced, sustainable, and traceable agricultural products. In alignment with this vision, the company launched its Human Rights Program in 2012, with a particular focus on farm-level practices. This initiative seeks to ensure the health and safety of all individuals engaged in tobacco production.

Missirian also actively promotes the responsible management of natural resources, striving for effective environmental stewardship. Comprehensive programs are in place to mitigate negative environmental impacts.

Concurrently, the company invests in continuous personnel training on occupational health and the inte-

gration of innovative processes and technologies across all stages of tobacco production. These efforts aim to foster a secure, dynamic, and enjoyable work environment for employees.

In recognition of its commitment to quality, environmental protection, and employee health, Missirian holds certifications in ISO 9001 (product quality), ISO 14001 (environmental management), and ELOT 1801 (occupational health and safety).

At Missirian, the company's journey extends beyond its corporate achievements, celebrating the people who have contributed to its remarkable legacy of over 100 years. This milestone reflects the collective efforts of employees, farmers, customers, and partners who have supported the company's progress.

Despite recent challenges in the global supply chain, Missirian successfully met customer demands, continued strategic investments, and upheld its sustainability commitments.

These accomplishments have solidified the company's resilience. As Missirian looks to the future, it expresses gratitude to all who have been part of its journey and envisions continued success, growth, and innovation for the next century.

Managing Director

Nikolaos Tzoumas.



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MISSIRIAN COMPANY



Missirian begun trading tobacco since 1860 from Belgium, the U.S. and gradually developed in Greece, Bulgaria and Armenia, by constructing production units.

The company and its main facilities are established in the " tobacco city" of Kavala, in an area of 90 hectares with a production capacity of 20,000 tons. 310 employees are employed, and the company controls 40% of the Greek market share and exports 95% of its production to all global cigarette industries.

The innovative ideas implemented by Missirian have changed the world map of oriental tobacco market and positioned Greek tobaccos in a spot of high competition.

Company has a long history of operating with integrity, honesty, and a focus on quality.

Company operates in compliance with ISO 9001, ISO 14001, EL0T1801 standards. Is committed to Agricultural development projects, contractual agriculture, Good Agricultural Practices and Social Responsibility, aiming towards sustainability.



RESEARCH, INNOVATION AND SAFETY

In response to the challenges associated with high-quality tobacco production, Missirian places significant emphasis on research and the application of its findings. A comprehensive range of programs is currently being developed to enhance efficiency, profitability, and safety throughout the tobacco production process.

In collaboration with the Centre for Research & Technology (CERTH), Missirian has successfully developed new Basma tobacco varieties that are resistant to pathogens. These varieties offer improved yields, which translates to more efficient resource utilization.

Additionally, in partnership with the Faculty of Agriculture at Aristotle University of Thessaloniki, a Geographic Information System (GIS) has been established, incorporating a database of soil analyses from tobacco fields. This system enables optimized fertilization practices, which, in turn, reduce costs for farmers, improve crop yields, and promote sustainable resource management.

Collaborating with the Faculty of Agriculture at Democritus University, Missirian conducted a study to establish the economic threshold level for the *Heliothis armigera* pest in oriental tobacco. Furthermore, a tobacco pest monitoring system was developed in collaboration with the same institution, facilitating the implementation of integrated pest management strategies.

Innovative practices have been introduced to both increase yields and reduce farm costs. These practices include the use of the float system for tobacco seedling

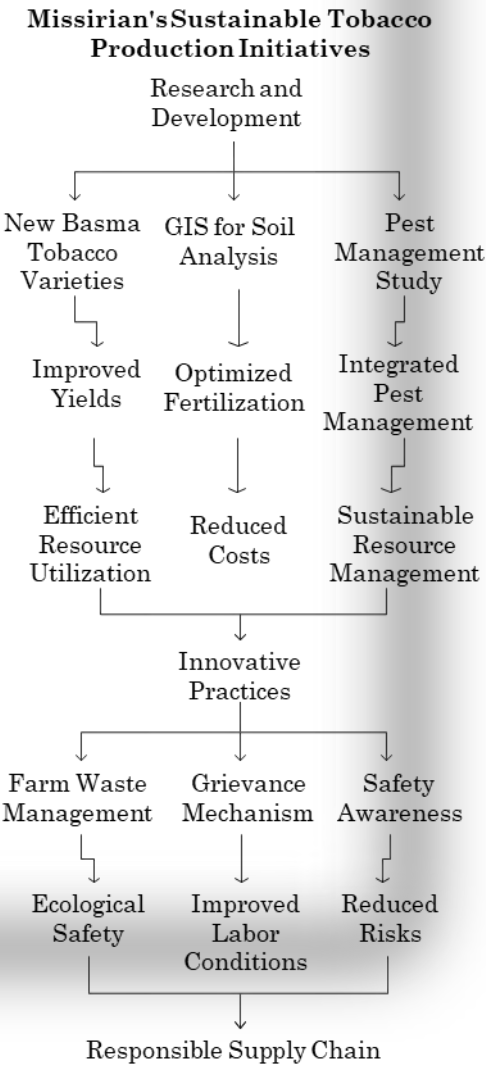
production, an oriental tobacco harvesting machine, twin-row transplanting, the Vento machine for stringing, and stalk cutting.

In partnership with a specialized third-party organization, a farm waste management program has been implemented to safely handle empty pesticide containers, ensuring both farmers and ecological safety.

Moreover, Missirian has established and expanded a Grievance Mechanism, offering farmers, their families, and workers access to report concerns related to labor conditions and safety. Appropriate guidance is provided in response to these issues.

The company also distributes brochures on best cultivation practices, farm safety, and agricultural labor standards. In addition, personal protective equipment (PPE) for pesticide handling and Green Tobacco Sickness prevention, pesticide storage lockers, and pharmacies are provided to enhance safety awareness and reduce risks on the farm.

Missirian remains committed to continuously evaluating and implementing best practices and programs that promote a responsible and sustainable supply chain.



SUSTAINABILITY AT MISSIRIAN

Sustainability within the leaf production sector focuses on fostering long-term agricultural practices. This approach encompasses optimizing crop yield, usability, and profitability while ensuring ethical production and adherence to rigorous standards of integrity.

