



Clarke Farm

A carbon negative producer of
export quality coffee supporting the
development of sustainable livelihoods
in rural Uganda

2025 Sustainability Report



Clarke Farm's Carbon Negative status has been verified by
Integrated Assurance & Reporting Services (IRAS)
in accordance with **ISO 14065**.

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About this Report

This report has been designed to not only provide information to our many stakeholders about Clarke Farm’s sustainability strategy and performance for the period of 01 July 2024 to 30 June 2025, but also to help us gain a better understanding of the social, environmental and economic impacts we have in the communities in which we operate.

Having accepted the challenge of producing our very first sustainability report as a means of testing assumptions regarding our progress towards carbon neutrality, the scope of the exercise quickly expanded into obtaining a clearer understanding of the many people who are integral to the success of Clarke Farm (or simply “the Farm”), as well as the way in which the Farm directly and/or indirectly impacts their sustainability of a population greater than the sum of the people who are “our team”.

Although this document represents the Farm’s first sustainability report, it’s important to note that this would not have been possible if not for the many policies, procedures, systems and controls that have been embedded within the organisation over the past few years. Without the specific data, as summarised at the back of this report, the Farm could not have attempted to construct a meaningful dialogue regarding how well our team utilises often scarce resources to achieve desired outcomes and/or avoiding undesirable impacts, and it is our intention to now use this report as a “live framework” for Environmental, Social & Governance (ESG) reporting to some of our most critical stakeholders.

Our goal includes specific objectives such as monitoring our water consumption to avoid overuse and/or depletion of scarce supply, reducing direct (fuels) and indirect (electricity) consumption to maintain carbon neutrality (i.e., absorbing more carbon through the trees we grow than we emit as a result of the energy we consume), and ensuring that sustainable livelihoods are created and/or supported through the payment of fair wages to workers from within the communities surrounding the Farm.

Our intention is to communicate our commitments not only to our clients who purchase coffee beans in bulk for export, but also to end consumers who are interested in understanding the impact their purchase of Clarke Coffee has on protecting the planet we all share, while supporting the ongoing development of small-scale coffee farmers through our emerging development scheme.

We intend to use the data we have collated thus far as a baseline for creating performance improvement targets for the key sustainability indicators we’ve already been monitoring and measuring. We also intend to dig deeper into our processes to identify additional metrics we might be able to use to create additional positive outcomes, or to create opportunities for others to partner with the Farm to create their own social and/or environmental impact projects.



In producing this report, Clarke Farm has worked with Integrated Reporting & Assurance Services (IRAS), a niche/boutique South African consultancy firm that specialises in the writing and auditing of sustainability reports, to confirm the scope and boundaries of our reporting, as well as to confirm or refute the accuracy, consistency, completeness and reliability of the sustainability performance data our team has been able to provide for framing the narrative of this document. In providing assurance over the content of this report, IRAS was able to provide guidance obtained over the past 26 years on how to structure this report in a manner that meets reasonable reporting expectations at both the local/Ugandan and international level.

As the first of its kind, this report has been written in a manner that only discusses “known” performance measurements, noting that some of the data, the quantitative/numerical information (i.e., “the numbers”), may not yet be of the best quality. Where performance has not yet been “measured”, estimates and/or extrapolations of known quantities have been used to plug data gaps while data measurement processes are being improved to enhance future reporting.

In many cases, such as injuries on duty deemed “not severe enough to warrant time away from work” (i.e., Lost Time Injuries, or LTIs), our team has always addressed needs as they arose but did not record incidents as there was no legal and/or regulatory expectation for doing so. However, the development of this report has allowed the Farm to gain a better understanding of how specific information might be useful to track on an ongoing basis in order to create future operational efficiencies and/or to guard against potential future risks.

At this stage, it’s important to note that nobody has asked the Farm to produce a sustainability report, and that reports of this nature are uncommon in Uganda, even among very large companies. While they may be common among listed companies in developed countries such as the UK, Europe and Canada, they are still a rare occurrence in Uganda, as well as in most other African countries. As such, this report is intended as our first attempt to align with global best practice, hoping to monitor the usefulness of the sustainability reporting process to determine what, if any, objective benefits the Farm might obtain from embarking on a journey some might assume to be both ambitious and unnecessary.

To help guide our reporting, the Farm has chosen, wherever possible, to adopt guidance provided by the Global Reporting Initiative (GRI), as well as the United Nations (UN) Sustainable Development Goals (SDGs) and the Intergovernmental Panel on Climate Change (IPCC) guidance for carbon footprint measurement and reporting.

Wherever possible, performance for the current reporting period (2025) has been contextualised using qualitative and quantitative performance information from prior reporting periods (2024 and 2023). Due to the nature of our operations and being mindful of the work yet to be completed to ensure full adherence to various data collection, collation and reporting processes, our goal for this year has been to provide our stakeholders with a meaningful sustainability report that considers, rather than fully complies with, best practice for sustainability reporting.

Because this is our first sustainability report, we hope that you, our stakeholder, will take the time to not only read and assess this report, but to also provide feedback to our team via email at patricia@clarke-group.org.

To learn more about the Farm, please visit www.clarke-group.org.

Thank you for your interest in this report!



CEO Statement

It's with great pleasure that I present Clarke Farm's inaugural sustainability report which covers the period ending 30 June 2025.

Having worked for three decades in the medical and education sectors, starting out with founding a faith based hospital in the small village of Kiwoko (Luwero District) in 1987, it's not a straight line from creating a community hospital in an under-served community to growing coffee in a remote community near Fort Portal, 5 hours from Kampala.

Mine has been a journey best described by "seasons of life", supported by my wife, Robbie, as well as my children, Michael, Sean and Lauren, with each season providing different opportunities to learn and grow. I have worked as a doctor, an entrepreneur, the mayor of a division of Kampala, and more recently a coffee farmer. In these various seasons-ills and faced new challenges.

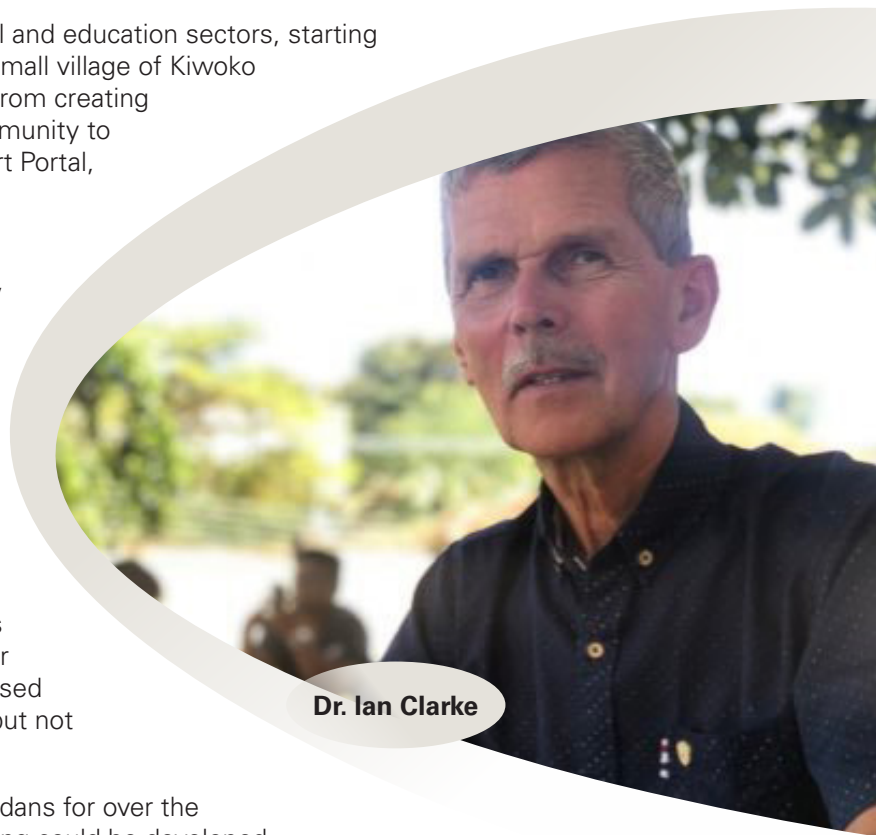
I purchased the land that became Clarke Farm nine years ago in what many would call a deep rural area. There was no coffee. There was no lodge. There wasn't even a place I could refer to as a temporary home. It all had to be built based on what was easily identifiable as "potential": but not without risk.

Having worked with hundreds of amazing Ugandans for over the past 38 years, there was no doubt that something could be developed, and the land was rife with capacity for expanding coffee farming in the area, but producing coffee needed to be attempted using a range of new considerations.

Robusta coffee grows well on the volcanic soils in the area, but Arabica coffee, typically grown at higher altitudes generally does not thrive below 1,400 meters, so innovative techniques were used to develop Arabica varieties grafted on Robusta roots.

Local farmers participate in small-scale coffee growing, but predatory lending and harvest procurement practices diminish the longer-term viability of out-grower populations, so alternative cooperative arrangements are in the process of being established.

Respect for "Child Work", rather than "Child Labour", practices needed to be established to address dire socioeconomic conditions that are foreign to Western authorities and consumers.



Dr. Ian Clarke



Energy needed to be sourced from renewable sources in order to address unrelenting challenges with the cost of electricity and frequent service interruptions.

Water needed to be sustainably harvested to reduce impacts on local communities, particularly during periods of extended drought.

Composting need to be a critical focus to reduce the Farm's reliance on expensive and difficult to procure fertilisers that might additionally harm the future viability of the soil within which the coffee is being grown.

Building requirements needed to be predicted well in advance in order to grow different varieties of trees that could eventually be harvested to avoid a dependence upon difficult to procure materials such as fence posts and timber for construction activities.

Connections needed to be established with customers who are aligned with the ethos of the Farm, willing to pay a fair price for coffee beans that are grown in a manner consistent with rapidly expanding expectations for social and environmental responsibility.

All of this, and more, has been overcome to lesser and greater degrees of success due to the efforts of the entire Clarke Farm team. From our highly experienced Farm Manager, Sylvester, who brings 25 years of coffee growing experience in Kenya, to Rose, a local lady who quickly emerged as the perfect person to lead our tree nursery, to the many women who deftly help with harvesting beans while caring for their children in the shade of our trees. The success of Clarke Farm cannot be pinned to the activities of a few, but rather the efforts of the many.

During the 2025 reporting period, the Farm experienced expansion in terms of new tree planting, with 5,000 coffee, indigenous shade, avocado and cacao trees added to the farm's existing inventory of over 300,000 trees covering nearly 300 of our 883 hectares. Over the next two years a further 250 hectares will be planted out in coffee and shade trees.

The farm also grows bamboo as an alternative building material and for export, as well as both pine and eucalyptus trees.

Avocados, beans, Irish potatoes, mangos, macadamia nuts, maize (corn) and vanilla are also produced as alternative crops, while the only livestock is goats and chickens. All agricultural waste is composed or used as mulch to enrich the soil and reduce dependence on chemical fertilisers, while harnessing the nutrient value of what might otherwise contribute to additional carbon emissions.

The farm is relatively young, clearing and planting having been commenced only 10 years ago, but one that has been full of experimentation.

Students and farmers visit the farm on a regular basis to learn about coffee production, and visitors stay at the coffee lodge on the farm to see and experience coffee farming in Uganda. The farm collaborates with NACORE – The National Coffee Research Institute, in field trials and research.

The farm has previously partnered with the Rainforest Alliance to achieve sustainability certification, and works with Fair Ventures Worldwide Uganda to plant trees to assist with reforestation and sequestering carbon from the atmosphere.

While the farm does many other agricultural activities apart from coffee, the primary objective is to grow excellent coffee primarily for export. Over the past year 305 tonnes of coffee has been harvested with the sale of 251 tonnes of processed beans, up from 182 tonnes in 2024.

In producing coffee, the Farm provided over 160,000 days of work to "walk-ins" (or "casual labour"), which is equal to full-time employment for 623 persons, at an average daily wage of 7,550 Ugandan Shillings (UGX), which is 26% higher than the national minimum wage for agricultural workers (6,000 UGX). This is in addition to the 428 persons employed at the Farm as of the 30th of June 2025.

Women make up 52% of the total workforce, and 27% of the supervisory and management personnel.

The top 10% of our team earn an average of 1,822,040 UGX compared to the 276,856 UGX earned by the bottom 10%, which is a Wage Gap Ratio of only 6.58: far below the exorbitant executive pay package disparities reported in most developed countries.



