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AMATHEON AGRI

Growing value.

Growing value.

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AMATHEON AGRI INTRODUCTION

01

CEO'S MESSAGE



It is my great pleasure to provide you with an overview of our activities and achievements in 2013.

Some of the highlights in 2013 included successful first cropping seasons for our operations in Zambia, the establishment of a subsidiary in Uganda, and the further strengthening of our presence in Africa as a serious player in the agribusiness and food markets.

Throughout 2013 we continued to develop Amatheon's strategy. Through forward integration in the agribusiness chain, we aim to create value clusters, thereby actively pursuing profit maximization opportunities while simultaneously mitigating risks. Moreover, we look to replicate our best practices geographically, offering the Group the highest return on the knowledge and experience it has been acquiring. Consistent with this effort, 2013 was dominated by the expansion of our operations in Zambia and the advancement of our rollout strategy for entering other African countries and markets. Our Zambian and Ugandan operations now form a solid foundation for Amatheon's future growth.

With our growth strategy well underway, vital support was secured with the appointment of a number of industry experts to key positions. Their vast skills are being utilised to lead and drive forward the overall business and development strategy, and to execute Amatheon's

expansion and acquisition plans.

As we further develop our operations on the ground, we are regarded as a trusted partner by businesses and communities, as well as governments. This is of great importance as we strive in our business to not only invest in countries, but in communities. Over the long term, healthy populations, healthy economies, and healthy business performance are mutually reinforcing. This is the principal reason for the establishment of the Amatheon Foundation in December 2013. I look forward to reporting on its achievements in the 2014 annual overview.

I am confident that Amatheon has what is needed to become a leading agribusiness and farming company in Africa. As this annual overview demonstrates, we have made solid headway in achieving this goal. I would like to take this opportunity to thank all of our employees for the remarkable contribution they made in 2013 in making this happen.

Carl Heinrich Bruhn

AMATHEON AT A GLANCE

Amatheon Agri Holding N.V. (hereinafter Amatheon) and its subsidiaries comprise a farming, trading and food processing group developing sustainable operations in Sub-Saharan Africa. The Group operates in Europe and Africa, and is headquartered in Berlin, with business operations in two Sub-Saharan African countries. Amatheon Agri Zambia Ltd. (AAZ) was founded in early 2012, and Amatheon Agri Uganda Ltd. (AAU) was founded at the end of 2013.

Amatheon sees its sustainable and holistic business approach as one of the main competitive advantages when it comes to operating in Africa. Alongside Amatheon's three business pillars, farming, trading, and food processing, we plan to invest around USD 350 million in sustainable land acquisition and development as well as farming concepts. So far, we have acquired 32,000 hectares in Zambia, and further land in Uganda. After a thorough risk and stakeholder analysis, the first land was acquired in the north of Uganda, and the setup of the farm commenced. In both countries, the land is being developed for growing crops, as well as cattle ranching.

Our multinational management team brings extensive agricultural and food expertise, as well as international business know-how and deep knowledge of the African continent. Amatheon's more than 200 employees include 9 nationalities, evidence of the strong intercultural competence within the Company.

With its network of global and local strategic partners, Amatheon always has a rich pipeline of investment opportunities that are vetted by the Amatheon due diligence process before being realised or rejected. These important capabilities support us in realising our vision to become one of the leading food companies in the African market.

Amatheon further ensures its success through the development of large scale agricultural operations, the application of state-of-the-art farming techniques, vertical integration across the agricultural value chain driven by margin enhancement, as well as solid risk management. The Group bases its values on internationally recognised conventions, such as the Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Companies, and the International Finance Corporation (IFC) Performance Standards.



32,000

hectares in
Zambia and Uganda.



