

Modern Slavery Statement 2025

This statement is published pursuant to Section 54 of the Modern Slavery Act 2015 on behalf of Emergent Forest Finance Accelerator (Emergent) and constitutes Emergent's slavery and human trafficking statement for the financial year ending 31 December 2025.

Emergent is committed to integrity, ethics, and transparency in conducting our business. We do not tolerate any form of slavery, servitude, forced or compulsory labor, or human trafficking in any part of our business or our supply chains. We aim to ensure that our supply chains are and remain free from slavery and human trafficking.

Organizational Structure

Emergent is a non-profit organization incorporated in the United States, in the state of Delaware. Emergent's mission is to mobilize public-private finance to conserve and restore the world's forests. Emergent was established to transact, as a principal, in high-integrity jurisdictional carbon credits issued by forest nations, including under the Architecture for REDD+ Transactions standard.

Our Supply Chains

Our supply chains include sovereign national and sub-national governments, suppliers of leased office space, suppliers of office and IT equipment, travel services, and professional services such consultants and legal counsel.

Risk Assessments, Diligence, and Procedures

Emergent is committed to respecting and protecting the human rights of all those who come into contact with us. Emergent conducts due diligence on all new suppliers that considers, among other things, the risk of slavery or human trafficking.

Emergent maintains specific safeguards to ensure the integrity of our carbon credit supply chains, to mitigate the risk of slavery, servitude, forced or compulsory labor or human trafficking. For example, as it relates to the carbon credits that we transact, Emergent has chosen to exclusively transact emission reductions and removals verified under the ART TREES standard, the FCPF Standard, or such other verified emission reductions and removals of an equivalent high standard as approved by our Board because we believe that an independent standard with third-party validation and verification (robust quality control) is essential to building trust and confidence in the market; a key part of that trust stems from its rigorous social safeguards, for example the ART TREES standard requires that jurisdictions adhere to the Cancun Safeguards adopted by the UNFCCC. The Cancun Safeguards were the result of sustained engagement with Indigenous Peoples and Local Communities groups and civil society actors. Emissions Reductions and Removals Credits will not be transacted unless the TREES or such other equivalent high standard criteria are met, including as it relates, for example, to safeguards consultation and grievance mechanisms.

With respect to outsourced business services, such as IT and travel services, as a part of the diligence process of evaluating our partners, we endeavor to ensure that neither they nor their employees or contractors have been the subject of any investigation or action in connection

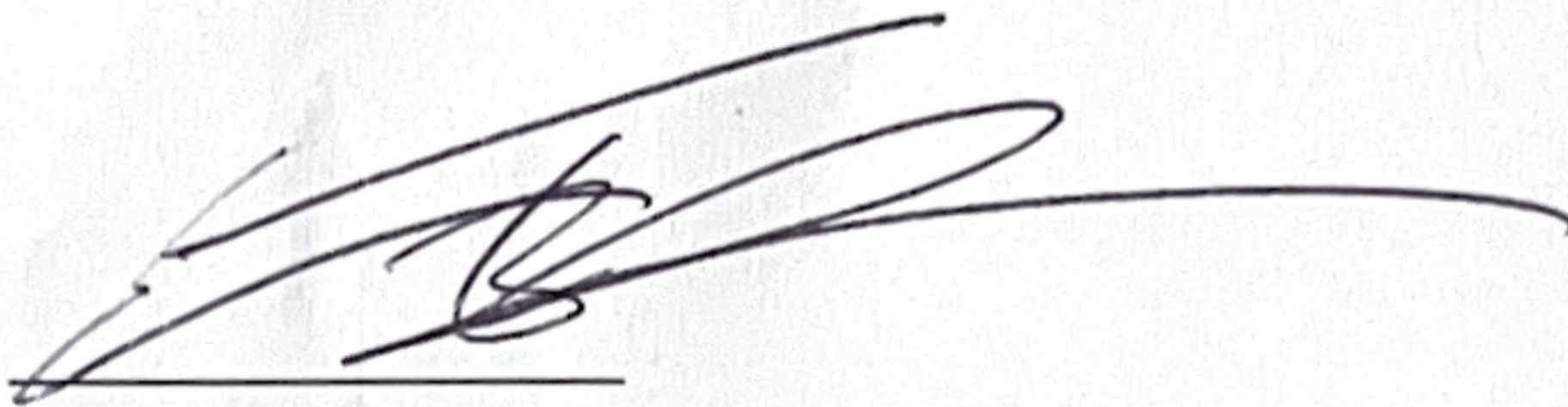
with slavery or human trafficking. To date, we have not discovered any reports of modern slavery in our supply chains.

Policies

Emergent also has a Community Concern and Reporting Policy, which is available to all persons through our corporate website that enables employees of Emergent, any of our stakeholders, and any member of the general public who has concerns about modern slavery and human trafficking relating to Emergent to report such concerns, including the option of reporting anonymously. The aim of this procedure is to ensure that anyone at or outside Emergent can raise a reasonably held concern without fear of reprisal for having reported their concern, and to provide an additional avenue for continuous monitoring. We log complaints received via our ethics hotline system or other sources, together with the actions taken.

Approval

This statement was approved by Emergent's Board of Directors on April 9, 2026, who will review and update it annually.



Eron Bloomgarden

President and Chief Executive Officer