In summary, I am proud of the Clarke Farm team.

Despite being only in our 10th year of operation, I sincerely believe that our people have worked hard to achieve levels of success that wouldn't have been fair to expect at this stage of our continued development, and I equally believe that our team is being fairly rewarded for their dedication to the task at hand.

An area of weakness I would like the team to improve is our safety record.

Even though our Lost Time Injury Frequency Rate for 2025 was only 0.186 Lost Time Injuries (LTIs) per 200 000 person hours worked (PHW), this was the result of two injuries where workers were injured to the point of being deemed unfit to return to work the next day. One LTI is too many, and my desire is for the team to continue to monitor the health and safety risks our team is exposed to on a daily basis and ensure that nobody is putting themselves in harm's way. Where danger cannot be avoided, my expectation is that appropriate personal protective equipment is provided to workers to guard against any future harm.

Having compiled all the data presented in our Consolidated Sustainability Data Table, my hope is that our entire team will continue to monitor and measure our performance to ensure that Clarke Farm matures into a farm that can provide the maximum number of sustainable livelihoods possible for the communities surrounding our operations. I view the Farm as part of my legacy, and an important contribution to Uganda which has become my home.

Thank you for your support of Clarke Farm.

Now go enjoy a cup of coffee!





Quality



Integrity



Respect

Our Values

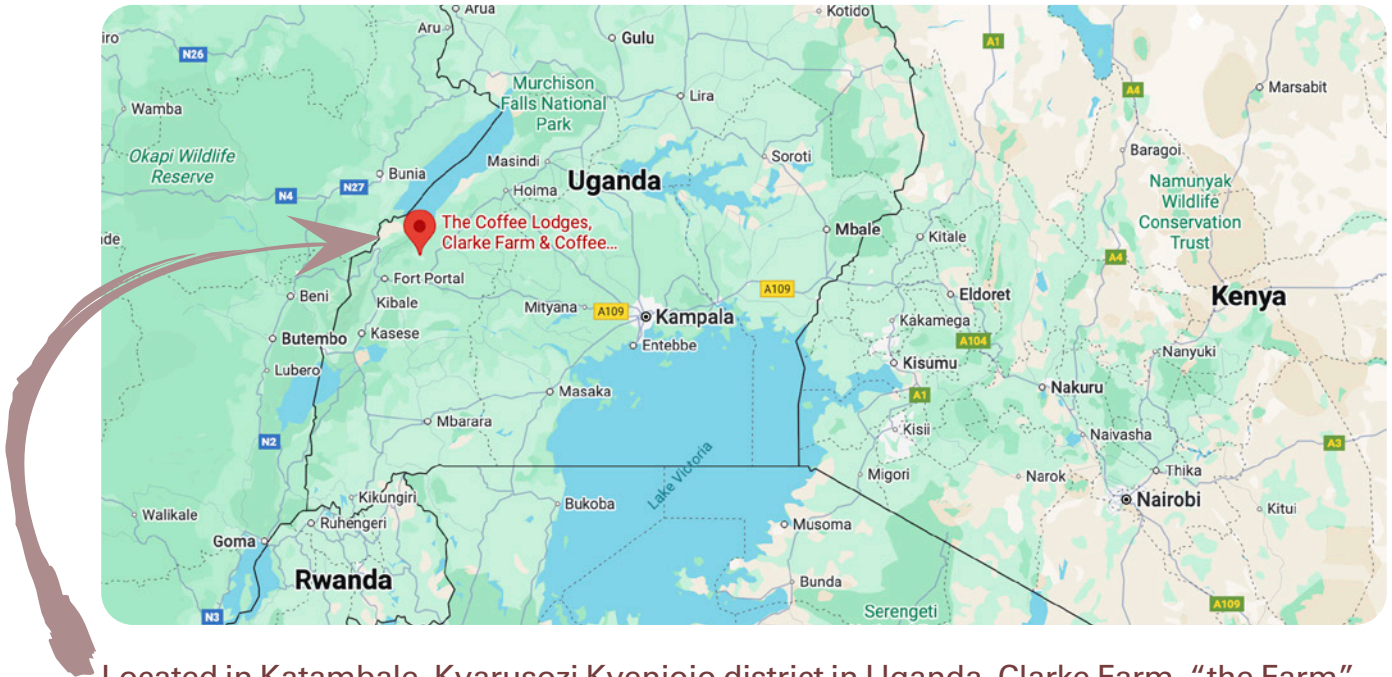
Clarke Farm is committed to **Quality, Integrity and Respect** in all that we do.

- ✓ We aim to deliver quality products and services to our customers, on-time, as promised, every time.
- ✓ We promise that all of our team members will always act with integrity, ensuring that we honour our promises and commitments to each other, to our customers, our suppliers, our business partners, our programme participants, our communities, and all of our other stakeholders.
- ✓ We are committed to treating each other with respect, dignity and in accordance with both local and international best practices with respect to the fair treatment of others.
- ✓ Clarke Farm has a zero-tolerance policy for discrimination of all types, including gender, race, religion, nationality, age and disability.
- ✓ We are committed to ensuring the fair treatment of our workers, including permanent, temporary and casual labourers (i.e., "walk-ins"/"day labour"), inclusive of equal pay for equal work, regardless of age, gender, or any other consideration.
- ✓ We are committed to respecting the needs of working mothers who must bring their children to the farm to earn a wage while maintaining their role as a primary caregiver.
- ✓ We acknowledge the need to provide work to persons as young as 12 years of age, noting the specific differences between "Child Work" and "Child Labour", ensuring that our team maintains full compliance with Uganda's laws regarding Child Work.
- ✓ We are committed to paying far more than the Ugandan minimum wage for agricultural labour, and to ensuring that income inequality is not exacerbated through the misdirection of higher than reasonable wages to managers at the expense of lower skilled labourers.
- ✓ We are committed to ensuring that workplace hazards are identified, clearly communicated to workers, and managed effectively through the appropriate allocation of injury avoidance training and the provision of the most effective personal protective equipment.
- ✓ We are committed to working with our local communities to facilitate, wherever possible, socioeconomic upliftment through the development of programmes, such as the small-scale coffee grower (i.e., "out-grower") scheme, and contributing to community development projects that we believe can contribute to positive societal change.
- ✓ We are also committed to being mindful of the need for all persons to respect nature, and to protect the physical/natural environment in which we operated, including the protection of biodiversity, management of critical water resources, and the avoidance of use of harmful and/or illegal chemicals, while minimising our reliance on government-approved fertilisers, herbicides and pesticides (wherever possible).
- ✓ Lastly, we are committed to measuring our potential impact on climate change through the calculation of our carbon footprint and ultimately seeking "Net Zero". Ultimately, we would like to be able to completely eliminate our dependence on fossil fuels such as petrol and diesel, but this will be impossible for as long as Uganda is unable to massively invest in a transition from internal combustion engines (i.e., petrol and diesel cars) to new energy vehicles (i.e., electric or hydrogen-powered vehicles). Until we can reduce our energy consumption to zero, Clarke Farm will continue to offset ensure that we do not use more carbon-emitting energy than our operations can absorb through the planting of trees on our property and/or in the communities surrounding our farm.





About Clarke Farm



Located in Katambale, Kyarusozo Kyenjojo district in Uganda, Clarke Farm, “the Farm” was started in September 2015 and is operated by a Board consisting of six directors, including Dr Ian Clarke, the principal shareholder and Executive Chairman.

Dr. Ian Clarke first moved to Uganda in 1987 with his wife Robbie and their three children, Sean, Michael and Lauren.

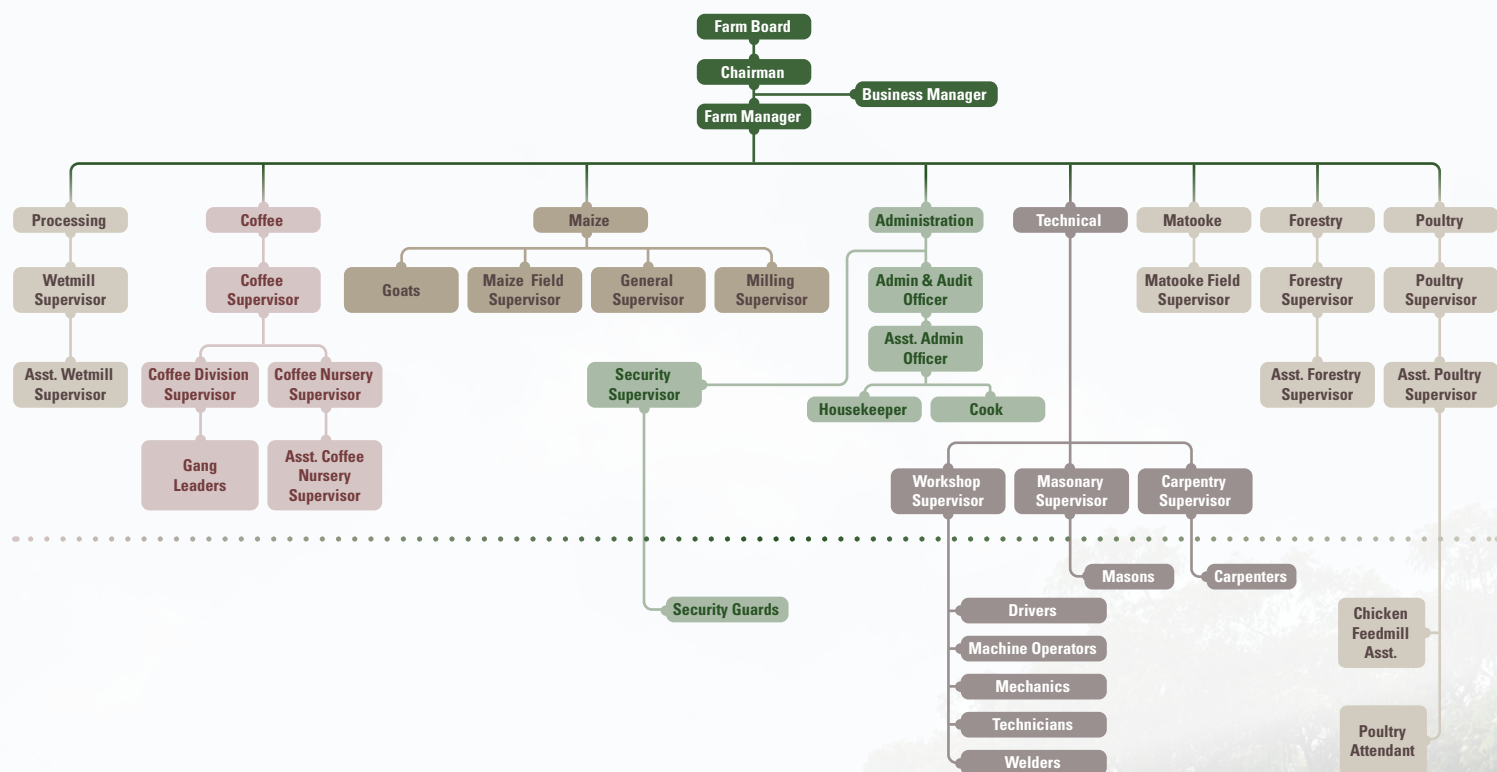
From the very beginning, Ian has been on a journey of investing in people and communities in Uganda, first in Luweero shortly after the civil war (1982 – 1986) where he founded a church hospital, Kiwoko Hospital, which still stands to this day providing community and curative services at very low cost. It has one of the best neonatal intensive care units in Uganda.

Later Ian and Robbie moved to Kampala where he established International Hospital Kampala and International Medical Centers, followed by Clarke International University, while his son Sean founded Clarke Junior School. These projects were developed to support the health and education sector.

More recently, he invested in agriculture through the establishment of Clarke Farm, noting that Uganda’s agricultural sector supports an estimated 80% of the country’s population. Ian’s vision for the Farm includes the creation of sustainable livelihoods for a many people as possible with the belief that if one can bring improvements in the farming sector significant effects can occur within the household incomes of a large segment of the population. The goal isn’t merely to create “jobs”, but to support independent farmers who can reap the benefits of growing and harvesting their own crops for the direct benefit of their families.



Organisational Structure



What is a Hectare?

A hectare, abbreviated as Ha, is a metric system unit of measurement typically used to quantify parcels of land, particularly for agricultural purposes.