\$350 m

Investments
planned



200+






Employees,
9 nationalities

STRATEGIC EXPANSION

02

VERTICAL INTEGRATION AND HORIZONTAL REPLICATION

VALUE CHAIN

-  Land Acquisition
-  Development
-  Farming
-  Trading
-  Processing

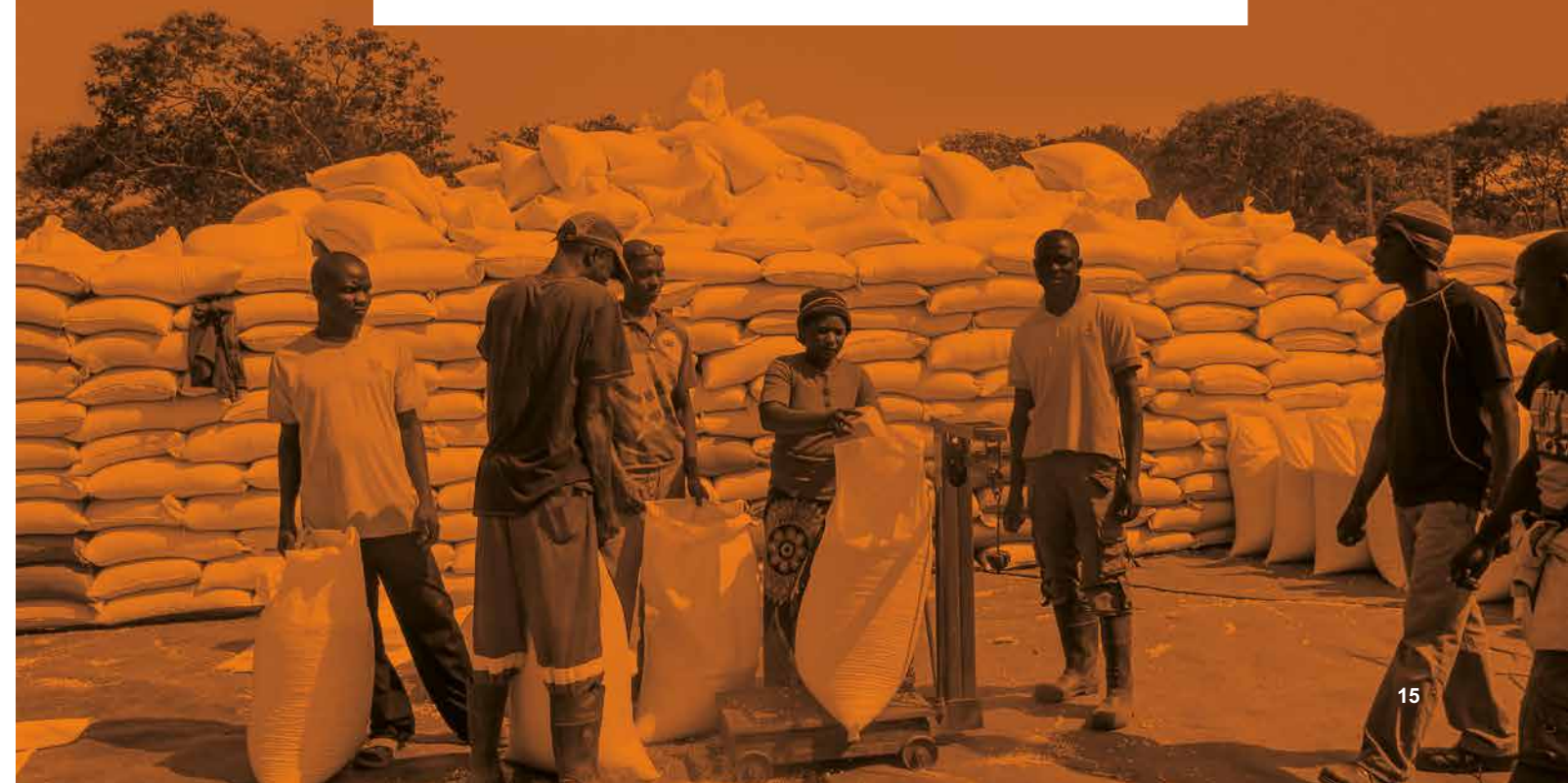
In 2013, Amatheon continued its business expansion, as well as the fine-tuning of its strategy. We confirmed that we can create significant value by optimising crop yields, as well as by driving the vertical integration of the value chain. This integration provides Amatheon high margin opportunities while safeguarding access to markets.

