



Kilombero Valley

TEAK COMPANY



Environmental, Social & Governance Monitoring Report
(Environment, Health & Safety, Social and Governance)

2019- 2023

Updated February 2024 by:

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1. Introduction.

This is the Kilombero Valley Teak Company ('KVTC')'s ninth Environmental, Social and Governance ('ESG') Report which aims to inform all key stakeholders on the actions KVTC takes to create a safe, environmentally responsible and transparent working environment for all its stakeholders. The format of the report has been modified so that it also serves as the company ESG Monitoring report.

The company established a long-term monitoring strategy that gives management baseline information and detects changes over time to enable management to implement the correct mitigating interventions when required.

This report covers the company's five-year monitoring programme from 2019 to 2023.

KVTC teak plantations are interlinked with natural indigenous areas; these include evergreen forests, open to dense miombo woodlands, rivers, wetlands, and grasslands with scattered trees.

KVTC is committed to maintain a high level of biodiversity within its landholding and believes this represents a value both to the business and to the communities surrounding the project.

KVTC furthermore strives to treat its employees and contractors as well as surrounding communities with respect and offers a safe working environment with growth opportunities for all parties involved in the management of the business.

This report is available to the public to allow interested persons to be informed on the achievements and the impact of activities on people and the environment at KVTC.

2. Company Mission

KVTC's mission is to produce high quality Teak timber products by adding value to resources from plantations which the Company establishes, maintains, and harvests on a sustainable basis by applying internationally accepted forestry, environmental, health, safety, and social best operating practices.

3. Company Vision

Our vision is to maintain and grow our teak plantations in a socially, environmentally, and financially sustainable and responsible manner. These plantations are the basis for long term growth and value creation and are guided by international best practices. The company's products will serve both domestic as well as export markets.

KVTC works closely with surrounding communities and (local) governments for mutual economic, social, and environmental benefit.

4. Organisational Structure.

The Kilombero Valley Teak Company is a Tanzanian Limited Liability Company and was incorporated in 1992 with Certificate of Incorporation 2820.

The company's Head Quarters are at Mavimba Village, Ulanga District, Morogoro Region in Tanzania. The company has a support office in Dar es Salaam, the commercial capital of Tanzania, and correspondence can be addressed to P O Box 12452, Dar es Salaam, Tanzania.

The company primarily engages in the production of sawlogs for sale and own processing of sawn timber and value-added products that are sold in both export and domestic markets.

The company operates a sawmill at Mavimba Village and has plantations in the Ulanga, Malinyi and Mlimba (formerly part of Kilombero) Districts of the Morogoro Region, Tanzania.

5. Organisational Changes

Hanta Rwegoshora, the Corporate Relations Manager of the company retired at the end of 2023. He was also responsible for purchasing. The purchasing function was taken over by Fambo Etamagwe who had been understudying Hanta for more than a year.

Management is working on improving the accuracy of its wood flow forecasts. To improve quality of work carried out by its forest enumeration crew, an Enumeration Forester, Emmanuel Manuma was recruited to supervise the enumeration team. Forest enumeration which was being done through contractors is now being done in-house.

Gudrun Barnabas a qualified female forester joined as Plantation Manager (Nakafulu).

Mary Zenobi Ntengu also joined the company as an accountant.

6. External Charters, Principles, and Initiatives

KVTC is committed to complying with national legislation, international and national conventions, guidelines, and best operating practises related to its businesses. Below is an extract of the most important ones:

- National Environmental Management Council's framework for Environmental and Social Impact Assessments and (External) Monitoring.
- Forest Stewardship Council (FSC)'s Principles and Criteria.
- International Labour Organisation (ILO)'s declaration on the Fundamental Principles and Rights at Work.
- ILO's standard for Forestry Workers.
- International Finance Corporation (IFC)'s Guidelines and Standards for Sawmilling and manufactured Wood Products as well as various other IFC standards.
- Occupational Health and Safety Authority compliance act.
- ISO 14001:2015 and ISO 45001:2018.

7. Membership Associations & Collaborations

KVTC is a member of following organisations and associations.

- Tanzania National Business Council
- EU Business Group
- Association for Tanzanian Employers
- CEO Roundtable
- Teaknet
- African Forestry
- Commonwealth Forestry Association.

KVTC collaborates with the following institutions.

- **Empower Limited**- KVTC sponsors the Generation Empower program which aims to improve the employability and /or entrepreneurial skills of thousands of

unemployed young Tanzanian graduates. The program has a reach of more than 6,000 youths and is run in collaboration with University of Dar es Salaam, University of Dodoma and St Augustine University. KVTC spent TZS 5 million on this program in 2023.

- **Sokoine University of Agriculture (SUA)**- KVTC and SUA signed a memorandum of understanding that fosters increased interaction between the two institutions.
- **Technological Foundation of Costa Rica (FUNDATEC)**-FUNDATEC is providing KVTC with technical support in its teak clonal nursery development program.

8. Monitoring

Monitoring and evaluation of forest and environmental conditions is continuously adapting to the approach of managing the company's operations. KVTC implemented a range of monitoring activities aimed at collecting different types of information. These methods are based on the FSC, ISO 45001 and ISO 14001 principles and guidelines.

The framework adopted by the company is depicted in tabular form below:

Level of monitoring	Details	Monitoring programs
Safety Monitoring		
Safety monitoring	Monitoring of employee safety at work to detect trends and implement corrective action.	<ul style="list-style-type: none"> • Accident statistics monitoring • Legal compliance monitoring
Employee health monitoring		
Health monitoring	Monitoring of employee health to support prescription of appropriate interventions	<ul style="list-style-type: none"> • HIV and malaria monitoring • Pandemic diseases monitoring
Environmental Monitoring		
Land use & practices monitoring	Monitoring changes in land use, practices and land cover to enable management to design and implement mitigating interventions when necessary	<ul style="list-style-type: none"> • Plantation monitoring • Herbicide use monitoring. • Land cover monitoring
Water quality monitoring	Monitoring the health of water bodies to ensure that the quality of the water and the life that it supports is not negatively impacted by forestry activities.	<ul style="list-style-type: none"> • River health monitoring • Potable water quality monitoring. • Effluent water quality testing
Biodiversity monitoring	Identification and monitoring of the variety, extent & health of various ecosystems on KVTC property and mitigate the adverse impact of forestry activities on them.	<ul style="list-style-type: none"> • Areas of special interest monitoring • RTE species monitoring
Environmental Incidents	Report and investigate environmental incidents to address impacts and avoid repeats.	<ul style="list-style-type: none"> • Uncontrolled fires monitoring • Illegal logging monitoring
Socio-economic impact monitoring		
Development impact	Monitor the impact of KVTC on local communities and development to enable the company to take corrective action when negative trends develop.	<ul style="list-style-type: none"> • Socio-economic impact monitoring. • Gender balance monitoring

KVTC commissioned a High Conservation Value Areas (HCVAs) study in 2023. A program to monitor and maintain or enhance the quality of the HCVAs identified in the study will be designed and implemented in 2024.

8.1. Safety monitoring

Monitoring of Accidents, Injuries (Disabling and Non-Disabling)

KVTC recognises that its activities, can have an impact on the Health and Safety of its employees, contractors and visitors. The company will manage its operations in such a way as to minimise Health and Safety risks.

The company will achieve and uphold this policy by continuous measurement of accident and incident rates and by identifying risks and opportunities. Continual improvement will be instituted in relation to these risks.

KVTC will meet all laws and regulations covering Health and Safety of employees and contractors. KVTC also subscribes to OHS ISO 45001:2018 standards, IFC Industry Guidelines and FSC Health and Safety related principles.

All accidents, near misses or any other incidents are recorded at KVTC. There is a formal investigation of every accident with recommendations and corrective actions which are reviewed and approved by senior management.

KVTC has a full-time clinic officer, nurse as well as a dedicated HSE Manager to look after the safety and well-being of our employees.

