SD Guthrie

# 2025 CDP Corporate Questionnaire 2025

**Important: this export excludes unanswered questions**
This document is an export of your organization's CDP questionnaire response. It contains all data points for questions that are answered or in progress. There may be questions or data points that you have been requested to provide, which are missing from this document because they are currently unanswered. Please note that it is your responsibility to verify that your questionnaire response is complete prior to submission. CDP will not be liable for any failure to do so.
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# C1. Introduction

## (1.1) In which language are you submitting your response?

*Select from:*
☑ English

## (1.2) Select the currency used for all financial information disclosed throughout your response.

*Select from:*
☑ MYR

## (1.3) Provide an overview and introduction to your organization.

### (1.3.2) Organization type

*Select from:*
☑ Publicly traded organization

### (1.3.3) Description of organization

*Formerly under the multinational conglomerate Sime Darby Berhad (SDB), SD Guthrie Berhad (Guthrie) was formerly known as Sime Darby Plantation (SDP). The company was listed on Bursa Malaysia on 30 November 2017, following a strategic decision by SDB to unlock value for its shareholders by demerging its plantation and property sectors, thereby creating three independent pure play entities. Guthrie is among the largest company listed in Bursa Malaysia with a market capitalisation of approximately RM 33.54 billion and a global operation across 12 countries with a workforce of more than 82,000 employees. Guthrie is involved in the full spectrum of the palm oil value chain. Under our Upstream operations, the Group has 729,711 hectares (ha) of landbank spread across Malaysia, Indonesia, Papua New Guinea (PNG) and the Solomon Islands (SI). Under this sector, Guthrie is also involved in rubber, sugar cane plantation, and cattle rearing. The Downstream sector comprises the production as well as the sales and marketing of oils & fats, oleochemicals, biodiesel and other palm oil derivatives. Committed to operational excellence, innovation and sustainability, Guthrie's Research & Development (R&D) Centres and Innovation Centres are located across the globe with a team of over 200 scientists assisting to improve every aspect of our value chain; from developing high-quality planting materials through advanced genomic technologies to boost yield potential and prevent deforestation, to optimizing fertilizer dosage and promoting environmentally friendly pesticides—our efforts span the entire value chain. We continuously enhance cultivation, harvesting, and milling systems and processes, while also manufacturing refined palm oil and palm kernel products that are not only of premium quality but also fully traceable. In addition to our Upstream and Downstream operations, Guthrie is also involves in various other*

*businesses that leverage on the potential of related products along the palm oil value chain. We have a long history of operating sustainably- we have worked hard over the years to ensure that Guthrie is 100% certified to the Roundtable on Sustainable Palm Oil (RSPO) standard. We are one of the founding members of RSPO and are committed to industry best practices. Our strict No Deforestation, No Peat and No Exploitation (NDPE) commitments are outlined in our Responsible Agriculture Charter, which extends to all suppliers within our supply chain. Crosscheck 2.0 shows our commitment towards a deforestation-free supply chain for Guthrie and for the sector in general. With regards to our contribution to the Sustainable Development Goals (SDGs), Guthrie treat Goal No 17 - Partnerships for the Goals as our foundational goal where we believe partnerships are the base from which we build up. We recognise that we cannot work in a silo, and in order to overcome more complex challenges, we collaborate with stakeholders and other growers for multiple initiatives. SDG Goal 12- Responsible Consumption and Production is the central pillar of our activity. It is who we are as a company and defines our aspiration to be an example in best agriculture practices. We also have further goals which we call our 'Primary Goals' which are Goal 2- Zero Hunger, Goal 8 - Decent Work & Economic Growth, Goal 9- Industry, Innovation & Infrastructure, Goal 13 - Climate Action and Goal 15 - Life on Land. The remaining goals of are consider as secondary goals which indirectly related to our operations and in many cases covered by our compliance with RSPO, MSPO and ISPO standards.*
*[Fixed row]*

## (1.4) State the end date of the year for which you are reporting data. For emissions data, indicate whether you will be providing emissions data for past reporting years.

### (1.4.1) End date of reporting year

*12/30/2024*

### (1.4.2) Alignment of this reporting period with your financial reporting period

*Select from:*
☑ Yes

### (1.4.3) Indicate if you are providing emissions data for past reporting years

*Select from:*
☑ Yes

### (1.4.4) Number of past reporting years you will be providing Scope 1 emissions data for

*Select from:*
☑ 3 years

## (1.4.5) Number of past reporting years you will be providing Scope 2 emissions data for

*Select from:*
☑ 3 years

## (1.4.6) Number of past reporting years you will be providing Scope 3 emissions data for

*Select from:*
☑ 3 years
*[Fixed row]*

### (1.4.1) What is your organization's annual revenue for the reporting period?

*19831000000*

### (1.5) Provide details on your reporting boundary.

| | Is your reporting boundary for your CDP disclosure the same as that used in your financial statements? |
|---|---|
| | *Select from:*<br>☑ Yes |

*[Fixed row]*

### (1.6) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?

### ISIN code - bond

## (1.6.1) Does your organization use this unique identifier?

*Select from:*
☑ Yes

## (1.6.2) Provide your unique identifier

*MYBVZ1600502*

### ISIN code - equity

## (1.6.1) Does your organization use this unique identifier?

*Select from:*
☑ Yes

## (1.6.2) Provide your unique identifier

*MYL5285OO001*

### CUSIP number

## (1.6.1) Does your organization use this unique identifier?

*Select from:*
☑ No

### Ticker symbol

## (1.6.1) Does your organization use this unique identifier?

*Select from:*
☑ Yes

## (1.6.2) Provide your unique identifier

*SDG*

### SEDOL code

## (1.6.1) Does your organization use this unique identifier?

*Select from:*
☑ No

### LEI number

## (1.6.1) Does your organization use this unique identifier?

*Select from:*
☑ No

### D-U-N-S number

## (1.6.1) Does your organization use this unique identifier?

*Select from:*
☑ Yes

## (1.6.2) Provide your unique identifier

*894336556*

### Other unique identifier

## (1.6.1) Does your organization use this unique identifier?

*Select from:*
☑ No

*[Add row]*

## (1.7) Select the countries/areas in which you operate.

*Select all that apply*

☑ China
☑ Malaysia
☑ Thailand
☑ Indonesia
☑ Singapore
☑ United States of America
☑ United Kingdom of Great Britain and Northern Ireland
☑ Netherlands
☑ South Africa
☑ Solomon Islands
☑ Papua New Guinea
☑ Hong Kong SAR, China

## (1.8) Are you able to provide geolocation data for your facilities?

### (1.8.1) Are you able to provide geolocation data for your facilities?

*Select from:*

☑ Yes, for all facilities

### (1.8.2) Comment

*please click the link below to view all our facilities: https://smart.sdguthrie.com/gisportal/apps/webappviewer/index.html?id=36e336808bb24fe6981847e4ddfecd94*
*[Fixed row]*

## (1.8.1) Please provide all available geolocation data for your facilities.

### Row 1

## (1.8.1.1) Identifier

*""Crosscheck 2.0" was designed to be developed further; providing further visibility on our plantations, mills, refineries and third-party suppliers whereby users can view map showing all the mills that supply each of SDG's refineries and information on who owns these mills.*

## (1.8.1.2) Latitude

*3.11421*

## (1.8.1.3) Longitude

*101.57234*

## (1.8.1.4) Comment

*The geo-coordinate stated here is the SDG Head Office, for all operating units under SDG, please click the link below to view all our facilities: https://smart.sdguthrie.com/gisportal/apps/webappviewer/index.html?id=36e336808bb24fe6981847e4ddfecd94*
*[Add row]*

# (1.11) Are greenhouse gas emissions and/or water-related impacts from the production, processing/manufacturing, distribution activities or the consumption of your products relevant to your current CDP disclosure?

## Production

## (1.11.1) Relevance of emissions and/or water-related impacts

*Select from:*
☑ Value chain (including own land)

## Processing/ Manufacturing

## (1.11.1) Relevance of emissions and/or water-related impacts

*Select from:*
☑ Both direct operations and upstream/downstream value chain

### Distribution

## (1.11.1) Relevance of emissions and/or water-related impacts

*Select from:*
☑ Both direct operations and upstream/downstream value chain

### Consumption

## (1.11.1) Relevance of emissions and/or water-related impacts

*Select from:*
☑ Yes
*[Fixed row]*

## (1.22) Provide details on the commodities that you produce and/or source.

### Palm oil

## (1.22.1) Produced and/or sourced

*Select from:*
☑ Produced and sourced

## (1.22.2) Commodity value chain stage

*Select all that apply*
☑ Production
☑ Processing

☑ Trading

☑ Manufacturing

## (1.22.4) Indicate if you are providing the total commodity volume that is produced and/or sourced

*Select from:*

☑ Yes, we are providing the total volume

## (1.22.5) Total commodity volume (metric tons)

*2158284*

## (1.22.8) Did you convert the total commodity volume from another unit to metric tons?

*Select from:*

☑ No

## (1.22.11) Form of commodity

*Select all that apply*

☑ Crude palm oil (CPO)

## (1.22.12) % of procurement spend

*Select from:*

☑ 91-99%

## (1.22.13) % of revenue dependent on commodity

*Select from:*

☑ 91-99%

## (1.22.14) In the questionnaire setup did you indicate that you are disclosing on this commodity?

*Select from:*

☑ Yes, disclosing

## (1.22.15) Is this commodity considered significant to your business in terms of revenue?

*Select from:*

☑ Yes

## (1.22.19) Please explain

*We are an integrated palm oil player. Our upstream operations involves the development, cultivation and management of oil palm plantations and milling of fresh fruit bunches (FFB) into crude palm oil (CPO) and palm kernel (PK). Our downstream operations are involved in the trading, manufacturing, and the sales and marketing of refined oils and fats products, oleochemicals, biodiesel, nutraceuticals and other palm oil derivatives.*

# Cattle products

## (1.22.1) Produced and/or sourced

*Select from:*

☑ Produced

## (1.22.2) Commodity value chain stage

*Select all that apply*

☑ Production

☑ Processing

☑ Manufacturing

## (1.22.4) Indicate if you are providing the total commodity volume that is produced and/or sourced

*Select from:*

☑ Yes, we are providing the total volume

## (1.22.5) Total commodity volume (metric tons)

*7776.05*

## (1.22.8) Did you convert the total commodity volume from another unit to metric tons?

*Select from:*

☑ Yes

## (1.22.9) Original unit

*Select all that apply*

☑ Heads of livestock

## (1.22.10) Provide details of the methods, conversion factors used and the total commodity volume in the original unit

*27,189 heads x 286 average deadweight kg/head = 7,776,054kg then 7,864,731 kg / 1000 = 7,776.05 metric tons*

## (1.22.11) Form of commodity

*Select all that apply*

☑ Beef

## (1.22.12) % of procurement spend

*Select from:*

☑ 1-5%

## (1.22.13) % of revenue dependent on commodity

*Select from:*

☑ Less than 1%

## (1.22.14) In the questionnaire setup did you indicate that you are disclosing on this commodity?

*Select from:*
☑ Yes, disclosing

## (1.22.15) Is this commodity considered significant to your business in terms of revenue?

*Select from:*
☑ No

## (1.22.19) Please explain

*Our main business is the palm oil production and processing*

# Soy

## (1.22.1) Produced and/or sourced

*Select from:*
☑ Sourced

## (1.22.2) Commodity value chain stage

*Select all that apply*
☑ Processing

## (1.22.3) Indicate if you have direct soy and/or embedded soy in your value chain

*Select from:*
☑ Direct soy only

## (1.22.4) Indicate if you are providing the total commodity volume that is produced and/or sourced

*Select from:*
☑ Yes, we are providing the total volume

## (1.22.5) Total commodity volume (metric tons)

*106502*

## (1.22.8) Did you convert the total commodity volume from another unit to metric tons?

*Select from:*

☑ No

## (1.22.11) Form of commodity

*Select all that apply*

☑ Soybean oil

☑ Whole soybeans

## (1.22.12) % of procurement spend

*Select from:*

☑ 1-5%

## (1.22.13) % of revenue dependent on commodity

*Select from:*

☑ Less than 1%

## (1.22.14) In the questionnaire setup did you indicate that you are disclosing on this commodity?

*Select from:*

☑ Yes, disclosing

## (1.22.15) Is this commodity considered significant to your business in terms of revenue?

*Select from:*

☑ No

## (1.22.19) Please explain

*Our main business is the palm oil production and processing*
*[Fixed row]*

## (1.23) Which of the following agricultural commodities that your organization produces and/or sources are the most significant to your business by revenue?