In Zambia, we have started to create an integrated 'value cluster', extending operations from crop farming into cattle ranching, with a clear intention to extend further into processing in 2014. Another key aspect of our strategy is replicating best practices across countries. We focus on countries with proven agro potential where we see an opportunity for a sizeable entry into the value chain at any point, as well as an opportunity to extend this entry into a scalable value cluster. We are beginning to replicate this in Uganda, where we started our farming operations in 2014. We are also evaluating further expansion into multiple countries.

To support our expansion, we have strengthened our organisation with the recruitment of more senior expertise, and to ensure focus on relevant areas of expertise within the value clusters, we have introduced an organisational structure around three business units: farming, trading and milling, as well as food processing.

VALUE CLUSTERS

Too often, agro/food value chains in Africa suffer from a lack of scale, a lack of access to its customers, and operational bottlenecks. To overcome these barriers, our strategy is to create in-country 'value clusters', connecting and operationally integrating different stages of the value chain. The outcome is that at any of the stages, operational efficiencies will be improved, as well as the value chain's overall effectiveness.



FARMING

Amatheon founded the Amatheon Farming entity, which will include all farming and livestock rearing activities in the future. From the very beginning, agriculture has been Amatheon's core pillar, and we will keep expanding in this field.

The global economy is predicted to grow by 2-3% annually until 2020, while Sub-Saharan Africa is poised to grow by 5-6%. Dietary habits are changing and demand for protein is increasing, facilitated by the surge of population growth, as well as a decrease in poverty and rapid urbanisation, which is supporting the growing of a new middle class that needs to be fed.

While Africa holds 60% of the world's uncultivated arable land, it lacks the technical equipment and know-how to use its land efficiently – 86% of its 600 million hectares is therefore uncultivated. Furthermore, large parts of the continent provide ideal conditions for double cropping. As

an increase in food production of 70% is estimated to be required by 2050 in order to feed the growing world population, Sub-Saharan Africa is ideally positioned to play a critical role in the future global food supply.

Companies investing in the developing world will be a vital component in meeting this target, and Amatheon sees farming and livestock as a profitable future business, and therefore a solid investment.

TRADING AND MILLING

The Amatheon Trading entity was founded in 2013, and will include both trading and milling operations.

Amatheon's trading arm will establish local storage capacities to bundle volume, and will invest in state-of-the-art milling facilities to remove current market deficiencies and create synergies. Skilled crop trading will leverage seasonal and regional price differences to maximise profit.

Smallholding farmers will also benefit from easier collection, cleaning, and handling of their harvest, as well as better market access.

At present, there is not enough storage capacity for agricultural commodities in Sub-Saharan Africa. Post-harvest losses take up 10 to 20% of production, and are thus tenfold higher than in developed markets. Improper handling causes most losses.

Milling is a crucial step for many agricultural commodities. Wheat and

corn are milled into flour, which is used for bread making and meal preparation. Currently, the domestic milling sectors in many Sub-Saharan countries are fragmented, and consist of many small businesses. This makes it difficult to unlock production efficiencies. Amatheon sees profitable opportunities in the business of trading and milling, and will thus focus on further expansion into this sector.

FOOD AND CONSUMER GOODS

In 2013, the Amatheon Food entity was founded to build the third pillar of Amatheon's strategic plan. Toward the end of 2013, Amatheon actively started the due diligence process for businesses in the processing sector.

Since 2000, consumer spending in Sub-Saharan Africa has grown by 4% annually, and total consumer spending is expected to reach nearly USD 1 trillion by 2020.

Population growth in Sub-Saharan Africa will remain among the highest in the world. The region's projected population in 2050 is expected to account for about 20%, or nearly 2 billion people.

Prevailing economic trends will significantly decrease poverty and nurture a middle class in Sub-Saharan Africa in the coming decade. A fall in poverty below 50% of the population by 2020 is expected, which means that 130 million additional households with an

annual spending of USD 1.4 trillion from about USD 860 billion in 2008 will be entering the market.

However, growth is not limited to consumer markets. There is also a still growing demand for high quality food by a number of large customers, such as the UN, caterers for expatriate communities, and large mines.

To date, the markets in Sub-Saharan Africa have imported many goods, as they are often largely underserved, which often raises the general price level of processed foods above the level in developed countries. Investments in companies to secure integrated food value chains with economies of scale and high quality standards are necessary to connect supply and demand efficiently.