KVTC monitors disabling and non-disabling injuries and reports these monthly to the board of directors and Criterion Africa Partners (CAP) group companies.

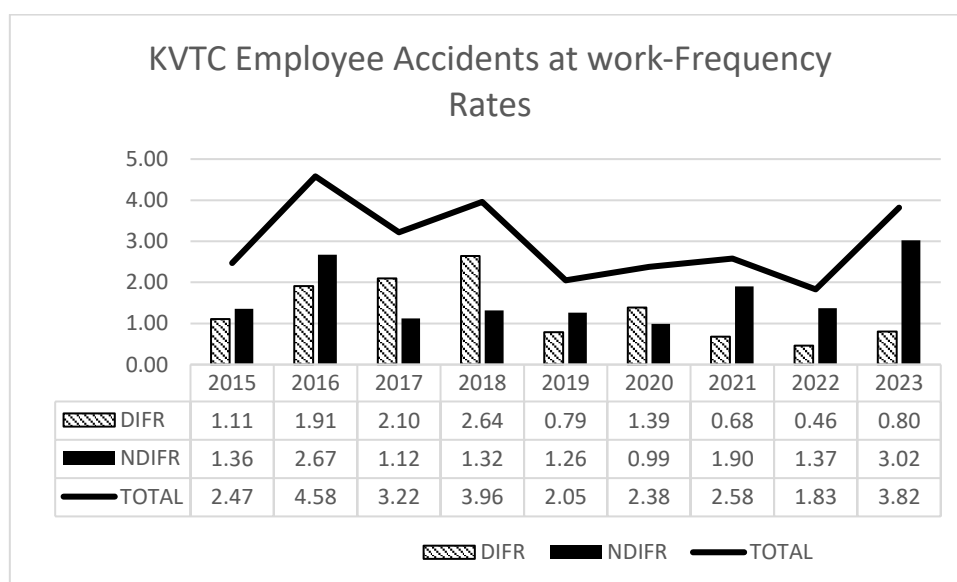


Chart 1: Graphs showing the trend of accidents frequency rate since 2015 to 2023.

The jump in the non-disabling injury rate (NDIFR) in 2023 was mainly due to a vehicle accident during which 8 contractor employees were injured.

Legal & safety standards compliance monitoring

KVTC adheres to various international and national standards and undergoes assessments every year. From 2019 to 2023, KVTC completed several external audits whose results are summarised in Table 1 below:

Table 1 KVTC external audit results

Date	Standard	Type	Results
Aug-19	FSC Forest Management	3rd part audit	Successful but conversion principle excludes KVTC from full certification
Sep-19	ISO 14001 / OSHAS18001	Re-certification	Successful
Aug-20	FSC Forest Management	3rd part audit	Successful but conversion principle excludes KVTC from full certification
Sep-20	ISO 14001 / ISO 45001	Re-certification	Successful
Aug-21	FSC Forest Management	3rd part audit	Successful but conversion principle excludes KVTC from full certification
Sep-21	ISO 14001 / ISO 45001	Re-certification	Successful
Aug-22	FSC Forest Management	3rd part audit	Successful but conversion principle excludes KVTC from full certification
Sep-22	ISO 14001 / ISO 45001	Re-certification	Successful
Aug-23	FSC Forest Management	3rd part audit	Successful but conversion principle excludes KVTC from full certification
Sep-23	ISO 14001 / ISO 45001	Re-certification	Successful

Table 2 below shows a historic overview of KVTC's performance during various audits.

Table 2 KVTC external audit results-CARs

Scheme	CAR	2019	2020	2021	2022	2023
ISO14001	Minor	1	0	1	0	1
	Major	0	0	0	0	0
ISO 45001	Minor	1	3	0	1	0
	Major	0	0	0	0	0
FSC FM	Minor	2	1	2	2	1
	Major	0	0	0	0	0
Total	Minor	4	4	3	3	2
	Major	0	0	0	0	0

Recommendations from monitoring results.

- Improve management of safety system to eliminate CARS from ISO 45001, ISO14001 and FSC/FM audits.
- Ensure that all vehicles that transport employees meet the company's safety requirements all the time and vehicle inspections are carried out regularly.

8.2. Employee health monitoring

It is in the interest of the company to operate in a healthy community from which it can recruit future employees. To support its neighbours and employees, KVTC engages in the following health activities:

- Employees undergo annual medical examinations.
- A dispensary is available at the processing site for employees to receive first aid and initial diagnosis of injuries or illnesses.
- KVTC provides medical support to employees and their immediate families.
- KVTC holds workplace seminars where employees are educated on the prevention and risks of infection with HIV/AIDS and other communicable and non-communicable diseases.
- KVTC provides free condoms at the workplace.
- KVTC brings awareness to its employees and contractors on occupational diseases and workplace hazards.
- KVTC provides First Aid Training to both employees as well as contractors.
- KVTC now provides free sanitary pads to all its female employees.

HIV & Malaria Monitoring.

Table 3: HIV Test Records 2019-2023

	HIV				
	2019	2020	2021	2022	2023
Positive	0	0	0	4	0
Negative	190	94	107	170	34
Total	190	94	107	174	34

Table 4: Malaria Test Records 2019-2023

	Malaria Tests				
	2019	2020	2021	2022	2023
Postive	107	78	74	70	35
Negative	294	177	265	279	235
Total	401	255	339	349	270
Postive in %	27%	31%	22%	20%	13%

Recommendations from monitoring results.

Covid-19 testing stopped. Voluntary testing for malaria and HIV will continue.

8.3. Environmental monitoring

KVTC recognises that its developments and activities in the Kilombero valley will have environmental impacts in the areas managed by the company. The company will manage its operations in such a way as to minimise the negative effects of these impacts. The company will adhere to all applicable legislation. The company will take account of relevant international / regional conventions, treaties, and environmental agreements of the country. The company will adhere to Criterion Africa Partners and Finnfund environmental policies, the ISO 14001:2015 management system as well as the FSC Principles and Criteria governing Environmental Management. The company will achieve this aim by identifying negative environmental impacts and institute a programme of continuous improvement in relation to these impacts. To achieve this, the company will operate according to the following principles and monitor its performance in respect of them.

KVTC will promote the conservation of biodiversity within its landholding. A significant portion of the land will be managed with the primary objective of maintaining Miombo woodland related biodiversity. Rare, endangered, and protected species or areas that have high biodiversity will be identified and protected from damage. A representative network of habitat types will be preserved. Obstacles to the free movement of animals and plants will be minimised.

Land use and practices monitoring.

Plantation extent monitoring

The principal objective for the establishment of teak plantations, was to plant teak on approximately 30% of the total land holding and to place the balance ,70% of the land under a rigorous conservation regime.

To achieve this, monitoring is undertaken in the plantations according to a set of standards and progress is measured over time. These subjects are covered in detail in the following paragraphs.

Over time, since 1992, the teak compartments have been established in a mosaic pattern and are embedded into the natural landscape. The block design and mosaic pattern provide for wildlife corridors and buffer zones.



Figure 1: View of plantation and buffer zones.



Figure 2: High biodiversity buffer zone neighbouring a teak stand in Mafinji plantation.

Table 5: Break Down of KVTC Land Holding :2019-2023

	Year				
	2019	2020	2021	2022	2023
Area Under Management					
Planted	7,376	7,393	7,323	7,493	7,531
Temporarily Unplanted	587	570	640	469.9	405
Sub-total	7,963	7,963	7,963	7,963	7,936
Infrastructure	256	261	261	261	266
Protected area	19,913	19,908	19,908	19,908	19,930
Total area	28,132	28,132	28,132	28,132	28,132

Currently KVTC plantations cover 28% of the total land holding. Conservation areas cover 71% and 1% is under infra-structure. Sites on which teak growth is extremely poor are not being re-planted after felling. Miombo is allowed to naturally regenerate in these areas so that they increase the area being managed for conservation purposes.

The area under infrastructure increased slightly in 2020 and 2023 due to new power lines erected by TANESCO that pass through KVTC property.