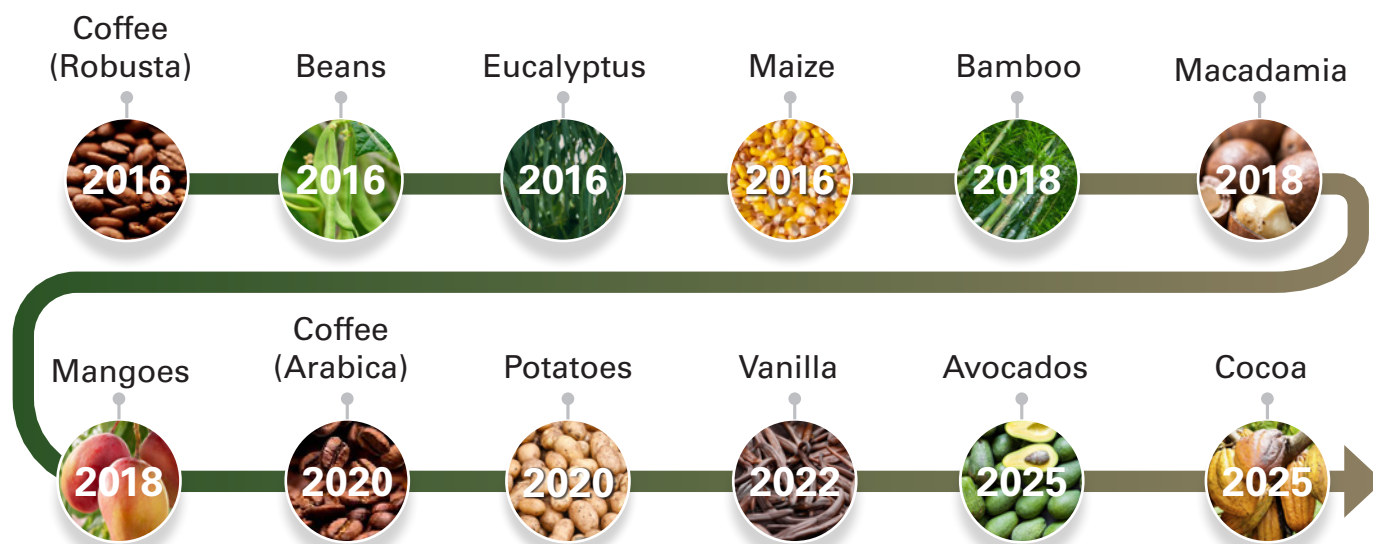
One Ha is equal to 100 metres in length by 100 metres in width, or 100m x 100m, which equals 10 000 square metres (m²).

To put this into perspective, a standard international soccer (football) pitch is 105 metres in length by 68 metres in width, or 7 140 m².

At 870 Ha, Clarke Farm could fit over 1 218 soccer pitches on its land (if the land were flat and uninterrupted by water and/or other obstructions).

In comparison, one Ha equals 2.471 acres (an Imperial system unit of land measurement), or 328.1 feet by 328.1 feet (107 639 square feet, ft²).





Including recently acquired additional land, CF consists of 870 hectares of diverse land, with many hills, rocky outcrops, a river, wetland areas and access roads to move from one part of the farm to another. There are a few buildings on the land, including the farm manager's house, a guest lodge with accommodation for up to 18 visitors and a central kitchen and dining area, a workshop, a coffee processing facility, a tree nursery, a camping area, and various houses for staff accommodation.

As of 30 June 2025, trees take up a total of 497 Ha of the total 870 Ha of land, or 57.1%, including 267 Ha under coffee cultivation.

Initially, robusta coffee trees were the only ones planted due to pre-existing thoughts that arabica trees would not survive on the farm, noting that they typically require higher altitudes for success. However, a process of grafting arabica shoots onto robusta roots/stumps was proven to be quite successful, leading to increased planting due to customer preference for arabica over robusta.

Only 10 hectares (Ha) of the 267 Ha of coffee were of the arabica variety, representing less than one percent of the Farm's total coffee production, but the 2025-2027 expansion project intends to increase this by up to 100 additional Ha, targeting a total arabica production of nearly double the current 2025 yield by 2030.

While the planting of bamboo trees began in 2018, the youngest bamboo trees were planted in 2022, to meet an increasing demand for bamboo as an alternative – both strong and lightweight – material for construction and product development activities in Uganda and for export to make 'green' fibreglass.

All coffee leaves the Farm packed and shipped in the "green bean format" (i.e., not roasted and/or packaged for consumer consumption), ready for export to the United Kingdom and the United Arab Emirates, although the product undergoes "processing" in Kampala which includes phytosanitisation to prevent diseases being shipped with the coffee (an international requirement). Once sanitised, the coffee is quality tested and certificated by the Uganda Coffee Development Authority (UCDA). All coffee is issued a Certificate of Origin, as per national and international regulations.

Coffee trees take three years to start producing the fruit at a volume of roughly 1 to 2 kg, where a mature tree (5 years or older) will produce roughly 10 to 15 kg per annum, and will continue to produce "forever", as long as the tree is properly managed. This includes a seven-yearly pruning of the tree, right back to the stump in order to rejuvenate the growth of new suckers, noting that post-pruning, the production of the fruit requires a year to reoccur.

Pruning comes with age, noting that the trees have been planted since Year 1 (2016), with additional planting still occurring, such that pruning can rotate based on the age of trees, with no break between years. When starting a coffee farm, it's best to plant over a 5-year period to allow for growth to pruning rotating without breaks.

The main season for coffee harvesting in Uganda is from November to February, and the "mid-year", or "fly crop" season is from May to July. The main crop is 70-80% of the total annual coffee production, and all trees produce both the "main" and "mid-year" crops.

A process of "flowering" occurs during the rainy seasons of between March to July, and August to November, after which the crop requires 9 months for the coffee to mature to the point of harvest.



When a coffee farm is properly managed, coffee crop production is uninterrupted, whereas local small growers do not necessarily have proper crop management plans, resulting in bi-annual (every 2 years) harvesting. To manage this bi-annual cycle, local farmers will inter-crop with other food growth such as matoke, beans, potatoes, etc., but their preference would be to learn how to more effectively manage their coffee trees to be able to generate the higher income that comes from the sale of coffee.

Out-Grower Support

In our pursuit of supporting sustainable livelihoods, the Farm has an out-grower/small-scale grower scheme for local farmers in Kyenjojo, and Fort Portal (Kabarole) who maintain a kibanja (Rutooro, Uganda), or shamba (Swahili, Kenya): a small piece of land where subsistence farmers grow their own crops.

The most important features of this project are as follows:

- The programme has been in place since 2021.
- Robusta is the most common in Kyenjojo, whereas arabica is most common in Kabarole due to the climate conditions found at higher altitudes which can support arabica plantations.
- Local farmers who are interested in learning more about increasing the money they can earn from growing coffee are provided specific agronomic coffee farming technical training to help them improve their coffee production, as well as additional knowledge support.
- Training is conducted by the Farm's own team of six extension workers who are all agronomists properly trained and subcontracted to help educate the farmers.
- In addition to training, all registered participants are provided seedlings that have been grown to transplantation maturity within the Farm's on-site nursery.
- At the end of the growing season, the growers are afforded the opportunity to sell their coffee to the Farm, in the red cherry format, at a "premium price" (i.e., slightly more than what existing brokers who come to the area to purchase coffee tend to pay).
- As of 2025, only the Kabarole out-grower programme has been effective due to the market being dominated by larger coffee traders. In other areas, such as Kyenjolo, it hasn't been effective due to the role of middlemen brokers who provide loans which are re-paid in coffee, typically at a lower price under what can be deemed a system of *"keep the masses poor so they will work for you"*.
- There are currently 1 800 active participants in Clarke Farm's out-grower programme in Kabarole (started in 2023). The initial programme was in the Kyenjolo area, with more than 2 000 participants, but all have fallen prey to middlemen schemes. Whereas in Kyenjolo there are many middlemen, the market in Kabarole is dominated by larger coffee traders.
- There are currently 1 800 active participants in the CF Outgrower Programme (OGP) in Kabarole (started in 2023). The initial programme was in the Kyenjolo area, with more than 2 000 participants, but all have fallen prey to the middlemen schemes.
- In 2025, roughly 6.7% of the Farm's total coffee processed was supplied by out-growers, all of which being Arabica.

What is an Extension Worker?

In Uganda, extension workers (EWs) are agricultural professionals who bridge an important information divide between current research and technology and what farmers currently understand as their standard practice. EWs provide training, technical advice (crops, soil, etc.), and resources to boost agricultural yields, and therefore incomes, as well as food security. They also act as motivators and capacity builders to link farmers to markets, with specific additional goals of helping to attract younger farmers into the industry.



The Coffee Harvesting Process

At picking, there are three types of beans, or what is more commonly referred to as “cherries”:

Green	Under-ripe/immature
Red	Ripe
Dark Red	Over-ripe/beyond the picking stage

You don’t want immature beans because they produce a much lower quality of the final cup quality, but within the sorting phase, green/under-ripe beans are sorted and dried, ultimately being processed to make a Grade 2 coffee. This is a small percentage of total production because they are deemed picked by error.

Coffee trees are not harvested in a once-off approach.

The harvesting of red cherries is cyclical, such that reds can be picked in Week 1, Week 3, Week 5, etc., as green cherries eventually mature into red ones. This requires the team to be patient in allowing the trees to continuously produce high quality coffee.

At peak harvest, 35 tonnes of coffee is picked per day.

Pickers come from surrounding areas (called “walk-ins”), from as far afield as a radius of 3 to 4 km.

- Pickers are deemed “casual labourers”, paid on a weekly basis, calculated daily
 - Compensation (“pay”) is not based on an hourly rate, but per kilo of red cherries picked, such that more experienced, skilled and focused workers tend to directly benefit from their effort to improve.
 - The average worker picks 50 kg per day and is paid between 180 and 250 UGX per kilo, depending on the season, or as much as 12 500 UGX per day, whereas the national minimum wage for day labourers is only 6 000 UGX (UGX 130 000 per month). In 2025, the average daily wage paid to walk-ins was 7 750 UGX, 55% higher than the national minimum wage.
 - Women make up 70% of all walk-ins, with most of them between the ages of 20 to 35 years.
 - While the Farm’s workforce tends to be very young, controls are in place to ensure that the minimum age of 16 is not ignored, even though a complete lack of ID cards in the local area often makes it difficult to confirm someone’s age, and if you were to ask workers, none would say they’re younger than 18.
 - To date, there have never been any accusations of under-age workers at the Farm, noting that supervisors are trained to ensure that age limits are not ignored, particularly in the mornings, when picking areas are allocated.
 - Mothers may bring their children who assist them with picking, under strict conditions set out by the government of Uganda for workers under the age of 16, noting that based on the role of women in Ugandan society as primary bread winners for their family, particularly in rural areas, mothers almost always need to bring their children with them to the worksite during the day.
1. The work period must be during the school holidays.
 2. The workers must be accompanied by a parent or guardian, someone who is already employed by the company as a picker.
 3. Any/all work conducted by someone under the age of 16 cannot be deemed harmful, and must not expose the child to chemicals, loud noise, or other health hazards, regardless of the presence of personal protective equipment.
 4. The absolute minimum wage for mother-accompanied workers is 12.



Processing:



There are 2 methods of processing coffee: Dry and Wet, of which almost all Clarke Coffee is Wet processed.

Dry: Pick the cherries, sort the cherries, dry directly under the sun to 12% moisture content, which is referred to as “kiboko” in Uganda.

The kiboko is taken to a dry mill to process where the bean goes through a hulling process to remove the green bean from the outer shell.

The green bean is deemed “FAQ,” or “Fair Average Quality,” which goes to market as “ungraded”

Wet: Pick the cherries, sort the cherries, put through a wet mill which removes the red skin via a machine known as a “pulper,” resulting in parchment coffee.

After removing the red skin, the parchment is left in a soak tank for 10 hours allowing fermentation to take place, which removes the layer sticky/sugary layer found between the outer skin (pulp) and the parchment (inner shell) of a coffee cherry, crucial for flavour development during fermentation. This is known as “mucilage”.

Once the mucilage has been washed off, the coffee is then taken to be dried under the sun until it reaches a moisture level of 12%.

Once at 12%, the coffee is taken to the huller to remove the parchment layer and “silver skin” found between the parchment and bean.