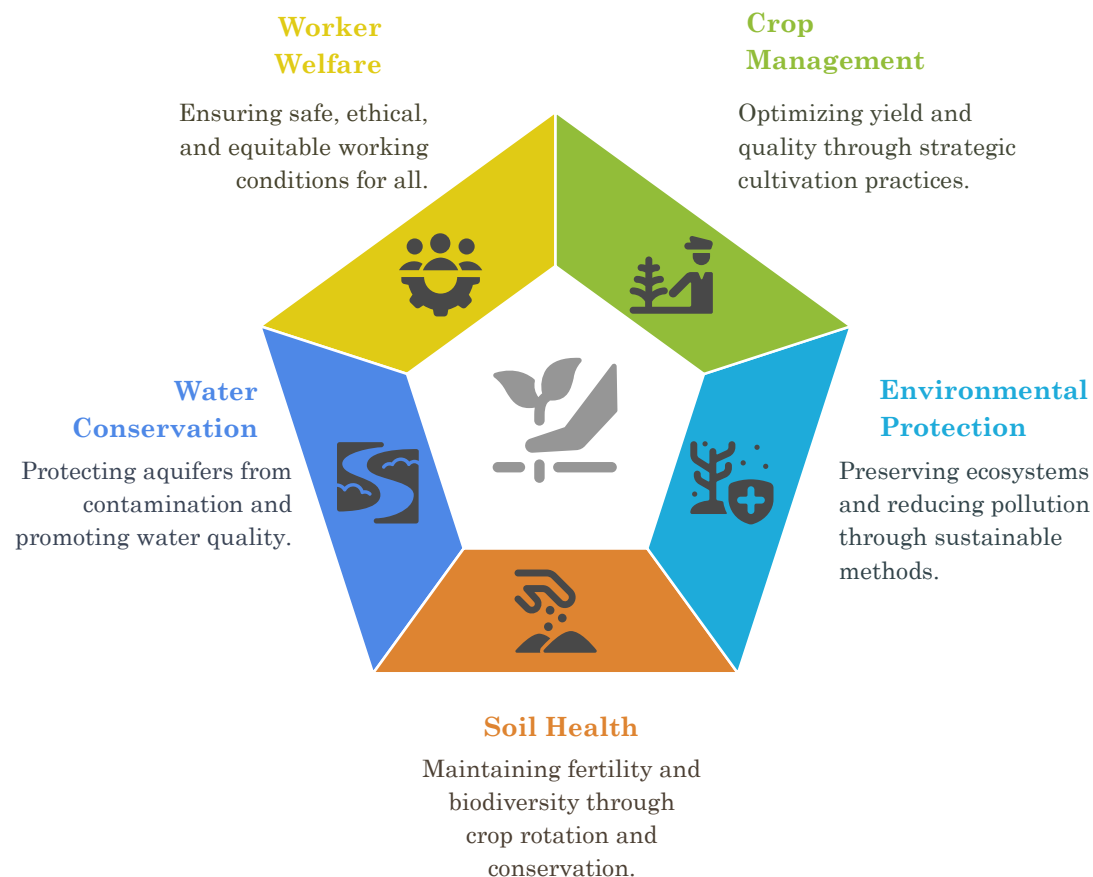
Additionally, it seeks to preserve environmental resources and enhance the quality of life for farmers, their workforce, and the communities in which they operate.

Moreover, Missirian strictly prohibits child and forced labor, ensures a safe working environment, upholds workers' rights to association, and enforces labor laws without discrimination. These measures foster a collaborative and ethical framework among all stakeholders involved in the production process.

Data disclosed in this report reflect activities from July 1, 2024, to June 30, 2025



Sustainable Tobacco Production



GOALS AND OBJECTIVES

The UN Sustainable Development Goals (SDGs) were designed to provide a shared blueprint for governments, civil society and the private sector to create a sustainable future.

We proactively operate in alignment with the UN SDGs and will continue to evaluate our supply chain for risks and opportunities to which we may be contributing.

We have mapped our sustainability topics to the SDGs to determine those that are the most relevant for our business and stakeholders. Throughout this report we have placed icons where our actions contribute towards meeting UN SDGs goals.



Minimal environmental impact

Characteristic	Climate impact	Water management	Waste management	Agricultural methods
Goal	60% emissions reduction by 2030 (base year 2016)	10% consumption reduction by 2030 compared to 2016	40% CPA container recycling each crop season	Promotes practices to minimize disease appearance

Employee Wellbeing



Work Environment

Satisfying environment for individual goals



Health and Safety

First aid and safety training provided



Employee Engagement

Annual training on all business aspects



Fair Compensation

Ensuring equal pay for equal value

GOALS AND OBJECTIVES

Goals & Targets – Calendar Year 2025

Human Rights & Labor Standards

- Eliminate Child Labor on all contracted farms – maintain zero tolerance and act to remediate 100% of identified cases.
- Ensure access to appropriate Personal Protective Equipment (PPE) for all farmers and farm workers.
- Provide decent accommodations for farm workers employed on contracted farms.
- Guarantee payment of at least minimum wage to all farm workers on contracted farms.

Farmers

- Strengthen support for improved livelihoods, aiming to maximize the potential of 100% of contracted farmers through:
- Targeted training in Good Agricultural Practices (GAP).
- Opportunities for crop diversification, including the cultivation of medicinal plants by 2035.

Communities

- Promote active engagement in addressing environmental and social challenges in surrounding communities.
- Ensure that income generated through operations contributes to the development of border and disadvantaged areas.

Labor & Human Rights in Supply Chain

- Apply Missirian's Human Rights Due Diligence across 100% of contracted farms.
- Uphold strong labor standards and maintain zero tolerance for forced or child labor.

Shareholders

- Commit to ethical and responsible business practices.
- Ensure 100% of eligible employees complete all assigned compliance courses.
- Deliver a fair return and promote long-term value creation.

Customers

- Provide reliable, compliant products that meet customer expectations and uphold the highest standards of quality and responsibility.



ESG ROADMAP

CLIMATE CHANGE

Our target is to reduce by 2030 our CO₂e emissions by 60 % across our value chain – comprising Scope 1, 2 & 3 GHG emissions

Metric	2023
Scope 1 & 2 CO ₂ e emissions (thousand tonnes)	693,8
% Scope 1 & 2 CO ₂ e emissions reduction vs 2016 baseline	-68%

60%
CO₂e emissions
reduction
by 2030

ZERO CHILD LABOUR

Aiming for zero incidents in our Tobacco Supply Chain by 2025

Metric	2024
%farms monitored for child labour in our Tobacco Supply Chain	100%
%farms with incidents of child labour identified	1,7%
% incidents of child labour reported as resolved by the end of the growing season	100%

100%
of farms in our
Tobacco Supply
Chain are
monitored for
child labour



ENVIRONMENTAL COMMITMENT

For Missirian, sustainability means creating value for local communities by actively minimizing the environmental impact of our operations. We are committed to continuously improving our business activities to meet the highest standards of environmental sustainability, with particular emphasis on climate change, water management, waste reduction, and deforestation.

Missirian's environmental commitment aligns with the United Nations Sustainable Development Goals (SDG 13 – Take urgent action to combat climate change and its impacts, and SDG 15 – Protect, restore, and promote the sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt land degradation and biodiversity loss).

To achieve our goals, we:

- Fully comply with laws and regulations, while setting higher internal and supplier standards.
- Assess environmental impacts across the value chain and implementing sustainability strategies.
- Apply internationally recognized environmental management systems (ISO 14001).
- Raise employee awareness and providing training to support sustainability efforts (4 trainings for 2024).



- Collaborate with suppliers to promote best agricultural practices, biodiversity protection, water stewardship, waste management, and farmer education.

13 CLIMATE ACTION



ENVIRONMENTAL COMMITMENT

Rethinking resources

Missirian recognizes that its long-term success depends on providing farmers with the tools and solutions necessary to achieve higher yields while minimizing the consumption of water, land, and energy.