Herbicide usage monitoring.

The use of chemicals is controlled, and a process of authorization is followed in accordance with set procedures. Only chemicals on the company's chemical approved list may be used. All chemicals must be legally registered within Tanzania and conform to the chemical policy guidelines of the Forest Stewardship Council (FSC). Chemical spillage emergency procedures are in place and reviewed periodically. Chemical usage is continuously monitored through the "Job Instruction" process and records are kept; actual vs. planned consumption is compared per liter per hectare according to the prescription.

Table 6 below shows herbicide usage from 2019 to 2023.

Table 6: KVTC herbicide usage

KVTC HERBICIDE USED 2019 - 2023						
HERBICIDE	UNIT	2019	2020	2021	2022	2023
GLYPHOSATE	LTRS	8,500	4,000	11,640	5,449	6,037
TRICLON	LTRS	860	290	650	1,000	0
PERFOMER	LTRS	900	400	380	100	0
TOTAL	LTRS	10,260	4,690	12,670	6,549	6,037

Volume of herbicide in 2021 was very high as very little work was done in 2020 to conserve cash when business slowed down due to Covid -19. The company aims to minimize the amount of herbicide in its operations.

Land cover monitoring.

KVTC works closely with local government and communities adjacent to its property to conserve flora and fauna within and outside its boundary. Drone and satellite imagery are

used to track changes in land cover within KVTC's boundary and neighbouring areas. The photo below highlights the extent of deforestation outside KVTC's boundary.



Figure 3. Boundary between KVTC (left) and neighbouring community (right) land.

KVTC: Forest Loss Overview

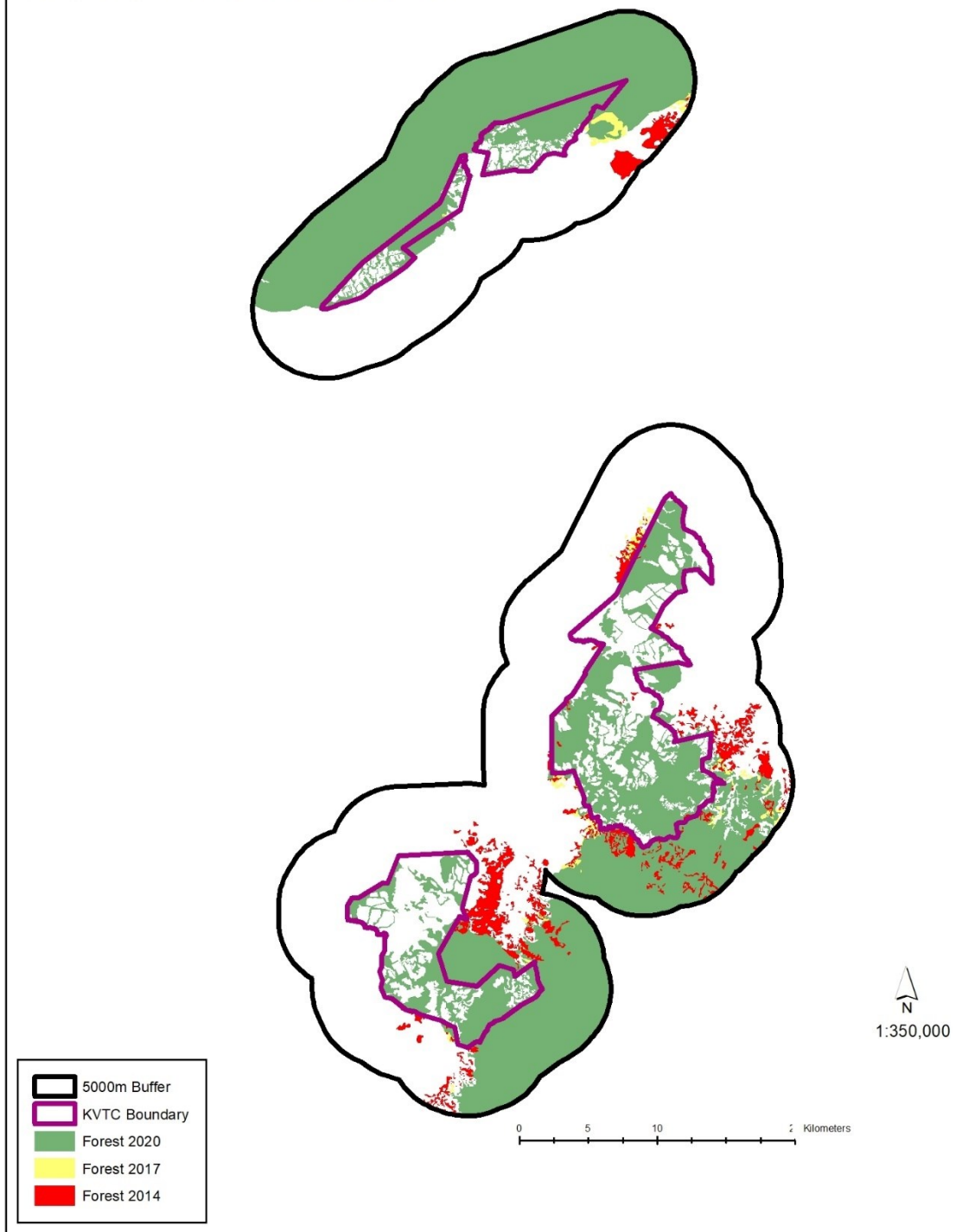


Figure 4. Forest loss map

The map shows that forest cover is disappearing outside KVTC's boundary whilst there has been no change within KVTC's boundary over the last 9 years.

Water quality monitoring

River water quality monitoring is being carried out in compliance with FSC and ISO 14001 requirements. The monitoring sites are located throughout water courses that pass through KVTC land or could be affected by KVTC operations.



Figure 5: Identification of macro-invertebrates according to the Mini-SASS at Idete river low (Nov 2023)

Mini SASS (South African Scoring System) is used to measure the health of aquatic communities and the general quality of the water in those communities. Monitoring procedures based on the biota measure the health of a river and the ability of aquatic systems to support life, as opposed to simply characterizing the chemical and physical components of a system. Monitoring is done annually, and the results of the rivers monitored in 2023 are shown in Chart 2. Monitoring done in 2023, shows that all the rivers were either in a good or natural state (See Table 7).

Table 7: Summary of timing of KVTC's river health sampling over last 15 years in terms of month and rainfall

Year	Month	Season
2008	October	Dry
2009	November	Dry (end)
2010	December	Rains
2011	September	Dry
2012	May	Rains (end)
2013	June/July	Rains (end)
2014	September	Dry
2015	November	Dry (end)
2016	August	Dry
2016	December	Dry (end)
2017	September	Dry
2018	October 2018	Dry
2019	November 2019	Dry
2020	November 2020	Dry
2021	November 2021	Dry
2022	November 2022	Dry
2023	November 2023	Dry