The green bean is now deemed “FAQ,” or “Fair Average Quality,” which goes to market as “ungraded”

The pulping machine separates the beans into ripe (Grade 1) and over-ripe (Grade 2).



Although the output from both the Wet and Dry methods is FAQ, they aren't mixed but are deemed "Dry FAQ" and "Wet FAQ" in order to be directed to separate markets/customers. Due to the additional value add/beneficiation, the Wet FAQ is deemed of higher quality and therefore sold at a higher price.

Because the skin that's removed during the Wet process is rich in pectin, cellulose, sugars, vitamins, and minerals, it's ultimately used to make compost which is ploughed back into the fields as part of a re-nutrition process.

FAQ can be sold 'as is', or it can be graded by bean size:

	Robusta	Arabica
Large:	Screen 18 and above	Screen 16 and above
Medium:	Screen 14 to 17	Screen 14 to 16
Export:	Anything from Screen 12 and above is sold as "graded coffee"	
Undergrade:	Anything under Screen 12 is sold locally as "undergrade" and typically used for the production of instant coffee.	

There are four categories of coffee:

- Under-grade:** Roughly 10% of total production/sales
- Commercial:** Not part of Clarke Farm's production/sales
- Fine:** The vast majority of the coffee sold by the Farm (referred to as "Clarke Coffee").
- Specialty:** Clarke Farm has produced some in the past, but only in very small quantities. However, the expansion of Arabica growth is expected to allow for a significant increase in this higher value coffee to be produced and sold in the future.

Roughly 1 to 2 tonnes of Clarke Coffee is roasted and packaged for local sales and marketing purposes, including coffee sold to guests staying at the Clarke Farm Guesthouse.





Our Material Issues

“Materiality” is defined in many ways based on the context one uses the term.

From a legal perspective, materiality is used to describe the significance or importance of how a fact or evidence might influence the outcome of a decision, or whether it might be of significant enough importance in determining whether a crime has been committed, or if a contract is valid.

From an accounting perspective, materiality is used to describe whether an amount of money, or a discrepancy in a calculation, is of significant enough importance to matter to a decision that might be taken based on the amount reported. From a quantitative perspective, it's often assumed that any error that might lead investors to a false determination of a company's financial performance, which for some might be equal to 5%, while for others it might be as little as 1%.

In sustainability reporting, materiality refers to the process by which organisations identify and prioritise their most important environmental, social and governance issues that either have an impact on the organisation, or that impact on one or more of the organisation's stakeholders and/or the physical/natural environment as a result of the organisation's activities. “Material issues” are often categorised as “inward” or “outward”, although many can be of shared concern. Materiality helps reporting entities focus on what they ought to discuss within a sustainability report, ensuring that the principle of “conciseness” is applied to avoid critical information from being lost within a myriad of interesting but relatively unimportant anecdotes about the organisation's activities.

Ultimately, materiality is an all-important principle used to guide not only the content of a sustainability report, but the policies, procedures, systems and controls that an organisation puts in place in order to annually report to its stakeholders on how the organisation has performed in meeting reasonably identified performance impacts, not least of which being sustainable value creation.

As a team, Clarke Farm has worked hard to understand the issues that are most likely to contribute to the long-term success of the Farm, dissecting each issue to determine what must be monitored, measured and managed in order to maximise success and minimise harm. In most cases, the issues have been identified organically as we worked to either overcome new challenges or to improve efficiencies. In some instances, members of our team identified issues previously not considered, while in other instances one or more of our stakeholders raised concerns, or recommendations, that required our team to adapt. What we never did, until now, was construct a comprehensive list of material issues for the purpose of communicating our performance to our stakeholders.



During a half-day workshop held in May of this year (2025), our senior management team were guided through a discussion of the issues each person believed to be “THE” most important to the ongoing success of Clarke Farm. The following is our list of the Top 10 Most Material Issues:

Biodiversity and land management Although Winston Churchill referred to Uganda as “The Pearl of Africa” in his 1908 book *My African Journey* because of the country’s natural beauty, abundant wildlife and abundant biodiversity, one cannot assume that the land cannot be destroyed through neglect and/or mismanagement. As such, Clarke Farm is cognisant of its responsibility to use its land responsibly to avoid destructive behaviour that could limit the ability of future generations to use it for subsistence farming and/or other livelihood purposes. This includes the safe and minimal use of fertilisers, pesticides and herbicides, as well as fostering mixed use agricultural practices that are designed to enhance long-term productive capacity of the soil.

Climate change and adverse weather Whereas the Farm is wholly reliant on the local climate and seasonal weather patterns to support the growth of multiple crops, a reciprocal reliance exists of Clarke Farm to limit its impacts on climate change through excessive water use and/or carbon emissions, requiring an ongoing commitment to carbon neutrality. This requires the selection of appropriate crops designed to reduce irrigation requirements, as well as the development of solar and/or wind generation capacity.

Community upliftment and shared prosperity As with most African countries, Uganda struggles under the burden of excessive poverty, as demonstrated by a Gross Domestic Product (GDP) per capita of only \$1 200, but not necessarily with the ills of high rates of income inequality as per a GINI coefficient of only 0.269, due possibly more to shared adversity than disproportionate prosperity.

	GDP/Capita	GINI
Uganda	1 200	0.382
South Africa	6 500	0.670
Ireland	106 000	0.269

With this knowledge in hand, Clarke Farm is careful to consider how the use of its land can potentially benefit as many locals as possible without compromising the economic viability of the Farm. This includes the payment of fair wages, as well as the provision of access to land used for collective farming and the development of a small-scale outgrower scheme designed to directly benefit locals who want to grow their own coffee and sell it to the Farm at prices higher than what other collectives might offer.

Energy consumption and alternative supply The cost of electricity, the frequency of outages, and the impact electricity consumption, as well as diesel, petrol and other fossil fuels, has on carbon emissions and ultimately climate change demands that Clarke Farm be mindful of our need to identify sustainable energy alternatives for our operations. Although we haven’t yet established a target for “Net Zero,” our commitment to being carbon neutral through the offsetting of carbon emissions through sustainable forestry practices can only be enhanced through an appropriate energy transition strategy.

Health and safety of workers Although relatively low, the risk of physical harm to our workers remains a persistent area of focus for our management team. Ongoing training in safe practices at all stages of our agricultural and coffee processing activities is regularly reviewed to ensure that risks are both proactively identified and mitigated. Whereas our target is “Zero Harm,” we’re aware of our need to continue to enhance injury on duty avoidance practices, while encouraging workers to complete tasks in a manner that reduces the potential for complications resulting from repetitive strain. Our team also works with the local community to identify increases in cases of specific illnesses and conduct on-site wellness campaigns to educate workers on how to reduce their exposure.



Quality of the coffee produced	Because the coffee produced at Clarke Farm, known as “Clarke Coffee”, is almost exclusively marketed for export to the UK and UAE, and is the primary source of revenue for the Farm, the Farm team is acutely aware of the need to constantly monitor every step of the coffee growing process. Knowing that the quality of coffee can only be tested after harvesting and processing, the team has had to reverse engineer what to plant, where, when, and in the presence of what secondary and/or tertiary crops, to ensure that the final product meets consistently high “cupping scores” for coffee quality.
Respect for human and labour rights	Clarke Farm is a proudly Ugandan initiative developed by (mostly) Ugandans for the benefit of Ugandans of all races, religions, genders and levels of physical ability. We believe that ours is an organisation with a unique opportunity to create sustainable livelihoods with a team of workers who choose to work with the Farm for reasons beyond merely access to wages. We want our team to understand that they are respected for more than what they can do for the Farm, and that their health, safety and economic prosperity is an important part of our success. We also want our many stakeholders to understand that we are committed to best practices when it comes to labour laws, child welfare, and safety and security.
Responsible chemicals use	Many of Uganda’s lakes and rivers are at significant risk due to the overuse of synthetic fertilisers, herbicides and pesticides, while wide swaths of land have already suffered from soil degradation. Additional problems such as increased chronic illnesses (e.g., cancer, blindness, respiratory diseases and skin irritations), biodiversity loss, increased pest resistance and threats to food security can all be traced by to the over-use of agrochemicals. At Clarke Farm, our use of synthetics is limited to situations where organic alternatives are unavailable, while the volumes used are maintained at the lowest possible levels. In addition, our impacts are regularly tested to ensure that the Farm remains well within legal limits.
Skills development and capacity building	Training and development of our team is at the forefront of Clarke Farm’s ability to achieve the success we have already experienced over the past nine years, particularly as a result of the skills and experience Sylvester, our Farm Manager, has brought from coffee farms in Kenya. Charles takes ownership of training the “Gardens” division team, while Daniel trains the “Forest” team, and Rose leads the “Nursery” team, including members of the public who are up skilled in nurturing Arabica plants grafted onto Robusta seedlings, to increase the price they’re able to sell their harvests for. Aside from the job-specific transferable skills training received by persons who operate heavy machinery, vehicles and/or other equipment, one of the most important skills development initiatives at the Farm is the out-grower project. Locals, particularly persons employed by the farm as walk-ins (casual/day labourers), are trained and then invited to purchase seedlings from the farm at a low cost with the opportunity to sell their harvest back to the farm at a price higher than what other brokers offer in local schemes. The long-term objective is to create a local co-operative arrangement that can improve the overall quality of the coffee grown in the area surrounding the Farm by local farmers, increase the average income per household, and support local farming entrepreneurs who wish to expand the model further afield.
Water consumption and conservation	Water is life! Despite what appears to be an abundance of water in Uganda, with many lakes, rivers and streams, it’s important to remember that droughts are a recurrent hazard. Over the past 27 years, Uganda has experienced six major droughts, although most have more prominent in the eastern parts of the country, near the border with Kenya, making it extremely important for the Farm to never take the availability of water, and rain, for granted. At present, all of the Farm’s coffee trees are 100% rain irrigated while some crops, such as the avocados (100 trees), receive only the water deemed absolutely necessary to sustain them through the dry season. All water is sourced from on-site metered boreholes, with no water abstracted from the local river and/or supplied by a municipal source.





Fair Treatment of Workers

In today's world, most farming has become highly mechanised, using enormous machines to prepare, plant, manage and ultimately harvest massive swaths of land, but coffee farming remains dependent upon manual labour, particularly when it comes to harvesting "red cherries".

At an average of 50 kg per person per day, the 305 tonnes of coffee beans harvested this year required 6 100 person days of manual labour ONLY to selectively pick the cherries from the trees by hand and then sort them into their respective qualities:

Green	Under-ripe/immature
Red	Ripe
Dark Red	Over-ripe/beyond the picking stage

Coffee pickers are incentivised to ensure that very few green cherries are picked, leaving them on the trees for another day's picking, once they've turned red, noting that attention to detail is critical in attempting to guarantee that only the best coffee is picked, processed and sold to the Farm's customers. Pickers are paid by weight, not time, such that those who are most attentive to the task at hand become masters of their own financial success by increasing how much they are paid on any given day.

At the Farm, coffee pickers are referred to as "walk ins," or "day labourers," but the specific task of coffee picking is only one type of work assigned to walk ins. Land preparation, weeding, planting, and other lower-skilled tasks are assigned to workers other than permanent and/or temporary "employees" who make up a relatively small proportion of the overall employment impact created by the Farm.

As of the 30th of June 2025, the team at Clarke Farm consisted of 45 permanent and 90 temporary workers, or 135 "employees," whereas the average number of day labourers per day consisted of 623 additional people, for an average daily total employment complement of 758 persons, of which only eight (8) persons were in senior and/or top management positions.

It's important to note that success of the Farm relies on a relatively flat organisational structure, such that while the most critical decisions are made at the very top of the hierarchy, day-to-day operations are controlled by a pool of workers who have been empowered to guide and direct their own teams. Within these teams, the Farm is committed to addressing key issues such as the under-employment of both women and youth in Uganda, as well as fair distribution of income.

Firstly, it's worth noting that on any given day, women represent an average of 52.1% of the entire workforce, while "youth" (i.e., those 35 years of age or younger) represent an average of 58.6% of the workforce. However, it's equally worth noting that while women represent 50.0% of the management team, the supervisory team is only 26.7% female, suggesting an opportunity for future improvement in both recruitment and promotion activities at the Farm.