Missirian actively promotes the:

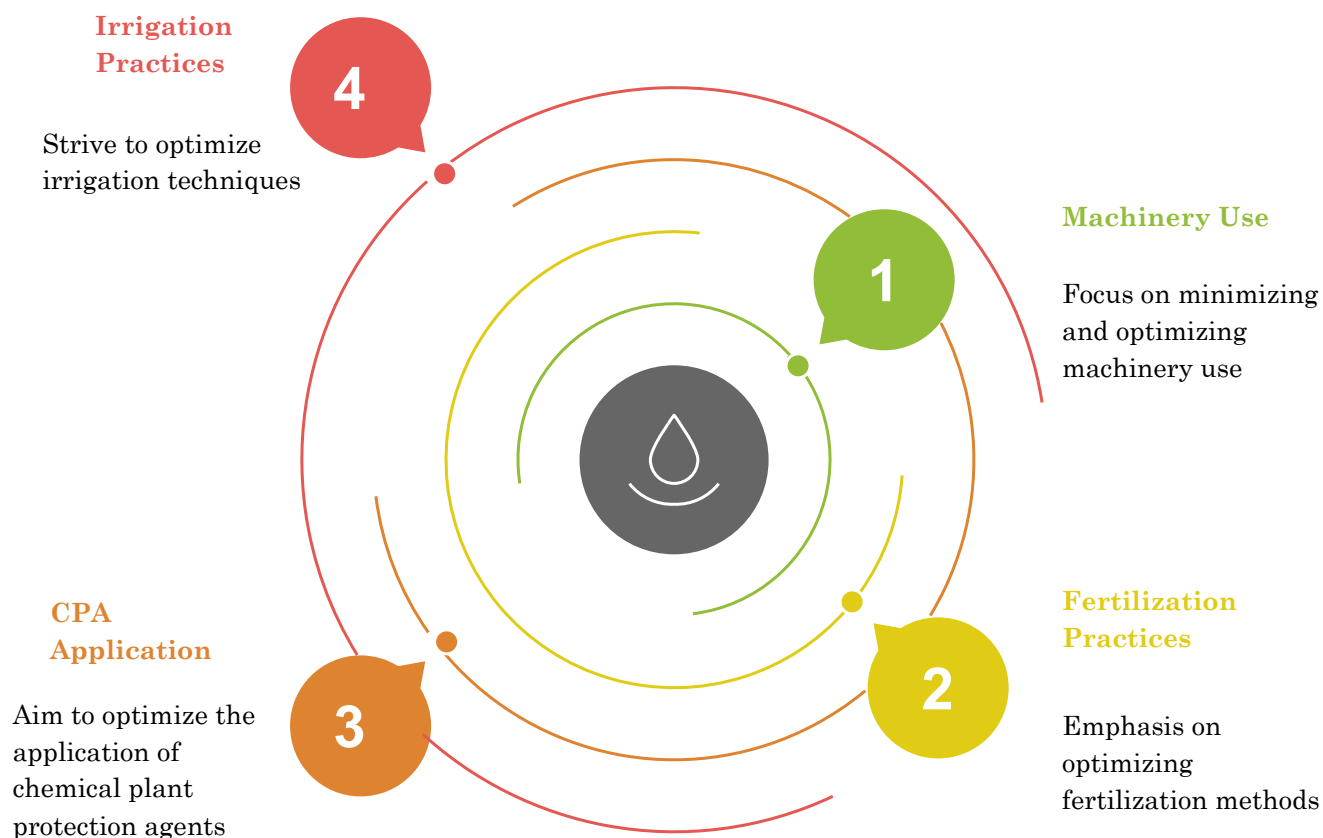
- Minimization and optimization of machinery use
- Optimization of fertilization practices
- Optimization of chemical plant protection agent (CPA) application
- Optimization of practices

In line with these efforts, Missirian implements the ISO 14001 Management System, which outlines the requirements organizations must follow to improve their environmental performance.

Missirian integrates ISO 14001 standards into its operations to ensure environmentally responsible production that meets customer needs. Aligned with its broader Environmental Policy, the company is committed to reducing greenhouse gas emissions and addressing climate change. Despite the complexity of environmental challenges, Missirian takes coherent, aligned steps to advance its sustainability goals.



Enhancing agricultural sustainability



ENVIRONMENTAL COMMITMENT

Reduce 60 % of Absolute Scope 1, 2 & 3GHG Emissions

Missirian framework of emission calculation

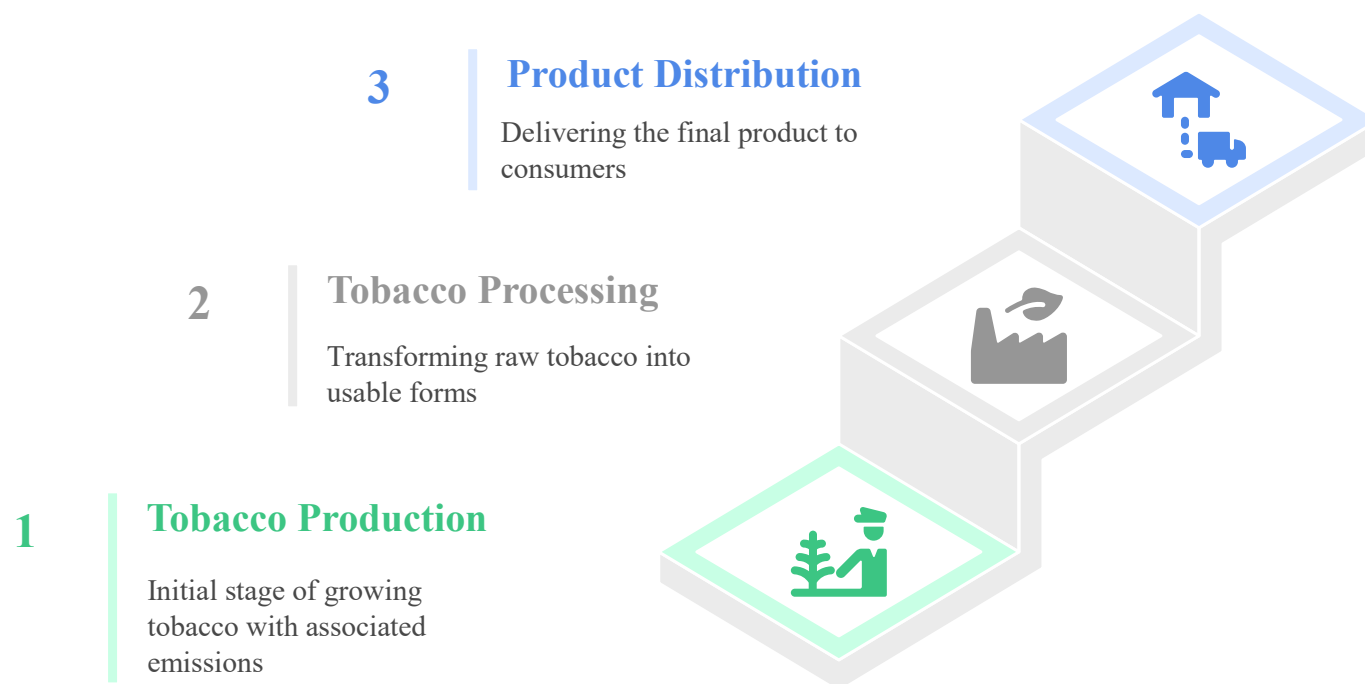
Missirian's emission calculation framework is based on the product's life cycle. This comprehensive approach includes a detailed inventory of the energy and materials required throughout the product's value chain, along with the corresponding emissions generated at each stage.

Environmental emissions are assessed across the entire process, starting from tobacco production by growers, extending through the tobacco processing stages, and continuing to the distribution of the final product.



In any language, climate action is crucial.

Calculating Product Emissions



ENVIRONMENTAL COMMITMENT

Environmental compliance and waste management

Missirian is committed to minimizing environmental degradation and resource depletion caused by material use and waste disposal through efficient practices such as economical use, re-use, recycling, and the safe disposal of materials.