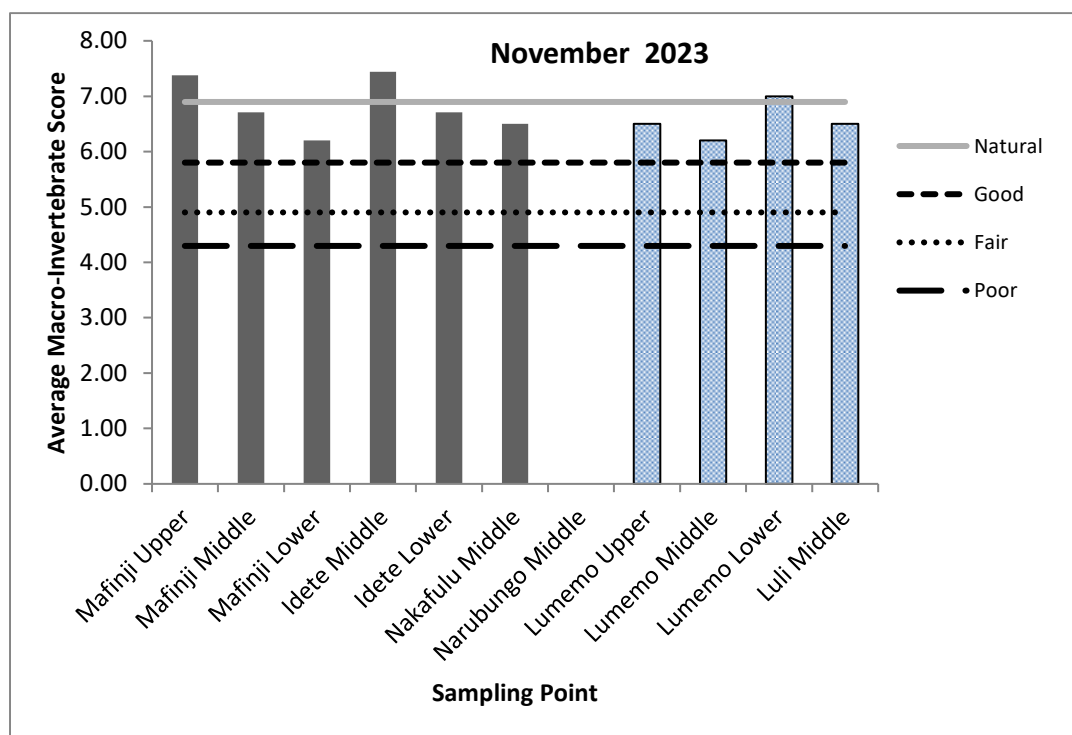


Chart 2: Mini-SASS biodiversity average scores for November 2023 River health monitoring. Note: Chequered bars are those rivers falling outside KVTC Plantation.

Idete Lower, Lumemo and Luli Rivers are not influenced by KVTC activities. They are just shown in Table 8 below for benchmark purposes.

Table 8: Historic Overview of monitoring results since May 2012 to November 2023 for all rivers within and outside KVTC land

Date/Year	Monitoring Points										
	Mafinji Upper	Mafinji Middle	Mafinji Lower	Lumemo Upper	Lumemo Middle	Lumemo Lower	Idete Middle	Idete Lower	Nakafulu Middle	Narubungo Middle	Luli
May-12	Good	Good	Natural	Natural	Natural	Natural	Good	Good	Poor	Poor	N/A
Nov-12	Natural	Natural	Fair	N/A	N/A	N/A	Natural	Natural	Poor	N/A	N/A
Jun-13	Natural	Natural	Natural	Good	Natural	Natural	Good	Natural	Good	Good	Good
Dec-13	Natural	Natural	Good	Good	Natural	Fair	Good	Good	N/A	N/A	Good
Sep-14	Natural	Natural	Natural	Good	Fair	Fair	Good	Fair	Fair	N/A	Fair
Nov-15	Natural	Good	Good	Fair	Good	Poor	Natural	Good	N/A	N/A	Poor
Aug-16	Natural	Natural	Natural	Fair	Fair	Fair	Natural	Good	Good	Good	Natural
Dec-16	Natural	Natural	Fair	Fair	Natural	Poor	Natural	Fair	Poor	N/A	Fair
Sep-17	Natural	Good	Natural	Fair	Poor	Fair	Natural	Fair	Fair	Fair	Fair
Oct-18	Natural	Good	Good	Fair	Fair	Fair	Natural	Fair	Poor	N/A	Poor
Nov-19	Natural	Good	Natural	Good	Fair	Poor	Natural	Good	Poor	N/A	Good
Nov-20	Natural	Natural	Natural	Good	Good	Fair	Natural	Natural	Poor	N/A	Good
Nov-21	Natural	Natural	Natural	Fair	Fair	Good	Natural	Good	N/A	N/A	Good
Nov-22	Natural	Good	Good	Natural	Good	Good	Good	Poor	N/A	N/A	Very poor
Nov-23	Natural	Good	Good	Good	Good	Natural	Natural	Good	Good	N/A	Good



Figure 6: Mini-SASS River sampling being carried out on Mafinji Upper (Mafinji river) (November 2022)

Biodiversity monitoring

Areas of Special Interest – ASI

KVTC Areas of Special Interest (ASI) database is an archive of locations within the land holding that are significant for archaeological, historical, cultural, or environmental reasons. These locations warrant specific attention and/or management to preserve their integrity. Annual monitoring is carried out in order to assess the status of each site, and to review the effectiveness of the prescribed management. In January 2023 during HCVA assessment new ASI were discovered making a total of 33 ASI which are under monitoring.

ASI monitoring is done yearly and the main factors influencing the presence of ASI are external factors like pastoralism, illegal logging, firewood collection, charcoal making, poaching and land encroachment.

KVTC continues to implement its various conservation measures including collaboration with the government authorities, surrounding villages and other stakeholders to protect and recover the ASI sites as they form an important record of the change over time, and they are symptoms of the larger changes taking place in the Kilombero Valley.



Figure 7: An active archeological site, remaining iron smelting furnaces at Nakafulu.

Red data species monitoring

CITES (the Convention on International Trade in Endangered Species of Wild Fauna and Flora) is an international agreement between governments. Its aim is to ensure that international trade in specimens of wild animals and plants does not threaten their survival.

Tanzania ratified the convention; and KVTC has identified species present on company land included on the CITES database.

The species have been identified as species that are or may be at risk of becoming extinct on a global or regional level. KVTC policies and procedures ensure that a safe habitat for all species living on company property is provided, whether they are at risk or not. This was achieved by limiting the modification of natural woodland only to areas where the impacts will be small and where mitigation is possible (such as leaving substantial natural corridors linking large habitat areas).

Comprehensive pre-felling assessments take all fauna and flora aspects of a particular area into consideration. This process has ensured that most species present have been able to continue living on KVTC land.

Individual trees identified within the property of KVTC for their aesthetic and genetic potential are protected and listed in the ASI register.



Figure 8: Dalbergia Mmelanoxylon (Mpingo) tree in Mafinji (Mgombalenga) plantation; this particular tree is listed in the ASI (Area of Special Interest) register.

High Conservation Value Areas Monitoring.

The company manages 28,132ha of land. About 28% of this is planted under teak and 70% is set aside for conservation purposes.

KVTC's conservation land (about 20,000ha) plays an important role in the area and can act as a wildlife corridor between Udzungwa Mountains, Kilombero Game Reserve and Nyerere National Park. It also provides refuge to a lot of animals and is also of high bio-diversity value.

The company identifies negative environmental impacts and implements management practices that ensure continuous improvement in relation to mitigation of any negative impacts.

In January 2023, KVTC conserved natural forest was assessed to identify the status of high conservation value areas (HCVAs) categories. The study was carried out by a team of experts from Environmental Forest Certification Limited (EFC) and it involved consultation of various stakeholders, participatory mapping and field assessment of the HCVAs and geo referencing them through GIS system.

According to the study it was confirmed that KVTC land has all six categories of (HCVAs). The study advised on various strategies and monitoring programs to protect the six HCVAs which will enhance the existence of rare, threatened, and endangered species of flora and fauna, as well as provide refugia from unprotected land.

KVTC will continue promoting various conservation efforts to protect the existing high conservation values within its landholding to safeguard the high biodiversity for sustainable benefits of forest business.

In 2024, KVTC management will design and implement a detailed monitoring program of the HCVA. The first step towards this, will be to train all key employees, Village Game Scouts and contractors in how to identify HCVA and threats to their status.