With respect to incomes, the Farm calculated its first Wage Gap Ratio (WGR) using wages paid to its permanent employees (i.e., those who have been employed on a permanent full-time basis). For those representing the Top 10% of earners, the average income for the year was 1 822 040 UGX, compared to 276 856 for those representing the Bottom 10% of earners, resulting in a WGR of 6.6. That is, the five persons earning the most only earned an average of 6.6 times more than the five persons earning the least, which by both local and international standards is well within reasonable limits. In the United States, for example, the WGR for 2022 was roughly 5.7, compared to 4.2 in Ireland, whereas in South Africa, the WGR is most often reported as greater than 20.0.

For those earning the least, the lower-skilled walk ins, income “fairness” is also something the Farm is concerned about, and therefore measures.

For FY2025, the average labourer at the Farm earned 7 550 Ugandan Shillings (UGX) per day, which is 29% higher than the current statutory minimum wage of 6 000 UGX per day (130 000 UGX, €31, per month), even though agricultural workers typically fall outside legal guidance due to the informal nature of the work performed and non-monetary benefits often allocated to farm labourers.

NOTE: The average worker picks and sorts 50 kg of red cherries per day and is paid 250 UGX per kilo, or 12 500 UGX per day, well above the current minimum wage.

Because 2025 represents the Farm’s first attempt to produce a sustainability report, using the report as an opportunity to pay closer attention to a lot of the material issues we believe are of critical importance important to the ongoing success of the Farm, we view all of the above data as a starting point for future considerations.

Beyond wages paid to workers, the Farm notes that there are a multitude of other issues of significant importance to the people working in our teams, not least of which being the need to consider how “employment” is often a supplement to what one traditionally refers to as subsistence farming, as well as the need to consider that the most readily available workforce is women who already play multiple important roles.

At Clarke Farm, one might become concerned about the perception of “child labour” when visiting certain areas, particularly during the coffee harvesting season, as many small children can be seen sitting under in the shade as the cherries are being plucked from the trees above them, and sorted on the ground around them. This is not as it might first appear.

Given that on any given day, roughly half of all day labour is provided by women who are either young mothers or older female caregivers to their grandchildren, or children of their neighbours, noting that in recent years the percentage of children born to single mothers in Uganda has risen to above 30%. Regardless, women remain expected to be the primary caregivers to young children in the absence of access to daycare facilities, particularly in rural areas. As a result, women needing to earn a living must be given the opportunity to bring their children to work, keeping a constant eye on their children while completing the tasks given to them by the Farm’s team of supervisors and managers who are considerate of a mother’s dual responsibilities.

From the age of 12, children who come to the Farm with their mother, or caregiver, are allowed to engage in activities described by the United Nations Children’s Fund (UNICEF) as “child work,” rather than “child labour,” noting that Clarke Farm strictly enforces its own Child Labour Policy to avoid even the slightest hint of indiscretion.

The United Nations (UN) defines a “child” as any person under the age of 18, and through its Convention on the Rights of the Child defines “child labour” as any work that is deemed harmful to a child’s health, safety, education, or development, including hazardous tasks, slavery, prostitution, or activities interfering with school. In essence, any work that precludes a person 17 years old or younger from being able to fully access education and/or safely develop into an adult is not allowable, including in Uganda. However, work that does not interfere with a child’s development and/or access to education, such as light duties that occur outside normal school hours/days and/or during holiday periods is permissible to anyone from the age of 12 years of age, as long as that work is conducted under the watchful eye of a parent or guardian.



Even though Ugandan law permits persons 16 years and older to work full-time, at the Farm, no persons under the age of 18 may be recruited for either temporary or permanent positions, and are not permitted to:

- Work for periods of time exceeding seven 8 hours in a day, or at night
- Operate any machinery, mobile or otherwise
- Use tools that could potentially result in any harm, including pangas/machetes or scythes
- Handle chemicals, including fertilisers and pesticides, or work in areas recently sprayed by others
- Work in hazardous conditions, such as at heights, or in areas of high noise levels
- Lift and/or carry heavy loads that might expose them to sprain or strain injuries

To help control the potential for contraventions of the Farm's Child Work Policy, all wages earned by persons under the age of 18 are paid to the parent or guardian who maintains full responsibility for the behaviour and wellness of the child while on-site.

NOTE: Clarke Farm does not currently track the amount of money paid to persons under the age of 18, or the number of hours worked, or the kilograms of coffee harvested and/or sorted, separately from the data collected and collated for parent or guardian, except to identify and investigate any/all incidents where concerns have been raised, usually by members of the supervisory team.

During the reporting period, no concerns were raised with respect to possible violations of our Child Labour and/or Child Work policies.

In the future, the Farm intends to track the presence of children brought to site by workers, as well as the number of persons under the age of 18 who contribute to the productive outcomes of their parents or guardians.

In further support of our team, work-related skills development programs are in place to assist specific team members who have been identified as having specific capabilities to undertake new positions within the Farm and/or establish themselves as supervisors and/or future managers. Task-related training might take the form of assisting individuals obtain specific permits and/or licenses to operate vehicles and/or other farm machinery, certificates of competence to perform specific technical tasks, such as welding, or to function as First Aiders within their work areas.

During FY2025, three permanent staff members were sent on skills development training programs that not only enhance their ability to perform specific duties at the Farm, but assist them in earning additional wages for undertaking additional responsibilities.

For non-employees, our management team frequently invites students from local universities and colleges to participate in on-the-job training learnerships at the Farm. Areas of specific focus include Agricultural Technology, Human Resource Management, Marketing and Tourism, although the Farm remains open-minded in creating new partnerships with local and/or regional tertiary education institutions, particularly if opportunities can be directed towards learners from our local communities.



ALL	Male	Female	Total	Youth Male	Youth Female	% Female	% Youth
30 June 2025	205	223	428	162	89	52.1%	58.6%

Permanent	Male	Female	Total	Youth Male	Youth Female	% Female	% Youth
FY2025 Average	35	8	43	12	23	18.5%	81.3%
July	37	7	44	13	24	15.9%	84.1%
August	36	7	43	12	24	16.3%	83.7%
September	36	7	43	12	24	16.3%	83.7%
October	36	7	43	12	24	16.3%	83.7%
November	35	7	42	12	23	16.7%	83.3%
December	35	7	42	12	23	16.7%	83.3%
January	34	9	43	14	20	20.9%	79.1%
February	33	9	42	13	20	21.4%	78.6%
March	35	9	44	12	23	20.5%	79.5%
April	35	9	44	12	23	20.5%	79.5%
May	35	9	44	12	23	20.5%	79.5%
June	36	9	45	12	23	20.0%	77.8%

Temporary	Male	Female	Total	Youth Male	Youth Female	% Female	% Youth
FY2025 Average	58	10	68	52	8	15.0%	88.2%
July	57	6	63	50	6	9.5%	88.9%
August	59	7	66	52	7	10.6%	89.4%
September	59	7	66	52	7	10.6%	89.4%
October	60	9	69	52	8	13.0%	87.0%
November	60	9	69	52	8	13.0%	87.0%
December	60	9	69	52	8	13.0%	87.0%
January	60	9	69	55	5	13.0%	87.0%
February	60	9	69	55	5	13.0%	87.0%
March	58	9	67	54	4	13.4%	86.6%
April	55	5	60	50	5	8.3%	91.7%
May	55	3	58	49	3	5.2%	89.7%
June	50	40	90	49	31	44.4%	88.9%

Walk-Ins	Male	Female	Total	Youth Male	Youth Female	% Female	% Youth
FY2025 Average	276	249	525	207	70	47.5%	52.8%
July	290	145	435	233	57	33.3%	66.7%
August	320	175	495	250	70	35.4%	64.6%
September	322	175	497	252	70	35.2%	64.8%
October	372	295	667	277	95	44.2%	55.8%
November	393	311	704	297	96	44.2%	55.8%
December	425	391	816	313	112	47.9%	52.1%
January	288	505	793	173	115	63.7%	36.3%
February	260	458	718	156	104	63.8%	36.2%
March	230	164	394	188	42	41.6%	58.4%
April	160	97	257	136	24	37.7%	62.3%
May	129	100	229	109	20	43.7%	56.3%
June	119	174	293	101	35	59.4%	46.4%





Health & Safety

The well-being of our team members, be they permanent, temporary or walk-ins, is of the utmost importance to the Farm. Without a safe environment in which to operate we cannot expect everyone to work towards our shared objectives of high-quality products grown and harvested efficiently, with as little harm to the physical/natural environment and require as little water energy as possible. Everyone, from the newest worker up to the longest-serving manager must remain committed to the avoidance of injuries on duty, as well as the development of occupational diseases.

To this end, all workers are regularly reminded of specific risks, including seasonally elevated risks such as flooding and increase slippery surfaces during the rainy season, and are allocated – and expected to use – job and hazard-specific personal protective equipment (PPE). Failure to comply with safety procedures may result in a worker being removed from their duties, re-trained and/or suspended without pay, particularly for repeated unsafe behaviour.

Within our operations, the Farm has identified the following potential health & safety hazards:

Automotive accidents

Given the location of the farm in deep rural Uganda, road vehicle accidents are a frequently considered hazard for our team. Rules such as the avoidance of driving at night, the frequent and comprehensive maintenance of all vehicles, the application of a “Lights on for Safety” policy, and the wearing of seatbelts all help to minimise the risk of injuries resulting from automotive accidents on local, regional and/or national roads. In addition, the monitoring of safe driving practices is an ongoing process on the Farm. All drivers are trained in the safe operation of motor vehicles, including pedestrian collision avoidance behaviour, while all workers are frequently reminded of their own responsibility to be mindful of risks associated with walking on or near roads and other vehicle pathways.

Chemical contamination

The spraying of agrochemicals is a regular activity at the Farm, although mostly seasonal in nature. As a result, the safe storage, distribution and use of chemicals is a highly controlled procedure that is supported by proper skills development training of persons responsible for using chemicals, as well as awareness training for all other workers who may come into indirect contact with chemicals once they’ve been applied in operational areas. For whomever is expected to use chemicals, appropriate PPE is allocated for their use, with supervisors and managers regularly inspecting workers for compliance to our PPE policies and procedures.

Cuts and abrasions

Pangas/machetes, knives, saws, chainsaws and other cutting implements are in regular use throughout the lifecycle of many of the Farm’s crops, creating the potential for cuts and abrasions of varying degrees of severity. All employees tasked with using cutting tools are properly trained and frequently reminded of the hazards associated with improper use of these items.



Falls from heights	In our forest management, construction and coffee processing activities, workers are frequently tasked with working at heights greater than two metres, placing them at risk of significant injury should they fall. To reduce the risk of harm, workers are appropriately trained in how to conduct their duties safely and are provided with harnesses to be used when at-height.
Foreign body in eye injuries	Due to the nature of agriculture, where workers are frequently exposed to dust and other matter being blown about in windy conditions, the potential for foreign body in eye injuries (FBEIs) is almost ever-present. However, most FBE injuries can be treated with a quick eyewash treatment to remove dust, while more serious FBEIs typically occur in the machine shop (e.g., welding) and lumber mill. In these areas, workers are trained to use appropriate safety glasses that are designed to significantly reduce the potential for FBEIs.
Machinery-related injuries	All machinery is inherently dangerous if not used properly, requiring only those workers who have been properly trained to use the equipment to be permitted to do so, in the presence of job-specific PPE. At the Farm, both fixed location and mobile machinery is used daily, requiring strict controls over the wearing of loose clothing, inappropriate footwear and electronic devices with earphones (e.g., mobile phones) when operating machinery.
Noise-induced hearing loss	Exposure to noise levels at or above 85 decibels (dB) for prolonged periods is generally considered a threat to one's hearing and may cause a gradual, permanent decrease in one's hearing, measured in percentage of lost hearing, or a PLH shift. A case of Noise Induced Hearing Loss (NIHL) is typically recorded when a reduction in hearing greater than 10% from a measured baseline occurs. To reduce this risk, all work conducted at levels greater than 85 dB is conducted using appropriate hearing protection measures, such as in-ear plugs, or, in the case of significant exposure, over-the-ear earphones. Ultimately, workspaces are adapted, wherever possible, to reduce extended periods of exposure to high noise levels, and workers are instructed to limit their exposure time to excessive noise, even in the presence of appropriate PPE.
Repetitive strains and sprains	Manual labour of any nature results in the risk of developing injuries from not completing tasks in a manner that reduces exposure to physical strain, such as heavy lifting and the improper use of tools and/or equipment. Even basic tasks, such as preparing soil bags for seedling planting can result in aches, pains and/or severe muscle damage if not conducted in a manner designed to reduce harm. As such, employees are both trained in how to complete all tasks, regardless of the perceived simplicity of the activity, and are consistently monitored to ensure that safe work practices are maintained at all times.
Slips, trips and falls	Particularly in wet weather conditions, the presence of water can create slippery surfaces in all areas of the Farm, creating the potential for slips, trips and falls that might lead to ankle sprains, bruises, broken bones and/or concussions. Wherever possible, workers are reminded of the relevant hazards and are provided with appropriate footwear to avoid avoidable injuries.
Snake bites	Uganda is home to several venomous snakes, with several species considered highly dangerous, including the Black Mamba, Puff Adder, Forest Cobra, and Black-necked Spitting Cobra, all capable of causing fatalities or severe injury. While awareness of snake behaviour and specific hazards remains the most important tool for avoiding bites, all work conducted in areas known to be of heightened snake exposure risks occurs in the presence of appropriate PPE, such as rubber boots ("gumboots"), heavy gloves, helmets and face shields. If/when snakes are encountered in areas of specific concern, such as in the workshop, properly trained snake handlers are called in to safely remove the snake and relocate it to an area of shared safety. As is the case with all animals on-site, snakes are not killed simply to reduce safety risks, but rather carefully removed to protect this important element of the area's biodiversity.