AMATHEON'S OPERATIONS

03

ZAMBIA

The development of AAZ Ltd. in 2013 has been satisfactory. As an investment destination, the country has proven to be an excellent showcase, and Amatheon is gradually expanding its business from farm to fork.

The project is situated in the Big Concession area, a large and long-established, but so far little developed farm block north of the town Mumbwa. The area is strategically well-located in close proximity to Zambia's capital, Lusaka, and the Copperbelt.



Established a large scale irrigated farming operation.

Introduced cattle into its business operations.

Successfully proved its concept of large-scale commercial farming.

13 grain dams were acquired.

FARMING

CROPPING, FORESTRY AND LIVESTOCK



CROPPING

In 2013, Amatheon successfully implemented its system of large-scale commercial farming in Zambia. As expected, the first crop harvested on the newly converted farmland produced a rather low yield of 1.3t/ha of soy. This was caused by a combination of low soil fertility, which is a common issue during the first year following land conversion; late planting, resulting from problems with machinery; as well as heavy rains of 2000 ml/m², which far exceeded the usual 925 ml/m². As a consequence, AAZ changed its machinery provider to avoid further technical issues. The second harvest yielded 8t/ha of wheat on irrigated fields, which indicated a high level of soil fertility, and validated the chosen strategy. The high degree of quality was confirmed by the Zambian National Milling Corporation Ltd. AAZ's wheat yield exceeded the national standard of 7.1 ton/ha by around 1 ton/ha, as well as internal expectations. For the third season, soy and maize were

planted on partly irrigated and partly rainfed fields in the Big Concession.

AAZ is currently also running a 100 ha rainfed rice trial in the Western Province of Zambia. The harvest and trial evaluation is to take place in spring 2014.

FORESTRY

AAZ diversifies the use of its land and consistently runs trials in order to ensure that the land is being used to its optimum potential. Trials also include tree samplings. Different varieties were planted on a plot near the main farm, and are being monitored by a forestry specialist. The most successful varieties will be considered for project expansion in the area.

LIVESTOCK

AAZ introduced cattle into its business operations at the beginning of 2013. Part of Amatheon's land has since been used for extensive livestock breeding, thus generating additional value through meat production. By December 2013, AAZ owned 1,053 head of cattle. The cattle mainly consist of a Bonsmara breed, and were purchased from Namibia to obtain a high quality genetic pool that is difficult to find within Zambia. A state-of-the-art handling facility was built for the herd. A feedlot trial is currently running in order to fatten the cattle according to plan. We plan to start selling cattle to local meat producers starting in June 2014.

TRADING

STORAGE, TRADING AND PROCESSING



TRADING

AAZ successfully sold its soy and wheat crop during 2013, and obtained prices that were as expected.

AAZ also expanded its trading activities by purchasing crops from smallholder farmers in the project area, and selling farming inputs at the Amatheon Farmshop. While this initiative was developed as a social project, it is expected to develop into a mutually beneficial situation for local farmers and AAZ. AAZ aims to achieve scale through the program, while smallholder farmers benefit from the much improved access to farming inputs, as well as a ready market for their crops.

STORAGE

In 2013, AAZ bought 13 grain dams with a storage capacity of 140 tons each, amounting to a total storage capacity of 1,820 tons.

PROCESSING

The purchase of a soybean crushing facility is under way, albeit with some delay due to delivery times. With the plant, the Company will be producing soy oil for consumption, as well as soy meal. The latter will be fed as supplementary food to AAZ cattle, as the protein-rich grains support the fattening of animals to market weight. The soy oil will be partly sold at the farm and transported to refineries in Lusaka.

DEVELOPMENT PAST AND FUTURE

At the end of 2012 and in the beginning of 2013, AAZ installed infrastructure for multiple centre pivots to support cropping in the dry season. Hydrologists located further water sources beneath the surface, which are being pumped into reservoirs, and from there, spread over the fields. We were connected to the power grid in early 2013, which today ensures the highly profitable cultivation of irrigated crops.

On the infrastructure side, AAZ has completed the construction of 20 staff houses and an airstrip in close proximity to the farm. With the help of the airstrip, today the farm can be reached from the capital Lusaka within 30 minutes. In addition, 60 km of roads were upgraded through AAZ within the project region.