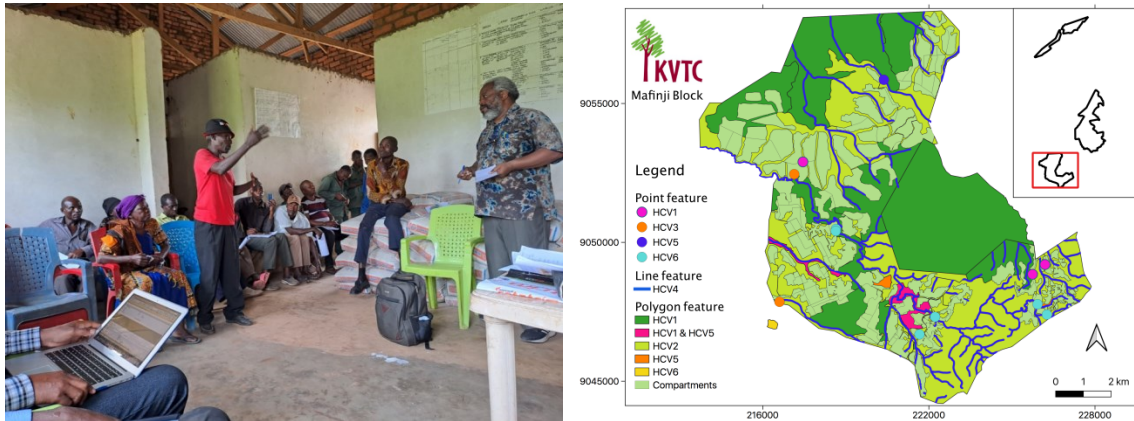


Figure 9: HCVA consultative meeting at Mafinji block /Itete Minazini village (Malinyi District).

Environmental incidents monitoring.

KVTC manages close to 20,000ha of conservation land consisting of Miombo woodlands (12,000ha) and grass- and wetlands (8,000ha). KVTC has succeeded in conserving and maintaining the natural woodland through its various conservation measures. However, it is challenged by increasing level of land encroachment, overgrazing, illegal logging in both teak and natural forest. This is due to increased population which creates pressure through the demand for various resources like, building materials (timber), charcoal, firewood, and extensive farming.

KVTC secures its area by regular patrols being done by using village game scouts (VGS) through agreements between KVTC and eleven neighbouring villages. Each village under the agreement provides two VGSs to patrol in KVTC areas daily and report any illegal incidents. If the incident is beyond the VGSs' capacity to deal with, the company seeks the support of the relevant district authorities. Ulanga district police in collaboration with village Game Scouts, village government leaders have conducted several patrols and apprehended many offenders. Through this, the community awareness and respect of KVTC property have increased.

The number of environmental incidents is recorded and analysed to assist management to design and implement corrective action when necessary.

Table 9 below summarises the most pernicious environmental incidents recorded from 2019 to 2023.

Table 9: Environmental incidents at KVTC 2019-2023

	2019	2020	2021	2022	2023
	Number of Incidents				
Charcoal making	33	82	85	80	96
Grazing	159	48	47	46	86
Encroachment	27	35	24	11	14
Teak pole/seedling theft	30	5	5	7	2
Timber theft	67	59	55	80	61
Fire	21	35	7	8	22
Wildlife poaching	66	24	18	25	24
Gravel making	7	1	2	1	1
Fishing	11	14	4	8	6
Total	421	303	247	266	312

Recommendations from environmental monitoring results

KVTC management should continue to work closely with community leaders, local government, and other agencies with an environmental management agenda to bring down illegal harvesting of endangered flora and fauna, timber theft and illegal grazing. Security gates will be constructed and manned on all key entry points into KVTC property starting in 2024.

The company drone will also be used extensively to monitor illegal activities.

8.4. Socio-economic impact monitoring

The company will ensure that local stakeholders will be treated fairly and with respect. The company will adopt policies that promote the realisation of significant benefits in the Kilombero valley. The company will endeavour to ensure that local communities do not suffer losses because of the company's activities. The company will adhere to the FSC Principles and Criteria related to Community Relations.

KVTC's Community Investment program is designed to secure, maintain, and strengthen its 'Social license to operate.' Communicating actively and repeatedly about its programs is an integral part of the process.

Communicating with the company's neighbours and operating as part of the community is important to KVTC. To maintain a two-way dialogue with stakeholders, KVTC:

- Ensures an open and transparent relationship with local people, politicians, community representatives and other local groups through provision of information about the operations and policies of KVTC.
- Ensures that its employees and senior executives are kept informed about the company's community involvement and strategies.
- Trains its employees and executives to be ambassadors for the company and all are expected to be aware of the company's strategy towards the communities and to play an active role in realizing this strategy.

- Provides information through verbal communication, radio programs, public notices and sometimes electronic formats accessible to all individuals as far as reasonably practicable.
- Seeks opinions and views on matters affecting local people working or engaging with KVTC.
- Audits of KVTC contractors and consulting of contractor employees
- Provide forums for discussions about the Company's activities.



Figure 10: KVTC Management and representatives from KVTC own employees and contractors who attended first aid training that took place in May 2023 at KVTC canteen.

Development impact monitoring

KVTC's shareholders expect the company to be profitable, socially and environmentally responsible and make a measurable development impact in Tanzania and locally. What follows is a description of some of the initiatives the company has embarked on to have this measurable development impact.

Mitiki Workers' SACCOS

KVTC's workers' Saving, and Credit Cooperative Society (SACCOS) was established in May 2001 to provide its members with an opportunity to invest their savings and to gain access to soft credits. Mitiki SACCOS provides loans to members ranging from small loans for school fees and agricultural inputs to larger loans for house construction as well as purchase of farming implements.

Membership to Mitiki SACCOS is on a voluntary basis. In 2023 active members were 93. The members include KVTC employees, contractors, retired employees, house maids based at KVTC and SACCOS employees. At the end of 2023, SACCOS shares and reserves stood at 161.4 million and 83.5 million Tanzanian Shillings, respectively.

Mitiki Workers SACCOS is registered with registration no MGR 313 and operates under Tanzania Co-operative Act No 6 of 2013. It manages its affairs based on the relevant law and its regulation. The Society has a board responsible for policy implementation.

To increase capital Mitiki SACCOS looks for other opportunities to invest in the best interest of its members. Its projects include teak woodlots and transport services. In March January 2023 some SACCOS members organised in a group and received a loan to purchase a small water well drilling machine which will enable members to drill and access water at their homesteads and farms. The machine will also be a source of income when rented out to other people and institutions.

Every Mitiki SACCOS member has a say through electing Board members and passing resolutions through an annual General Assembly. In November 2023 the General Assembly was conducted in Ifakara town. Most members attended the meeting to discuss SACCOS' issues and the way forward to improve the union. Mr Teogenus Ngalekela, the Chairman emphasised the need for strong unity to make the union sustainable.



Figure 11: KVTC Mitiki Workers SACCOS members, photo taken during the general assembly meeting.

Social Fund

The Social Fund is a novel way to provide continuous support to communities that have granted land to KVTC for its forestry and processing operations.

The concept of the Social Fund is that, annually KVTC will make available a sum of money towards a selected community project in each of the 17 associated villages. Funds made available through the social fund are deposited in a joint account and will only be released against an approved project.

In 2023, KVTC and its communities implemented several projects worth TZS 168 million of which KVTC's Social Fund contributed 37%. This includes construction of one block of double classroom at Namhanga primary school and three independent blocks of double classrooms and offices at Igumbiro, Iragua and Mahimbo primary schools.



Figure 12: Ikungua Primary School single classroom built with funding from the Community, Government, and KVTC Social Fund.

Mavimba village offcut collection.

KVTC has continued to implement the MoU that it signed with Mavimba village government by paying social fund and giving them access to Mavimba sawmill off cuts. Offcut collection protocol that was developed in 2020 is being implemented.

The majority of communities from Mavimba and other neighbouring villages have benefited from collecting offcuts that KVTC used to burn. Many people use offcuts for construction, fencing and making furniture. This helps to improve the livelihood of the people. KVTC will continue offering this opportunity to promote livelihood improvement to the surrounding communities.



Figure 13: Furniture products made from KVTC offcuts displayed at Mavimba village market for sale.

Village Contracts

KVTC believes incentives are to be offered for services that associated villages that have a common goal with the company can provide. These services include control of poaching, encroachment and illegal logging as well as fire prevention and firefighting.

