



SUSTAINABLE SOY POLICY

Policy Owner: Global Procurement and Global Sustainability

Effective Date: December 18, 2025

I. INTRODUCTION & SUPPLY CHAIN CONTEXT

IFF is committed to environmentally and socially responsible sourcing that supports the communities and ecosystems across our value chain. The production of soy has rapidly expanded in the last few years in tropical regions due to the rising demand for soy and has been associated with environmental and human rights risks. At IFF, we believe soy should be produced in a sustainable manner by conserving native vegetation and biodiversity and respecting human rights.

IFF operates primarily in the Business to Business (B2B) market, which means that we are a midstream company in the soy supply chain. IFF is not involved in the production of soybeans. Our purchase of soy-based raw materials includes soybeans and soy white flakes. IFF's tier one suppliers include manufacturers, traders, refiners, cooperatives, and producers. As a global business, both in terms of manufacturing and the markets we serve, we believe that partnerships and sector-wide initiatives with our supply chain partners play an important role in supporting the availability and uptake of sustainable products.

II. OUR COMMITMENT

IFF has a role to play and is committed to sourcing soy products in a sustainable manner. That implies, for example, contributing to the protection and conservation of forests, peatlands and biodiversity; respecting human rights; contributing to better livelihoods; and promoting transparency in the soy supply chain.

By 2030, IFF commits to sourcing from 100% Deforestation- and Conversion-Free (DCF) soybeans and soy white flakes with a cut-off date of **July 22, 2008** for the Amazon Biome and **December 31, 2020** for all other biomes. We also commit to achieving 100% Traceability to Municipality/County (TTM) and 100% Traceability to Farm (TTF) by 2030.

III. SCOPE

This Policy applies to all soybeans and soy white flakes sourced and processed in North America and Brazil by IFF and its subsidiaries.¹ IFF conducts thorough investigations of our soy supply chain through an independent third party via consultations with our soy suppliers. We expect all Direct and Indirect Suppliers to adhere to the expectations in this Policy.

¹ For new businesses that become part of IFF, there will be an adaptation period of one year after integration.

IV. PRINCIPLES

IFF supports the following principles which are aligned to international and industry standards. With the engagement of our suppliers involved in soy production globally, we are committed to practices aligned with the following principles:

1. Protect natural forests, natural ecosystems and biodiversity from deforestation and conversion.

We support the protection and conservation of high-biodiversity biomes, such as the Amazon Biomes in Brazil, in accordance with the following policy statements:

- IFF Direct and Indirect Suppliers are expected to comply with the Brazilian Forest Code², where applicable.
- In Brazil, soybeans growers' properties may not overlap indigenous territories and other protected areas and must not appear on the IBAMA (Brazilian Institute of the Environment and Renewable Natural Resources) list of embargoes for illegal deforestation³, nor in the 'dirty list of slave-like labor' of the Ministry of Labor and Employment, or any other list of embargoes by local authorities where the soy is produced.
- Natural ecosystems in soy farms must not have been deforested or converted to soy production. The following cut-off dates apply:
 - July 22, 2008, in the Amazon Biome (in compliance with the Amazon Soy Moratorium).
 - December 31, 2020, in all other biomes.
- IFF encourages suppliers to reduce and to adopt alternative solutions for the use of pesticides and fertilizers in the production of soybeans. The use of fertilizers and pesticides must be done in accordance with local legislation. Agrochemicals listed in the Stockholm and Rotterdam Conventions are not used.

IFF shall take action to support regenerative agriculture practices to improve soil health, reduce water stress and pollution, enhance biodiversity, and support the reduction/sequestration of greenhouse gas (GHG) emissions linked to soy production.

2. Respect human rights including those of indigenous people, local communities, workers and smallholder farmers.

Our approach to respecting human rights is outlined in IFF's Global Human Rights Policy, which sets out our commitment to respect all internationally recognized human rights as defined by the International Bill of Rights and the International Labour Organization Declaration on Fundamental Principles and Rights at Work. We pay particular attention to individuals or groups within our supply chain who may be at greater risk of negative human rights impacts due to their

² http://www.planalto.gov.br/ccivil_03/ato2011-2014/2012/lei/L12651compilado.htm

³ <https://servicos.ibama.gov.br/ctf/publico/areasembargadas/ConsultaPublicaAreasEmbargadas.php>

vulnerability or marginalization, notably smallholder farmers, children and young workers, and migrant workers. Accordingly, we make the following policy statements:

- We have processes in place for identifying child labor – as defined in the ILO Conventions No. 138 and No. 182 – where it exists in our supply chain and finding practical and culturally appropriate responses to support its prohibition
- We have processes in place for identifying and addressing any form of modern slavery in our supply chain.
- We respect the rights and title to property and land of the individual, indigenous people and local communities. We support the principles of Free, Prior and Informed Consent (FPIC) to empower local communities to give or withhold consent to activities that may affect them or their territories.
- We recognize the need to reduce our environmental footprint and protect communities' livelihoods throughout our value chain.

We are dedicated to remedial actions when we find or become aware of negative human rights impacts within our value chain. We expect our Business Partners and Direct Suppliers to offer appropriate, confidential, and fair procedures for resolving grievances and to cascade this to the next tiers of the supply chain. IFF will rely on established grievance systems where they exist and are deemed to be relevant and functional, such as the grievance procedure maintained by Round Table on Responsibly Soy Association (RTRS) and ProTerra Foundation.