2013 mainly saw the preparation of these plans, as various permits needed to be obtained in advance (please refer to 'Environmental and Social Impact Assessment' section).

On the operational side, AAZ is evaluating the increase of its cattle herd, as well as expanding farming operations in the Big Concession. The Company is also analysing the potential of expanding into other areas in Zambia.

With the planned increase in farming operations, as well as the Outgrower program where AAZ will receive an additional amount of crops from local farmers, more storage facilities will be needed. We will therefore invest in additional grain dams in 2014.

ENVIRONMENTAL AND SOCIAL IMPACT ASSESSMENT

Most countries such as Zambia demand an Environmental and Social Impact Assessment (ESIA) before any development can start, and regulations include various steps to be analysed and fulfilled before approval is granted by the Zambia Environmental Management Agency (ZEMA). The Environmental and Social Impact Assessment evaluates the likely environmental impacts of a proposed project or development, also taking into account interrelated socio-economic, cultural and human-health impacts, both beneficial and adverse. Amatheon follows IFC Performance Standards in regard to its ESIA's.

In the Big Concession, AAZ is currently finalizing two Environmental and Social Impact Assessments (ESIA) that were started in early 2013, and are expected to be approved by mid-year 2014.

CORPORATE SOCIAL RESPONSIBILITY (CSR)

During 2013, AAZ was able to further strengthen its network on the ground in Zambia, which will help to secure the Company's success well into the future.

Various projects were conducted in 2013 in accordance with the CSR Programme, as outlined below.



POVERTY ALLEVIATION: REMOVING BARRIERS FOR DEVELOPMENT

With the establishment of large-scale, commercial farms for raising crops and livestock that serve as hubs for the surrounding communities, AAZ provided not only infrastructure, but also access to markets. The year 2013 saw the trial period of the Amatheon Outgrower and Extension Programme, which was developed in late 2012 and run on a small scale during the following year.

The local communities embraced the possibility of purchasing agricultural products directly from AAZ's farm shop. Farmers were also instructed as to how to properly utilise the acquired goods.

Close to 400 farmers benefited from AAZ's farmshop, enabling them to purchase farming inputs that are usually difficult to obtain in the area.

More than 500 farmers attended field days that were organised in the area by AAZ, in collaboration with its employees and/or local NGO's.

It was the first time that AAZ bought crops from smallholder farmers in the area, and close to 200 farmers participated in the program by coming to the farm and selling their crops. The Company bought a total of 750 tons of maize and 50 tons of soy.

An adequate food base is an essential prerequisite for development, and unless this need can be met, there is little room for successful economic and social development. Agricultural growth is generally seen as one of the cornerstones of poverty reduction, and therefore, supporting farmers in improving their agricultural productivity has an immense effect on communities.

AAZ is now working closely with a not-for-profit organisation to design a project proposal aimed at increasing the productivity of farmers in the area through conservation farming, and farming as business training. Several thousand farmers are being targeted, and AAZ is striving to slowly adopt the trading component of the program into its general business. Through the Outgrower programme, the Company plans to achieve economies of scale while empowering the community in an entrepreneurial way.

EDUCATION

BIG CONCESSION SCHOOL

In 2012 and early 2013, AAZ worked on providing one of the main schools in the area with electrical fittings to ensure that they could make use of the soon to be established power line. Subsequent to the official commitment, AAZ was very pleased to hear from the headmaster that the Ministry of Education granted permission to the Big Concession School to teach adult classes. The absence of light in the evening had been the crucial factor for the project's past failure up to that point.

While parts of the Big Concession have by now been connected to the grid, the Big Concession School has thus far not been put on the schedule, and as a result AAZ, together with the stakeholders, is still in the stage of supporting the process to move along.

Through adult evening classes, the Big Concession Basic School and AAZ are hoping to advance the educational level not only of the current, but also future generations by familiarising them with the value of literacy.

KAFWIKAMO COMMUNITY SCHOOL

In 2013, AAZ teamed up with World Vision, a global NGO, in order to support the community's effort to upgrade the Kafwikamo Community School, which is located a few kilometres away from our farming operations.

Kafwikamo community school was built in 2004 by parents. When AAZ arrived in the Big Concession, the school had about 300 pupils and one trained teacher, as well as two further untrained volunteers who were irregularly paid by the community.