For safety management purposes, injuries on duty (IODs) are classified using a fairly standard taxonomy, starting with the least serious of all IODs: First Aid Cases (FACs). These are any/all injuries that result in the need for treatment that can be provided by a reasonably trained “First Aider”; typically using the contents of a standard First Aid Kit (FAK). This includes the cleaning of a wound with salve, or antiseptic ointment, the application of a bandage, or the provision of a single dose of an over-the-counter (non-prescribed) tablet.

Medical Treatment Cases (MTCs) are any/all injuries that require treatment beyond what a First Aider can provide, such as stitches, an injection, a multi-dose prescribed medicine, or a referral to a specialist for further diagnostic testing (e.g., an x-ray, lung function test or an audiogram). Unlike Lost Time Injuries (LTIs), MTCs do not preclude the injured worker from returning to their normal duties the next calendar day, regardless of whether they are scheduled to return to work. If a worker can return to work, but not their “normal duties,” then the IOD is classified as a Restricted Work Case (RWC), which is a sub-category of LTIs, because the worker is unable to perform their duties for one or more reasons.

Fatalities are deaths that occur while on duty as a result of the worker’s activities on-site, such that in order for a death to be recorded as a fatality the loss of life must be directly linked to the work being performed. That is to say, if someone has a heart attack and dies while on-site, their death may not necessarily be classified as a fatality unless the heart attack was specifically and explicitly brought about as a result of the work being performed. While unfortunate, the mere fact that a death has occurred does not necessarily mean that it was a fatality.

During FY2025, only two IODs of a serious nature were recorded, both of which were lost time injuries resulting in one relatively minor and one rather serious Lost Time Injury (LTI). In the case of the more serious LTI which occurred during the harrowing process, a man was clearing dirt from the harrowing machine when the driver started to move thinking the man was away from tractor, only to run over the worker dislocating bones in his knee, resulting in the worker being on IOD Leave for 3 months.

NOTE: The harrowing process is a key agricultural step using a tool called a harrow to break up soil clumps, level the surface, mix in residues, and control weeds after ploughing. This creates an ideal seedbed for planting seeds to ensure even germination and better water/air penetration for healthy crop growth. This process improves soil structure, conserves moisture, and reduces competition for young plants.

In the nine-year history of Clarke Farm, no fatalities have occurred.

For the FY2025 period, several minor injuries, including FACs and MTCs occurred but were not properly recorded. This has been identified as a process improvement opportunity to be addressed during the FY2026 period, not only for reporting purposes, but as a means of helping to manage the Farm’s safety risks and hopefully eliminate the occurrence of any LTIs in the future.





Water Use

Benjamin Franklin once said, “*Only when the well is dry do we understand the value of water.*”

Sadly, this is too often the case in our modern world of over-consumption, waste, pollution and mismanagement, but not at Clarke Farm.

Our team understands the critical importance of water, even in the context of growing eucalyptus and avocado trees which are known to be “thirsty,” which is why even though demand for the products resulting from these trees is high, the Farm has only allocated very small portions of the land to growing them. Rather, the primary focus of the Farm is coffee which can be grown on the farm without irrigation, relying solely on rainwater to sustain the production of both Robusta and Arabica coffee.

The only irrigation that occurred during the year was used to supplement the water requirements for the 100 avocado trees during the three-month drought period.

In the absence of a municipal supply of water, all of the Farm’s water is abstracted from the river and on-site springs and pumped into various tanks, including a system of tanks used to treat water for domestic consumption purposes. Some water is used for the application of fertilisers such as EasiGro, which requires 200 litres of water per kilogram of fertiliser per hectare of land sprayed, while other water is used in processing.

In total, only 9 424 cubic metres (m³) of abstracted water was used during the year, of which 1 080 m³ was consumed for domestic (i.e., drinking) purposes (11.5%). The processing of coffee was responsible for the greatest volume of water used (77.0%), noting that the Farm has adopted a Wet Processing model for the bulk of the coffee harvested for export purposes due to the improved quality of the end product.

Although we believe improvements are yet to be made in the measurement and recording of water consumption data, our team is confident that our water efficiency over the past three years has remained well within reasonable limits. Although target for water efficiency improvement has been set due to expectations of further data management improvements, our intention is to more closely monitor our water use in the near future.

		2025	2024	2023
Total volume of water consumed for Domestic purposes	m ³	1 080	1 008	1 014
Total volume of water consumed for Factory use	m ³	7 263	5 898	6 233
Total volume of water consumed for Irrigation and other primary purposes	m ³	1 080	1 105	1 113
Total volume of water consumed – ALL uses	m ³	9 424	8 011	8 360
Total land under management – ALL uses	Ha	870	870	870
Water Efficiency – m ³ of water consumed per Ha of land under management	m ³ /Ha	10.83	9.21	9.61





Agrochemicals Use

At Clarke Farm, our use of fertilisers, pesticides and herbicides is restricted to a policy of “only when absolutely necessary”, opting to allow nature to do its job until we must step in to correct errors often brought about by other human beings.

In the past, the Farm relied on a basic Nitrogen-Phosphorus-Potassium (NPK) as a primary fertiliser to support its maize production, but this ended in 2022 when a shift was made to a combination of chicken manure produced on-site coupled with a product called EasiGro. This offers a more refined blend of 28% Nitrogen (N), 20% phosphorus pentoxide (P_2O_5), 15% potassium oxide (K_2O), plus essential elements such as calcium and is used at a rate of one kilogram per hectare twice per growing season (four times per year). Roughly 78 tonnes of EasiGro was used during the year.

In addition to EasiGro, NPK granules are used for fertilising the Irish potato fields at a rate of 100 kilograms per hectare per growing season, our roughly 10 tonnes in 2025.

Only one pesticide, Porslen, was used during the year, to fend off an Army Worm infestation. A total of only 24 kilograms was used in 2025, at a rate of 250 grams per hectare per season (i.e., twice).

Only two herbicides, Succeed to control weeds in maize fields and Potasm in potato fields, were used in small quantities in 2025.





Carbon Negative

With an average annual temperature of approximately 22.4°C, as per the Uganda National Meteorological Authority (UNMA), some might reasonably conclude that Uganda offers a comfortable year-round climate, but recent history suggests that things are heating up not only globally, but locally. For example, the UNMA has reported that the average annual temperature has increased by 1.3°C since 1960, with early 2025 being singled-out as a particularly worrisome period.

While specific nationwide rankings for Uganda's hottest years aren't readily available, 2024 and early 2025 have been identified as exceptionally hot, with some areas hitting 40°C, and 2024 being referred to as the hottest year on record while each decade since the 1980s has been warmer than all previous decades. This upward trend is associated with climate change, or the long-term shift in Earth's average weather patterns, which have been assumed to be the result of human activities like our collective reliance on burning fossil fuels as a primary source of energy, which releases heat-trapping greenhouse (GHG) gases such as carbon dioxide (CO₂) into the atmosphere, causing global warming.

To help combat climate change, Uganda became a signatory of the Paris Agreement in October 2015 (ratified in September 2016), acknowledging the need to limit global warming to between 1.5°C and 2°C compared to pre-industrial levels by limiting the rise of greenhouse gas emissions mostly through reductions in the burning of fossil fuels and the adoption of cleaner technologies and renewable energy sources. In 2021, Uganda's National Climate Change Act was enacted to give force of law to the Paris Agreement and other international climate conventions, seeking to create mechanisms through which both the public and private sector could be encouraged to reduce the country's collective carbon footprint. Uganda has publicly committed itself to reducing greenhouse gas emissions by 24.7% by 2030 (conditional on international support).

As a proudly Ugandan company, Clarke Farm strives to support our government in its attempts to create a much more sustainable future for all of our fellow citizens, as well as for the world at large. As such, the Farm is mindful of our need to reduce, wherever possible, our reliance on fossil fuels while meeting our energy requirements through lower carbon alternatives. Wherever possible, we're also attempting to use less nationally produced electricity, opting instead for self-generated solar power.

NOTE: With the massive availability of hydro power, the Uganda Electricity Distribution Company Limited (UEDCL) produces some of the "cleanest" electricity in the world, with a 2024 Grid Factor of only 0.007484 tCO₂/MWh of electricity distributed and a carbon conversion factor of 0.279 kg/kWh of electricity generated. In countries like South Africa, India and Indonesia, where there is a heavy dependence on coal-fired electricity generation plants, the carbon conversion factor for electricity is 0.942 kg/kWh, 0.727 kg/kWh and 0.718 kg/kWh, respectively. Even in Ireland, the national average electricity carbon conversion factor is higher than for Uganda at roughly 0.370 kg/kWh.

To act as responsibly as possible, the Farm measures the consumption of all fossil fuels including petrol, diesel, liquefied natural gas and fertilisers to calculate our "Scope 1 emissions" in tonnes of carbon dioxide equivalents (tCO₂e). We also measure our electricity consumption to calculate our "Scope 2 emissions" and measure our use of fertilisers and herbicides to calculate a portion of our "Scope 3 emissions".

Based on our measurements and calculations for Financial Year 2025 (FY2025), the Farm generated a total of 231.35 tonnes of carbon dioxide equivalents (tCO₂e).



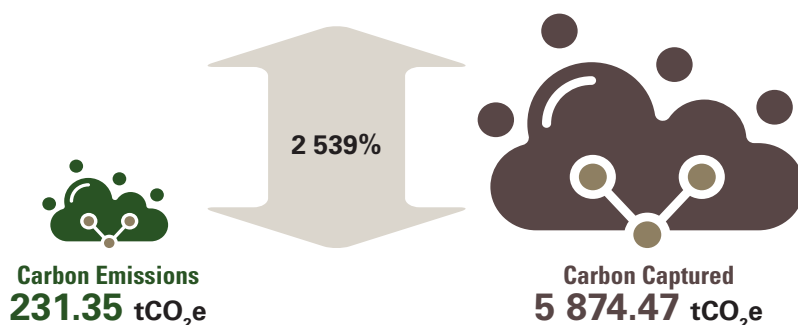
In calculating our carbon footprint, the following assumptions were applied:

1. Because the Farm can control our consumption of fossil fuels and fertilisers – our “direct energy consumption” – and electricity – our “indirect energy consumption” – our carbon measurement and management focus is on the calculation and reporting of our Scope 1 and Scope 2 emissions.
2. All carbon conversion factors for petrol, diesel, LPG, electricity and fertilisers were sourced from the Intergovernmental Panel on Climate Change (IPCC).
3. Due primarily to a lack of capacity to monitor and measure various activities, such as our worker transportation/commuting to/from their homes, the Farm excludes Scope 3 carbon footprint monitoring and measurement. However, the Farm is open to stakeholder commentary on whether more effort – with associated costs – is required of our team to calculate more of our Scope 3 emissions.
4. Because wood harvested from the forests is both minimal, at least at this stage, and focussed almost exclusively on lumber for on-site construction requirements, with no trees being felled for wood fuel purposes, our 2025 carbon footprint has excluded any attempt to calculate carbon emissions from Land Use, Land Use Change and Forestry (LULCF). However, additional measurement and data management systems are being implemented to determine if our carbon footprint approach needs to be adjusted.