### Cotton

## (1.23.1) Produced and/or sourced

*Select from:*
☑ No

### Dairy & egg products

## (1.23.1) Produced and/or sourced

*Select from:*
☑ No

### Fish and seafood from aquaculture

## (1.23.1) Produced and/or sourced

*Select from:*
☑ No

### Fruit

## (1.23.1) Produced and/or sourced

*Select from:*
☑ No

### Maize/corn

## (1.23.1) Produced and/or sourced

*Select from:*
☑ No

### Nuts

## (1.23.1) Produced and/or sourced

*Select from:*
☑ No

### Other grain (e.g., barley, oats)

## (1.23.1) Produced and/or sourced

*Select from:*
☑ No

### Other oilseeds (e.g. rapeseed oil)

## (1.23.1) Produced and/or sourced

*Select from:*
☑ Sourced

## (1.23.2) % of revenue dependent on this agricultural commodity

*Select from:*

☑ Less than 1%

## (1.23.3) Is this commodity considered significant to your business in terms of revenue?

*Select from:*

☑ No

## (1.23.4) Please explain

*more than 90% of our revenue comes from palm oil products.*

### Poultry & hog

## (1.23.1) Produced and/or sourced

*Select from:*

☑ No

### Rice

## (1.23.1) Produced and/or sourced

*Select from:*

☑ No

### Sugar

## (1.23.1) Produced and/or sourced

*Select from:*

☑ No

## Tea

### (1.23.1) Produced and/or sourced

*Select from:*
☑ No

## Tobacco

### (1.23.1) Produced and/or sourced

*Select from:*
☑ No

## Vegetable

### (1.23.1) Produced and/or sourced

*Select from:*
☑ No

## Wheat

### (1.23.1) Produced and/or sourced

*Select from:*
☑ No

## Other commodity

### (1.23.1) Produced and/or sourced

*Select from:*
☑ No
*[Fixed row]*

## (1.24) Has your organization mapped its value chain?

### (1.24.1) Value chain mapped

*Select from:*
☑ Yes, we have mapped or are currently in the process of mapping our value chain

### (1.24.2) Value chain stages covered in mapping

*Select all that apply*
☑ Upstream value chain
☑ Downstream value chain

### (1.24.3) Highest supplier tier mapped

*Select from:*
☑ Tier 4+ suppliers

### (1.24.4) Highest supplier tier known but not mapped

*Select from:*
☑ Tier 4+ suppliers

### (1.24.6) Smallholder inclusion in mapping

*Select from:*
☑ Smallholders relevant and included

## (1.24.7) Description of mapping process and coverage

*SD Guthrie has undertaken a comprehensive value chain mapping exercise to ensure full visibility and accountability across both upstream and downstream activities. This process is central to our sustainability strategy and supports our commitment to responsible sourcing, climate action, and forest conservation. Mapping Process Overview Our mapping process comprises the following key elements: 1. Type of Information Collected: - Supplier and stakeholder identification: We have mapped Tier 1 through to Tier 4+ suppliers, including smallholders, cooperatives, and intermediaries. - Geolocation data: GPS coordinates are collected for plantations, mills, and other critical supply chain nodes. - Commodity flow and volumes: We track the quantity and type of commodities sourced, processed, and distributed. - Sustainability attributes: Data on certification status (e.g., RSPO, MSPO, ISPO), deforestation risk, water usage, and greenhouse gas emissions are gathered. - Engagement records: We document training, financial support, and technical assistance provided to smallholders and local communities. 2. Tools and Methods Used - GIS and remote sensing technologies: These are employed to monitor land use changes and verify geospatial data on deforestation and peat. - Supplier questionnaires: Conducted regularly to validate sustainability practices and traceability. - Digital traceability platforms: Digital systems called Crosscheck and supplier portals are used to ensure real-time data sharing and verification. - Stakeholder engagement: Field visits and workshops are conducted to gather qualitative insights and foster trust. 3. Coverage of Mapping - Upstream value chain: Fully mapped, encompassing all Tier 1 suppliers and a significant proportion of Tier 2–4 suppliers. Smallholders we source from are included, and we also engage with smallholders we do not directly source from through capacity-building programmes and community development initiatives. - Downstream value chain: Partially mapped, focusing on key customers, distributors, and logistics providers. We are progressively expanding this coverage to include packaging suppliers and end-of-life product handlers. - Smallholder inclusion: Smallholders are classified as relevant and included in our mapping. This includes both those we source from and those we support through engagement programmes that enhance livelihoods and promote sustainable practices.*
*[Fixed row]*

## (1.24.1) Have you mapped where in your direct operations or elsewhere in your value chain plastics are produced, commercialized, used, and/or disposed of?

| | Plastics mapping | Value chain stages covered in mapping |
|---|---|---|
| | *Select from:*<br>☑ Yes, we have mapped or are currently in the process of mapping plastics in our value chain | *Select all that apply*<br>☑ Downstream value chain |

*[Fixed row]*

## (1.24.2) Which commodities has your organization mapped in your upstream value chain (i.e., supply chain)?

## Palm oil

### (1.24.2.1) Value chain mapped for this sourced commodity

*Select from:*

☑ Yes

### (1.24.2.2) Highest supplier tier mapped for this sourced commodity

*Select from:*

☑ Tier 4+ suppliers

### (1.24.2.3) % of tier 1 suppliers mapped

*Select from:*

☑ 100%

### (1.24.2.4) % of tier 2 suppliers mapped

*Select from:*

☑ 76-99%

### (1.24.2.5) % of tier 3 suppliers mapped

*Select from:*

☑ 76-99%

### (1.24.2.6) % of tier 4+ suppliers mapped

*Select from:*

☑ 26-50%

## (1.24.2.7) Highest supplier tier known but not mapped for this sourced commodity

*Select from:*
☑ Tier 4+ suppliers

### Soy

## (1.24.2.1) Value chain mapped for this sourced commodity

*Select from:*
☑ No

## (1.24.2.7) Highest supplier tier known but not mapped for this sourced commodity

*Select from:*
☑ Tier 1 suppliers
*[Fixed row]*

## C2. Identification, assessment, and management of dependencies, impacts, risks, and opportunities

### (2.1) How does your organization define short-, medium-, and long-term time horizons in relation to the identification, assessment, and management of your environmental dependencies, impacts, risks, and opportunities?

### Short-term

#### (2.1.1) From (years)

*0*

#### (2.1.3) To (years)

*5*

#### (2.1.4) How this time horizon is linked to strategic and/or financial planning

*In considering climate-related issues in our risk assessment process, our climate scenario analysis assesses short term to last up to the year 2029. We have classified short term to be the time horizon to anticipate and manage the varying impacts of climate transition and physical risks. This is longer than the time horizons in our practices (1 year for budgeting and 5 years for organisational strategy) as we consider climate-related risks as having implications over a longer period. This is also in line with SBTi's near-term time frame. In terms of water-related issues, we follow this as part of managing physical risks. We have estimated the financial impact on our operations based on the potential long-term impact of rising sea levels on SD Guthrie's concession areas in Malaysia.*

### Medium-term

#### (2.1.1) From (years)

*6*

#### (2.1.3) To (years)

*25*

## (2.1.4) How this time horizon is linked to strategic and/or financial planning

*In considering climate-related issues in our risk assessment process, our climate scenario analysis assesses medium term to be from the year 2030 to 2049. We have classified medium term to be contingent to transition risks as the period between our short-term and long-term (Net Zero) targets. In terms of water-related issues, we follow this as part of managing physical risks. We have estimated the financial impact on our operations based on the potential long-term impact of rising sea levels on SD Guthrie's concession areas in Malaysia.*

### Long-term

## (2.1.1) From (years)

*26*

## (2.1.2) Is your long-term time horizon open ended?

*Select from:*

☑ No

## (2.1.3) To (years)

*75*

## (2.1.4) How this time horizon is linked to strategic and/or financial planning

*In considering climate-related issues in our risk assessment process, our climate scenario analysis assesses long term to be from the year 2050 to 2100. We have classified long term to be contingent to physical risks that could pose a threat to our assets. In terms of water related issues, we follow this as part of managing physical risks. We have estimated the financial impact on our operations based on the potential long-term impact of rising sea levels on SD Guthrie's concession areas in Malaysia.*
*[Fixed row]*

# (2.2) Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts?

| | Process in place | Dependencies and/or impacts evaluated in this process |
|---|---|---|
| | *Select from:*<br>☑ Yes | *Select from:*<br>☑ Both dependencies and impacts |

*[Fixed row]*

## (2.2.1) Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?

| | Process in place | Risks and/or opportunities evaluated in this process | Is this process informed by the dependencies and/or impacts process? |
|---|---|---|---|
| | *Select from:*<br>☑ Yes | *Select from:*<br>☑ Both risks and opportunities | *Select from:*<br>☑ Yes |

*[Fixed row]*

## (2.2.2) Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.

### Row 1

### (2.2.2.1) Environmental issue

*Select all that apply*

☑ Climate change

## (2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

*Select all that apply*

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

## (2.2.2.3) Value chain stages covered

*Select all that apply*

☑ Direct operations

☑ Upstream value chain

☑ Downstream value chain

## (2.2.2.4) Coverage

*Select from:*

☑ Full

## (2.2.2.5) Supplier tiers covered

*Select all that apply*

☑ Tier 1 suppliers

## (2.2.2.7) Type of assessment

*Select from:*

☑ Qualitative and quantitative

## (2.2.2.8) Frequency of assessment

*Select from:*

☑ Annually

## (2.2.2.9) Time horizons covered

*Select all that apply*

☑ Short-term

☑ Medium-term

☑ Long-term

## (2.2.2.10) Integration of risk management process

*Select from:*

☑ A specific environmental risk management process

## (2.2.2.11) Location-specificity used

*Select all that apply*

☑ National

## (2.2.2.12) Tools and methods used

International methodologies and standards

☑ IPCC Climate Change Projections

Other

☑ Scenario analysis

## (2.2.2.13) Risk types and criteria considered

Acute physical

☑ Drought

☑ Flood (coastal, fluvial, pluvial, ground water)

☑ Landslide
☑ Wildfires
☑ Heat waves
☑ Heavy precipitation (rain, hail, snow/ice)

Chronic physical
☑ Changing precipitation patterns and types (rain, hail, snow/ice)
☑ Heat stress
☑ Increased severity of extreme weather events

Policy
☑ Carbon pricing mechanisms
☑ Changes to international law and bilateral agreements
☑ Changes to national legislation

Market
☑ Other market, please specify :Increased demand and cost to maintain a climate-responsive value chain

Technology
☑ Transition to lower emissions technology and products

## (2.2.2.14) Partners and stakeholders considered

*Select all that apply*
☑ NGOs
☑ Customers
☑ Employees
☑ Investors
☑ Suppliers
☑ Regulators
☑ Local communities
☑ Indigenous peoples

## (2.2.2.15) Has this process changed since the previous reporting year?

*Select from:*

☑ No

## (2.2.2.16) Further details of process

*The Group integrates climate risks and opportunities into our business strategies, exemplified by our approaches to land use, conservation, supply chain management, and renewable energy. Since FY2023, we took a significant step by incorporating climate assessments into our business decision-making processes. Any proposed investments or capital expenditures that go through the Group Investment Committee must include an assessment of the impact on the Group's GHG emissions. We have implemented a proactive and ongoing process dedicated to identifying, evaluating, and managing significant climate-related risks and opportunities. Climate-related risks and opportunities are fully embedded in SD Guthrie's Group Risk Management Framework and treated in a similar manner to other risks. RISK MANAGEMENT: Identification of Climate-related Risks and Opportunities • Risks including climate-related risks and opportunities are identified through risk identification, risk assessment and risk mitigation approach as well as continuous monitoring and inclusion at each division where identified significant risks are escalated to the Risk Management Committee and the Board • The Board and other committees convene at least 4 times a year to discuss and update strategic business matters and this include climate-related matters Managing Climate-related Risks and Opportunities • The Risk Management Committee and Sustainability Committee are responsible for ensuring sustainability and climate risks and opportunities are managed by monitoring anticipated or reported impacts on the Company's operations • The Risk Management Committee and Sustainability Committee oversee the implementation of actions for identified sustainability and climate risks and opportunities • The SD Guthrie Group Risk Management Framework adheres to the ISO31000:2018 standard on risk management, encompassing risk identification, analysis, evaluation, treatment, reporting, continuous communication, monitoring, and review Integration of Climate-related Risk Management • Climate-related risks and opportunities are integrated into the Company's Risk Management framework to ensure the risks are properly addressed and comprehensive oversight is implemented*

### Row 2

## (2.2.2.1) Environmental issue

*Select all that apply*

☑ Water

## (2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

*Select all that apply*

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

## (2.2.2.3) Value chain stages covered

*Select all that apply*

☑ Direct operations

## (2.2.2.4) Coverage

*Select from:*

☑ Partial

## (2.2.2.7) Type of assessment

*Select from:*

☑ Qualitative and quantitative

## (2.2.2.8) Frequency of assessment

*Select from:*

☑ Annually

## (2.2.2.9) Time horizons covered

*Select all that apply*

☑ Short-term

☑ Medium-term

☑ Long-term

## (2.2.2.10) Integration of risk management process

*Select from:*

☑ A specific environmental risk management process

## (2.2.2.11) Location-specificity used

*Select all that apply*

☑ Site-specific

## (2.2.2.12) Tools and methods used

Commercially/publicly available tools

☑ LEAP (Locate, Evaluate, Assess and Prepare) approach, TNFD

☑ Sustainability Policy Transparency Toolkit (SPOTT)

☑ Water Footprint Network Assessment tool

☑ WWF Water Risk Filter

☑ Other commercially/publicly available tools, please specify :Alliance for Water Stewardship (AWS)

## (2.2.2.13) Risk types and criteria considered

Acute physical

☑ Drought

☑ Flood (coastal, fluvial, pluvial, ground water)

☑ Pollution incident

Chronic physical

☑ Groundwater depletion

☑ Water quality at a basin/catchment level

Policy

☑ Regulation of discharge quality/volumes

Market

☑ Inadequate access to water, sanitation, and hygiene services (WASH)

Reputation

☑ Increased partner and stakeholder concern and partner and stakeholder negative feedback

## (2.2.2.14) Partners and stakeholders considered

*Select all that apply*

☑ Customers

☑ Employees

☑ Investors

☑ Suppliers

☑ Regulators

☑ Local communities

## (2.2.2.15) Has this process changed since the previous reporting year?

*Select from:*

☑ Yes

## (2.2.2.16) Further details of process

*We have also conducted an assessment on climate-related risks and opportunities where water-related risks in our operations were identified using the LEAP method.*
*[Add row]*

# (2.2.7) Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?

## (2.2.7.1) Interconnections between environmental dependencies, impacts, risks and/or opportunities assessed

*Select from:*

☑ Yes

## (2.2.7.2) Description of how interconnections are assessed

*LEAP assessment based on ENCORE was carried out for nature-related risks where the impacts, dependencies, risks and opportunities were identified and prioritised. From the assessment, interconnections between climate, nature (water and biodiversity) can be clearly identified.*
*[Fixed row]*

## (2.3) Have you identified priority locations across your value chain?

### (2.3.1) Identification of priority locations

*Select from:*

☑ Yes, we have identified priority locations

### (2.3.2) Value chain stages where priority locations have been identified

*Select all that apply*

☑ Direct operations

### (2.3.3) Types of priority locations identified

Sensitive locations

☑ Areas important for biodiversity

☑ Areas of high ecosystem integrity

☑ Areas of limited water availability, flooding, and/or poor quality of water

### (2.3.4) Description of process to identify priority locations

*In order to identify our conservation priorities, we set clear goals and conduct High Conservation Value (HCV) and biodiversity assessments, focusing on rare, threatened and endangered (RTE), and endemic species. Threats like deforestation (as our commitment to NDPE) and climate change are evaluated, and key areas are identified based on ecological importance and ecosystem services, and also the resources to carry out at stages. We use prioritisation tools like our Crosscheck platform for risk and consider the cost-effectiveness. Socioeconomic factors and community involvement are incorporated to enhance outcomes during the stakeholder engagements. Regular monitoring and adaptive management ensure the effectiveness of actions, while partnerships and funding from our foundation, YSD and others to secure our long-term implementation and success. Water: Using data from the World Wide Fund for Nature (WWF) Risk Filter and the WRI's Water Risk Atlas, Aqueduct 4.0, we assessed flood and water stress risks across SD Guthrie's operations.*