Following consultation with the school management, the District Education Office, the community, World Vision and other non-profit organisations, priority areas at the site were identified for 2013.

AAZ's and World Vision's support include the provision of teacher housing and sanitary facilities, as well as the completion of an unfinished school block. World Vision provided a borehole in advance.

Following the upgrade, the school will become a full primary school offering quality education up to grade 7 by well-trained teachers using adequate training materials.

Amatheon sees the value in upgrading this school threefold: It shows AAZ's commitment to the surrounding community and the chief, it improves the educational situation of the children of AAZ's workers, and it raises the level of a potentially skilled workforce in the Big Concession.

In cooperation with World Vision, AAZ supported the design, planning and implementation of a school garden.

BACKGROUND ON COMMUNITY SCHOOLS IN ZAMBIA

In Zambia there are three different options for schooling primary grade children (grades 1-7): private schools, government schools, and community schools. Due to the lack of government schools in rural areas, many parents resort to opening up community schools, often with the help of churches and non-governmental organizations.

Community schools generally serve the poorest, most vulnerable children in a region. They often have overcrowded classrooms and few resources.

While communities have good ideas, they often lack the capacity to build proper structures and provide for qualified teachers.

Teachers are therefore selected from volunteers and are paid through the parents. Usually, these teachers have no training, and since parents are often unable to make payments, community teachers frequently work without compensation, which adds a severely unsustainable element to the arrangement.

In November 2012, the Zambian Education Minister noted that out of the over 3,000 community schools in the country, 1,570 require urgent attention.

ENVIRONMENT

To ensure AAZ's ongoing commitment to environmental sustainability, we established a Corporate Water Resources Measurement System with the goal of a sustainable natural water cycle within our project area.

AAZ adopted precise mechanised farming techniques to ensure the most efficient use of water. Moisture tensiometres have been installed in each pivot to provide information on water applications. Moisture in the ground is being calculated, and water is applied to only those areas where it is needed. AAZ therefore keeps water waste and costs to a minimum.

HUMAN RESOURCES

PROFESSIONAL DEVELOPMENT

AAZ ensures professional development amongst its employees. This is particularly important for those workers coming from the immediate vicinity of the project, as they often lack the knowledge to enter skilled positions immediately.

Training programs are individually designed, and focus on the relevant employment area of each targeted employee, ranging from lower skilled staff members to management.

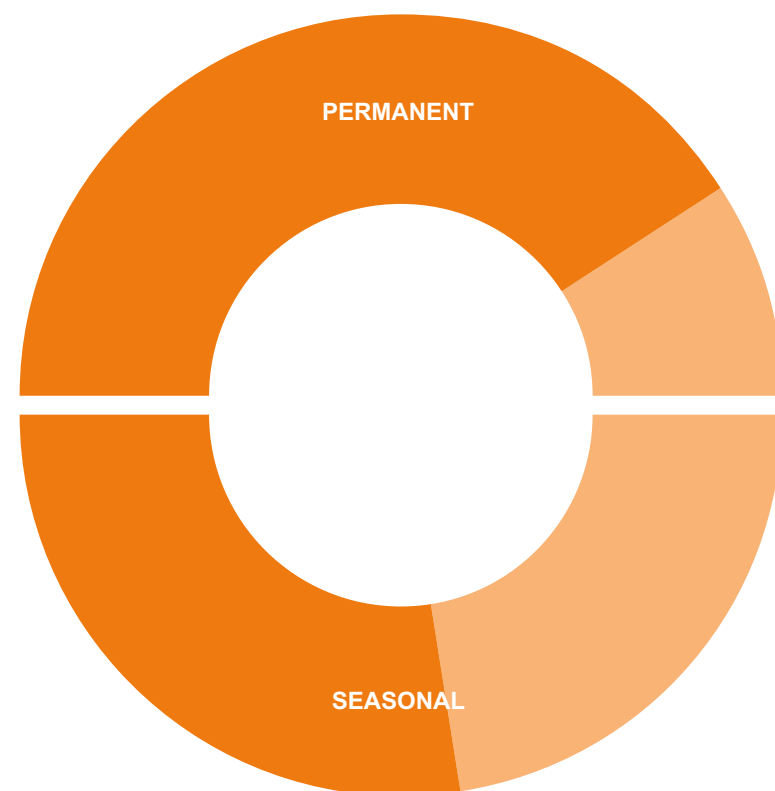
To help employees and management work together optimally at the farm, the National Union of Plantation, Agriculture and Allied Workers was formed. The union supports the fair treatment of employees, gives, among other things, induction seminars, and serves as an intermediary between AAZ's employees and the Company.