3. Uphold the highest standards of transparency on progress towards deforestation- and conversion-free soy, and respect to human rights commitments.

IFF is committed to achieving full traceability across its soy supply chain, with a target of 100% TTM and TTF, and sourcing 100% DCF volumes prioritized for soybeans and soy white flakes in North America and Brazil by 2030. To verify compliance, we will leverage a combination of tools and programs available (e.g., satellite monitoring technologies, industry-recognized certification schemes such as ProTerra and RTRS, and geospatial data analysis). These tools will enable us to assess risks, monitor land use changes, and validate supplier practices in alignment with our sustainability commitments. We will work collaboratively with our suppliers to ensure consistent and accurate data sharing, including geolocation information for all relevant facilities and agricultural areas.

V. SUPPLIER REQUIREMENTS

When procuring soy-based products, we expect our Direct and Indirect Suppliers to meet these requirements:

1. Adhere to our Vendor Code of Conduct and Responsible Sourcing Policy (see [IFF Policy Center](#)).
2. Comply with all applicable local and international regulations. The higher standard must be followed.
3. Have a soy policy and implementation plan that aligns with IFF's targets on soy. The plan sets goals, activities, timelines and KPIs, including a narrative which outlines the company's

responsible sourcing or production approach. The suppliers' policy and plan need to include their third-party suppliers.

4. Have a robust due diligence mechanism that allows suppliers to monitor and address social and environmental risks in their supply chain.
5. Have a robust public grievance mechanism in place that is appropriate, confidential and fair.
6. Remediate non-compliance when it is found that a supplier has been linked to deforestation or other forms of conversions based on the cut-off date outlined in our Principles.
7. Provide an effective remedy when a supplier has been linked to or caused negative human rights or deforestation impact.
8. Share with IFF traceability information and geolocation data specific to its supply chains, including processing facilities supplying directly and indirectly and the agricultural supply area.
9. Support a culture of trust by addressing requests for collaboration, information sharing and action. That includes sharing information on deforestation and conversion free volumes as well as proactive communication on potential supply chain issues, so we can find the best approach forward.
10. Provide documentation that proves that the relevant products are deforestation-free by the cut-off date as indicated in this Policy.

VI. IMPLEMENTATION PLAN

We aim to implement our above commitments through this line of action in North America and Brazil, including working in priority areas within and beyond our supply chains. Our ability to achieve our commitments depends heavily on the changing practices of the soy industry, supply chain and the future market availability.

1. Source deforestation- and conversion-free (DCF) soybeans and soy white flakes by 2030.
2. Map our supply chains to production areas in high-risk landscapes and increase soy supply chain transparency with a goal to achieve 100% Traceability to Municipality/County (TTM) and Traceability to Farm (TTF) by 2030.
3. Perform risk analysis in our supply chains and prioritize action and engagement with suppliers and stakeholders linked to high-risk landscapes, jurisdictions and supply sheds.
4. Engage directly with suppliers to raise awareness on our commitments, including the requirement of policies and a time-bound plans that meet IFF commitments, address potential supply chain risks and support best practices including sourcing of sustainable certified soy from recognized sustainability standards.
5. Engage and/or support initiatives and projects tackling sustainability issues (e.g., deforestation, preventing child labor) in the landscapes, jurisdictions, and areas our company sources from.
6. Engage in sector discussions and initiatives to address systemic issues linked to soy production (e.g., conversion); this involves collaborating with peer companies and suppliers.
7. Encourage our suppliers to minimize GHG emissions linked to soy production and processing and to report on progress.
8. Monitor and address any potential non-policy compliance via appropriate, confidential and fair grievance channels as well as close collaboration with our suppliers.

9. Monitor and report regularly, transparently, and publicly on our progress via our website and annual reporting, using KPIs.
10. Review of this Policy and implementation plan with targets and actions in the areas outlined above.

VII. VERIFICATION & REPORTING

To verify compliance, we will leverage a combination of tools and programs available for supplier engagement including but not limited to an annual traceability study conducted by a third-party partner, satellite monitoring technology, certification schemes like RTRS and ProTerra, and geospatial data analysis from expert partners. These tools will enable us to assess risks, monitor land use changes, and validate supplier practices in alignment with our sustainability objectives. We will work collaboratively with our suppliers to ensure consistent and accurate data sharing, including geolocation information for all relevant facilities and agricultural areas.

For updates on our progress towards this Policy, please see IFF Annual Sustainability Report.

VIII. WHERE TO GO FOR HELP

IFF strictly forbids reprisal, retaliation, or subsequent discrimination against any person who in good faith raises a concern or reports possible misconduct. You may also report a concern or violation at <http://iff.com/speakup>. IFF will investigate alleged misconduct in relation to this Policy in accordance with internal procedures on investigations. Any IFF Personnel who violates this Policy may be subject to disciplinary measures, up to and including termination of employment.

IX. DOCUMENT HISTORY

Issue Date	Version	Description for Changes
December 1, 2021	1.0	Initial release. This is a new policy on sustainable soy.
December 18, 2025	2.0	Updated release. Revised policy format and commitment on traceability and DCF.