



Deforestation Free Standard (DFS) Policy

This policy is a practical internal management document for natural rubber plantation supply chains intended for the EU market. It aligns plantation-level controls with EUDR expectations for deforestation-free sourcing, legality, traceability, risk assessment, mitigation and information.

Document title	Deforestation Free Standard (DFS) Policy	Document code	DFS-P-001
Version	1.0	Effective date	24-April-2026
Company	Swift Resources (Cambodia) Limited	Prepared by	Mr. TEAV Sohpea
Approved by	Ms.MA MUK YING /General Manager	Document owner	Compliance Lead
Sites Address	Add: Nation Road 7, Snoul Village, Snoul District, Kratie Province, Cambodia.	Country of production	Cambodia

1. Scope

This policy establishes procedures, roles, records, and implementation steps required to ensure that rubber and rubber-derived relevant products supplied in a manner consistent with EUDR requirements.

- Scope of commodity: Company produced natural rubber from *Hevea brasiliensis* under HS Code 4001 within the scope applicable to the Organization's activity. Company have policying various clone RRIM 600, PB260, RRIM 712, GT1, KV4.

Product group name	Product type (HS-code)	Species	Country of harvest/production
Rubber	4001	<i>Hevea brasiliensis</i>	Cambodia; Add: located Nation Road 7, Snoul Village, Snoul District, Kratie Province, Cambodia



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SWIFT RESOURCES (CAMBODIA) LIMITED

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SNOUL RUBBER PLANTATION

- Scope of operations: plantation establishment and management, field harvesting, internal collection.
- Scope of entities: **Swift Resources (Cambodia) Limited** located Nation Road 7, Snoul Village, Snoul District, Kratie Province, Cambodia concession land contracted with total land size 4823.55 ha.

2. Legal and Reference Basis

This policy should be read together with the following legal and internal references:

- Regulation (EU) 2023/1115 on deforestation-free products
- Applicable national laws of the country of production relating to land tenure, land use, environmental protection, labour, human rights, harvesting, transport, tax/customs, and anticorruption.
- Internal documents maintain records for a minimum of 5 years: grievance procedure, nonconforming product procedure, internal audit procedure, training procedure.

3. Definitions

Term	Definition used in this policy
Deforestation-free	Rubber produced on plots that have not been subject to deforestation after 31 December 2020 and that otherwise meet applicable EUDR criteria.
Legal production	Production that complies with the relevant legislation of the country of production, including rights to use the area for production and laws covering environmental, forest-related, labour, human rights, tax, anticorruption, trade, and customs matter as applicable.

4. Policy Commitment

The Company commits that rubber placed on, made available on, or exported for the EU market under this system:

- a) Be deforestation-free and produced in accordance with relevant legislation of the country of production.
- b) Be supported by documented due diligence statement reference numbers and downstream communication controls where applicable.

Address: Snoul District, Kratie Province, Kingdom of Cambodia



5. Roles and Responsibilities

Role / function	Core responsibilities
Top Management	Approved policy, resources, annual review, market-placement.
Compliance Lead	Own this policy, maintain legal register, verify DDS quality, approve risk decisions.
GIS / Mapping Officer	Maintain plot maps, coordinates, land register linkage, change control.
Exploitation Manager	Implement controls, producer supervision, harvesting and segregation controls.
Procurement / Finance	Stock control, invoice, Custom, import and export tax
Internal Audit	Independent checks of record quality, traceability, risk controls.

6. Baseline and Scope Register

Before any material is claimed under this policy, the Company establish and maintain a verified baseline register for all included plots and supply units.

- Unique plot ID, owner/producer ID, farm name, administrative area, and total area.
- Geolocation coordinates or polygon data as applicable, supported by maps and revision control.
- Land tenure / land use documentation and evidence of legal right to produce.
- History and known land-use change history, including whether the area was agricultural land before 31 December 2020.
- Supply route from plot to collection point, store, processing.

7. Farm Workflow

The Company's operate in the following sequence for rubber workflow:

1. Collect information required for the relevant product, plot.
2. Verify geolocation and production area information and maintain plot-to-supply linkage.
3. Assess whether the material is deforestation-free and legally produced.
4. Evaluate risk against EUDR criteria and company risk indicators.
5. Apply risk mitigation where the risk is not yet negligible.



6. Authorize market placement/export only after the risk conclusion is negligible and required records are complete.

7.1 Information collection controls

- Product description, quantity, supplier identity, production, and destination customer or transaction.
- Geolocation of all relevant plots and date or time range of production where required.
- Evidence of legality, such as land documentation, licences/permits where applicable, labour and environmental compliance records, and tax/transport records where relevant.
- Physical material to plot record.

7.2 Geolocation and plot mapping

- The Company maintain current maps in a controlled GIS.
- Each included plot be traceable from map record to producer record to physical material record.
- Any plot boundary change, subdivision, or newly added land trigger re-verification before inclusion.