HEALTH AND SAFETY

AAZ conducted several trainings on health and safety concerning farming processes. In the courses, AAZ minimises the risk of injuries at work, develops a positive health and safety culture, and sets standards of expected behaviour for all employees. Some of the training topics have included among others, "How to avoid accidents in the farming industry", and "Dangers within your working area".

AAZ's staff conducts regular trainings and meetings on health related topics, such as how to prevent the transmission of HIV and the handling of an HIV infection, advanced training on First Aid, and many more. AAZ uses the peer educator system. Certain employees are trained to become trainers in certain fields and within the Company, which creates a sense of ownership in the programmes.

GENDER EMPLOYMENT RATIO



PERMANENT



41.0%
Male



9.0%
Female

SEASONAL



27.5%
Male



22.5%
Female

The information in the chart is the average gender employment ratio in 2013 at an average of 242 workers. Both female permanent and seasonal employees do the same type of work, such as weeding, harvesting, fish

feeding, maize stacking, and many other tasks. Seasonal workers are employed mainly during the harvesting season to help with the extra workload.

HIRING LOCATION



70.3%
Kaindu Chiefdom



5.6%
Mumbwa District



22.6%
Rest of Zambia



1.5%
Expatriate

The chart above shows AAZ's hiring locations in 2013. Kaindu Chiefdom is the Chiefdom, where the farm is located, and the Mumbwa District is the district which the Big Concession is located in.

UGANDA

AAU was founded in December 2013. Various developments occurred in 2014, which will be further elaborated in the 2014 annual overview.



Replicating best practice model from Zambia.

Agriculture is the most important sector of the economy, employing over 80% of the work force.

The country has been attracting Foreign Direct Investment at the fastest rate in all of East Africa.

The due diligence process on land acquisition in the East of Uganda is in full process.

INVESTMENT DESTINATION UGANDA



DEVELOPMENT PAST AND FUTURE

Uganda is an important commercial hub for the Great Lakes region, eastern Congo, South Sudan and Rwanda, where Kenya and Tanzania function as the main export and import routes. Favourable soil conditions and a climate with high levels of precipitation have contributed to the country's agricultural success.

Uganda established a strong record of prudent macroeconomic management and structural reform. Real GDP growth was strong, in spite of consecutive exogenous shocks, including the secondary effects of the global economic crisis and surges in international commodity prices. This strong economic growth enabled substantial poverty reduction. High rates of population growth – Uganda's population is expected to increase from 34 million in 2013 to 95 million in 2050 – will add to the importance of agriculture. In addition, a steadily growing middle class is further increasing demand for high protein food.

Uganda has instituted free primary education, which is leading to a more educated and nutrition conscious population. Agriculture, however, is the most important sector of the economy, employing over 80% of the workforce.

In December 2013, AAU Ltd. acquired its first farm in Uganda.

The first Environmental Project Brief was admitted and approved, and preparations for the first cropping season are now in progress.

Plans to upgrade the existing infrastructure surrounding the project – especially roads – are under way. We cooperate closely with the local government in this regard.

The due diligence process on land acquisition in the East of Uganda is in full swing, and various trips have been taken to the location to establish a solid stakeholder network on the ground. Possibilities are being evaluated, and in the case of a positive final result, we expect to commence operations in either 2014, or early 2015.

Next steps will involve the ESIA for larger areas in the north, where we hope to be able to expand our operations considerably throughout 2014.

The potential for cattle operations within Uganda, especially in the northern and eastern regions, is currently being analysed. We are also actively evaluating further business opportunities in trading and food processing in Uganda.