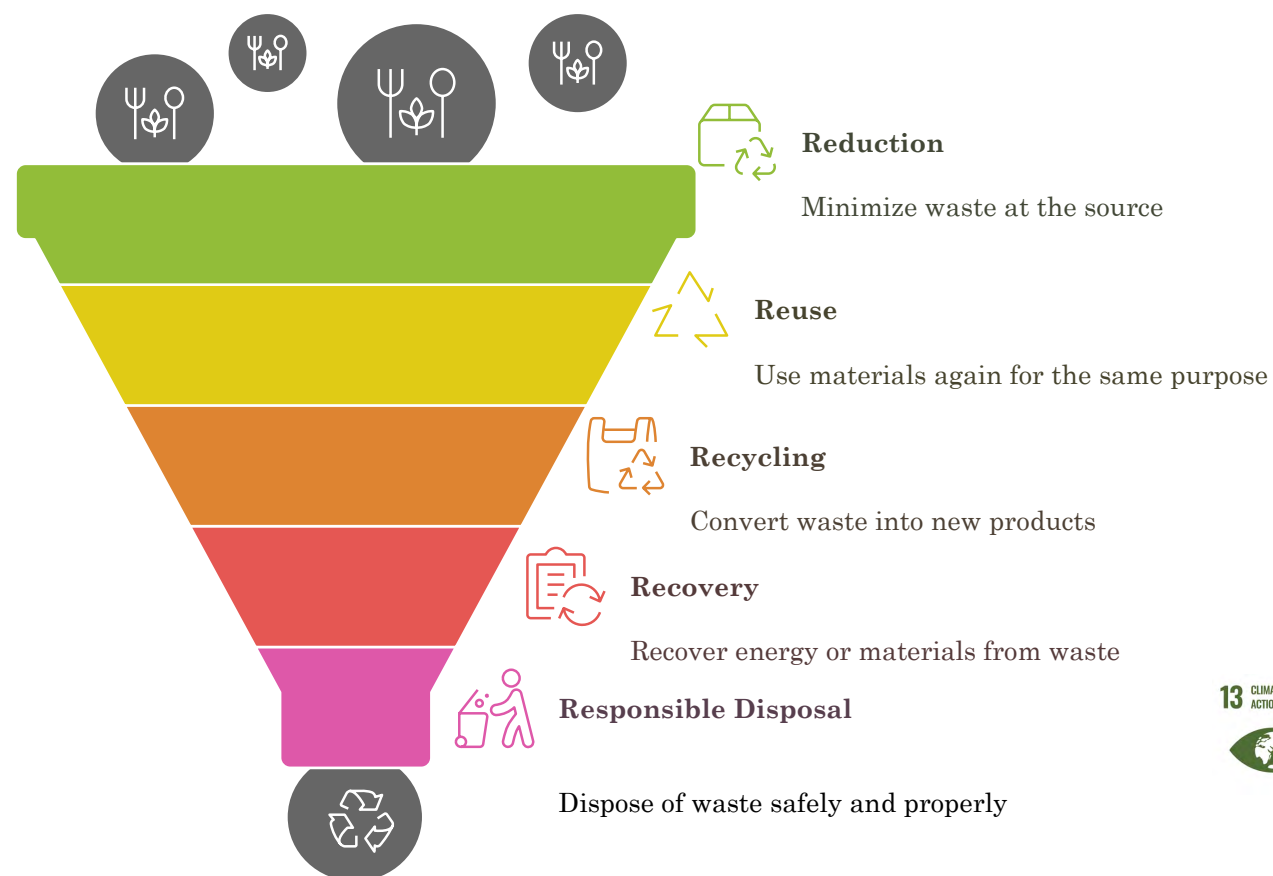
Farm activities inevitably generate waste, which must be managed properly. Farmers are trained and encouraged to follow a waste management hierarchy, including the principles of **reduction, reuse, recycling, recovery, and responsible disposal**.

Missirian effectively communicates these practices to farmers using clear, accessible language and provides practical examples relevant to their daily operations.

Additionally, Missirian promotes the proper disposal or recycling of hazardous waste generated during tobacco production, such as batteries or machine oils. Metal tins have been distributed to 100% of contracted farmers for recycling machinery lubricants, which are then collected and delivered to local gas stations for proper recycling.

Furthermore, Missirian has developed and implements a waste management plan specifically targeting the recycling of empty pesticide containers.

Farmers discard empty containers into specially designated bins placed in various villages, after which they are collected and recycled appropriately by an authorized third party.



ENVIRONMENTAL COMMITMENT

More than 5 tons since 2014

An average of 40% of the weight of pesticides containers used to grow tobacco each crop season has been managed so far.

Moreover, since 2016, Missirian has successfully recycled more than 1.500 tons of paper and more than 200 kilograms of batteries.

13 CLIMATE ACTION



Treatment of pesticide tank mix residue

One of the challenges a farmer occasionally faces is the proper disposal of residual pesticide from spray tank mixes and washings.

For this purpose, specialized systems were installed to treat CPA leftovers and rinse water. They are designed to concentrate pesticide waste, which after evaporation goes for proper disposal.

Five systems are installed, and each system has a capacity of 3m³ of rinsed water, which translates to the waste of about 30 CPA applications.



RECYCLE

1,500 tons
of paper



and more than
200 kilograms
of batteries

ENVIRONMENTAL COMMITMENT

Water stewardship and resource management

Water is vital for all life forms and is a critical element in agricultural production. While fertilizers enhance crop growth and chemical plant protection agents (CPAs) safeguard crops, these substances can leach into groundwater or watercourses, potentially harming aquatic ecosystems.

Missirian adopts a water stewardship approach, treating water as a finite natural resource essential to sustainable agriculture.

Missirian's commitment to water stewardship complements its broader Environmental Policy on Sustainability.

Specifically, the company is dedicated to :

- Achieve water efficiency across its operations by:

- 1.Ensuring that its activities do not undermine the right to water for local communities.
- 2.Excelling in the efficient use of water in all facilities.
- 3.Enhancing corporate reporting on

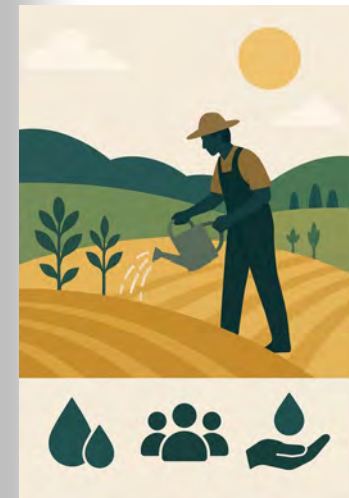
water stewardship.

- 4.Safeguarding access to water and sanitation for local communities.

- Engage with suppliers by:

- 1.Offering training and support to farmers on water quality management, reducing water consumption, and retaining soil moisture.
- 2.Conducting research and development (R&D) activities to develop plant varieties that require less water.

- Raise awareness about water access and conservation by:



ENVIRONMENTAL COMMITMENT

Missirian's commitment to natural habitat conservation is designed to guide and align efforts, complementing the company's broader Environmental Policy on Sustainability. Through close collaboration with growers and other partners, Missirian aims to balance the need for crop production with nature conservation and to mitigate tobacco's impact on biodiversity.