## (2.3.5) Will you be disclosing a list/spatial map of priority locations?

*Select from:*

☑ Yes, we will be disclosing the list/geospatial map of priority locations

## (2.3.6) Provide a list and/or spatial map of priority locations

*Conservation Biodiversity Areas Map.pdf.pdf*
*[Fixed row]*

# (2.4) How does your organization define substantive effects on your organization?

## Risks

## (2.4.1) Type of definition

*Select all that apply*

☑ Qualitative

☑ Quantitative

## (2.4.2) Indicator used to define substantive effect

*Select from:*

☑ Other, please specify :% of budgeted recurring PATAMI

## (2.4.3) Change to indicator

*Select from:*

☑ % increase

## (2.4.4) % change to indicator

*Select from:*

☑ 21-30

## (2.4.6) Metrics considered in definition

*Select all that apply*

☑ Time horizon over which the effect occurs

☑ Other, please specify :Risk Impact Criteria

## (2.4.7) Application of definition

*1. Time horizon over which the effect occurs: i.e., short-(2030), medium-(2050), and long-term (beyond 2050) 2. Risk Likelihood & Risk Impact Criteria (Financial) Catastrophic - More than 25% of budgeted recurring PATAMI Major - 15% to 25% budgeted recurring PATAMI Moderate - 5% to 15% budgeted recurring PATAMI Minor - 1% to 5% budgeted recurring PATAMI Insignificant - Up to 1% budgeted recurring PATAMI*

# Opportunities

## (2.4.1) Type of definition

*Select all that apply*

☑ Qualitative

☑ Quantitative

## (2.4.2) Indicator used to define substantive effect

*Select from:*

☑ Other, please specify :% of budgeted recurring PATAMI

## (2.4.3) Change to indicator

*Select from:*

☑ % increase

## (2.4.4) % change to indicator

*Select from:*

☑ 21-30

## (2.4.6) Metrics considered in definition

*Select all that apply*

☑ Other, please specify :Impact on carbon reduction and % of budgeted recurring PATAMI

## (2.4.7) Application of definition

*1. Opportunities that have a relatively significant effect on reduction carbon emissions in line with our Net-Zero targets and commitments. 2. Financial impact Catastrophic - More than 25% of budgeted recurring PATAMI Major - 15% to 25% budgeted recurring PATAMI Moderate - 5% to 15% budgeted recurring PATAMI Minor - 1% to 5% budgeted recurring PATAMI Insignificant - Up to 1% budgeted recurring PATAMI*
*[Add row]*

# (2.5) Does your organization identify and classify potential water pollutants associated with its activities that could have a detrimental impact on water ecosystems or human health?

## (2.5.1) Identification and classification of potential water pollutants

*Select from:*

☑ Yes, we identify and classify our potential water pollutants

## (2.5.2) How potential water pollutants are identified and classified

*Our Responsible Agriculture Charter explicitly stipulated that we are committed to identifying the sources and impact of all our activities that may pollute the environment (air, waterways and others) by instituting appropriate control measures, constant monitoring, and adopting initiatives to reduce environmental impact from waste generated from our processes and operations. As part of our water management plan, we conduct assessment of Environmental Aspect & Impact Identification and evaluation where we identify and classify water related pollutants and evaluate the impacts. The identification and classifications are based on ISO 14001 Environmental Management System. Specific metrics are used to evaluate the impacts on water pollutants that come from the operational activities. Specific Standard Operating Procedures (SOP) on Palm Oil Mill Effluent treatments, Refinery Effluent Treatments and water sampling procedures are well established in our operations.*

*[Fixed row]*

## (2.5.1) Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities.

### Row 1

### (2.5.1.1) Water pollutant category

*Select from:*

☑ Other nutrients and oxygen demanding pollutants

### (2.5.1.2) Description of water pollutant and potential impacts

*High Biological Oxygen Demand (BOD) from treated effluent that discharge to water course. The greater the BOD, the more rapidly oxygen is depleted in the stream. This means less oxygen is available to higher forms of aquatic life. The consequences of high BOD are the same as those for low dissolved oxygen: aquatic organisms become stressed, suffocate, and die. High BOD levels can also indicate the presence of pollutants that may be harmful to human health, such as pathogens or chemicals.*

### (2.5.1.3) Value chain stage

*Select all that apply*

☑ Direct operations

### (2.5.1.4) Actions and procedures to minimize adverse impacts

*Select all that apply*

☑ Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience

☑ Beyond compliance with regulatory requirements

☑ Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements

### (2.5.1.5) Please explain

*To ensure our operations do not pollute natural water ways, we have established a robust waste management plan that ensure all our mills and refineries are fitted with Palm Oil Mill Effluent Treatment Systems and Industrial Effluent Treatment Systems that support the management of waste and comply with national environmental standards. SD Guthrie continuously monitors the quality of discharged wastewater and wastewater treatment performance at our upstream operations as well as ensures that biological oxygen demand (BOD) remains below regulatory thresholds. We have set targets for effluent intensity for each of the regions where we operate. These are 0.65 cubic metres m3 POME per MT of FFB processed (m3/MT FFB) for Malaysia, 0.5m3/MT FFB in Indonesia, and 0.7 m3/MT FFB for Papua New Guinea and Solomon Islands. Our R&D has successfully constructed a system called Membrane Oil Recovery System (MORS) in our mills where it can significantly reduce pollutants such as suspended solids and oil and grease more than conventional ETP. SD Guthrie established a proper Standard Operating Procedures (SOP) for Water Quality Monitoring, which stipulates the requirements related to water quality and effluent discharge quality.*
*[Add row]*

## C3. Disclosure of risks and opportunities

### (3.1) Have you identified any environmental risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

### Climate change

#### (3.1.1) Environmental risks identified

*Select from:*

☑ Yes, both in direct operations and upstream/downstream value chain

### Forests

#### (3.1.1) Environmental risks identified

*Select from:*

☑ Yes, both in direct operations and upstream/downstream value chain

### Water

#### (3.1.1) Environmental risks identified

*Select from:*

☑ Yes, both in direct operations and upstream/downstream value chain

### Plastics

#### (3.1.1) Environmental risks identified

*Select from:*

☑ No

## (3.1.2) Primary reason why your organization does not consider itself to have environmental risks in your direct operations and/or upstream/downstream value chain

*Select from:*

☑ Not an immediate strategic priority

## (3.1.3) Please explain

*Majority of our businesses are Business to Business and therefore our plastic footprint is not material. While we do keep track of the amount of plastic packaging used internally, we have yet to assess the impact of the plastic waste generated.*
*[Fixed row]*

## (3.1.1) Provide details of the environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

### Climate change

## (3.1.1.1) Risk identifier

*Select from:*

☑ Risk1

## (3.1.1.3) Risk types and primary environmental risk driver

Policy

☑ Carbon pricing mechanisms

## (3.1.1.4) Value chain stage where the risk occurs

*Select from:*

☑ Direct operations

## (3.1.1.6) Country/area where the risk occurs

*Select all that apply*

☑ Indonesia

☑ Malaysia

☑ Netherlands

## (3.1.1.9) Organization-specific description of risk

*National/supranational level carbon pricing mechanisms*

## (3.1.1.11) Primary financial effect of the risk

*Select from:*

☑ Increased direct costs

## (3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

*Select all that apply*

☑ Short-term

☑ Medium-term

## (3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

*Select from:*

☑ About as likely as not

## (3.1.1.14) Magnitude

*Select from:*

☑ Medium-low

## (3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

*Reducing our carbon emissions in line with our 2030 and 2050 targets reduces our exposure to future carbon taxes and reliance on carbon credits. Estimated impact from the introduction of carbon tax is based on NGFS' net-zero 2050 scenario carbon pricing trajectory of USD141.39/tCO2-e against the Group's 2050 estimated residual Scope 1 FLAG and energy and industrial processes GHG emissions. We are not able to accurately ascertain the impact yet as there is no clear carbon tax pricing or the agriculture sector is not affected in the countries where we operate in.*

## (3.1.1.17) Are you able to quantify the financial effect of the risk?

*Select from:*

☑ No

## (3.1.1.26) Primary response to risk

Compliance, monitoring and targets

☑ Establish organization-wide targets

## (3.1.1.27) Cost of response to risk

*30000000*

## (3.1.1.28) Explanation of cost calculation

*Estimated CAPEX investment for three new biogas plants to capture the methane emissions arising from the effluent treatment of our palm oil mills.*

## (3.1.1.29) Description of response

*Carbon pricing/tax are not in place yet in the main countries or in the sectors (i.e. agriculture) where we operate. Reducing our carbon emissions in line with our 2030 and 2050 targets reduces our exposure to future carbon taxes and reliance on carbon credits.*

## Forests

### (3.1.1.1) Risk identifier

*Select from:*

☑ Risk2

### (3.1.1.2) Commodity

*Select all that apply*

☑ Palm oil

### (3.1.1.3) Risk types and primary environmental risk driver

Policy

☑ Changes to international law and bilateral agreements

### (3.1.1.4) Value chain stage where the risk occurs

*Select from:*

☑ Direct operations

### (3.1.1.6) Country/area where the risk occurs

*Select all that apply*

☑ Netherlands

### (3.1.1.9) Organization-specific description of risk

*Enforcement of EUDR*

### (3.1.1.11) Primary financial effect of the risk

*Select from:*

☑ Fines, penalties or enforcement orders

## (3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

*Select all that apply*

☑ Short-term

## (3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

*Select from:*

☑ Very unlikely

## (3.1.1.14) Magnitude

*Select from:*

☑ Low

## (3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

*None, if best practices have been adopted to prevent non-compliances.*

## (3.1.1.17) Are you able to quantify the financial effect of the risk?

*Select from:*

☑ No

## (3.1.1.26) Primary response to risk

Compliance, monitoring and targets

☑ Greater compliance with regulatory requirements

## (3.1.1.27) Cost of response to risk

*462000*

## (3.1.1.28) Explanation of cost calculation

*Amount of money spent to improve monitoring to ensure compliance with the upcoming EUDR regulations such as deforestation assessment, traceability audits and deforestation monitoring by third party.*

## (3.1.1.29) Description of response

*We can only estimate the cost associated to our efforts in meeting the regulations, however, as the regulations are not enforced yet until December 2025, there might be extra cost that we may need to incur in the future.*

# Water

## (3.1.1.1) Risk identifier

*Select from:*

☑ Risk3

## (3.1.1.3) Risk types and primary environmental risk driver

Acute physical

☑ Flooding (coastal, fluvial, pluvial, groundwater)

## (3.1.1.4) Value chain stage where the risk occurs

*Select from:*

☑ Direct operations

## (3.1.1.6) Country/area where the risk occurs

*Select all that apply*

☑ Malaysia

## (3.1.1.7) River basin where the risk occurs

*Select all that apply*

☑ Other, please specify :Carey Island, Selangor at Langat River.

## (3.1.1.9) Organization-specific description of risk

*Physical Risk: Occurrence of short-term extreme climate-related event such as flood may cause reduced yield, workforce disruption, and damages to assets. Long-term climate-related impacts such as sea level rise may cause impacts in yield and production, increase in operating costs, capital costs and insurance costs to manage impacts on plantations and production as well as long term disruption to supply chain may cost reduced revenue.*

## (3.1.1.11) Primary financial effect of the risk

*Select from:*

☑ Disruption in production capacity

## (3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

*Select all that apply*

☑ Medium-term

☑ Long-term

## (3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

*Select from:*

☑ Likely

## (3.1.1.14) Magnitude

*Select from:*

☑ Low

## (3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

*Potential impact is coastal and riverine flooding may reduce yield, disrupt operations, and cause damages to assets, leading to an increase in operating costs, capital costs and insurance premiums. For example, the potentially affected mill has a CPO production capacity of estimated 50,000 mt per year. As a worst case scenarios, with FY24 production of CPO at 2,158,284mt the potential shut down of 1 mill may have a potential effect of up to 2.3% loss of the total CPO revenue. By 2050, we estimated 40% of Malaysia operation, 18% Indonesia, 15% of PNG and others are exposed to flood, based on Flood projections obtained from WWF Risk Filter. Nonetheless our scenario analysis has indicated to be minor in the medium to long term.*

## (3.1.1.17) Are you able to quantify the financial effect of the risk?

*Select from:*

☑ No

## (3.1.1.26) Primary response to risk

Infrastructure, technology and spending

☑ Improve maintenance of infrastructure

## (3.1.1.27) Cost of response to risk

*2000000*

## (3.1.1.28) Explanation of cost calculation

*Amount of money spent to maintain and erect bunds to deter flooding and coastal inundation for Carey Island*

## (3.1.1.29) Description of response

*Plantations and mills situated in regions prone to high-risk conditions have been outfitted with embankments to deter flooding and coastal inundation. These bunds, made of earth, have been strategically constructed across all coastal estates owned by SD Guthrie. The operations team, together with the R&D team are exploring long-term solutions to ensure that operations are less impacted by the changing weather patterns. Further studies will be carried out to assess the suitability of these high-risk areas for future replanting cycles, and renewal of long-term leases.*

*[Add row]*

## (3.1.2) Provide the amount and proportion of your financial metrics from the reporting year that are vulnerable to the substantive effects of environmental risks.

### Climate change

### (3.1.2.1) Financial metric

*Select from:*
☑ OPEX

### (3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

*0*

### (3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

*Select from:*
☑ 71-80%

### (3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

*0*

### (3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

*Select from:*
☑ 1-10%

### (3.1.2.7) Explanation of financial figures

*Estimated impact from the introduction of carbon tax is based on NGFS' net-zero 2050 scenario carbon pricing trajectory of USD141.39/tCO2-e against the Group's 2050 estimated residual Scope 1 FLAG and energy and industrial processes GHG emissions. We are not able to disclose the exact amount.*

## Forests

### (3.1.2.1) Financial metric

*Select from:*

☑ OPEX

### (3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

*340000000*

### (3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

*Select from:*

☑ 11-20%

### (3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

*0*

### (3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

*Select from:*

☑ Less than 1%

### (3.1.2.7) Explanation of financial figures

*Zwijndrecht and Liverpool Refineries are the key hubs for EUDR-compliant products and the financial numbers were derived from the approximate revenue generated by these operations. To comply with the EUDR regulation, we created detailed polygon maps using our online traceability dashboard, Crosscheck, and performed*

*deforestation-free assessments of all plantations that meet stringent EUDR definitions. Using satellite imagery and collaborating with a third-party verifier, we assessed a forest baseline covering six billion hectares and analysed approximately 600,000 hectares of our plantations for deforestation risks. These efforts were backed by comprehensive audit reports demonstrating compliance with national legislation, International Labour Organization (ILO) standards, and respect for native customary rights. Extensive costs have already been incurred as part of certification requirements, smallholder engagement, and data collection from suppliers to ensure the readiness of our segregated supply chains to the EUDR requirements.*

## Water

### (3.1.2.1) Financial metric

*Select from:*
☑ OPEX

### (3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

*0*

### (3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

*Select from:*
☑ 1-10%

### (3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

*0*

### (3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

*Select from:*
☑ 1-10%

### (3.1.2.7) Explanation of financial figures

*With FY24 production of CPO at 2,158,284mt the potential shut down of 1 mill with capacity of 50,00 mt per year may have a potential effect of up to 2.3% loss of the total CPO revenue. By 2050, we estimated 40% of Malaysia operation, 18% Indonesia, 15% of PNG and others are potentially exposed to flood, based on Flood projections obtained from WWF Risk Filter.*
*[Add row]*

## (3.2) Within each river basin, how many facilities are exposed to substantive effects of water-related risks, and what percentage of your total number of facilities does this represent?