KVTC engages its associated villages through a system of Village Contracts. Under these contracts trained VGSs from surrounding villages carry out patrols to avoid illegal logging or poaching and ensure that no land encroachment takes place. The VGS also play an important role in monitoring and recording movements of wildlife.

The villages also clean the KVTC boundary annually and are paid for it.

The villages make available people that work together with KVTC staff in fighting or preventing fires in areas adjacent to their villages.

Attached to the Village Contract is a bonus scheme whereby villagers are rewarded if incidents of illegal logging, poaching or fire are prevented during a year.

KVTC paid out TZS 18.5.4 million in 2023 through the village bonus scheme.

The annual village bonuses are paid through the village account for each village. The village performances are discussed during field visits or during the village consultative meetings.

Out Grower Support Program ('OSP')

KVTC realizes that to be aligned with its associated villages it needs to share a common goal as well as offer income generating activities.

In 2008 KVTC embarked on a Village Out Grower Project where teak plantations were established in associated villages. This was replaced by the Out-Grower Support Program (OSP) in 2012. KVTC finances the establishment and maintenance of new teak plantations by individuals and groups within a radius of 100km from the sawmill. The company guarantees a market for the logs which will be harvested at a minimum age of 15 years. The out-grower

is the owner of the plantation and KVTC holds a right of first refusal to buy the logs at harvesting.

The overall objective of the project is to reduce poverty by establishing plantations that contribute effectively and sustainably to improving the lives of poorer members of the community whilst at the same time offering alternatives to more environmentally destructive manners of generating income, i.e., illegal logging, poaching and/or charcoal production.

In 2021 no new OSP plots were established. KVTC's OSP management focused on extension service and re-mapping of the previous years planted plots. This aimed at identifying and maintaining viable and active plots. After re-mapping a total of 1,001ha were identified as viable.

New planting resumed in 2022 and continued in 2023 under a new OSP model focused on provision of free seedlings and extension service only Under this model, OSP participants own 100% of their plantations and will be free to sell all their logs to the highest bidder. 97 ha were planted in 2023 making the cumulative area planted through OSP, 1,175ha.

The beneficiaries are 595 males, 76 females and 26 institutions.

Table 10: Development of Village and OSP Programs at KVTC

Year	Program	Active Area (Ha)		
		Annual	Cumulative	
2008	Village	3	3	
2009	Village	23	25	
2010	Village	21	46	
2011	Village	16	61	
2012	Village	14	75	
2013	OSP	30	105	
2014	OSP	27	132	
2015	OSP	162	294	Finnish Government support (MFA):50% of costs
2016	OSP	164	458	
2017	OSP	233	691	
2018	OSP	118	809	
2019	OSP	74	883	
2020	OSP	116	999	MFA support
2021	OSP	0	999	
2022	OSP	79	1,078	
2023	OSP	97	1,175	

Community Radio Program

The Company always looks for novel ways of communicating its messages to its stakeholders in the Ulanga, Malinyi and Mlimba Districts. KVTC sponsors radio programs through an FM radio station with coverage in the Ulanga, Malinyi and Mlimba Districts. The parties have a joint undertaking to use the radio station to:

- Communicate information, reports and regular news to encourage greater understanding of the Company's operations and business practices.
- Receive feedback from stakeholders on the company's performance and community perception of the company's operations and activities.
- Use the radio station to educate the community on matters related to fire management, conservation and forest economic opportunities.
- Engage with educational institutions to make students and staff aware of employment and training opportunities as well as project and research work.

Mitiki Yetu radio show was on Pambazuko FM radio in 2023. KVTC had airtime every Friday 1930 – 2000 hours and repeats every Saturday 0730 – 0800 hours. The station also broadcasted short six radio messages every day on behalf of KVTC.

KVTC Socio-Economic Impact Study

In February 2023 Finnfund (KVTC shareholders) appointed NIRAS a multi-disciplinary firm based in Finland to conduct a social impact study of KVTC' investment and operations. The field studies were conducted from 7th March to 15th March 2023.

The main objective of this study was to assess whether the livelihoods and wellbeing have improved in KVTC areas and especially among KVTC's direct stakeholders, particularly employees, and out-growers, but also contractors' workers, villages, and local government. A specific emphasis was put on assessing KVTC's possible impact on women's livelihoods. The study was expected to identify the main contributing factors to the improvement (or lack of improvement) and was expected to provide evidence to attribute some improvement (or lack of it) to KVTC.

General conclusion and recommendations from the Socio-Economic Impact Study

The livelihood of KVTC employees, KVTC contractors' workers, out growers' households, and the wider community have been impacted positively by KVTC. It has contributed to the increase of livelihood assets. KVTC is influencing some cultural practices in communities where they work with positive results such as providing employment to women in positions that were initially assumed that only men can do, increase in school enrolment and improvement of learning outcomes.

Natural woodland project.

KVTC continues to explore the possibility to develop a program that would bring more benefits from the conservation forest areas to the surrounding communities. The viability of the project hinges on the government granting the project royalty waiver.

KVTC is now looking at other alternatives to work together with neighbouring communities to get other benefits from the conservation forest on a sustainable basis.

KVTC newsletter

In order to improve communication with the communities, out growers, local government and other stakeholders, KVTC has established a bi-annual newsletter which is being distributed to all surrounding communities, district authorities and other stakeholders. Previous versions of the company newsletter can be found on the KVTC website under the download section: <http://www.kvtc.co.tz/downloads>

Canteen Service

The company has continued providing breakfast and lunch to its employees who work at its Mavimba industrial complex. It is now five years since the service started. Access to nutritious food at workplace is very essential. It contributes towards increased employee health, morale, and productivity. Employees remain energetic and alert and this also leads to reduced accidents at work, absenteeism, and employee health costs. A catering contractor (Mavimba Enterprises company Limited) owned by a female contractor is managing the canteen.

Field food allowance

The company provides food allowance to all employees who work in the forest. This includes harvesting, haulage, silviculture, enumeration, and road maintenance teams. Field food allowance is provided to compensate for the difficulty of providing cooked food to the forestry from the central canteen. The food allowance is reviewed every year during the Collective Bargaining Agreement. In 2023 the amount was reviewed to TZS 54,300 per employee per month. For comparison purposes, a plate of a hot meal from a street food vendor in Tanzania costs on average, about TZS 2,000.

KVTC drama Contest

Since 2017 KVTC management has been organizing an arts contest among all secondary schools in KVTC's neighbouring villages. The aim of the contest is to tie together knowledge, creativity and understanding to youth on promoting sustainable, environmental, and social economic development that encourages students to participate actively in extracurricular activities.

In 2023, KVTC organised a drama competition. In this drama contest KVTC wanted to know how the youth are perceiving the environment and climate change drivers and the adaptation required.

Them of the Drama:

- *“ In this drama contest we want to know how the youth are perceiving the interface of cattle and environment.”*
- *“Based on your local community experience, present a drama on “Cattle and the environment.”*

On October 20th, 2023, Lupiro secondary school hosted the KVTC Secondary School Drama Festival Contest where eight schools were involved. Each school nominated one teacher to the panel of judges. The panel also included six KVTC management employees.

The show was both entertaining and educative. Ulanga secondary school emerged in first place, then Lupiro secondary school in second with third place going to Namawala secondary school.

KVTC offered the following prizes.

- The winner received 500,000 TZS.
- 2nd place received 250,000 TZS.
- 3rd place received 150,000 TZS.
- The school with the winning team received 500,000 TZS.

- Each school that participated received 200,000 TZS.

The prizes and certificates were handed over in November 2023 before the schools went on year-end break.



Figure 14: Students from Ulanga Secondary School during drama contest show at Lupiro Secondary School.

National Freedom Torch Product Exhibition.

National Freedom Torch race is a national annual event where the torch is run all over the country. Each year the district authorities in collaboration with the regional authorities select projects for the freedom torch stop-overs. On 7th May 2023 the Freedom torch race was successfully held at Mwaya village in Ulanga district. The event organizers invited various companies and institutions to exhibit their products. Through this exhibition, KVTC was exposed to new customers and people who were unaware of its teak products.