To address the loss of biodiversity, it is necessary to adopt a comprehensive approach that redesigns agricultural practices to prioritize biodiversity conservation and restoration at the farm level. Missirian believes that sustainable agricultural practices can empower growers to achieve this balance, which is why the company is committed to developing and implementing solutions that allow farming operations to flourish alongside biodiverse ecosystems.

Missirian recognizes both the opportunity and responsibility to ensure that productive agricultural fields and healthy, biodiverse ecosystems can coexist. Through partnerships with growers and other stakeholders, Missirian is enabling farmers to increase productivity on existing land, minimizing the need to expand into natural habitats.

The company works closely with growers to implement integrated crop management tools, including integrated pest management solutions, monitoring

systems, and decision support systems, to help manage pest populations with minimal impact on surrounding ecosystems and wildlife. By using fewer inputs and reducing the need for additional land, farmers can contribute to biodiversity conservation by setting aside land for habitat restoration.

Finally, Missirian is committed to preventing deforestation and promoting the restoration of native habitats, thus helping protect forests and support biodiversity preservation.

Biodiversity on the farm

Missirian encourages the preservation of pollinator habitats both on and off the farm.

By establishing wildflower strips and creating networks of biodiversity corridors, farmers can enhance agricultural landscapes, enriching them with diverse insect populations and wild plant species.

Missirian actively promotes practices that protect and preserve biodiversity, recognizing their importance for sustainable agriculture and ecosystem health.

13 CLIMATE ACTION



Enhancing Agricultural Landscapes

Pollinator Habitats

Areas that support bees and other pollinators



Biodiversity Corridors

Pathways connecting different

Wildflower Strips

Rows of wildflowers that attract insects



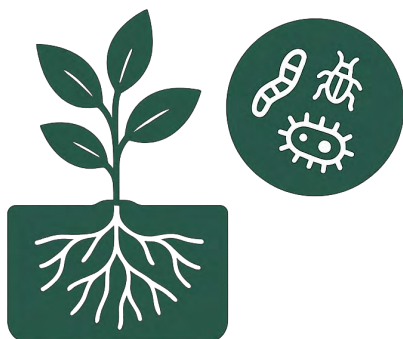
ENVIRONMENTAL COMMITMENT

Stronger soil equals a healthier ecosystem

Healthy soil is the most valuable asset a farm can have, and its physical and chemical degradation must be assessed and managed.

Tillage practices, which break up and turn the soil, release carbon stored within the soil and increase the potential for soil erosion caused by wind or rain. In contrast, reduced tillage practices allow nutrients and moisture to remain in the soil, limit erosion, reduce water runoff, and help farmers utilize rainwater more effectively. By minimizing tillage, farmers also prevent the release of greenhouse gases into the atmosphere, contributing to the fight against climate change.

STRONGER SOIL HEALTHIER ECOSYSTEM



Another benefit of reduced tillage is the preservation of vital soil ecosystems, including earthworms, nematodes, mites, insects, fungi, bacteria, and over 1,000 species of invertebrates.

Missirian has developed and is actively implementing a soil conservation plan to promote long-term soil health and sustainability.

Soil fertility mapping

The project aims to optimize crop fertilization through the use of a Geographic Information System (GIS), which compiles a comprehensive database of soil characteristics across all tobacco-growing regions in Greece.

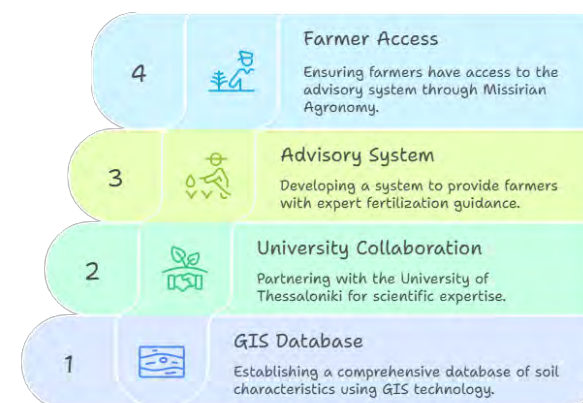
This initiative has been implemented in collaboration with the University of Thessaloniki's Faculty of Agriculture and the Laboratory of Applied Soil Science since 2014. The fertilization advisory system is made accessible to farmers with the support of the Missirian Agronomy team, ensuring that they receive expert guidance on fertilization practices.



13 CLIMATE ACTION



Optimizing Crop Fertilization



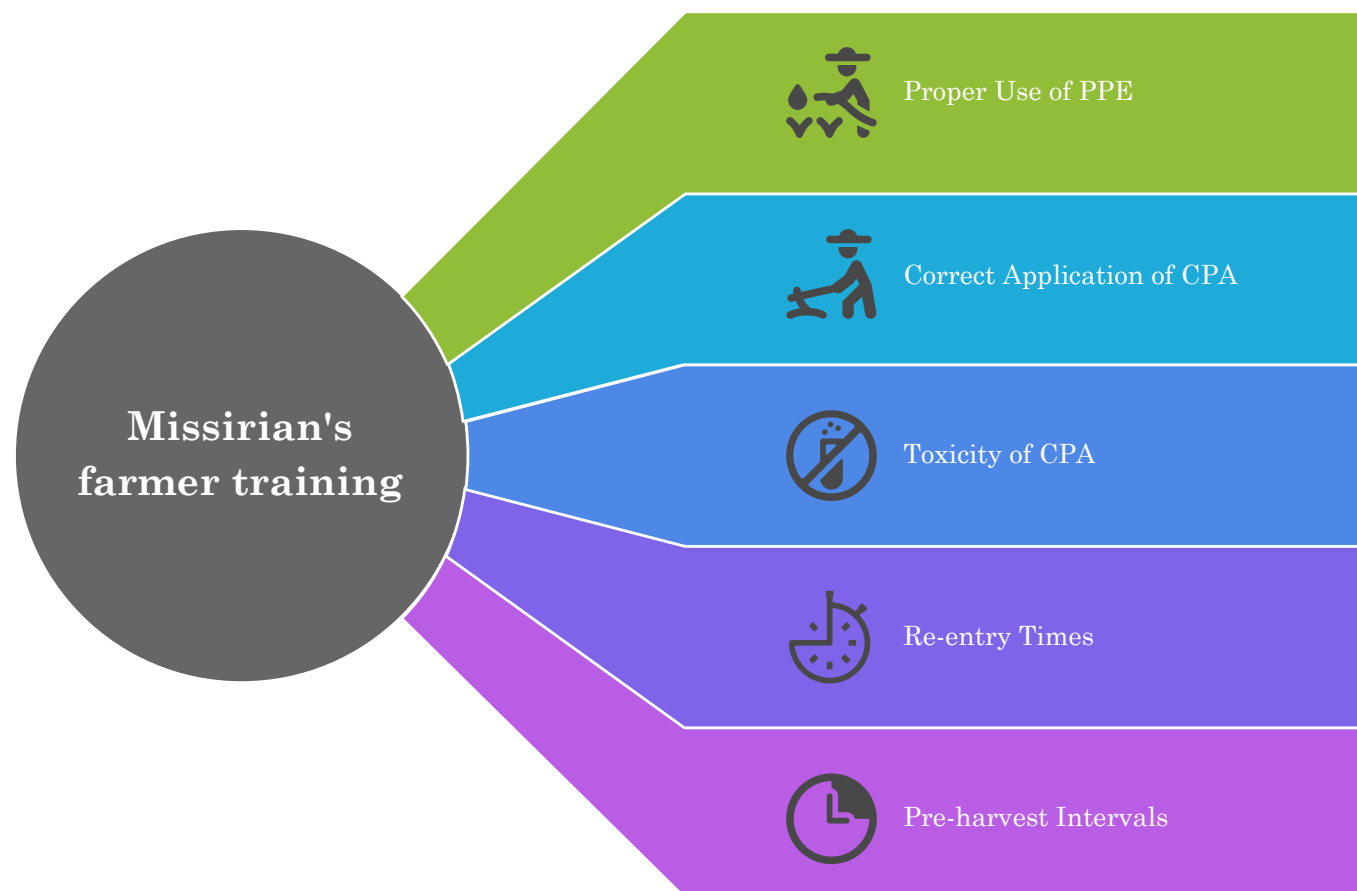
PEST MANAGEMENT

Missirian promotes IPM that aims at preventing and managing pest and disease outbreaks.