NOTE: Firewood is an important source of energy for food preparation and heating in Uganda and is used on daily by Clarke Farm and many members of the surrounding community. However, the Farm enforces a strict policy of only harvesting already fallen timber, with community members being banned from the property if they are caught damaging and/or felling trees (for any reason). While we expect the burning of wood by the Farm to have an impact on our carbon footprint, we’re currently of the belief that this would lead to an extremely small volume of emissions compared to our total footprint, although future monitoring will assist our team in confirming or refuting this assumption.

Over the past nine years, Clarke Farm has been converted from what was once under-managed land used by locals for some limited food crop production to what is now a fairly complex multi-functional agroforestry initiative. Whereas the land was neither forested nor put to appropriate levels of agricultural production prior to 2016, over 57% of the land is now being used to grow trees that have the capacity to absorb carbon from the atmosphere, acting as “carbon sinks,” offsetting more than the carbon generated by our farming, transportation and agri-processing activities.

The IPCC and related sources indicate that forested land can capture carbon at rates from 0.8 tonnes of carbon per hectare per year (t/ha/y) to as much as over 30 t/ha/y, based on the forest type, overall biomass, and the climate zone.



The calculation of our 2025 carbon footprint has used IPCC data to calculate a carbon capture rate specific to Clarke Farm, resulting in the identification of the Farm as a net absorber of carbon. Our 496.6 hectares under forest management, including coffee trees, equates to 5 874.47 tCO₂e of captured carbon, or 2 539.20% of the 231.35 tCO₂e of Scope 1 and 2 emissions resulting from our activities.

In short, we firmly and safely assert that Clarke Farm, and therefore Clarke Coffee – our principal product sold to our customers – is not only carbon neutral, meaning that we’ve achieved a balance between carbon released as a result of our activities with an equivalent amount offset, but “Significantly Carbon Negative”

NOTE: Our assertion of carbon negativity has been confirmed by Integrated Reporting & Assurance Services (IRAS), a South African consultancy specialising in the provision of independent third-party assurance over sustainability reporting, inclusive of carbon emissions. A copy of IRAS’s assurance statement is included at the end of this report.



Uganda Fairventures Worldwide (FVW)

has worked in partnership with Clarke Farm (CF) to plant 2300 trees since 2023 to ensure permanence of carbon sequestered so that it is not quickly reversed by land use change or deforestation of any sort. Trees are donated in exchange for carbon sequestration value based on annual single tree monitoring. The carbon value is not certified and used only for donor reporting.

The donor, a German company, makes a so-called contribution claim, or in other words, states that they have paid for this sequestration, but does not reduce their emissions by the amount sequestered by the project.

FVW initially supported CF with 500 tree seedlings at the first planting and 1800 at the second planting. Out of the distributed seedlings, 1164 trees were found surviving as captured during our 2024 single tree monitoring exercise using the Treeo App.

Locally, though not published, Uganda's National Forestry Authority (NFA) has reported (in the media) that the country's forest cover has increased from 9% in 2015 to 13% by 2021 and goes on to report that this improvement is attributed to concerted efforts by the government and non-governmental organisations to promote tree planting and distributing free seedlings to communities.

For information about FVW, email info.uganda@fairventures.org.



**fairventures
worldwide**

An aerial photograph showing a large field of raised beds used for drying coffee beans. The beds are arranged in a grid pattern, with alternating beds of dark brown beans and lighter tan beans. The beds are bordered by green plastic mulch. In the background, there is a line of trees and a blue sky with white clouds. A few people are visible near a large pile of beans in the distance.

Consolidated Sustainability Data Table

Labour/HR			2025	2024	2023
1	Total number of full time/permanent employees – as at 30 June – Male	Number	36	38	42
2	Total number of full time/permanent employees – as at 30 June – Female	Number	9	8	6
3	Total number of full time/permanent employees – as at 30 June – ALL	Number	45	46	48
4	Total number of fixed term employees – as at 30 June – >90 Days – Male	Number	50	57	68
5	Total number of fixed term employees – as at 30 June – >90 Days – Female	Number	40	6	9
6	Total number of fixed term employees – as at 30 June – >90 Days – ALL	Number	90	63	77
7	Total number of temporary employees – as at 30 June – <90 Days – Male	Number	119	107	129
8	Total number of temporary employees – as at 30 June – <90 Days – Female	Number	174	157	188
9	Total number of temporary employees – as at 30 June – <90 Days – All	Number	293	264	316
10	Total number of ALL employees – as at 30 June – Male	Number	205	202	239
11	Total number of ALL employees – as at 30 June – Female	Number	223	171	203
12	Total number of ALL employees – as at 30 June – ALL	Number	428	373	441
13	Female Representation Rate - All Employees	Percent	52.1%	45.8%	46.0%
14	Total number of persons in management roles – as at 30 June – Male	Number	4	4	4
15	Total number of persons in management roles – as at 30 June – Female	Number	4	3	3
16	Total number of persons in management roles – as at 30 June – ALL	Number	8	7	7
17	Female Representation Rate - Management Positions	Percent	50.00%	42.86%	42.86%
18	Total number of persons in supervisory roles – as at 30 June - Male	Number	11	11	11
19	Total number of persons in supervisory roles – as at 30 June - Female	Number	4	4	4
20	Total number of persons in supervisory roles – as at 30 June - ALL	Number	15	15	15
21	Female Representation Rate – Supervisory Positions	Percent	26.67%	26.67%	26.67%
22	Total number of person days of "Daily Paid Labour"	Number	162 084	144 378	146 874
23	Total number of Full Time Equivalents of Daily Paid Labourers for the reporting period	Number	623	481	565
24	Total number of new hires – Permanent	Number	2		
25	Total number of new hires – Fixed Term (>90 days)	Number	0		
26	Total number of new hires – Temporary (<90 days)	Number	0		
27	Total number of new hires – ALL	Number	2		
28	Total number of Employee Terminations – Resignation	Number	0		
29	Total number of Employee Terminations – End of Contract (Fixed Term and/or Temporary)	Number	1		
30	Total number of Employee Terminations – Dismissals – Misconduct	Number	0		
31	Total number of Employee Terminations – Dismissals – Other (i.e., not misconduct)	Number	0		
32	Total number of Employee Terminations – Retirement	Number	0		
33	Total number of Employee Terminations – Retrenchment	Number	0		
34	Total number of Employee Terminations – Medical Boarding/ Permanent Disability	Number	1		
35	Total number of Employee Terminations – Death – Fatality on duty	Number	0		
36	Total number of Employee Terminations – Death – Not work related	Number	0		
37	Total number of Employee Terminations – Other	Number	0		
38	Total number of Employee Terminations – ALL	Number	2		
39	Net Change in Employment – Permanent Employees	Number	0		
40	Employee Turnover Rate	Percent	0.00%		
41	Average Total Compensation for the Top 10% of the employee population – Permanent Only	UGX	1 822 040		
42	Average Total Compensation for the Bottom 10% of the employee population – Permanent Only	UGX	276 856		
43	Wage Gap Ratio	Number	6.58		



44	Average Total Compensation for men in the employee population - Permanent Only	UGX	806 323		
45	Average Total Compensation for women in the employee population - Permanent Only	UGX	1 281 453		
46	Gender Pay Gap Ratio	Number	0.63		
47	Ugandan National Daily Minimum Wage – Rural/Agriculture	UGX	5 000		
48	Average daily income paid to Daily Paid Labourers (Estimated)	UGX	7 750		
49	Minimum Wage Ratio	Number	1.55		
50	Total Number of Persons Trained – Skills Development	Number	3		
51	Total number of person hours worked (PHW) – Employees	Hours	856 000	745 400	882 880
52	Total number of person hours worked (PHW) – Daily Paid Labourers	Hours	1 296 672	1 155 024	1 174 992
53	Total number of person hours worked (PHW) – ALL Employees and Daily Paid Labourers	Hours	2 152 672	1 900 424	2 057 872
54	Total number of days lost due to absenteeism – Permanent Employees – All reasons	Days	39	7	21
55	Absenteeism Rate	Percent	0.35%	0.00	0.00
Health & Safety			2025	2024	2023
56	Total number of fatalities – Employees	Number	0	0	0
57	Total number of fatalities – Day Labourers	Number	0	0	0
58	Total number of fatalities – ALL	Number	0	0	0
59	Fatal Injury Frequency Rate – FIFR (per 200 000 PHW)	Rate	0.000	0.000	0.000
60	Total number of Lost Time Injuries (LTIs) – Employees	Number	0		
61	Total number of Lost Time Injuries (LTIs) – Day Labourers	Number	2		
62	Total number of Lost Time Injuries (LTIs) – ALL	Number	2		
63	Lost Time Injury Frequency Rate – LTIFR (per 200 000 PHW)	Rate	0.186		
64	Total number of Medical Treatment Case Injuries (MTCs) – Employees	Number	0		
65	Total number of Medical Treatment Case Injuries (MTCs) – Day Labourers	Number	0		
66	Total number of Medical Treatment Case Injuries (MTCs) – ALL	Number	0		
67	Total Recordable Injury Frequency Rate (TRIFR) – per 200 000 PHW	Rate	0.186		
68	Total number of person days lost due to LTIs	Number	0		
Environment			2025	2024	2023
69	Petrol Consumption – Total consumption of petrol for vehicles and stationary equipment	Litres	11 723	12 370	12 669
70	Diesel Consumption – Total consumption of diesel for vehicles and stationary equipment	Litres	54 768	48 000	48 000
71	LPG Consumption – Total consumption of liquified petroleum gas for all purposes	Kilograms	819	468	468
72	Electricity Consumption – Total consumption of electricity purchased for all purposes	kWh	40 476	27 600	27 600
73	Electricity Self-Generated – Total volume of electricity self-generated via solar panels	kWh	12 009	0	0
74	Percentage of electricity self-generated via solar and/or wind	Percent	22.88%	0.00%	0.00%
75	Water Consumption – Total volume of water consumed (all sources) for Domestic purposes	m³	1 080	1 008	1 014
76	Water Consumption – Total volume of water consumed (all sources) for Factory use	m³	7 263	5 898	6 233
77	Water Consumption – Total volume of water consumed (all sources) for Irrigation and other primary purposes	m³	1 080	1 105	1 113
78	Water Consumption – Total volume of water consumed (all sources) – ALL uses	m³	9 424	8 011	8 360
79	Waste – Total volume of non"green waste" generated that is disposed of in on-site landfills	Tonnes	162	93	111
80	Waste – Total volume of "green waste" generated that is recycled via composting	Tonnes	729	719	598
81	Waste – Percentage of "green waste" that is recycled	Percent	81.8%	88.5%	84.4%



82	Chemicals – Total volume of herbicides used	Kilograms	542	1 565	956
83	Chemicals – Total volume of fertilisers used	Kilograms	87 950	59 959	59 959
84	Total Volume of Scope 1 Emissions – Petrol – CO ₂ e	Tonnes	27.78	29.31	30.02
85	Total Volume of Scope 1 Emissions – Diesel – CO ₂ e	Tonnes	159.48	139.77	139.77
86	Total Volume of Scope 1 Emissions – LPG – CO ₂ e	Tonnes	2.45	1.40	1.40
87	Total Volume of Scope 1 Emissions – Fertilisers Used – Direct N ₂ O – CO ₂ e	Tonnes	37.59	45.39	45.39
88	Total Volume of Scope 1 Emissions – Fertilisers Used – Indirect N ₂ O – CO ₂ e	Tonnes	3.76	4.54	4.54
89	Total Volume of Scope 1 Emissions – ALL – CO ₂ e – excluding from Land Use, Land Use Change and Forestry	Tonnes	3.4	9.9	6.0
90	Total Volume of Scope 2 Emissions – Electricity Purchased – CO ₂ e	Tonnes	0.30	0.21	0.21
91	Total Volume of ALL CO ₂ e Emissions – Scope 1 and 2	Tonnes	231.35	220.61	221.32
92	Total area of land under Coffee trees	Ha	267	252	252
93	Total area of land under Bamboo trees	Ha	14	14	14
94	Total area of land under Blue Gum trees	Ha	174	174	174
95	Total area of land under Pine trees	Ha	22	22	22
96	Total area of land under Indigenous Shade trees	Ha	20	16	14
97	Total area of land under Avocado trees	Ha	1		
98	Total area of land under Cacao trees	Ha	1		
99	Total area of land under ALL trees	Ha	497	478	476
100	Total area of land, including recently acquired land	Ha	870	870	870
101	Percentage of land under tree growth	Percent	57.1%	55.0%	54.8%
102	Number of trees planted during the year – Robusta Coffee Trees	Number	600		
103	Number of trees planted during the year – Grafted Arabica Coffee Trees	Number	2 600		
104	Number of trees planted during the year – Indigenous Shade Trees	Number	1 600		
105	Number of trees planted during the year – Avocado Trees	Number	100		
106	Number of trees planted during the year – Cacao Trees	Number	100		
107	Number of trees planted during the year – ALL	Number	5 000		
108	Number of Coffee Trees – including all new trees planted during the year	Number	318 923	298 002	298 002
109	Total volume of carbon dioxide equivalents offset as a result of land under trees planted – CO ₂ e	Tonnes	5 874.47	5 822.96	5 809.31
110	Percentage of CO ₂ e emissions offset via CO ₂ e sequestered by planted trees	Percent	2 539.20%	2 639.43%	2624.81%
Production			2025	2024	2023
111	Total volume of coffee beans harvested	Tonnes	305.0	182.0	156.0
112	Total volume of coffee processed and sold as beans	Tonnes	251.2	182.0	156.0



Independent Third-Party Assurance Statement



To the Board and stakeholders of Clarke Farm:

Integrated Reporting & Assurance Services (IRAS) was commissioned by Clarke Farm to provide independent third-party assurance (ITPA) over the contents of Clarke Farm's 2025 Sustainability Report covering the period 01 July 2024 to 30 June 2025 (Financial Year 2025, or FY2025). For the purposes of this statement, "the Report" refers to the Sustainability Report in both the printed and/or downloadable/online version found at [Clarke farm Uganda – Clarke farm and coffee estate Uganda](#).