### Row 1

### (3.2.1) Country/Area & River basin

Malaysia
☑ Unknown

### (3.2.2) Value chain stages where facilities at risk have been identified in this river basin

*Select all that apply*
☑ Direct operations

### (3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

*1*

### (3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

*Select from:*
☑ Less than 1%

### (3.2.10) % organization's total global revenue that could be affected

*Select from:*

☑ Less than 1%

## (3.2.11) Please explain

*Only one estate that is withdrawing from this river basin in Malaysia that is classified as High (40–80%) or Extremely High (>80%) Baseline Water Stress based on Aqueduct 4.0, the World Resources Institute (WRI)'s Water Risk Atlas tool.*

### Row 2

## (3.2.1) Country/Area & River basin

Thailand

☑ Chao Phraya

## (3.2.2) Value chain stages where facilities at risk have been identified in this river basin

*Select all that apply*

☑ Direct operations

## (3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

*2*

## (3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

*Select from:*

☑ Less than 1%

## (3.2.10) % organization's total global revenue that could be affected

*Select from:*

☑ Less than 1%

## (3.2.11) Please explain

*Two refineries that are located near the Chao Praya River; however, they do not directly extract water from the river as the water is sourced from the public utilities. This is one of the areas classified as High (40–80%) or Extremely High (>80%) Baseline Water Stress based on Aqueduct 4.0, the World Resources Institute (WRI)'s Water Risk Atlas tool.*

### Row 3

## (3.2.1) Country/Area & River basin

South Africa

☑ Unknown

## (3.2.2) Value chain stages where facilities at risk have been identified in this river basin

*Select all that apply*

☑ Direct operations

## (3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

*1*

## (3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

*Select from:*

☑ Less than 1%

## (3.2.10) % organization's total global revenue that could be affected

*Select from:*

☑ Less than 1%

## (3.2.11) Please explain

*One of our refineries located in South Africa is located near an area classified as High (40–80%) or Extremely High (>80%) Baseline Water Stress based on Aqueduct 4.0, the World Resources Institute (WRI)'s Water Risk Atlas. The source of their water extraction is from the utilities and it is not located to any river basin in its vicinity.*
*[Add row]*

## (3.3) In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?

### (3.3.1) Water-related regulatory violations

*Select from:*
☑ Yes

### (3.3.2) Fines, enforcement orders, and/or other penalties

*Select all that apply*
☑ Fines, but none that are considered as significant

### (3.3.3) Comment

*Equipment disruption that occurred between December 2023 and January 2024 had caused the effluent discharge from one of ours mill to not meet the discharge requirement of the country. The problem has been resolved, and other steps have been taken to prevent such disruptions in the future.*
*[Fixed row]*

## (3.3.1) Provide the total number and financial value of all water-related fines.

### (3.3.1.1) Total number of fines

*1*

## (3.3.1.2) Total value of fines

*13000*

## (3.3.1.3) % of total facilities/operations associated

*1*

## (3.3.1.4) Number of fines compared to previous reporting year

*Select from:*

☑ This is our first year of measurement

## (3.3.1.5) Comment

*There were no environmental-related fines imposed to us in the previous reporting year*
*[Fixed row]*

# (3.5) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?

*Select from:*

☑ No, and we do not anticipate being regulated in the next three years

# (3.6) Have you identified any environmental opportunities which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

## Climate change

## (3.6.1) Environmental opportunities identified

*Select from:*

☑ Yes, we have identified opportunities, and some/all are being realized

## Forests

### (3.6.1) Environmental opportunities identified

*Select from:*

☑ No

### (3.6.2) Primary reason why your organization does not consider itself to have environmental opportunities

*Select from:*

☑ Opportunities exist, but none anticipated to have a substantive effect on organization

### (3.6.3) Please explain

*Annually, the conservation and reforestation effort cost around RM7.6million, these are expected to increase as we try to increase our conservation area. The return of investment for this cost are not direct however, it is unlikely to have any substantive effect on the organisation for now. We classify substantive effect as having more than 25% impact to our PATAMI.*

## Water

### (3.6.1) Environmental opportunities identified

*Select from:*

☑ No

### (3.6.2) Primary reason why your organization does not consider itself to have environmental opportunities

*Select from:*

☑ Opportunities exist, but none anticipated to have a substantive effect on organization

### (3.6.3) Please explain

*Embankments are constructed at plantations and mills situated in regions prone to high-risk conditions to deter flooding and coastal inundation. These earth bunds are strategically constructed by SD Guthrie. A dedicated estate Supervisor is responsible to monitor the condition of the bund and the effectiveness of the bund*

*construction. The maintenance cost varies year to year and is around RM212788 for 2023 for 35km of bund earth at targeted Estate. The cost to be less than 1% from the total operational expenditures.*
*[Fixed row]*

## (3.6.1) Provide details of the environmental opportunities identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

### Climate change

#### (3.6.1.1) Opportunity identifier

*Select from:*
☑ Opp1

#### (3.6.1.3) Opportunity type and primary environmental opportunity driver

Markets
☑ Expansion into new markets

#### (3.6.1.4) Value chain stage where the opportunity occurs

*Select from:*
☑ Direct operations

#### (3.6.1.5) Country/area where the opportunity occurs

*Select all that apply*
☑ Indonesia
☑ Malaysia
☑ Papua New Guinea

## (3.6.1.8) Organization specific description

*SD Guthrie Bhd plans to expand its involvement in large-scale solar (LSS) projects via land lease, own investment and equity share. We aspire to own assets that can generate about one gigawatt of power, which would require an investment of RM2.5 billion, in the next three to five years. The investment can deliver a high single-digit return on investment of eight to nine per cent on a project basis*

## (3.6.1.9) Primary financial effect of the opportunity

*Select from:*

☑ Increased revenues through access to new and emerging markets

## (3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

*Select all that apply*

☑ Short-term

## (3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

*Select from:*

☑ Very likely (90–100%)

## (3.6.1.12) Magnitude

*Select from:*

☑ Medium

## (3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

*Returns will be generated through the selling of renewable energy to private and public entities and leasing of land for third parties to build and operate their solar plants.*

## (3.6.1.15) Are you able to quantify the financial effects of the opportunity?

*Select from:*
☑ Yes

## (3.6.1.17) Anticipated financial effect figure in the short-term - minimum (currency)

*200000000*

## (3.6.1.18) Anticipated financial effect figure in the short-term – maximum (currency)

*225000000*

## (3.6.1.23) Explanation of financial effect figures

*An investment of 2.5 billion are expected in the next 3-5 years. The project is expected to generate 8-9% of return of investment.*

## (3.6.1.24) Cost to realize opportunity

*2500000000*

## (3.6.1.25) Explanation of cost calculation

*We aspire to own assets that can generate about one gigawatt of power, which would require an investment of RM2.5 billion, in the next three to five years.*

## (3.6.1.26) Strategy to realize opportunity

*We will expand involvement in large-scale solar (LSS) projects via land lease, own investment and equity share. We will work in partnership with technology providers and operators to develop, build and operate biogas and solar, which can also generate revenue for us. In 2024, our renewable energy business earned a total of RM4.6 million from land rental and other revenue streams.*
*[Add row]*

# (3.6.2) Provide the amount and proportion of your financial metrics in the reporting year that are aligned with the substantive effects of environmental opportunities.

## Climate change

## (3.6.2.1) Financial metric

*Select from:*

☑ Revenue

## (3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

*200000000*

## (3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

*Select from:*

☑ 1-10%

## (3.6.2.4) Explanation of financial figures

*Returns expected from the investment to develop Large Scale Solar Plants via land lease, own investment and equity share.*
*[Add row]*

## C4. Governance

### (4.1) Does your organization have a board of directors or an equivalent governing body?

#### (4.1.1) Board of directors or equivalent governing body

*Select from:*

☑ Yes

#### (4.1.2) Frequency with which the board or equivalent meets

*Select from:*

☑ Quarterly

#### (4.1.3) Types of directors your board or equivalent is comprised of

*Select all that apply*

☑ Executive directors or equivalent

☑ Non-executive directors or equivalent

☑ Independent non-executive directors or equivalent

#### (4.1.4) Board diversity and inclusion policy

*Select from:*

☑ Yes, and it is publicly available

#### (4.1.5) Briefly describe what the policy covers

*This Policy sets out the approach of the Board on the composition of the Board of Directors of SD Guthrie. The Board aims to have an appropriate level of diversity in the Boardroom to reflect the diverse nature of the Company's operations and to support the achievement of the Company's strategic objectives. Diversity in terms of skills, background, knowledge, international and industry experience, culture, independence, age and gender, among many other factors, will be taken into consideration when seeking to appoint a new Director to the Board so as to bring relevant perspectives to Board discussions.*

## (4.1.6) Attach the policy (optional)

*2.-20240528-Salient-Features-of-the-Board-Composition-Policy-v3.pdf*
*[Fixed row]*

## (4.1.1) Is there board-level oversight of environmental issues within your organization?

| | Board-level oversight of this environmental issue |
|---|---|
| Climate change | *Select from:*<br>☑ Yes |
| Forests | *Select from:*<br>☑ Yes |
| Water | *Select from:*<br>☑ Yes |
| Biodiversity | *Select from:*<br>☑ Yes |

*[Fixed row]*

## (4.1.2) Identify the positions (do not include any names) of the individuals or committees on the board with accountability for environmental issues and provide details of the board's oversight of environmental issues.

## Climate change

## (4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

*Select all that apply*

☑ Chief Executive Officer (CEO)

☑ Chief Sustainability Officer (CSO)

☑ Board-level committee

## (4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

*Select from:*

☑ Yes

## (4.1.2.3) Policies which outline the positions' accountability for this environmental issue

*Select all that apply*

☑ Board Terms of Reference

☑ Individual role descriptions

☑ Other policy applicable to the board, please specify :Responsible Agriculture Charter

## (4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

*Select from:*

☑ Scheduled agenda item in every board meeting (standing agenda item)

## (4.1.2.5) Governance mechanisms into which this environmental issue is integrated

*Select all that apply*

☑ Overseeing the setting of corporate targets

☑ Monitoring progress towards corporate targets

☑ Overseeing and guiding value chain engagement

☑ Approving corporate policies and/or commitments

☑ Approving and/or overseeing employee incentives

☑ Overseeing and guiding the development of a climate transition plan

☑ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

☑ Overseeing and guiding major capital expenditures

☑ Overseeing reporting, audit, and verification processes

☑ Monitoring the implementation of a climate transition plan

☑ Overseeing and guiding the development of a business strategy

☑ Monitoring supplier compliance with organizational requirements

## (4.1.2.7) Please explain

*The Main Board leads the overall direction of the sustainability governance structure, while the Sustainability Committee (SC) is tasked with steering the sustainability strategy and ensuring initiatives align with the set objectives and timelines, including: • Full responsibility for reviewing the climate change strategy and performance at the Board level Monitoring • Oversee the monitoring, reporting and verification of the Sustainability Key Performance Indicators and their implementation through the Group policies. For example, an ESG scorecard has been cascaded to all executive-level employees in our Upstream Malaysia operations since 2022. The ESG scorecard includes an assessment of the implementation of climate mitigation and adaptation initiatives. This ratings for each operating units are reviewed and approved by the Group Managing Director. • Oversee the disclosure and reporting of material environmental risks and opportunities in the annual report and sustainability report. The Board is responsible for the oversight of climate-related risks and is aware of the potential impacts, risks and opportunities from climate change on SD Guthrie's operations. The Board includes climate-related considerations in the Company's governance and risk management and provides strategic oversight of the company's climate-related initiatives. Group Sustainability Key Updates is a permanent agenda for the Board's Sustainability Committee (SC) meetings where the SC's monitors the progress and advises on any issues on climate, biodiversity and conservation, water, supply chain, health and safety and supply chain. There was also an agenda on Climate Change Updates that was discussed in the SC meeting where items such as climate change related risks and mitigations and the emission trends were reviewed and discussed.*

# Forests

## (4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

*Select all that apply*

☑ Chief Executive Officer (CEO)

☑ Chief Sustainability Officer (CSO)

☑ Board-level committee

## (4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

*Select from:*

☑ Yes

## (4.1.2.3) Policies which outline the positions' accountability for this environmental issue

*Select all that apply*

☑ Board Terms of Reference

☑ Individual role descriptions

☑ Other policy applicable to the board, please specify :Responsible Agriculture Charter

## (4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

*Select from:*

☑ Scheduled agenda item in every board meeting (standing agenda item)

## (4.1.2.5) Governance mechanisms into which this environmental issue is integrated

*Select all that apply*

☑ Monitoring progress towards corporate targets

☑ Overseeing and guiding value chain engagement

☑ Approving corporate policies and/or commitments

☑ Monitoring the implementation of a climate transition plan

☑ Monitoring supplier compliance with organizational requirements

☑ Monitoring compliance with corporate policies and/or commitments

☑ Overseeing and guiding the development of a climate transition plan

## (4.1.2.7) Please explain

*The Main Board leads the overall direction of the sustainability governance structure, while the Sustainability Committee (SC) is tasked with steering the sustainability strategy and ensuring initiatives align with the set objectives and timelines, including: • Full responsibility for reviewing the sustainability strategy and performance at the Board level around sustainability issues critical to the Group, which include health and safety, human rights, climate change, biodiversity, conservation, and supply chain sustainability • Oversee the monitoring, reporting and verification of the Sustainability Key Performance Indicators and their implementation through the Group policies • Oversee the disclosure and reporting of material economic, environmental and social risks and opportunities in the annual report and sustainability report The Board is responsible for the oversight of climate-related risks and is aware of the potential impacts, risks and opportunities from climate change on SD Guthrie's operations. The Board includes climate-related considerations in the Company's governance and risk management and provides strategic oversight of the company's climate-related initiatives. Group Sustainability Key Updates is a permanent agenda for the Board's Sustainability Committee (SC) meetings where the SC's monitors the progress and advises on any issues on climate, biodiversity and conservation, water, and supply chain. Progress of water footprint assessment, conservation efforts such as tree-planting, geotagging and other reforestation programmes are presented at every SC meeting.*