Integrated Pest Management (IPM) prioritizes the use of physical, mechanical, cultural, and biological control methods, with the goal of minimizing the use of agrochemicals. These methods include the selection of resistant varieties, crop rotation, and the destruction of crop residues. IPM emphasizes a preventive and control-focused approach that aims to minimize environmental impact.

Pesticide applications are to be considered only as a last resort for managing pests and diseases, and they must comply with relevant Crop Protection Agent (CPA) regulations and Missirian's guidelines.

Missirian provides annual training for farmers (more than 11.000 individual trainings accomplished for 2024) on IPM principles and has collaborated with third parties to deliver specialized training on the following topics:



HUMAN RIGHTS POLICY

Missirian comprises a network of enterprises within the tobacco sector, each of which may have potential human rights impacts on its stakeholders. The company is firmly committed to respecting human rights across all its operations, as outlined in the International Bill of Human Rights and the fundamental principles of the International Labour Organization's Declaration on Fundamental Principles and Rights at Work. Additionally, Missirian adheres to the United Nations Guiding Principles on Business and Human Rights.

Missirian's Human Rights Policy is aligned with the United Nations Sustainable Development Goals (SDG 3 - Ensure healthy lives and promote well-being for all at all ages, SDG 8 - Promote sustained, inclusive, and sustainable economic growth, full and productive employment, and decent work for all, SDG 10 - Reduce inequality within and among countries, SDG 16 - Promote peaceful and inclusive societies for sustainable development, provide access to justice for all, and build effective, accountable, and inclusive institutions at all levels).

This Policy complements the group's Code of Conduct, both of which define the principles and practices guiding Missirian's daily operations. All employees and Board Members of Missirian are required to abide by this Policy. Moreover, Missirian expects its



suppliers and business partners to comply with these standards. In situations where direct control is not feasible, Missirian seeks to leverage its influence to encourage compliance.

Missirian ensures adherence to all applicable laws and regulations in the countries in which it operates. In instances where national laws conflict with international human rights standards, the higher standard will be followed.

Consistent with the United Nations Guiding Principles on Business and Human Rights, human rights due diligence is fully integrated into Missirian's business processes. This process aims to identify and assess actual and potential human rights risks. Missirian will act on the findings from this due diligence to prevent or mitigate negative human rights impacts and to respond effectively and appropriately.

Furthermore, Missirian is committed to engaging with relevant stakeholders to understand and address the human rights impacts linked to its business activities from the perspectives of those affected.



HUMAN RIGHTS POLICY

Missirian is dedicated to widely communicating this Human Rights Policy. Furthermore, the relevant individuals across the company's operations receive training to ensure they are equipped with the knowledge to effectively promote and uphold human rights.

The implementation of these criteria is an ongoing process. This Policy serves as the initial step towards the company's commitment, and practices will be continuously adjusted and updated as progress is made.

Missirian has developed and implements various programs aimed at addressing human rights concerns, including:

- **Employee Policies and Standards:** These promote responsible labor practices, such as non-discrimination and the provision of a safe working environment. Missirian strives to maintain constructive relations with trade unions, upholding the freedom of association and the right to collective bargaining.
- **Grievance Mechanisms:** These mechanisms have been established to address potential concerns raised by rightsholders, ensuring a transparent and responsive system for resolving disputes (25 grievances related to human and labour rights were raised through grievance mechanisms during 2024 crop season)
- **Community Programs:** Initiatives have been launched in tobacco-growing communities where Missirian operates. These programs aim to combat child labor, address workers' rights issues, promote the adoption of good agricultural labor practices.

Communication



Ensuring widespread awareness of the

Training



Equipping individuals with necessary

Implementation



Ongoing process of applying the policy

Continuous Improvement



Adjusting practices for better outcomes



HUMAN RIGHTS POLICY

Missirian is committed to extending its human rights standards to its suppliers, actively monitoring each contracted farmer to ensure safe and fair working conditions on the farm. As a result, more than 15.000 visits to farms were conducted in crop year 2024.

The Agricultural Labor Practices (ALP) Code, which includes seven key principles, embodies the human rights requirements for our contracted tobacco growers and is an integral part of the farmer contract.

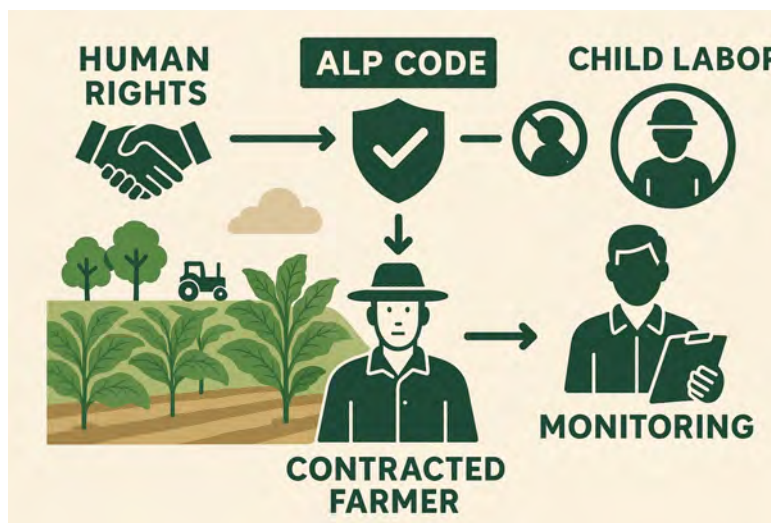
The ALP Code stipulates that workers must be treated fairly, child labor must be eradicated, and a safe working environment must be maintained. During farm monitoring, if a leaf technician identifies an issue, they collaborate with the farmer to resolve it. Each issue requires a tailored intervention, ranging from additional training for the farmer to the development of corrective action plans, depending on the severity of the problem (190 corrective actions for 2024).

These interventions are closely monitored until the issue is addressed. If a violation cannot be resolved during the current season, the farmer is placed on a watchlist for the subsequent season. In cases of repeated violations or refusal to comply with the established requirements, the farmer may

face contract termination.

Missirian actively engages with agricultural communities to ensure that workers are properly trained in safely performing their tasks (more than 500 tobacco workers trained in 2024). As part of the ALP Code, contracted farmers are provided with training and, where necessary, personal protective equipment (PPE) to mitigate risks such as Green Tobacco Sickness (GTS) and to ensure the safe handling of crop protection agents (CPAs)- more than 7.000 PPE sets distributed so far.