Figure 15: KVTC representatives displaying teak value-added products during National Freedom Torch exhibition at Mwaya village in Ulanga District.

Contractors' tendering policy for outsourced forestry work.

At the end of 2021 KVTC management developed a new policy which requires all forest activities to be outsourced through tender.

All contractors were informed of the new policy. The implementation of the new system started on 1st of January 2022. A tender committee was established and is responsible for awarding work to forestry contractors.

The aim of introducing a tender system is to ensure that all contractors interested in outsourced work are equally and fairly treated, encourage improvement in work performance and competition among the contractors, and avoid conflict of interest between the contractors and KVTC employees.

Since the start of the tender system, all contractors are evaluated in terms of their performance, compliance with OHS and environmental requirements, all relevant legal requirements and KVTC operational procedures. The new system was welcomed by all contractors.

The tender committee reserves the right to review or cancel any awarded tender if any of the critical requirements is violated.

Tenders for 2023 forestry work were awarded successfully without any problems.

KVTC's Woman Engagement

The presence of women in the business world is not only beneficial but also necessary for various reasons. Women bring unique skills, perspectives, and experiences to the workplace, which can help businesses succeed in today's competitive and rapidly changing environment.

KVTC is encouraging and promoting equal opportunities for women. The number of female employees has increased to 27% in 2023. KVTC female employees are involved in all aspects of the business.

See Chart 3 below.

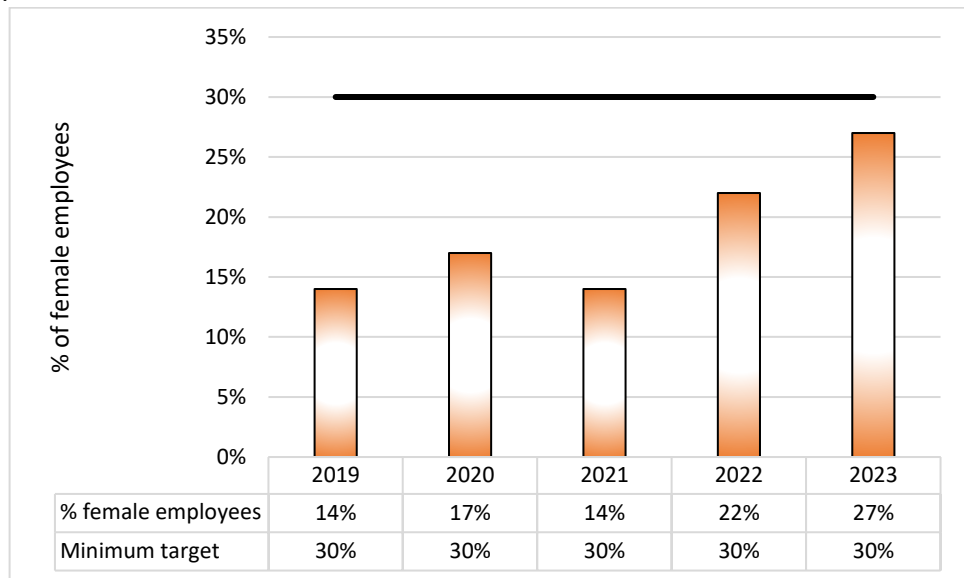


Chart 3..Percentage of female employees at KVTC

On 8th March 2023 KVTC female employees celebrated international women's day. The company supported the event. Ten female employee representatives travelled to Mahenge and joined women from all over Ulanga district to celebrate the occasion. The celebration included visiting the orphanage center at UKWAMA village in Mahenge. The KVTC representatives donated 7 doors, 10 teak panels and groceries.

The company will continue to promote gender diversity and creating an inclusive workplace culture to enhance equitable and sustainable gender balance.



Figure 16: Some of the KVTC employees during world women day celebration held on 8th March 2023 .

Collective Bargaining Agreement (CBA)

KVTC has a mechanism through which a collective agreement is reached with the Tanzania Plantation and Agricultural Workers Union ('TPAWU') each year. This agreement governs the interaction with as well as provides rules and obligations for the company and employees. Union members as well as all other employees are kept up to date about the company's performance and plans.

The CBA agreement covering the period 1st July 2023 to 30th June 2024 was signed amicably between management and union representatives.

All salaries, wages and employee allowances were increased by more than the average annual inflation published in June 2023 by the National Bureau of Statistics.

Bee Keeping Project.

Bee keeping plays an important role in sustainable agriculture, maintaining biodiversity, food security and promoting economic development.

Bees are important pollinators, and many ecosystems depend on the pollination of bees for their existence and for increasing their genetic diversity. Beekeeping can contribute greatly to both the physical and economic wellbeing of KVTC employees and neighboring communities .

The company is promoting bee keeping projects in the surrounding communities. Individuals and community groups are encouraged to engage in bee keeping activities on KVTC property for both their improved livelihoods and sustainable forest conservation.

In Idete village a bee keeping group known as KIWAVIKAE has 45 beehives on KVTC land at Ichima block.

On 28th November 2023 KVTC handed over 25 beehives to a community group known as WANJUCHI GROUP from Alabama village. The handover was done by the KVTC board members during their annual visit. The beehives have already been mounted on KVTC land at Mafinji block and a sizeable number have already been colonized by bees.



Figure 17: KVTC board member, Ilkka Norjamäki handing over beehives to WANJUCHI group. Group members shown just before hanging the beehives on KVTC land at Mafinji block.

Training

Human capital is one of the most important assets of any company. KVTC has a policy to develop and maintain a solid and well-balanced workforce capable of performing the duties of the company properly. Special consideration is paid to training and development of the company employees. Training is provided both on the job, through in-house courses as well as by bringing in trainers from other areas or sending employees to courses within as well as outside the country.

During 2023 a total of 262 employees were trained in various disciplines at a cost of TZS 40 million. The most significant of the training carried out is shown in Chart 4 below.

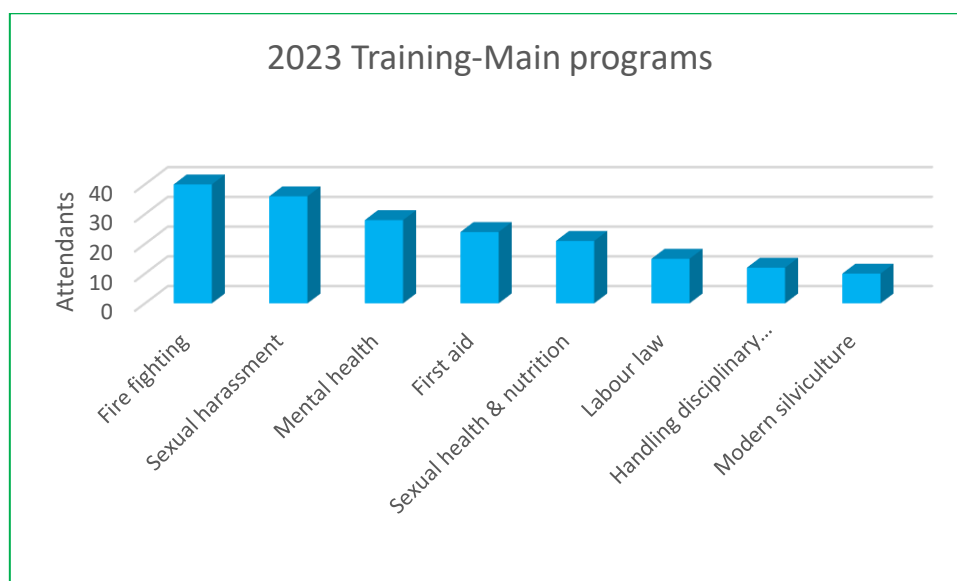


Chart 4. KVTC main training programs carried out in 2023

Cleria Kahemela, the Nursery Manager was seconded to FUNDATEC (Costa Rica) for a short period of time to study management of a clonal teak nursery. The company is in the process of converting its nursery from an open bed stump nursery to a greenhouse based clonal nursery.