# Water

## (4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

*Select all that apply*

☑ Chief Executive Officer (CEO)
☑ Chief Sustainability Officer (CSO)
☑ Board-level committee

## (4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

*Select from:*
☑ Yes

## (4.1.2.3) Policies which outline the positions' accountability for this environmental issue

*Select all that apply*
☑ Board Terms of Reference
☑ Individual role descriptions
☑ Other policy applicable to the board, please specify :Responsible Agriculture Charter

## (4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

*Select from:*
☑ Scheduled agenda item in every board meeting (standing agenda item)

## (4.1.2.5) Governance mechanisms into which this environmental issue is integrated

*Select all that apply*
☑ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities
☑ Overseeing reporting, audit, and verification processes
☑ Monitoring compliance with corporate policies and/or commitments
☑ Monitoring progress towards corporate targets

## (4.1.2.7) Please explain

*The Main Board leads the overall direction of the sustainability governance structure, while the Sustainability Committee (SC) is tasked with steering the sustainability strategy and ensuring initiatives align with the set objectives and timelines, including: • Full responsibility for reviewing the sustainability strategy and performance at*

*the Board level around sustainability issues critical to the Group, which include health and safety, human rights, climate change, biodiversity, conservation, and supply chain sustainability • Oversee the monitoring, reporting and verification of the Sustainability Key Performance Indicators and their implementation through the Group policies • Oversee the disclosure and reporting of material economic, environmental and social risks and opportunities in the annual report and sustainability report The Board is responsible for the oversight of water-related risks and is aware of the potential impacts, risks and opportunities from water on SD Guthrie's operations. The Board includes water-related considerations in the Company's governance and risk management and provides strategic oversight of the company's water-related initiatives. Group Sustainability Key Updates is a permanent agenda for the Board's Sustainability Committee (SC) meetings where the SC's monitors the progress and is updated on the progress of the water footprint assessments undertaken.*

## Biodiversity

### (4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

*Select all that apply*

☑ Chief Executive Officer (CEO)

☑ Chief Sustainability Officer (CSO)

☑ Board-level committee

### (4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

*Select from:*

☑ Yes

### (4.1.2.3) Policies which outline the positions' accountability for this environmental issue

*Select all that apply*

☑ Board Terms of Reference

☑ Individual role descriptions

☑ Other policy applicable to the board, please specify :Responsible Agriculture Charter

### (4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

*Select from:*

☑ Scheduled agenda item in every board meeting (standing agenda item)

## (4.1.2.5) Governance mechanisms into which this environmental issue is integrated

*Select all that apply*

☑ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

☑ Overseeing reporting, audit, and verification processes

☑ Monitoring compliance with corporate policies and/or commitments

☑ Monitoring progress towards corporate targets

☑ Monitoring the implementation of a climate transition plan

## (4.1.2.7) Please explain

*The Main Board leads the overall direction of the sustainability governance structure, while the Sustainability Committee (SC) is tasked with steering the sustainability strategy and ensuring initiatives align with the set objectives and timelines, including: • Full responsibility for reviewing the sustainability strategy and performance at the Board level around sustainability issues critical to the Group, which include health and safety, human rights, climate change, biodiversity, conservation, and supply chain sustainability • Oversee the monitoring, reporting and verification of the Sustainability Key Performance Indicators and their implementation through the Group policies • Oversee the disclosure and reporting of material economic, environmental and social risks and opportunities in the annual report and sustainability report The Board is responsible for the oversight of biodiversity-related risks and is aware of the potential impacts, risks and opportunities from climate change on SD Guthrie's operations. The Board includes biodiversity-related considerations in the Company's governance and risk management and provides strategic oversight of the company's biodiversity-related initiatives. Group Sustainability Key Updates is a permanent agenda for the Board's Sustainability Committee (SC) meetings where the SC's monitors the progress and advises on any issues on biodiversity and conservation, including programmes such as reforestation and tree planting projects that were carried out.*
*[Fixed row]*

# (4.2) Does your organization's board have competency on environmental issues?

# Climate change

## (4.2.1) Board-level competency on this environmental issue

*Select from:*

☑ Yes

## (4.2.2) Mechanisms to maintain an environmentally competent board

*Select all that apply*

☑ Consulting regularly with an internal, permanent, subject-expert working group

☑ Engaging regularly with external stakeholders and experts on environmental issues

☑ Integrating knowledge of environmental issues into board nominating process

☑ Having at least one board member with expertise on this environmental issue

## (4.2.3) Environmental expertise of the board member

Additional training

☑ Course certificate (relating to environmental issues), please specify :Certificate in Circular Economy and Sustainability Strategies from University of Cambridge

☑ Training in an environmental subject by a certified organization, please specify :Strategies for Sustainable Business for Future (ESG, GHG, carbon footprint minimisation) by Cambridge, Board Oversight of Climate Risks and Opportunities by Asia School of Business, National Climate Governance Summit by Climate Governance Malaysia

Experience

☑ Executive-level experience in a role focused on environmental issues

☑ Active member of an environmental committee or organization

# Forests

## (4.2.1) Board-level competency on this environmental issue

*Select from:*

☑ Yes

## (4.2.2) Mechanisms to maintain an environmentally competent board

*Select all that apply*

☑ Consulting regularly with an internal, permanent, subject-expert working group

☑ Engaging regularly with external stakeholders and experts on environmental issues

☑ Integrating knowledge of environmental issues into board nominating process

☑ Having at least one board member with expertise on this environmental issue

### (4.2.3) Environmental expertise of the board member

Additional training

☑ Training in an environmental subject by a certified organization, please specify :Strategies for Sustainable Business for Future (ESG, GHG, carbon footprint minimisation) by Cambridge, Board Oversight of Climate Risks and Opportunities by Asia School of Business, National Climate Governance Summit by Climate Governance Malaysia

Experience

☑ Executive-level experience in a role focused on environmental issues

## Water

### (4.2.1) Board-level competency on this environmental issue

*Select from:*

☑ Yes

### (4.2.2) Mechanisms to maintain an environmentally competent board

*Select all that apply*

☑ Consulting regularly with an internal, permanent, subject-expert working group

☑ Engaging regularly with external stakeholders and experts on environmental issues

☑ Integrating knowledge of environmental issues into board nominating process

☑ Having at least one board member with expertise on this environmental issue

*[Fixed row]*

## (4.3) Is there management-level responsibility for environmental issues within your organization?

| | Management-level responsibility for this environmental issue |
|---|---|
| Climate change | *Select from:*<br>☑ Yes |
| Forests | *Select from:*<br>☑ Yes |
| Water | *Select from:*<br>☑ Yes |
| Biodiversity | *Select from:*<br>☑ Yes |

*[Fixed row]*

## (4.3.1) Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals).

### Climate change

### (4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Sustainability Officer (CSO)

### (4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Assessing future trends in environmental dependencies, impacts, risks, and opportunities
☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement
☑ Managing public policy engagement related to environmental issues
☑ Managing supplier compliance with environmental requirements
☑ Managing value chain engagement related to environmental issues

Policies, commitments, and targets
☑ Monitoring compliance with corporate environmental policies and/or commitments
☑ Measuring progress towards environmental corporate targets
☑ Measuring progress towards environmental science-based targets
☑ Setting corporate environmental policies and/or commitments
☑ Setting corporate environmental targets

Strategy and financial planning
☑ Developing a climate transition plan
☑ Implementing a climate transition plan
☑ Managing environmental reporting, audit, and verification processes
☑ Managing major capital and/or operational expenditures relating to environmental issues
☑ Conducting environmental scenario analysis
☑ Implementing the business strategy related to environmental issues
☑ Developing a business strategy which considers environmental issues

## (4.3.1.4) Reporting line

*Select from:*
☑ Reports to the Chief Executive Officer (CEO)

## (4.3.1.5) Frequency of reporting to the board on environmental issues

*Select from:*

☑ More frequently than quarterly

## (4.3.1.6) Please explain

*Management • The Management monitors climate-related risks and opportunities and manages the Company's risk management strategy including climate-related strategies • The Group Managing Director is accountable for monitoring sustainability-related matters for the entire Group, including climate-related risks and opportunities • The Chief Sustainability Officer, is responsible for quarterly reporting on updates, progress, and critical concerns to the Board Sustainability Committee, including climate-related matters • The Management ensures the implementation of sustainability initiatives, including climate-related initiatives and delivering on our Net-Zero commitments. A sustainability team, including the Climate Change Unit, drives operational execution of our sustainability and climate strategy. The team works together with Renewable Energy, Supply Chain and Conservation and Biodiversity teams on the implementation of renewable energy and land use transformation projects. Chief Sustainability Officer • Review sustainability strategies, targets, and plans, and overseeing their implementation • Report on updates, progress, and critical concerns to the Sustainability Committee every quarter • Directly report to the Group Managing Director on sustainability matters • Managing the sustainability team at the head office and overseeing operational teams across all business units • Responsible for sustainability disclosures and reporting*

# Forests

## (4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Sustainability Officer (CSO)

## (4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Assessing future trends in environmental dependencies, impacts, risks, and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing supplier compliance with environmental requirements

☑ Managing value chain engagement related to environmental issues

Policies, commitments, and targets

☑ Monitoring compliance with corporate environmental policies and/or commitments

☑ Measuring progress towards environmental corporate targets

☑ Measuring progress towards environmental science-based targets

☑ Setting corporate environmental policies and/or commitments

☑ Setting corporate environmental targets

Strategy and financial planning

☑ Conducting environmental scenario analysis

☑ Managing environmental reporting, audit, and verification processes

☑ Managing major capital and/or operational expenditures relating to environmental issues

## (4.3.1.4) Reporting line

*Select from:*

☑ Reports to the Chief Executive Officer (CEO)

## (4.3.1.5) Frequency of reporting to the board on environmental issues

*Select from:*

☑ More frequently than quarterly

## (4.3.1.6) Please explain

*Management • The Management monitors forest-related risks and opportunities and manages the Company's risk management strategy including forest-related strategies • The Group Managing Director is accountable for monitoring sustainability-related matters for the entire Group, including forest-related risks and opportunities • The Chief Sustainability Officer, is responsible for quarterly reporting on updates, progress, and critical concerns to the Board Sustainability Committee, including forest-related matters • The Management ensures the implementation of sustainability initiatives, including forest-related initiatives. The Conservation and Biodiversity team drives the implementation of biodiversity and conservation on direct operations while our Supply Chain team manages supplier compliance on our NDPE commitment and policy. Chief Sustainability Officer • Review sustainability strategies, targets, and plans, and overseeing their implementation • Report on updates, progress, and critical concerns to the Sustainability Committee every quarter • Directly report to the Group Managing Director on sustainability matters • Managing the sustainability team at the head office and overseeing operational teams across all business units • Responsible for sustainability disclosures and reporting*

## Water

### (4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Sustainability Officer (CSO)

### (4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Assessing future trends in environmental dependencies, impacts, risks, and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Policies, commitments, and targets

☑ Monitoring compliance with corporate environmental policies and/or commitments

☑ Measuring progress towards environmental corporate targets

☑ Measuring progress towards environmental science-based targets

☑ Setting corporate environmental policies and/or commitments

☑ Setting corporate environmental targets

Strategy and financial planning

☑ Conducting environmental scenario analysis

☑ Managing environmental reporting, audit, and verification processes

☑ Managing major capital and/or operational expenditures relating to environmental issues

### (4.3.1.4) Reporting line

*Select from:*

☑ Reports to the Chief Executive Officer (CEO)

## (4.3.1.5) Frequency of reporting to the board on environmental issues

*Select from:*

☑ More frequently than quarterly

## (4.3.1.6) Please explain

*Management • The Management monitors water-related risks and opportunities and manages the Company's risk management strategy including water-related strategies • The Group Managing Director is accountable for monitoring sustainability-related matters for the entire Group, including water-related risks and opportunities • The Chief Sustainability Officer, is responsible for quarterly reporting on updates, progress, and critical concerns to the Board Sustainability Committee, including water-related matters • The Management ensures the implementation of sustainability initiatives, including water-related initiatives. Chief Sustainability Officer • Review sustainability strategies, targets, and plans, and overseeing their implementation • Report on updates, progress, and critical concerns to the Sustainability Committee every quarter • Directly report to the Group Managing Director on sustainability matters • Managing the sustainability team at the head office and overseeing operational teams across all business units • Responsible for sustainability disclosures and reporting*

# Biodiversity

## (4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Sustainability Officer (CSO)

## (4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Assessing future trends in environmental dependencies, impacts, risks, and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing engagement in landscapes and/or jurisdictions

☑ Managing supplier compliance with environmental requirements

☑ Managing value chain engagement related to environmental issues

Policies, commitments, and targets
☑ Monitoring compliance with corporate environmental policies and/or commitments
☑ Measuring progress towards environmental corporate targets
☑ Measuring progress towards environmental science-based targets
☑ Setting corporate environmental policies and/or commitments
☑ Setting corporate environmental targets

Strategy and financial planning
☑ Conducting environmental scenario analysis
☑ Developing a business strategy which considers environmental issues
☑ Managing environmental reporting, audit, and verification processes
☑ Managing major capital and/or operational expenditures relating to environmental issues

## (4.3.1.4) Reporting line

*Select from:*
☑ Reports to the Chief Executive Officer (CEO)

## (4.3.1.5) Frequency of reporting to the board on environmental issues

*Select from:*
☑ More frequently than quarterly

## (4.3.1.6) Please explain

*Management • The Management monitors biodiversity-related risks and opportunities and manages the Company's risk management strategy including biodiversity-related strategies • The Group Managing Director is accountable for monitoring sustainability-related matters for the entire Group, including biodiversity-related risks and opportunities • The Chief Sustainability Officer, is responsible for quarterly reporting on updates, progress, and critical concerns to the Board Sustainability Committee, including biodiversity-related matters • The Management ensures the implementation of sustainability initiatives, including biodiversity initiatives. A sustainability team, including the Conservation and Biodiversity Unit, drives operational execution of our conservation and biodiversity efforts. Chief Sustainability*

*Officer • Review biodiversity and conservation strategies, targets, and plans, and overseeing their implementation • Report on updates, progress, and critical concerns to the Sustainability Committee every quarter • Directly report to the Group Managing Director on biodiversity matters • Managing the Conservation and Biodiversity team at the head office and overseeing operational teams across all business units • Responsible for sustainability disclosures and reporting*
*[Add row]*

## (4.5) Do you provide monetary incentives for the management of environmental issues, including the attainment of targets?

