Corporate Social Responsibility (CSR) Policy ("Policy")

Valency International Pte Ltd and subsidiaries (collectively the "Valency Group") are committed to creating positive, measurable, and sustainable impact in communities in which the Valency Group operates or engages with. Corporate Social Responsibility ("CSR") initiatives shall be implemented in an ethical, inclusive, transparent, and responsible manner, aligned with long-term community development priorities and business values. This Policy is guided by applicable laws and recognized frameworks including the UN Sustainable Development Goals (SDGs), UN Global Compact, ILO Principles, relevant IFC Performance Standards, and OECD good practice guidance.

Scope

This Policy applies to Valency Group entities, controlled operations, employees, management, and all CSR-funded initiatives implemented directly or through NGOs, consultants, vendors, or other partners. Country-specific legal requirements shall apply in addition to this Policy.

Guiding Principles

All CSR initiatives shall be based on fairness, inclusiveness, accountability, transparency, ethical conduct, and measurable impact. Programs shall be informed by needs assessments, local consultation, stakeholder participation, and respect for local context. Projects should create sustainable value rather than one-time interventions and shall avoid dependency, exclusion, favouritism, conflict, misuse of resources, or unintended harm.

Priority Focus Areas

Subject to local needs and legal requirements, Valency Group may support initiatives in various priority areas including, but not limited to, education; health, nutrition, water and sanitation; farmer livelihoods and resilience; women's empowerment; youth development and vocational skilling; local employment and entrepreneurship; community infrastructure; disaster relief and resilience; inclusion of vulnerable groups; and community-facing environmental initiatives such as water conservation, agroforestry, waste awareness, and conservation projects.

Governance

The Board and Board Environment & Social Committee shall provide strategic oversight of CSR priorities, risks, and performance. Senior Management shall approve budgets and ensure adequate resources. The CEO Office, Chief Strategy and Sustainability Officer (CSSO) and Head CSR shall lead Valency Group strategy, implementation oversight, monitoring, reporting, and continuous improvement.

Ethics, Human Rights and Partner Standards

Valency Group maintains zero tolerance for bribery, fraud, corruption, misuse of funds, and conflicts of interest in CSR activities. CSR resources shall not be used for political contributions, religious promotion, personal benefit, routine business expenses, unlawful activities, or any purpose inconsistent with approved CSR objectives.

CSR initiatives and partners shall, in accordance with applicable laws, respect basic human rights and labour principles, including no child labour, no forced labour, non-discrimination, safe participation, and respectful treatment of beneficiaries.

Stakeholder Engagement and Grievance

Valency Group shall engage relevant stakeholders such as communities, beneficiaries, farmers, authorities, employees, and civil society in the planning and review of CSR initiatives. An accessible external grievance mechanism shall be maintained to receive and resolve concerns fairly, confidentially, and within reasonable timelines.

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Mr. Deepak Tikoo Chief Strategy & Sustainability Officer	Ms. Nidhi Kumar Head CSR

25-May-26