Development impact monitoring

The impact on development of the initiatives discussed above is monitored on an ongoing basis. The results are shared with investors, board members and other stakeholders.

Socio-economic impact monitoring

Chart 5 and Table 11 below show key development impact indicators for KVTC for the period 2017-2022.

Chart 5: Development impact indicators 2017-2023

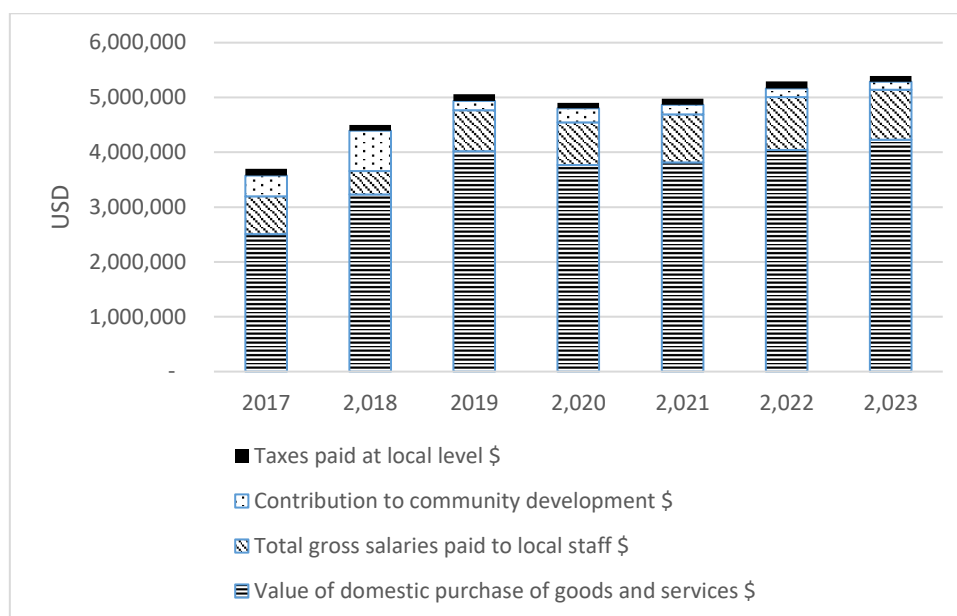


Table 11: Number of Employees

Indicator	Unit	2019	2020	2021	2022	2023
Employment						
Direct	#	326	307	331	281	302
Indirect	#	225	236	262	321	311
TOTAL	#	551	543	593	602	613

Recommendations from socio-economic impact monitoring results

More concerted effort is required to increase the number of female employees in the company at all levels. More investment in technical training is also critical.

9. Governance

9.1. Ethics Policy and ant-corruption training.

The company continues to implement the Ethics policy which was developed by management and approved by the board. The policy was translated into Swahili language and distributed to all employees, contractors and other stakeholders.

This policy is linked to employee guidelines prescribed in KVTC staff administration instruction handbook whereby.

- KVTC employees will not offer or accept anything of value with the purpose of inducing or entering into any business relationship with anyone.
- KVTC employees will not pay or accept any bribes.
- KVTC's resources, assets or services will not be used directly or indirectly for any personal or improper purpose.

- KVTC employees will avoid any situation which involves or may involve a conflict between personal interests and the interests of the company.
- KVTC employees will not make any false or fraudulent statements to any parties in connection with preparation of company documents / reports or during audits and inspections.
- KVTC employees will treat everyone fairly and with respect without regard to race, tribe, religion, gender, marital or family status, disability, age, political affiliation, or any other trait.
- KVTC employees will keep the local communities informed about issues which may affect them.
- KVTC employees will not take advantage of their position in the company to gain sexual favors from anyone who wants to enter into any business or employment relationship with KVTC.
- KVTC employees will not divulge or use any confidential company information or any other information which might be contrary to the interests of KVTC without prior authorization from the CEO.

In November 2021, the company invited Tanzania Prevention and Combating of Corruption Bureau (PCCB) from Ulanga district and conducted training awareness on ethics, prevention and combating of corruption among its employees and contractors.

The training aimed at ensuring that all employees and contractors are informed of what kind of behaviours are acceptable and not acceptable within the normal course of the business.

All sawmill employees and contractors attended the training in November 2021. All forest employees were trained in January 2022.

Toolbox talks conducted by senior management in 2023 also highlighted how to identify and report cases of sexual harassment.

9.2 Legal compliance Evaluation.

The table below shows KVTC 's compliance status with legal requirements.

Table 12: KVTC Legal compliance status for 2023.

No.	License	Issued By	Reference no.	Expiry Date
1	Taxpayer Identification Number	Tanzania Revenue Authority (TRA)	Cert No 0119553 Tin No 101-462-439	N/A
2	Social Security Scheme/Cover	Pension Funds (NSSF, PPF, etc.)	N/A	Individual
3	Environmental Impact Assessment for projects carried out by KVTC	National Environmental Management Council of Tanzania (NEMC)	Certificate Number: EC/EIS/70 Certificate Number: EAC/EAR/1721/93	N/A
4	EIA Certificate for Sawmill	NEMC	EC/EIS/70	N/A
5	Water License	Rufiji Basin Development Authority	1.Cert No: RBWB0495 3. Boreholes-issuance of	N/A

			certificates gazetted in 2023	
6	Fire Rescue Certificate	Ministry of Home Affairs	Certificate No: S2023 18003 Certificate No: S2023 18004 Certificate No: S2023 18005	October 2024 October 2024 October 2024
7	Certificate of Registration of Workplace	Occupational Safety and Health Authority (OSHA)	IFA/00076 (sawmill) IFA/000091 (Forestry)	N/A N/A
	Workplace Registration	Occupational Safety and Health Authority (OSHA)	Cert No: 401 110 001 Cert No: 403 110 001	N/A N/A
8	Compliance License Workplace	Occupational Safety and Health Authority (OSHA)	Cert No:0667/23/24 Cert No:0665/23/24	July 2023
9	Forest Harvesting License	Tanzania Forest Service	S/No: 00031918	30 th June 2024
10	Timber Yard Registration	Tanzania Forest Service	S/No: 00030052	30 th June 2024
11	Sawmill Registration & Carpentry	Tanzania Forest Service	S/No: 00030074	5 th July 2024
12	Trade of Timber Export Certificate	Tanzania Forest Service	S/No: 00037321	30 th June 2024
13	Radio License	Tanzania Communication Radio Authority (TCRA)	TCRA/VURDPF/0007/2022	16 th September 2025
14	Business License	BRELA	20000050546, 20000050545 & 20000050527	12 th July 2024
15	Chemical Registration Certificate	Government Chemist Laboratory Agency	B005-C00167	2 nd October 2027
16	Workers' compensation Fund registration	WCF Tanzania	Registration Number 012752	N/A

9.3 Board of Directors

The highest body at KVTC is the Board of Directors which currently consists of four Directors. The board meets three times per annum of which one meeting is held at the company Head Quarters at Mavimba.

The Chief Executive Officer circulates a detailed monthly report (including issues related to health, safety, and environment) to the board and in addition the Chief Financial Officer prepares a monthly set of Management accounts for the board.

The Board of Directors of KVTC is ultimately responsible for the governance of the company and for the proper organisation of its activities in accordance with the Memorandum of Articles of Association. The board approves the strategy and organization of the company

and appoints the CEO who acts in accordance with the instructions of the board and is responsible for the day-to-day management of the company.

Currently the composition of the board of directors is as follow:

- Amb. Ami Mpungwe Tanzanian (Chairman)
- Mr Jim Heyes American
- Mr Ilkka Norjamakki Finnish
- Mr Ole Sand Norwegian (Mr. Sand is an alternate to Mr Heyes)

The Chief Executive Officer of the company is Mr Irvine Kanyemba, a Zimbabwean National.

9.4 Company Addresses and Contacts

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