

## SIPEF Statement on Scope of Limited Assurance for 2024 Sustainability Statement

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As part of its commitment to transparency and regulatory compliance, SIPEF engaged EY in 2024 to perform limited assurance procedures on its Sustainability Statement, published within SIPEF's [2024 Integrated Annual Report](#).

This statement on the scope of the limited assurance procedures confirms that all data and disclosures included in SIPEF's 2024 Sustainability Statement (pages: 86–281; 405–414; 424–462) have, as a whole, been subject to limited assurance procedures performed by EY. These procedures were conducted in accordance with *International Standard on Assurance Engagements (ISAE) 3000 (Revised)*, *Assurance engagements other than audits or reviews of historical financial information ("ISAE 3000 (Revised)")*, applicable in Belgium and issued by the International Auditing and Assurance Standards Board (IAASB).

The responsibility of the independent auditor is to plan and perform the assurance engagement to obtain limited assurance as to whether the sustainability statement is free from material misstatement, whether due to fraud or error. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence decisions of users taken on the basis of the sustainability statement as a whole.

The limited assurance procedures covers both qualitative and quantitative information included in the sustainability statement, including but not limited to disclosures related to:

- Full traceability of all palm and banana products produced by SIPEF
- SIPEF's monitoring system for no deforestation
- Environmental-related data including physical and transition climate risk assessments and GHG emissions
- Social-related disclosures and data, including those pertaining to own workforce and workers in the value chain, such as smallholders
- Governance-related data, including anti-corruption and anti-bribery training and reporting and grievance mechanism

Any disclosures not included in the scope of the limited assurance are clearly marked in the report as "not covered in the scope of CSRD limited assurance."

Signed by:

A blue ink signature of Petra Meekers, written in a cursive style.

Petra Meekers  
SIPEF Managing Director