CORPORATE SOCIAL RESPONSIBILITY

AAU is approaching land acquisition in Uganda via stakeholder engagement and a 'bottom-up' approach, a model that has been replicated and improved on from our business operations in Zambia. Starting from within the rural communities, this adds an important sustainable element to our business and helps to ensure that potential risks, such as land conflicts, are eliminated before they even arise.

From the very beginning, we built relationships with both communities and political leaders, and actively engaged all stakeholders in incorporating their recommendations into the decision-making process.

In 2014, a socio-economic survey in the north was conducted that will have considerable impact on the design of a CSR program for the region.



POVERTY ALLEVIATION: REMOVING DEVELOPMENT BARRIERS

Replicating the model from Zambia, AAU will be opening a farm shop in its operating area in the north of Uganda to provide local farmers with improved access to genuine inputs.

Uganda faces severe problems with fake seed entering the market, and farmers who unwittingly purchase fraudulent seed can experience devastating outcomes. It can prevent farmers from achieving a higher income, but also from achieving food security for themselves and their families, as their plans do not materialise. Further, counterfeit seeds are often prone to disease, increasing the farmer's loss.

The establishment of the AAU farm shop aims to ensure that seeds purchased in the region are authentic. At the same time, the farm shop will massively improve market access to inputs for farmers in the surrounding project area. 2014 will be a trial year for this project.

THE FOUNDATION

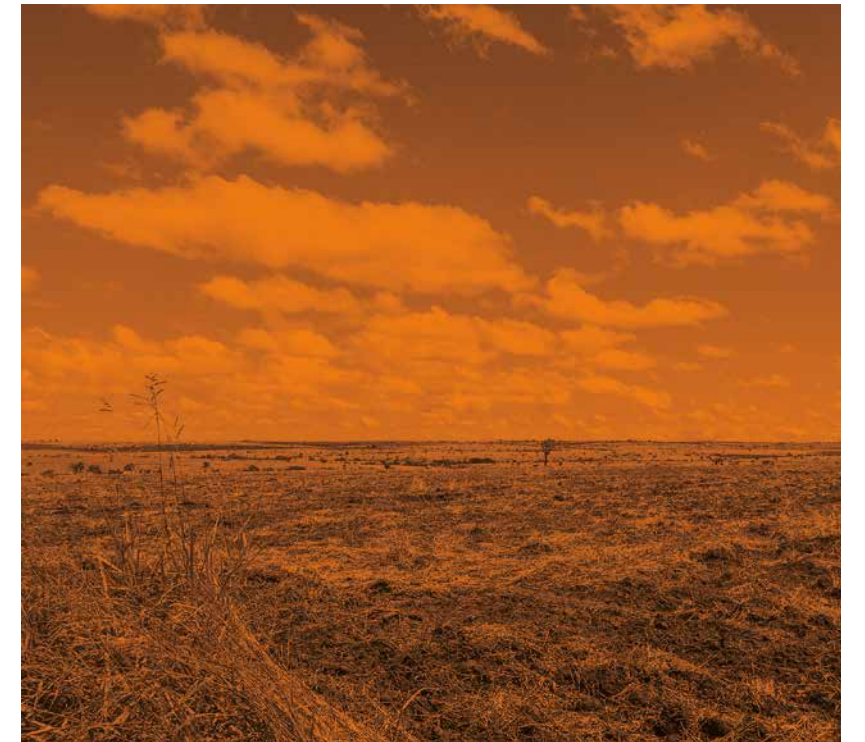


In December 2013, Amatheon established the Amatheon Foundation with the main vision of creating a new rural middle class in the regions Amatheon works in. The Foundation will focus on community projects with regard to business capacity building – with the aim of linking people with information, capital and markets.

Further components will include building stable communities by supporting programmes that provide long-term solutions in the fields of education and health, and other necessary social infrastructure. In this regard, the Foundation will support the setup of long-term structures to ensure local self-help. The Amatheon Foundation aims to increase the responsibility of communities for their own development by training locals in designing, planning, budgeting, implementing, managing, monitoring and evaluating their own projects. Communities are also incited to write their own grant proposals to access long-term funding through different donors.

A first project was identified in Zambia, and will be executed in connection with a local NGO. The programme will focus on creating the conditions to move small-scale farmers out of subsistence farming and into the marketplace.

OVERVIEW OF THE YEAR 2013



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