### Climate change

### (4.5.1) Provision of monetary incentives related to this environmental issue

*Select from:*
☑ Yes

### (4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

*15*

### (4.5.3) Please explain

*The Group Managing Director (GMD) has a Performance Scorecard which is reviewed by the Nomination and Remuneration Committee and then recommended to the Board, for approval, in salary increment and bonus proposal for the GMD. The GMD's Scorecard includes an ESG Key Performance Indicators (KPI) that is measured against an external sustainability benchmark, which included progress on climate risk assessment, targets and emissions. For the Chief Sustainability Officer (CSO) his reward packages include fixed pay, and a performance bonus as a percentage of fixed pay. This monetary reward package incentivises the CSO to steer efforts and resources towards the direction of successfully fulfilling the organisation's climate commitments and transition plans.*

### Forests

### (4.5.1) Provision of monetary incentives related to this environmental issue

*Select from:*
☑ Yes

## (4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

*15*

## (4.5.3) Please explain

*The Group Managing Director (GMD) has a Performance Scorecard which is reviewed by the Nomination and Remuneration Committee and then recommended to the Board, for approval, in salary increment and bonus proposal for the GMD. The GMD's Scorecard includes an ESG Key Performance Indicators (KPI) that is measured against an external sustainability benchmark, which included progress on deforestation and traceability targets. For the Chief Sustainability Officer (CSO) his reward packages include fixed pay, and a performance bonus as a percentage of fixed pay. This monetary reward package incentivises the CSO to steer efforts and resources towards the direction of successfully fulfilling the organisation's climate commitments and transition plans.*

# Water

## (4.5.1) Provision of monetary incentives related to this environmental issue

*Select from:*
☑ Yes

## (4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

*15*

## (4.5.3) Please explain

*The Group Managing Director (GMD) has a Performance Scorecard which is reviewed by the Nomination and Remuneration Committee and then recommended to the Board, for approval, in salary increment and bonus proposal for the GMD. The GMD's Scorecard includes an ESG Key Performance Indicators (KPI) that is measured against an external sustainability benchmark, which included progress on water quality and effluent intensity. For the Chief Sustainability Officer (CSO) his reward packages include fixed pay, and a performance bonus as a percentage of fixed pay. This monetary reward package incentivises the CSO to steer efforts and resources towards the direction of successfully fulfilling the organisation's sustainability commitments and transition plans.*
*[Fixed row]*

# (4.5.1) Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals).

## Climate change

### (4.5.1.1) Position entitled to monetary incentive

Board or executive level

☑ Chief Executive Officer (CEO)

### (4.5.1.2) Incentives

*Select all that apply*

☑ Bonus - % of salary

☑ Salary increase

### (4.5.1.3) Performance metrics

Targets

☑ Organization performance against an environmental sustainability index

### (4.5.1.4) Incentive plan the incentives are linked to

*Select from:*

☑ Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

### (4.5.1.5) Further details of incentives

*The Group Managing Director (GMD) has a Performance Scorecard which is reviewed by the Nomination and Remuneration Committee and then recommended to the Board, for approval, in salary increment and bonus proposal for the GMD. The GMD's Scorecard includes an ESG Key Performance Indicators (KPI) that is measured against an external sustainability benchmark.*

### (4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

*The performance of the GMD in his scorecard will have a ripple effect across the group as the annual incentives of employees are contingent on the GMD's Performance Scorecard. The GMD's scorecard is also escalated down to individual direct reports. Thus, this will incentivise the entire group to steer towards the direction of successfully fulfilling the organisation's climate commitments and transition plans.*

## Forests

### (4.5.1.1) Position entitled to monetary incentive

Board or executive level

☑ Chief Executive Officer (CEO)

### (4.5.1.2) Incentives

*Select all that apply*

☑ Bonus - % of salary

### (4.5.1.3) Performance metrics

Targets

☑ Organization performance against an environmental sustainability index

### (4.5.1.4) Incentive plan the incentives are linked to

*Select from:*

☑ Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

### (4.5.1.5) Further details of incentives

*The Group Managing Director (GMD) has a Performance Scorecard which is reviewed by the Nomination and Remuneration Committee and then recommended to the Board, for approval, in salary increment and bonus proposal for the GMD. The GMD's Scorecard includes an ESG Key Performance Indicators (KPI) that is measured against an external sustainability benchmark.*

## (4.5.1.6) How the position’s incentives contribute to the achievement of your environmental commitments and/or climate transition plan

*The performance of the GMD in his scorecard will have a ripple effect across the group as the annual incentives of employees are contingent on the GMD's Performance Scorecard. The GMD's scorecard is also escalated down to individual direct reports. Thus, this will incentivise the entire group to steer towards the direction of successfully fulfilling the organisation's climate commitments and transition plans.*

# Water

## (4.5.1.1) Position entitled to monetary incentive

Board or executive level

☑ Chief Executive Officer (CEO)

## (4.5.1.2) Incentives

*Select all that apply*

☑ Bonus - % of salary

## (4.5.1.3) Performance metrics

Targets

☑ Organization performance against an environmental sustainability index

## (4.5.1.4) Incentive plan the incentives are linked to

*Select from:*

☑ Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

## (4.5.1.5) Further details of incentives

*The Group Managing Director (GMD) has a Performance Scorecard which is reviewed by the Nomination and Remuneration Committee and then recommended to the Board, for approval, in salary increment and bonus proposal for the GMD. The GMD's Scorecard includes an ESG Key Performance Indicators (KPI) that is measured against an external sustainability benchmark.*

## (4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

*The performance of the GMD on the Corporate Scorecard will have a ripple effect across the group as the annual incentives of employees are contingent on the GMD's Performance Scorecard. The GMD's scorecard is also escalated down to individual direct reports. Thus, this will incentivise the entire group to steer towards the direction of successfully fulfilling the organisation's sustainability commitments and transition plans.*
*[Add row]*

# (4.6) Does your organization have an environmental policy that addresses environmental issues?

| | Does your organization have any environmental policies? |
|---|---|
| | *Select from:*<br>☑ Yes |

*[Fixed row]*

## (4.6.1) Provide details of your environmental policies.

### Row 1

## (4.6.1.1) Environmental issues covered

*Select all that apply*
☑ Climate change

☑ Forests
☑ Water
☑ Biodiversity

## (4.6.1.2) Level of coverage

*Select from:*
☑ Organization-wide

## (4.6.1.3) Value chain stages covered

*Select all that apply*
☑ Direct operations
☑ Upstream value chain
☑ Downstream value chain

## (4.6.1.4) Explain the coverage

*The commitments in Responsible Agriculture Charter are for all of our palm oil operations, both upstream and downstream, including associated smallholders. These commitments are also extended to include actors within our supply chain and communities surrounding and affected by our operations. Our Group Biodiversity Policy outlines our commitment towards conservation and biodiversity. Our Net-Zero Roadmap further details our time-bound net-zero emissions targets. https://www.sdguthrie.com/net-zero-emissions/*

## (4.6.1.5) Environmental policy content

Environmental commitments
☑ Commitment to a circular economy strategy
☑ Commitment to respect legally designated protected areas
☑ Commitment to comply with regulations and mandatory standards
☑ Commitment to take environmental action beyond regulatory compliance
☑ Commitment to avoidance of negative impacts on threatened and protected species
☑ Commitment to stakeholder engagement and capacity building on environmental issues

☑ Commitment to implementation of nature-based solutions that support landscape restoration and long-term protection of natural ecosystems
☑ Commitment to engage in integrated, multi-stakeholder landscape (including river basin) initiatives to promote shared sustainability goals

Climate-specific commitments
☑ Commitment to net-zero emissions

Forests-specific commitments
☑ Commitment to no development on peat regardless of depth
☑ Commitment to best management practices for soils and peat
☑ Commitment to no land clearance by burning or clearcutting
☑ Commitment to facilitate the inclusion of smallholders into the value chain
☑ Commitment to conduct or support restoration and/or compensation to remedy for past deforestation or conversion
☑ Other forests-related commitment, please specify :Commit to restore, rehabilitate or conserve 100,000ha across and beyond our value chain by 2030

Water-specific commitments
☑ Commitment to reduce or phase out hazardous substances
☑ Commitment to control/reduce/eliminate water pollution
☑ Commitment to reduce water consumption volumes

## (4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

*Select all that apply*
☑ Yes, in line with the Paris Agreement

## (4.6.1.7) Public availability

*Select from:*
☑ Publicly available

## (4.6.1.8) Attach the policy

*Responsible-Agriculture-Charter-2024.pdf*
*[Add row]*

## (4.10) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

### (4.10.1) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

*Select from:*
☑ Yes

### (4.10.2) Collaborative framework or initiative

*Select all that apply*
☑ Roundtable on Sustainable Palm Oil (RSPO)

### (4.10.3) Describe your organization's role within each framework or initiative

*SD Guthrie is one of the founding members of RSPO and participates in its working groups, including the RSPO GHG Taskforce.*
*[Fixed row]*

## (4.11) In the reporting year, did your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment?

### (4.11.1) External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the environment

*Select all that apply*
☑ Yes, we engaged indirectly through, and/or provided financial or in-kind support to a trade association or other intermediary organization or individual whose activities could influence policy, law, or regulation

## (4.11.2) Indicate whether your organization has a public commitment or position statement to conduct your engagement activities in line with global environmental treaties or policy goals

*Select from:*

☑ No, but we plan to have one in the next two years

## (4.11.5) Indicate whether your organization is registered on a transparency register

*Select from:*

☑ Yes

## (4.11.6) Types of transparency register your organization is registered on

*Select all that apply*

☑ Mandatory government register

## (4.11.7) Disclose the transparency registers on which your organization is registered & the relevant ID numbers for your organization

*1) Companies Commission of Malaysia (SSM), Guthrie ID is the company registration number 0647766V. 2) Bursa Malaysia (KLSE) under ticker SDG (5285). Corporate Governance disclosure is mandated under Bursa Malaysia's listing requirements and Malaysian Code on Corporate Governance (MCCG)*

## (4.11.8) Describe the process your organization has in place to ensure that your external engagement activities are consistent with your environmental commitments and/or transition plan

*At the highest level, Guthrie's Board of Directors implements effective and transparent engagement, and communication and commits to independently verified reporting arrangements with our stakeholders, where appropriate by: (i) Regularly report on our economic, social, and environmental performance and its contribution to sustainable development; (ii) Providing information that is timely, accurate and relevant; and (iii) Engaging with and responding to stakeholders through open consultation processes. Through channels such as our website, social media, engagement with governmental and non-governmental organizations, industry players, and engagement with our surrounding communities, we regularly engage governments, investors, customers, suppliers, academic institutions on our commitments and transition plan.*
*[Fixed row]*

## (4.11.2) Provide details of your indirect engagement on policy, law, or regulation that may (positively or negatively) impact the environment through trade associations or other intermediary organizations or individuals in the reporting year.

### Row 1

### (4.11.2.1) Type of indirect engagement

*Select from:*

☑ Indirect engagement via other intermediary organization or individual

### (4.11.2.2) Type of organization or individual

*Select from:*

☑ Non-Governmental Organization (NGO) or charitable organization

### (4.11.2.3) State the organization or position of individual

*Our involvement is indirect, through individuals with positions in palm oil industry associations. SD Guthrie's Group Managing Director is the Malaysian Palm Oil Board's (MPOB) Chairman and our Group Chief Operating Officer is the Chairman of the Malaysia Sustainable Palm Oil (MSPO), Chairman of Palm Oil Refiners Association of Malaysia, a member of the Board of Trustees of the Malaysian Palm Oil Council, and a member of the Board of Trustees of the Malaysian Sustainable Palm Oil.*

### (4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

*Select all that apply*

☑ Climate change

☑ Forests

☑ Water

### (4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

*Select from:*

☑ Consistent

## (4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

*Select from:*

☑ Yes, we publicly promoted their current position

## (4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

*The Malaysian Palm Oil Board (MPOB) plays a significant role in shaping environmental policies related to the palm oil industry in Malaysia. For example, MPOB has been instrumental in developing and implementing the Malaysian Sustainable Palm Oil (MSPO) certification, which sets standards for sustainable palm oil production. This certification aims to ensure that palm oil is produced in an environmentally friendly manner, addressing issues like deforestation and biodiversity loss. In terms of policy advocacy, MPOB works closely with the Malaysian government to advocate for policies that support sustainable palm oil production. This includes capping the total oil palm cultivated area, banning new planting in peatland areas, and preventing the conversion of forest reserves for agricultural activities. These are consistent with SD Guthrie's direction.*

## (4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

*0*

## (4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

*Select from:*

☑ Yes, we have evaluated, and it is aligned

## (4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

*Select all that apply*

☑ Paris Agreement

*[Add row]*

## (4.12) Have you published information about your organization's response to environmental issues for this reporting year in places other than your CDP response?

*Select from:*
☑ Yes

## (4.12.1) Provide details on the information published about your organization's response to environmental issues for this reporting year in places other than your CDP response. Please attach the publication.