The ALP Code is regularly reviewed with contracted farmers to ensure ongoing compliance, and Missirian will continue to assess its supply chains for potential risks or impacts.



HUMAN RIGHTS POLICY

MISSIRIAN'S COMMITMENT TO COMBATTING CHILD LABOUR, FORCED LABOUR, AND ENSURING A SAFE WORKING ENVIRONMENT

CHILD LABOUR

Children are especially vulnerable to exploitation and often lack the means to defend themselves. Child labour typically disrupts school attendance, infringing on a child's fundamental right to education. In line with this, Missirian strictly prohibits the employment or use of child labour across its operations and monitors its supply chain to address both the presence of child labour and its underlying causes.

FORCED LABOUR

Every individual has the right to freely choose their employment, enjoy decent working conditions, and move freely. Missirian does not tolerate any form of forced labour and expects the same standard from its suppliers. The company has implemented measures designed to detect, avoid, address, mitigate, and eliminate the risk of forced labour and its root causes across its operations.

SAFE WORKING ENVIRONMENT

Health and safety are paramount concerns for Missirian. The resources and investments dedicated to safeguarding the health of our employees are integral to our operations. The company is committed to continuously improving working conditions and enhancing its safety practices. Furthermore, Missirian expects its suppliers to provide a safe working environment for their employees. In cases where suppliers require support, Missirian works to facilitate access to protective equipment and safety resources.

ASSESSING HUMAN RIGHTS IMPACTS ACROSS OUR MARKETS

To enhance our due diligence framework, proactively identify risks, and mitigate potential adverse impacts throughout our operations and value chain, we have conducted Human Rights Impact Assessments (HRIAs) in the countries where we operate. These assessments adhere to a formal process aligned with

SCOPE OF THE PROJECT: SAFETY FIRST

To promote Health & Safety issues, we have distributed since 2014:

- Personal Protection Equipment (PPE) for Crop Protection Agents, including mask, gloves, goggles and coverall (full set) - over 10.000 sets
- Set of long sleeves shirts and caps for GTS prevention—over 7.500 sets
- Crop Protection Agents (CPA) lockers, targeting farmers who had children in the farm—over 650 units
- First Aid kits - over 1.700 units
- Field re-entry signs— over 200 units

the United Nations Guiding Principles on Business and Human Rights (UNGPs). The outcomes of these assessments are used to develop customized action plans, which are then implemented and regularly monitored to ensure their effectiveness.

HUMAN RIGHTS POLICY

FAIR AND EQUAL TREATMENT

Missirian’s Commitment to Non-Discrimination and Employee Well-Being

Missirian is committed to making personnel decisions based solely on merit, without discrimination on the basis of race, sex, colour, national or social origin, ethnicity, religion, age, disability, sexual orientation, gender identity or expression, political opinion, or any other status protected by applicable law. The company strives to foster a fair and inclusive work environment, contributing to the well-being of its employees through appropriate healthcare programs.

In addition, Missirian extends this policy to its suppliers, actively monitoring the treatment of their workforce. We believe that every individual is entitled to be treated with dignity and respect. We do not tolerate discrimination or abusive behaviour in any form. In cases where unfair treatment is identified, the root cause will be investigated, and appropriate practices will be implemented to ensure that the issue is effectively addressed.

FREEDOM OF ASSOCIATION

Missirian’s Commitment to Workers’ Rights and Legal Compliance

Missirian upholds the right of workers to organize and engage in collective bargaining. The company believes in fostering constructive and transparent dialogue between employers and employees, encouraging associations that advocate for fair working conditions and enhance communication, all while ensuring that no worker faces retaliation for their participation.

For 2024, we recorded the following issues across our entire supply chain:

•Child Labor	71
•Rights of Workers	0
•Workplace Health Safety	127

GRIEVANCE MECHANISM

Providing access to remedy to potentially impacted rightsholders relies on the provision of an effective grievance mechanism across our supply chain. This is a core element of our human rights’ due diligence approach, aligned with the UNGPs.

Therefore, tobacco workers have access to a fair, transparent, anonymous and effective Grievance Mechanism whereby they can raise their issues.

Scope of the initiative, that operates as an industry approach, is to connect farming society to suitable independent 3rd party support mechanism.

During 2024 crop season, 25 grievances related to human and labour rights were raised through grievance mechanisms.

HUMAN RIGHTS POLICY

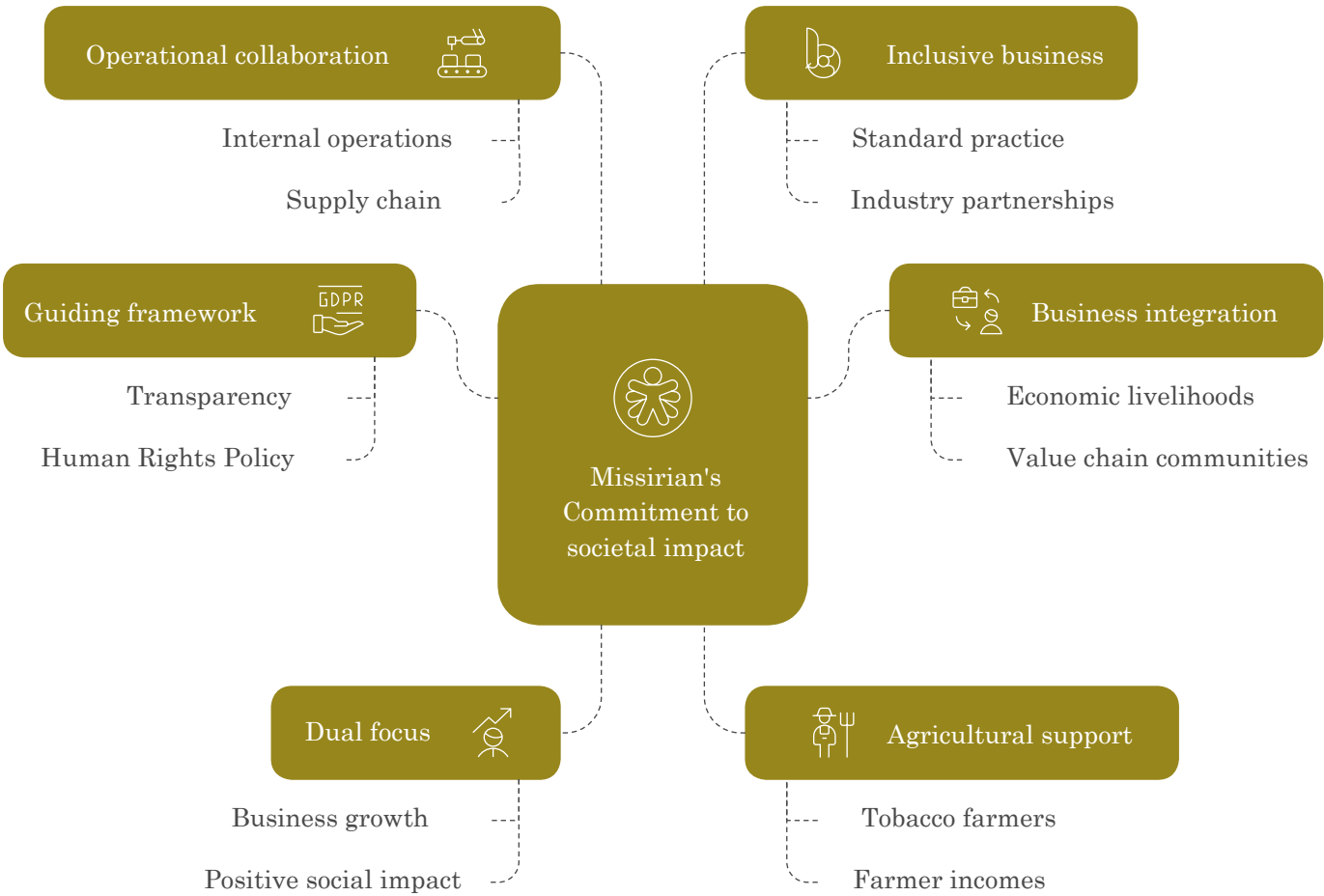
At Missirian, we are committed to contributing to better societal outcomes by operating with transparency, providing responsibly sourced products, and investing in and strengthening the communities where we operate. Our Missirian Commitment on Livelihoods has been developed to guide and align our efforts, complementing the Missirian Group Human Rights Policy on Sustainability.