Independence, responsibilities and limitations

As the first sustainability report published by Clarke Farm, guidance was sought from **IRAS**, a South African consulting firm specialising in sustainability reporting, to assist with identifying the Farm's most material issues, the key sustainability performance data indicators to be reported on, as well as drafting the report. All information contained within the Report was supplied by Clarke Farm and **IRAS** was not responsible for the preparation of any of the information used to construct the Report and has not undertaken any commissions for Clarke Farm during the reporting period that would compromise our independence. Despite the support provided by **IRAS**, the preparation of this Report was solely the responsibility of Clarke Farm, where any input from **IRAS**, was limited to providing ongoing guidance of how to draft a sustainability report in accordance with reasonable reporting expectations.

IRAS's responsibility in performing its assurance activities is to the Board and management of Clarke Farm alone and in accordance with the terms of reference agreed with them.

IRAS's responsibility in performing its assurance activities included a site visit to Clarke Farm's operations in Uganda, inclusive of analysing and testing ALL of the key sustainability performance data at its source. In addressing any limitations with respect to the testing of data, **IRAS** engaged with key personnel to test the reliability of data and processes used to collect, collate and report performance data prior to the data being published in the Report.

Competence

Our assurance team was led by Michael H. Rea, with 26 years' experience in environmental, governance and social (ESG) performance measurement, including sustainability reporting and assurance. Michael has completed over 120 assurance engagements for over 50 companies and has completed 185 assurance site visits in 23 countries to test data at its source.

Michael is a Lead Certified Sustainability Assurance Practitioner (LCSAP), first registered with AccountAbility (www.accountability.org) in 2009, and has been a licensed CSAP Training Provider with AccountAbility since 2024 (previously from 2009 to 2013). Having worked as a Senior Manager, Sustainability Services, for PWC and KPMG from 1999 to 2006, and as an Associate for both Deloitte and EY thereafter, Michael has conducted assurance engagements in accordance with the International Auditing and Assurance Standards Board (IAASB) ISAE3000 assurance standard.

IRAS is an AccountAbility licensed Assurance Provider.

Michael was supported by two associates who have been aligned with the **IRAS** team for many years: Peace Nganwa (Uganda) and Joslin Lydall (South Africa).

For this engagement, Peace provided local/Ugandan context expertise while returning to the provision of sustainability assurance after an absence of several years. Peace previously worked as a Sustainability Assurance Manager with KPMG in South Africa from 2000 to 2006.



Joslin is a Chemical Process Engineer with nearly 20 years' experience in carbon footprinting, carbon verification, energy efficiency audits for carbon reduction and other climate change related projects. Joslin is a certified provider of carbon verification services in accordance with the International Organisation for Standards (ISO) 14065 standard for validation or verification of environmental information, including greenhouse gas (GHG) assertions, footprints and sustainability reports.

Alignment with Assurance Standards

To the best of our ability, this engagement has been aligned with an **IRAS** specific combination of assurance standards, developed over the past 16 years, without fully adhering to any one specific standard. Given that this engagement was conducted on a pro bono basis by all parties involved, including our own travel expenses, the £650 AccountAbility license fee was deemed better spent elsewhere.

NOTE: Any mention within this assurance statement of AccountAbility, the AA1000AS Assurance Standard and/or any assurance principles that may be consistent with content found within the AA1000AS, should by no means be interpreted to mean that this assurance engagement has been approved by AccountAbility. Rather, this assurance engagement must be viewed in the context of Michael's 26 years of applying multiple standards in the completion of sustainability reporting and assurance engagements.

Assurance objectives

The objectives of the assurance process were to...

- Assess the extent to which Clarke Farm's sustainability management adheres to generally accepted sustainability reporting principles of Materiality, Impact, Neutrality/Balance and Comparability.
- Assess the extent to which the Farm's collection, collation and reporting of key sustainability data meets reasonable expectations for accuracy, consistency, completeness and reliability, as tested at both the desktop and on-site/source levels.
- Assess the Farm's ability to provide transparent disclosure of quantitative comparable sustainability performance data in a manner that fairly represents the impact the company's policies, procedures, systems and controls are having on previously defined objectives and/or targets.
- Assess the extent to which the Report adheres to reasonable local and international expectations for reporting.
- Assess whether Clarke Farm can reasonably assert that its operations, and therefore its coffee, can be deemed "Carbon Neutral", based on the volumes of carbon emitted through the consumption of fuels, electricity and other key inputs (e.g., fertilisers) compared to the volumes of carbon sequestered through the growth and development of the Farm's tree populations and other land use activities.

Scope of work performed

The process used to arrive at our assurance opinion is based on **IRAS's** in-house developed sustainability data criteria, coupled with international best practices in assurance including the following:

- Meetings with key Clarke Farm personnel responsible for the preparation of relevant policies and procedures used to manage the Farm's activities in pursuit of its articulated sustainability objectives.
- Facilitation of a Materiality Determination exercise with the Executive Chairman and senior leadership team at the Farm to obtain a clear understanding of the most important issues being monitored and/or managed by the team to ensure the ongoing sustainability of the company, inclusive of those issues that may have an impact on Clarke Farm and/or one or more of its stakeholders.



- Reviews of sustainability performance measurement and reporting procedures – inclusive of reviews of the Farm’s sustainability data consolidation process – at the Farm’s operations in Katambale, via management interviews, as well as through desktop research and analysis.
- Reviews of data collection, collation and reporting procedures at the point of data generation (i.e., on-site), with specific reference to ALL of the sustainability data points contained in the Consolidated Sustainability Data Table, at no less than the level of reasonability.
- Reviews of drafts of the Report for any significant errors and/or anomalies, inclusive of any lapses in the reporting of material issues identified during our internal and external materiality assessments.
- Reviews of drafts of the Report to test for adherence to reasonable reporting expectations.
- Discussions with the individuals responsible for the publishing of Clarke’s Farm’s 2025 Sustainability Report to ensure that ALL sustainability performance assertions could be duly substantiated while ensuring adherence to the principle of balance/neutrality.

IRAS tested the accuracy, consistency, completeness and reliability of *ALL* 112 sustainability data points contained in the Consolidated Sustainability Data Table, seeking evidence (e.g., invoices and data logs) to confirm/refute data wherever possible. When not possible, discussions with specific data champions were held to assess the reliability of assumptions made in the calculation of estimates, such as fuels used in prior years.

Findings and recommendations

Based on our analysis of Clarke Farm’s policies, procedures, systems and controls, we believe the company’s sustainability data collection, collation and reporting processes meet reasonable expectations for accuracy, consistency, completeness and reliability in the context of the business and the Farm’s current reporting expectations.

It’s important to note that the Report must be considered in the context of the following limitations:

1. This is the first sustainability report to be produced by Clarke Farm.
2. The reporting process was initiated based on an internal desire to communicate the Farm’s sustainability performance to its stakeholders, rather than being motivated by requests by stakeholders for a document of this nature.
3. Clarke Farm only consists of 45 permanent/full-time employees, all of whom are already fully engaged in role-specific activities that are not directly related to the development of annual and/or sustainability reports.
4. As of the 30th of June 2025, Clarke Farm was only 9 years old, with the entire team heavily focused on establishing the Farm, and its many crops and facilities, rather than meeting external reporting requirements.

Reporting and assurance principles

- As per a review of management assertions, including management interviews and document reviews, the content of the Report does not differ in any significant way from our analysis of the material issues identified for and discussed with the Clarke Farm team. Although we found no concern with respect to the quality of systems and controls for managing risks, we believe Clarke Farm would benefit from updating its materiality determination process to test the possibility that more current material issues are being duly considered in future reporting cycles. Aside from this finding, we believe that Clarke Farm meets reasonable expectations for **Materiality** determination, management, and reporting.
- As per a review of management assertions and analysis of the Farm’s sustainability performance data, it is reasonable to assert that Clarke Farm addresses its most material impacts on stakeholders and the natural environment in which it operates through risk management policies and procedures. We believe the Farm’s activities, inclusive of, but not limited to, the content discussed within the Report, meet reasonable Impact expectations.



- As per a review of assertions, inclusive of management interviews and reviews of the Report, Clarke Farm's reporting of the company's successes and challenges during the reporting period is fair, thereby meeting reasonable **Neutrality/Balance** expectations. No issues were identified as not disclosed within the Report.
- As per a review of management assertions, inclusive of management interviews and reviews of the quantitative/numerical sustainability performance information, and alignment of the Report to relevant guidance materials, Clarke Farm provides a reasonable level of sustainability performance data transparency in a manner that allows for comprehensive benchmarking against peer companies, thereby meeting reasonable **Comparability** expectations.

Sustainability data performance

- Within the context of a company managed by a small team, Clarke Farm's current systems for data collection, collation and reporting appear to be sufficient to allow for the internal and external reporting of the Company's performance. However, **IRAS** identified several areas for potential process improvement in the management of key sustainability performance data, such as the regular use and maintenance of data logs to assist in the collection and collation of "actual data", rather than a reliance on "estimated data". Ultimately, Clarke Farm may wish to develop a data management system to allow for enhanced monitoring and management of performance with improved control mechanisms in place to ensure data is accurate, reliable and timeously reported.
- All data tested at the Group/desktop level for the 2025 reporting period was found to be reasonably accurate, reliable and consistent in terms of both local and international reporting norms, with no concerns identified during the review of the key sustainability indicators included within the sustainability data table included in the Report. However, much of the data reported for the 2024 and 2023 reporting periods was deemed of lesser reliability and therefore ought to be used in the context of "best estimates", eventually to be removed from future reports as/when new data is made available to support more effective time-series analyses and/or establish baselines for target setting.
- Based on the depth of sustainability data reporting within the Report we believe that Clarke Farm provides reasonable public disclosure of the company's most material sustainability performance issues.

Carbon neutrality

- Based on the work performed, including a comprehensive analysis of the energy consumption and farm management data, we believe that Clarke Farm's coffee growing activities, in conjunction with its small-scale forest management practices for trees other than coffee, can be deemed Carbon Neutral in accordance with ISO14065.

Conclusions

Based on the information reviewed, **IRAS** is confident that the Report provides a reasonably comprehensive and balanced account of Clarke Farm's sustainability performance for the period under review, and that the Farm has achieved its objective of being carbon neutral.

The data presented is based on a reasonably systematic process, and we are satisfied that the reported performance data fairly represents the current performance of Clarke Farm, while meeting assurance and reporting principles of Materiality, Impact, Neutrality and Comparability. Moreover, and although the quality or quantity of data can be improved, the Report demonstrates leadership with respect to sustainability data transparency.

For and on behalf of Integrated Reporting & Assurance Services (**IRAS**),



Michael H Rea

Managing Partner and Certified Lead Sustainability Assurance Practitioner (LCSAP)
Johannesburg, South Africa
14 January 2026



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