### Row 1

### (4.12.1.1) Publication

*Select from:*
☑ In mainstream reports, in line with environmental disclosure standards or frameworks

### (4.12.1.2) Standard or framework the report is in line with

*Select all that apply*
☑ GRI
☑ TCFD

### (4.12.1.3) Environmental issues covered in publication

*Select all that apply*
☑ Climate change
☑ Forests
☑ Water
☑ Biodiversity

## (4.12.1.4) Status of the publication

*Select from:*

☑ Complete

## (4.12.1.5) Content elements

*Select all that apply*

☑ Strategy

☑ Governance

☑ Emission targets

☑ Emissions figures

☑ Risks & Opportunities

☑ Content of environmental policies

☑ Deforestation- and conversion-free (DCF) status metrics

☑ Value chain engagement

☑ Dependencies & Impacts

☑ Biodiversity indicators

☑ Water accounting figures

☑ Water pollution indicators

## (4.12.1.6) Page/section reference

*Achieving Targets and Progress - pages 10-11; Beyond Zero Framework: Zero and Restore - pages 15-42*

## (4.12.1.7) Attach the relevant publication

*SD-Guthrie-Sustainability-Report-2024_0.pdf*

## (4.12.1.8) Comment

*In preparing this Report, we referenced the Bursa Malaysia Securities Main Market Listing Requirements, the Bursa Malaysia's Sustainability Reporting Guide (3rd edition) and the recent Illustrative Reporting Guidelines. Our reporting framework is also with reference to the Global Reporting Initiative (GRI) Standards. We have also incorporated key elements of the recommendations outlined by the Task Force on Climate-Related Financial Disclosures (TCFD).*
*[Add row]*

# C5. Business strategy

## (5.1) Does your organization use scenario analysis to identify environmental outcomes?

## Climate change

### (5.1.1) Use of scenario analysis

*Select from:*

☑ Yes

### (5.1.2) Frequency of analysis

*Select from:*

☑ Annually

## Forests

### (5.1.1) Use of scenario analysis

*Select from:*

☑ No, but we plan to within the next two years

### (5.1.3) Primary reason why your organization has not used scenario analysis

*Select from:*

☑ No standardized procedure

### (5.1.4) Explain why your organization has not used scenario analysis

*Lack sufficient information to conduct a scenario analysis as we do not have significantly large areas that are forested.*

## Water

### (5.1.1) Use of scenario analysis

*Select from:*
☑ Yes

### (5.1.2) Frequency of analysis

*Select from:*
☑ Annually
*[Fixed row]*

## (5.1.1) Provide details of the scenarios used in your organization’s scenario analysis.

## Climate change

### (5.1.1.1) Scenario used

Climate transition scenarios
☑ NGFS scenarios framework, please specify :Network of Central Banks and Supervisors for Greening the Financial System’s (NGFS) Current Policies and Net Zero 2050 climate scenarios.

### (5.1.1.3) Approach to scenario

*Select from:*
☑ Qualitative and quantitative

### (5.1.1.4) Scenario coverage

*Select from:*

☑ Organization-wide

## (5.1.1.5) Risk types considered in scenario

*Select all that apply*

☑ Acute physical

☑ Chronic physical

☑ Policy

☑ Technology

## (5.1.1.6) Temperature alignment of scenario

*Select from:*

☑ 1.5°C or lower

## (5.1.1.7) Reference year

*2020*

## (5.1.1.8) Timeframes covered

*Select all that apply*

☑ 2030

☑ 2050

## (5.1.1.9) Driving forces in scenario

Regulators, legal and policy regimes

☑ Global regulation

☑ Level of action (from local to global)

## (5.1.1.10) Assumptions, uncertainties and constraints in scenario

*• Climate policy ambitions are expected to strengthen over time with more aggressive mitigation efforts under net-zero compared to BAU • Carbon prices are expected to rise over time and assumed to only cover Scope 1 emissions, and will be much higher in a net-zero scenario • Net-zero scenario relies more heavily on new technologies compared to BAU scenario with green technologies maturing over time, bringing the cost of investment lower as adoption rate increases*

## (5.1.1.11) Rationale for choice of scenario

*NGFS scenarios provide detailed data and metrics that are specifically relevant for financial risk assessment, such as carbon prices, energy demand, and technological changes. These are matters that are important to us as our operations would be heavily affected by these issues. For physical risks, we refer to the Shared Socio-Economic Pathways (SSPs) in the Intergovernmental Panel on Climate Change (IPCC) Report released in 2021. SSP5 narrates a scenario where there is "fossil-fuelled development with high challenges to mitigation, and low challenges to adaption". Based on the data released in the IPCC 6th Assessment Report, the global mean sea level rise is provided for each SSP. Utilising data from IPCC's sea level rise projection tool and overlaying it against the digitised maps of the Group's concession areas and data on elevation above sea level for these areas, we identified areas which are considered as "Very High Risk" to flooding due to potential rising sea levels by 2100:*

# Water

## (5.1.1.1) Scenario used

Water scenarios

☑ WWF Water Risk Filter

## (5.1.1.3) Approach to scenario

*Select from:*

☑ Qualitative and quantitative

## (5.1.1.4) Scenario coverage

*Select from:*

☑ Facility

## (5.1.1.5) Risk types considered in scenario

*Select all that apply*

☑ Acute physical
☑ Chronic physical
☑ Policy
☑ Reputation

## (5.1.1.7) Reference year

*2023*

## (5.1.1.8) Timeframes covered

*Select all that apply*
☑ Other, please specify :For physical risks, it sets for 2030 and 2050, but for water business risks, no specific time frame, study done for 1 year dataset (2023).

## (5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts
☑ Climate change (one of five drivers of nature change)

Stakeholder and customer demands
☑ Impact of nature footprint on reputation

## (5.1.1.10) Assumptions, uncertainties and constraints in scenario

*Realising that our business relies heavily on climate conditions, we monitor strictly and conduct analysis on our water consumption and flood plain areas, ensuring that we manage our water sources efficiently for contingency purposes to sustain future risks. Scenario analysis for opportunities gained are based on assumptions that 1) Climate Policy and Water Policy are expected to strengthen over time, 2) more aggressive mitigation measures efforts will be taken, 2) green technologies will mature over time; bringing the cost of investment lower as adoption rate increases and 3) employees will shift to an increasingly environmentally conscious mindset. A risk and Opportunities assessment was conducted and scenario modelling was built in line with Taskforce for Climate-related Financial Disclosures (TCFD). We also use GIS tools and topographic surveys for flood modelling and mitigation measures.*

## (5.1.1.11) Rationale for choice of scenario

*A study on Water Business Risk was done largely based on WWF's well known Water Risk Filter, which was often used by corporates but adapted for SD Guthrie's business and operations. The Alliance for Water Stewardship (AWS) have been used as a framework to identify potential water risks in SD Guthrie's value chain, and to identify appropriate indicators to measure these risks as it covers five areas of good water stewardship that useful for us to assess in our operation's value chain; which are Sustainable Water Balance, Good Water Quality, Good Water Governance, Protection of Important Water Related Areas, and Safe Access to Water, Sanitation, and Hygiene (WASH).*
*[Add row]*

## (5.1.2) Provide details of the outcomes of your organization's scenario analysis.

## Climate change

### (5.1.2.1) Business processes influenced by your analysis of the reported scenarios

*Select all that apply*
☑ Risk and opportunities identification, assessment and management
☑ Strategy and financial planning
☑ Resilience of business model and strategy
☑ Capacity building

### (5.1.2.2) Coverage of analysis

*Select from:*
☑ Business division

### (5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

*To ensure that we are on track to achieve the net-zero target, we have included climate considerations before we initiate any capital investments such as reconsolidation of operations or entering into new business ventures.*

## Water

### (5.1.2.1) Business processes influenced by your analysis of the reported scenarios

*Select all that apply*

☑ Risk and opportunities identification, assessment and management

☑ Strategy and financial planning

## (5.1.2.2) Coverage of analysis

*Select from:*

☑ Business activity

## (5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

*Based on 2023 Water Business Risk and Water Footprint assessment Study, we are assessing our operations' water footprint and establishing a water inventory for green, blue and grey water footprint in our operations. With this assessment, we are able to identify the water footprint along our value chains and use this as a basis to have better water management in our operations.*
*[Fixed row]*

# (5.2) Does your organization’s strategy include a climate transition plan?

## (5.2.1) Transition plan

*Select from:*

☑ Yes, we have a climate transition plan which aligns with a 1.5°C world

## (5.2.3) Publicly available climate transition plan

*Select from:*

☑ Yes

## (5.2.4) Plan explicitly commits to cease all spending on, and revenue generation from, activities that contribute to fossil fuel expansion

*Select from:*

☑ No, and we do not plan to add an explicit commitment within the next two years

## (5.2.6) Explain why your organization does not explicitly commit to cease all spending on and revenue generation from activities that contribute to fossil fuel expansion

*Our exposure to fossil fuels is minimal as 88% of our energy consumed are from renewable sources. For the purchase of fossil fuel energy, we are already working towards increasing renewable energy portion from sources such as biofuels (e.g. B20 to B30), biogas and solar.*

## (5.2.7) Mechanism by which feedback is collected from shareholders on your climate transition plan

*Select from:*

☑ We have a different feedback mechanism in place

## (5.2.8) Description of feedback mechanism

*Stakeholders can provide comments and feedback on our Sustainability Reports and through direct engagements. The Group ensures that there is effective, transparent, and regular communication with its stakeholders. This includes continuous engagements on the topic of climate change with stakeholders such as customers, investors, policymakers, peers, and non-governmental organisations, which allows the Group to align its strategy with their expectations whilst keeping itself ahead of the curve. The Group's annual general meetings also serve as a platform to support meaningful engagement between the board, senior management and shareholders.*

## (5.2.9) Frequency of feedback collection

*Select from:*

☑ More frequently than annually

## (5.2.10) Description of key assumptions and dependencies on which the transition plan relies

*- Climate policy ambitions are expected to strengthen over time with more aggressive mitigation efforts under net-zero compared to BAU - Net-zero scenario relies more heavily on new technologies compared to BAU scenario with green technologies maturing over time, bringing the cost of investment lower as adoption rate increases*

## (5.2.11) Description of progress against transition plan disclosed in current or previous reporting period

*Aligned with our net-zero emissions target, we successfully reduced our Scope 1 FLAG net emissions by 24% compared to FY2020, driven by our NDPE policy, reduction in peat areas, and availability of actual data. Additionally, we lowered our Scope 1 Energy and Industrial emissions by 24%, due to an increase in biogas capture plants, from nine in 2020 to 19 in 2024. Scope 2 emissions were reduced by 3% against the baseline, driven by the increase in solar rooftop installations powering our office facilities. As for Scope 3 emissions, FLAG sector emissions increased by 24% compared to FY2020, owing to boundary expansions. Conversely, emissions from the Energy and Industry sector decreased by 22%, due to reduced non-feedstock purchases. We continue to engage our suppliers to drive climate action.*

### (5.2.12) Attach any relevant documents which detail your climate transition plan (optional)

*NZ Roadmap.pdf*

### (5.2.13) Other environmental issues that your climate transition plan considers

*Select all that apply*

☑ Forests

### (5.2.14) Explain how the other environmental issues are considered in your climate transition plan

*Part of transition plan is Land Use Transformation, where the Group expanded reforestation efforts during the year, focusing on Rare, Threatened and Endangered and native species to enhance biodiversity and carbon sequestration. Carbon removals are used to meet and reduce our forest, land and agriculture (FLAG) emissions.*
*[Fixed row]*

## (5.3) Have environmental risks and opportunities affected your strategy and/or financial planning?

### (5.3.1) Environmental risks and/or opportunities have affected your strategy and/or financial planning

*Select from:*

☑ Yes, both strategy and financial planning

### (5.3.2) Business areas where environmental risks and/or opportunities have affected your strategy

*Select all that apply*

☑ Products and services

☑ Upstream/downstream value chain

☑ Investment in R&D

☑ Operations

*[Fixed row]*

## (5.3.1) Describe where and how environmental risks and opportunities have affected your strategy.

## Products and services

### (5.3.1.1) Effect type

*Select all that apply*

☑ Risks

☑ Opportunities

### (5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

*Select all that apply*

☑ Climate change

☑ Forests

☑ Water

### (5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

*Forest: In order to meet the requirements of certain markets (e.g. EUDR), it is important that we are able to demonstrate that our products are deforestation free and are lower in carbon intensity. Due to energy transition and growth in renewable energy fueled by climate issues, Guthrie's strategy has pivoted to increase capacity in solar, as a new strategy. For biogas plants that reduce methane and generate renewable energy, we aim to have more than 40 biogas plants running across our operations by 2030. Water: As water management is one of the most important aspects in our operations, SD Guthrie has incorporated commitments on water management via Group Sustainability & Quality Policy which is guided by commitments outlined in our Responsible Agriculture Charter (RAC). Various Departments are responsible in ensuring strategies to achieve the water-related commitments in producing good quality products. We are committed to adhere regulatory requirements such as conducting periodic water sampling in our processing to ensure our products are not processed using contaminated water as well as ensuring the quality of our discharged effluent meet regulatory requirements. Climate: For customers on a low carbon trajectory, we have developed a low carbon oil value proposition.*

## Upstream/downstream value chain

### (5.3.1.1) Effect type

*Select all that apply*

☑ Risks

☑ Opportunities

### (5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

*Select all that apply*

☑ Climate change

☑ Forests

☑ Water

### (5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

*Accelerating supplier engagement is a key part of our sustainability strategy. As we have both Net-Zero and NDPE commitments, we are working very closely with our suppliers to ensure that they are able to meet the requirements to be low emissions and do not have operations that are on peat or causing deforestation. This also gives us the opportunity to work with more sustainable suppliers and introduce renewable energy solutions. Forests: Our NDPE commitment applies to all disclosed commodities Water: As water management is one of the most important aspects in our operations, SD Guthrie has incorporated commitments on water management via Group Sustainability & Quality Policy which guided by commitments spelt in Responsible Agriculture Charter (RAC). Various Departments are responsible in ensuring strategies to achieve the water aspects commitments, such as: 1) We are starting to assess water footprint and water business risk across Malaysia's operation as to identify and mitigate any impacts on water related issues for long-terms benefits. 3) Provide access to clean domestic water - Each worker is entitled to 35 gallons/132.4 litres of free water per day and periodic water sampling as per regulations. 4) Complying to regulatory requirements on water quality and water discharge quality and sustainability certifications (RSPO, MSPO, ISPO, ISCC etc) on managing river buffer zones in our operations. 5) Regular engagements with employees and its local communities on sustainability requirements including water aspects such as good water management plan and good agricultural practices are conducted. 6) Publicly communicate our commitments via Company's website and our sustainability progress and milestones achieved through Sustainability Report and RSPO Annual Report. 7) Ensuring proper budgets are in place to tackle high risks areas prone to issues such as flooding. Embankments management are well in place at these areas.*

## Investment in R&D

### (5.3.1.1) Effect type

*Select all that apply*

☑ Risks

☑ Opportunities

## (5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

*Select all that apply*

☑ Climate change

☑ Forests

☑ Water

## (5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

*In 2024, our R&D's 2040 strategy was revised to position Climate Change as a key focus area. Projects, objectives, and plans were streamlined to address climate challenges. Ongoing key initiatives include fertiliser-use efficiency, zero liquid discharge technology, soil health enhancement, climate modelling, and the development of climate-tolerant palm varieties. In the year, an estimated RM4.3 million was allocated for climate-related research and development. Our R&D team have invested in multiple projects such as the zero liquid discharge (ZLD) technologies, which aims to achieve 100% recycling of POME and PORE, incorporating the Electro oxidation plant as a pretreatment to produce processed water. R&D also constantly monitor the changes in peat areas of our existing plantation, which affects the operational decision in replanting. We are also exploring carbon sequestration using microalgae technology and carbon emissions from mill boiler. A trial plant for microalgae carbon sequestration using boiler flue gas is still on going.*