This commitment is integral to the way we conduct business and supports our ongoing growth. Our operations significantly contribute to the economic livelihoods of people, including smallholder farmers, and communities across our value chain.

We aim to deliver both business growth and positive social impact by embedding human rights throughout our operations. This focus allows us to support important social issues and improve livelihoods, especially by enhancing the agricultural practices of tobacco farmers, thereby increasing their incomes.

To achieve this, we recognize the need to work both within our own operations and across our extended supply chain. Our goal is to establish an inclusive business model as a standard practice and foster partnerships to drive broader movement and positive change in the industry.

Missirian's Commitment to Societal Impact



GOVERNANCE

At Missirian, the company's governance structure is designed to facilitate the implementation of our sustainability goals. We are governed by a Board of Shareholders, which oversees the management of the company.

Missirian is led by executive members of corporate management who set high standards and governance principles for employees, officers, and directors. These principles encompass a wide range of areas, from environmental compliance to the fight against corruption.

Company management adheres to the policies and standards set forth in our governing documents, including the Corporate Governance Guidelines (Code of Conduct). The management team oversees and reviews our Environmental, Social, and Governance (ESG) programs and practices.

Management convenes multiple times a year, and each meeting includes discussions on sustainability topics. These include issues such as climate change, water and waste management, and social responsibility within our operations and supply chain. During these meetings, the management team assesses sustainability activities, reviews the annual sustainability report, and provides guidance on the company's sustainability strategy. They also review and approve the Sustainability Report for public disclosure.

sure.

All employees, officers, and directors are required to read, understand, and comply with our Code of Conduct, rules, and guidelines. Any violations or instances that are inconsistent with these principles must be reported.

Local leadership teams provide feedback to corporate management on the impacts we are having on the ground, contributing valuable insights that inform and refine our global strategy. Our strategy is continually evolving, relying on consistent communication and commitment from all Missirian employees.

Moreover, our internal structure has been reorganized accordingly to support the operation of the following programs:

S RTP	Participation since 2001
GAP	Participation since 2002
ALP	Participation since 2012
STP	Participation since 2013
IPM	Engagement since 2015



GOVERNANCE



GAP (GOOD AGRICULTURAL PRACTICES)

GAP is an internationally recognized protocol used in over 80 countries that sets standards for certifying agricultural products. It aims to boost consumer confidence by minimizing environmental impacts, reducing chemical use, ensuring worker safety, and promoting animal welfare.

ALP (AGRICULTURAL LABOR PRACTICES)

The ALP program promotes good agricultural labor practices, aiming to eliminate child labor and other labor abuses. It focuses on ensuring safe and fair working conditions on all tobacco farms and supports ethical labor standards that protect workers' rights and guarantee fair treatment.

IPM (INTEGRATED PEST MANAGEMENT)

IPM promotes an ecosystem-based approach to pest management in tobacco farming, focusing on best practices to prevent and control pests. Its goal is to minimize environmental and health risks by reducing unnecessary use of Crop Protection Agents (CPAs), encouraging the use of the least hazardous, registered CPAs, and promoting their responsible management.

STP (SUSTAINABLE TOBACCO PROGRAM)

The Sustainable Tobacco Program (STP) is an industry-wide initiative aimed at enhancing supply chain due diligence and promoting positive environmental and social outcomes. It offers a unified approach to sustainability by integrating various programs and ensures that sustainable practices are applied consistently throughout all stages of tobacco production.

Agricultural Programs

	GAP	ALP	IPM	STP
Objective	Enhance consumer confidence	Promote good labor practices	Reduce environmental and health risks	Improve supply chain due diligence
Focus	Environmental impact, worker health	Safe and fair working conditions	Pest prevention and management	Comprehensive sustainability approach
Scope	Agricultural production	Tobacco	Tobacco	Tobacco production
Key aspect	Minimizing chemical inputs	Eliminating child labor	Reducing use of CPAs	Consolidating sustainability programs

GOVERNANCE



COMPLIANCE WITH LAWS AND DATA

PRIVACY

Missirian is dedicated to complying with all applicable laws and regulations. In instances where legal requirements are more stringent than our internal policies, the company ensures full adherence to the applicable law. We are committed to due process in all employment and disciplinary matters, ensuring that all procedures are in line with legal standards.

Furthermore, Missirian is resolute in protecting the privacy of employees and suppliers, strictly adhering to data privacy laws and ensuring that all relevant requirements are met.

This commitment extends to our suppliers, as we actively monitor their practices to ensure full legal compliance, particularly in regard to employee treatment and business operations.

SUPPLY CHAIN INTEGRITY

Missirian is committed to responsible sourcing of agricultural products, aligning our operations with a strong ethical framework that ensures sustainability across our supply chain. We integrate policies and practices that support environmental sustainability, health and safety, human rights, and high agricultural standards. These include:

- Environmental Policy, Health and Safety Policy,

and Human Rights Policy: These policies guide our operations in sourcing tobacco and other agricultural products in a manner that minimizes environmental impact, ensures worker safety, and upholds human rights standards.

- Code of Conduct: This outlines the principles and ethical standards expected from employees, suppliers, and other stakeholders. It supports responsible behavior across all aspects of our operations.
- Good Agricultural Practices (GAP) and Agricultural Labor Practices (ALP): These programs help ensure that the agricultural practices followed by our contracted farmers are sustainable, ethical, and compliant with international standards for environmental protection, worker health, and safety.

TECHNOLOGY AND MONITORING

Missirian utilizes advanced tools to enhance supply chain transparency:

Primary Data Capture at the Farm Level: Through the deployment of agronomy software, our leaf technicians capture live data directly from the farm during visits. This ensures that management can access

up-to-date information and address issues promptly. ISO Certified Facilities: We maintain ISO certifications for 100% of our processed tobacco volumes, ensuring high standards of quality and sustainability in all processing operations.

Supplier Audits and Training

Our Leaf Technicians are actively involved in training contracted tobacco farmers on best practices and conducting regular audits to ensure compliance with GAP and ALP programs. Through these efforts, we can trace issues like NTRM and agrochemical usage directly back to the farm, using this data to assess and improve supplier performance.

This robust system of supply chain controls ensures that Missirian can meet its customer expectations while adhering to responsible sourcing practices that protect the environment, workers, and the integrity of the tobacco industry.