7.3 Deforestation-free verification

- The Compliance Lead verify that included plots were not subject to deforestation after 31 December 2020.
- Evidence may include historical satellite imagery, land-use records, independent map review, field inspection, and producer declaration cross-checks.
- Where the plot includes mixed land uses, the Company assesses the relevant production area with sufficient specificity to support the compliance conclusion.

7.4 Legality verification

At a minimum, the legality review cover the categories relevant to the production context:

- legal right to use the land.
- environmental requirements, including land-use and protected-area restrictions where applicable;
- labour obligations, including forced labour, child labour, wages, occupational health and safety, and where required by law.
- human rights and community-related obligations, including documented handling of disputes and grievances.
- harvesting, tax, and customs controls applicable to the transaction.

8. Risk Assessment

Risk assessment documented before market placement or export. The Company does not rely on declarations alone where the circumstances call for verification.



- Risk inputs include product and supplier profile, country and subnational context, plot history, completeness and reliability of geolocation data, legal-compliance indicators, grievance history, prior audit findings, and any contradictory information.
- Each source or plot is rated as negligible risk, risk requiring mitigation.

8.1 Risk indicators

- supply from areas near farmer group.
- mixed-storage or transport conditions that break traceability.

9. Risk Mitigation

Where risk is not yet negligible, the Company apply proportionate and documented mitigation before making any EUDR compliance decision.

- Obtain missing records or corrected coordinates and re-check consistency.
- Conduct desk review of historical imagery and legal records.
- Perform field verification or independent site visit.
- Suspend the supplier, plot, or batch pending clarification.
- Increase traceability controls, physical segregation, or batch reconciliation.
- Require corrective action policy with deadlines and verification.
- Exclude land, supplier, or transaction from compliant supply where risk remains non-negligible.

10. Farm Traceability Controls

- Each intake, transfer, storage movement, processing step be recorded using a unique.
- Mass balance or conversion reconciliation, where used, be documented and technically justified.
- Transport documentation links the physical movement to the corresponding source records and compliance status.

10.1 Minimum traceability records

Control point	Record	Frequency	Retention
Field harvest	Daily harvest log linked to plot.	Daily,	≥ 5 years



Collection	plot, date, quantity, name receiver.	Daily, Monthly, Yearly	≥ 5 years
Farm Dispatch	Production record, quantity.	Daily, Monthly, Yearly	≥ 5 years

11. Grievances, Complaint

The Company maintains a mechanism to receive, assess, investigate, and close complaints or substantiated concerns related to EUDR non-compliance.

1. Acknowledge receipt in writing within 3 business days.
 2. Evaluate the information received and determine credibility within 2 weeks.
 3. Where needed, verify through document review, supply-chain inquiry, and field verification.
 4. Apply mitigation, suspension, exclusion, or corrective action where warranted.
 5. Maintain a complaint register with evidence, decisions, timelines, and closure status.
- Any credible contradictory information affecting an approved plot review and, where needed, hold status.

12. Non-Conforming Product and Incident Response

If the Company identifies or suspects that rubber already dispatched, held in stock, or pending dispatch is non-conforming, the following steps be taken without delay:

- notify relevant management and the Compliance Lead immediately
- inform affected customers and competent authorities where required
- analyses root cause and implement corrective action
- withdraw, segregate, recall, reclassify, or otherwise control the product as appropriate; keep fully documented evidence of the decision and actions taken
- The incident procedure includes authority levels, external communication templates, and a postincident lessons-learned review.

13. Training, Awareness

- All responsible staff receive role-specific EUDR training before they are authorized to perform compliance-critical tasks.
- Training cover plot mapping, legality checks, traceability, risk assessment, complaint handling, DDS handling, and non-conforming product response as relevant.
- Refresher training be conducted at least annually and after major regulatory or procedure change.



- Competence be evidenced by attendance records, assessments, observation, or supervised signoff.

14. Monitoring, Internal Audit

- Internal monitoring verify quality, plot coverage, traceability integrity, supplier status, complaint closure.
- Internal audits be risk-based and include sample tracing from plot records.
- Management review the performance of the information at least annually, considering audit findings, complaints, regulatory updates, non-conforming product cases, and resource needs.
- Where review outputs require change, the Company updates this policy and related procedures accordingly.

15. Record Retention and Document Control

- All records demonstrating compliance or non-compliance under this policy be retained for at least five years.
- Only current approved versions of this policy and supporting procedures may be used internal operationally.
- Electronic records be backed up and protected against unauthorized change or deletion.
- Document change history be maintained, including reason for change and approver.

Approval

This master policy becomes effective only after completion of all placeholders and formal approval by authorized management.



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SWIFT RESOURCES (CAMBODIA) LIMITED

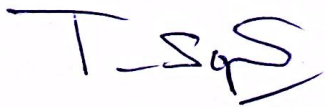
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Prepared by	Mr. TEAV Sohpea Compliance / Sustainability Manager  តេវ សុភា Date: 24 / April / 2026
Approved by	Ms. MA MUK YING / General Manager   Date: 24 / April / 2026

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