# Operations

## (5.3.1.1) Effect type

*Select all that apply*

☑ Risks

☑ Opportunities

## (5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

*Select all that apply*

☑ Climate change

☑ Forests

☑ Water

## (5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

*In line with our Responsible Agriculture Charter, we are committed towards ensuring that our operations are deforestation-free, low carbon and pollution free. We also work towards improving the productivity of our land that are climate and forest positive, for example, we are expanding our existing reforestation of non-productive agricultural land as well as large-scale tree-planting as a nature-based solution to increase carbon sinks. Water: Our water related planning is embedded in operational budget at individual operating units and business units as well as within respective project, for example; Group Sustainability has a budget allocated for water footprint and business risk assessment as part of developing proper water stewardship. Due to the unique and variety operational conditions of individual operating units, budgets on water management are also allocated to operations with higher water risks area such coastal area, area prone to water scarcity during dry season, flood prone area, to name a few. R&D budgets are also being allocated to technology used to reduce water usage/water footprint at mills and refineries. Proper water management is also established such as irrigation, moisture conservation pits were installed at our Estates to retain ground water.*
*[Add row]*

# (5.3.2) Describe where and how environmental risks and opportunities have affected your financial planning.

## Row 1

## (5.3.2.1) Financial planning elements that have been affected

*Select all that apply*

☑ Revenues

## (5.3.2.2) Effect type

*Select all that apply*

☑ Risks

☑ Opportunities

## (5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

*Select all that apply*

☑ Climate change

☑ Water

## (5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

*SD Guthrie Renewable Energy is a business arm of SD Guthrie that are focusing on achieving our net-zero target while actively seeking additional revenue streams.*

### Row 2

## (5.3.2.1) Financial planning elements that have been affected

*Select all that apply*

☑ Direct costs

## (5.3.2.2) Effect type

*Select all that apply*

☑ Risks

## (5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

*Select all that apply*

☑ Climate change

☑ Forests

☑ Water

## (5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

*Costs relating to mitigating actions, such as maintenance and operation of biogas and solar plant and reforestation projects. There is also cost involved in engaging suppliers to achieve traceability while meeting regulatory requirements e.g. EUDR.*

### Row 3

## (5.3.2.1) Financial planning elements that have been affected

*Select all that apply*

☑ Capital expenditures

## (5.3.2.2) Effect type

*Select all that apply*

☑ Risks

☑ Opportunities

## (5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

*Select all that apply*

☑ Climate change

☑ Water

## (5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

*Capital expenditures are mainly directed towards the establishment of biogas and solar plants to mitigate emissions from our operations.*
*[Add row]*

## (5.4) In your organization’s financial accounting, do you identify spending/revenue that is aligned with your organization’s climate transition?

| | Identification of spending/revenue that is aligned with your organization's climate transition |
|---|---|
| | *Select from:*<br>☑ No, but we plan to in the next two years |

*[Fixed row]*

## (5.9) What is the trend in your organization's water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year?

### (5.9.1) Water-related CAPEX (+/- % change)

*0*

### (5.9.2) Anticipated forward trend for CAPEX (+/- % change)

*0*

### (5.9.3) Water-related OPEX (+/- % change)

*0*

### (5.9.4) Anticipated forward trend for OPEX (+/- % change)

*0*

### (5.9.5) Please explain

*Water related CAPEX are maintained. Water related OPEX are maintained as per business as usual (BAU) such as annual costs for water extraction permits renewals, monthly water bill, yearly and quarterly water quality samplings, operational maintenance and various others, as well as for embankments at flood prone areas such as rock revertments, bund heightening and maintenance.*
*[Fixed row]*

## (5.10) Does your organization use an internal price on environmental externalities?

| | Use of internal pricing of environmental externalities | Environmental externality priced |
|---|---|---|
| | *Select from:*<br>☑ Yes | *Select all that apply*<br>☑ Carbon |

*[Fixed row]*

## (5.10.1) Provide details of your organization's internal price on carbon.

### Row 1

### (5.10.1.1) Type of pricing scheme

*Select from:*
☑ Shadow price

### (5.10.1.2) Objectives for implementing internal price

*Select all that apply*
☑ Influence strategy and/or financial planning
☑ Stress test investments

## (5.10.1.3) Factors considered when determining the price

*Select all that apply*

☑ Alignment with the price of a carbon tax

☑ Scenario analysis

## (5.10.1.4) Calculation methodology and assumptions made in determining the price

*Estimated impact from the introduction of carbon tax is based on NGFS' Current Policies scenario (REMIND-MAgPIE 3.2-4.6) carbon pricing trajectory of RM26/tCO2-e in a BAU scenario. Based on a net-zero scenario, the NGFS' net-zero 2050 scenario carbon pricing trajectory is RM662/tCO2-e.*

## (5.10.1.5) Scopes covered

*Select all that apply*

☑ Scope 1

☑ Scope 2

## (5.10.1.6) Pricing approach used – spatial variance

*Select from:*

☑ Uniform

## (5.10.1.8) Pricing approach used – temporal variance

*Select from:*

☑ Evolutionary

## (5.10.1.9) Indicate how you expect the price to change over time

*In the absence of an actual carbon tax, which has yet to be announced, we have used the pricing provided by NGFS, which may be higher than the initial carbon tax. However, we expect carbon prices to increase as governmental climate targets strengthen to meet international commitments.*

## (5.10.1.10) Minimum actual price used (currency per metric ton CO2e)

*26*

## (5.10.1.11) Maximum actual price used (currency per metric ton CO2e)

*662*

## (5.10.1.12) Business decision-making processes the internal price is applied to

*Select all that apply*

☑ Capital expenditure

## (5.10.1.13) Internal price is mandatory within business decision-making processes

*Select from:*

☑ Yes, for some decision-making processes, please specify :Internal price is included to calculate and evaluate the potential cost and saving impacts of any investments.

## (5.10.1.14) % total emissions in the reporting year in selected scopes this internal price covers

*5*

## (5.10.1.15) Pricing approach is monitored and evaluated to achieve objectives

*Select from:*

☑ Yes

## (5.10.1.16) Details of how the pricing approach is monitored and evaluated to achieve your objectives

*We monitor and assess the validity of the carbon price selected by monitoring the NGFS for any changes on an annual basis. We also monitor the local regulatory landscape, such as the announcement of a Malaysian carbon tax, which may affect the carbon price use and will reflect the price accordingly. The shadow price has been used in our scenario analysis and in key business decision-making processes calculate, particularly in evaluating the potential cost and saving impacts of capital-intensive investments.*
*[Add row]*

## (5.11) Do you engage with your value chain on environmental issues?

| | Engaging with this stakeholder on environmental issues | Environmental issues covered |
|---|---|---|
| Suppliers | *Select from:*<br>☑ Yes | *Select all that apply*<br>☑ Climate change<br>☑ Forests |
| Smallholders | *Select from:*<br>☑ Yes | *Select all that apply* |
| Customers | *Select from:*<br>☑ Yes | *Select all that apply*<br>☑ Climate change<br>☑ Forests<br>☑ Water |
| Investors and shareholders | *Select from:*<br>☑ Yes | *Select all that apply*<br>☑ Climate change<br>☑ Forests<br>☑ Water |
| Other value chain stakeholders | *Select from:*<br>☑ Yes | *Select all that apply*<br>☑ Climate change<br>☑ Forests<br>☑ Water |

*[Fixed row]*

## (5.11.1) Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment?

## Climate change

### (5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

*Select from:*

☑ Yes, we assess the dependencies and/or impacts of our suppliers

### (5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

*Select all that apply*

☑ Contribution to supplier-related Scope 3 emissions

### (5.11.1.3) % Tier 1 suppliers assessed

*Select from:*

☑ 76-99%

### (5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

*67% of our Group net emissions are from Scope 3 emissions, which predominantly stem from our supply chain particularly, purchased feedstock materials. Our supply chain traceability exercise has been instrumental to enable us to identify and classify the top 90% of our suppliers contributing to our Scope 3 emissions.*

### (5.11.1.5) % Tier 1 suppliers meeting the threshold for substantive dependencies and/or impacts on the environment

*Select from:*

☑ 1-25%

### (5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

*950*

## Forests

### (5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

*Select from:*

☑ Yes, we assess the dependencies and/or impacts of our suppliers

### (5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

*Select all that apply*

☑ Dependence on ecosystem services/environmental assets

### (5.11.1.3) % Tier 1 suppliers assessed

*Select from:*

☑ 1-25%

### (5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

*We assess 100% of supplying mills using the NDPE-IRF. The NDPE Implementation Reporting Framework, or NDPE IRF, is a reporting tool that provides a shared and consistent view of progress towards NDPE commitments across our supply chain. At both the mill and production levels, the NDPE-IRF tool allows us to collectively understand what is required to deliver on our NDPE commitments. Those considered substantive are suppliers where we are not able to trace their NDPE status, which is mininimal.*

### (5.11.1.5) % Tier 1 suppliers meeting the threshold for substantive dependencies and/or impacts on the environment

*Select from:*

☑ 1-25%

### (5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

*23*
*[Fixed row]*

## (5.11.2) Does your organization prioritize which suppliers to engage with on environmental issues?

## Climate change

### (5.11.2.1) Supplier engagement prioritization on this environmental issue

*Select from:*
☑ Yes, we prioritize which suppliers to engage with on this environmental issue

### (5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

*Select all that apply*
☑ In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to climate change

### (5.11.2.4) Please explain

*Supplier engagement has so far been focused on our palm product suppliers who in total make up 47% of our overall net emissions. The top 90% suppliers that we have prioritised make up more than 95% of our scope 3 emissions for purchased goods, therefore representing a top priority for the delivery of our scope 3 science-based target.*

## Forests

### (5.11.2.1) Supplier engagement prioritization on this environmental issue

*Select from:*
☑ Yes, we prioritize which suppliers to engage with on this environmental issue

### (5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

*Select all that apply*

☑ In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to forests

## (5.11.2.4) Please explain

*We assess 100% of supplying mills using the NDPE-IRF tool. At both the mill and production levels, the NDPE-IRF tool allows us to collectively understand what is required to deliver on our NDPE commitments which includes monitoring our progress, identifying gaps in implementation and necessary engagements. In FY2023, 75% of our suppliers within our supply chain delivered on their no deforestation commitment and 83% delivered on their no planting on peat commitments.*
*[Fixed row]*

## (5.11.5) Do your suppliers have to meet environmental requirements as part of your organization's purchasing process?

### Climate change

## (5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

*Select from:*

☑ Yes, suppliers have to meet environmental requirements related to this environmental issue, but they are not included in our supplier contracts

## (5.11.5.2) Policy in place for addressing supplier non-compliance

*Select from:*

☑ Yes, we have a policy in place for addressing non-compliance

## (5.11.5.3) Comment

*Building a transparent supply chain starts with our suppliers. We extend our Responsible Sourcing Guidelines (RSG) to all our suppliers to help us ensure sustainable practices across our entire network. To date, 95% of those who supply to SD Guthrie have either demonstrated commitment or aligned their policies to our RSG. Through the RSG, we extend our commitment to environmental standards to third-party suppliers. Every stakeholder in our supply chain, from suppliers of Fresh Fruit Bunch to CPO derivatives, are expected to comply with our RSG. Our focus revolves around monitoring our ecosystem and fostering engagement throughout the supply chain. For*

### Forests

## (5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

*Select from:*

☑ Yes, environmental requirements related to this environmental issue are included in our supplier contracts

## (5.11.5.2) Policy in place for addressing supplier non-compliance

*Select from:*

☑ Yes, we have a policy in place for addressing non-compliance

## (5.11.5.3) Comment

*Building a transparent supply chain starts with our suppliers. We extend our Responsible Sourcing Guidelines (RSG) to all our suppliers to help us ensure sustainable practices across our entire network. To date, 95% of those who supply to SD Guthrie have either demonstrated commitment or aligned their policies to our RSG. Through the RSG, we extend our commitment to environmental standards to third-party suppliers. Every stakeholder in our supply chain, from suppliers of Fresh Fruit Bunch to CPO derivatives, are expected to comply with our RSG. Our focus revolves around monitoring our ecosystem and fostering engagement throughout the supply chain. In addition to that, we monitor, engage, and support suppliers and smallholders to combat deforestation in our supply chains, in alignment with our Working with Suppliers to Draw the Line on Deforestation Policy*
*[Fixed row]*

# (5.11.6) Provide details of the environmental requirements that suppliers have to meet as part of your organization's purchasing process, and the compliance measures in place.

## Climate change

## (5.11.6.1) Environmental requirement

*Select from:*

☑ Measuring product-level emissions

## (5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

*Select all that apply*

☑ Supplier scorecard or rating

☑ Supplier self-assessment

## (5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

*Select from:*

☑ 76-99%

## (5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

*Select from:*

☑ 1-25%

## (5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

*Select from:*

☑ 51-75%

## (5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

*Select from:*

☑ 1-25%

## (5.11.6.9) Response to supplier non-compliance with this environmental requirement

*Select from:*

☑ Retain and engage

## (5.11.6.10) % of non-compliant suppliers engaged

*Select from:*

☑ Less than 1%

## (5.11.6.11) Procedures to engage non-compliant suppliers

*Select all that apply*

☑ Assessing the efficacy and efforts of non-compliant supplier actions through consistent and quantified metrics

## (5.11.6.12) Comment

*Based on our internal Climate Maturity Framework, we've identified that many of our suppliers face challenges in developing their carbon footprint databases effectively. To address this, we are collaborating with third-party experts to provide comprehensive training and developing online tools as part of our supplier capacity building programs.*

# Forests

## (5.11.6.1) Environmental requirement

*Select from:*

☑ No deforestation or conversion of other natural ecosystems

## (5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

*Select all that apply*

☑ Geospatial monitoring tool

☑ Off-site third-party audit

## (5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

*Select from:*

☑ 26-50%

## (5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

*Select from:*
☑ 100%

## (5.11.6.5) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue required to comply with this environmental requirement

*Select from:*
☑ 51-75%

## (5.11.6.6) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue that are in compliance with this environmental requirement

*Select from:*
☑ 100%

## (5.11.6.12) Comment

*At SD Guthrie, we want to draw the line on deforestation and the practices that contribute to it. Therefore, in line with our Working with Suppliers to Draw the Line on Deforestation Policy, in the event of a violation of No Deforestation, No Peat and No Exploitation (NDPE) standards, we will notify that supplier of our requirement that they commit to: • Stop work immediately on the affected land. • Develop a plan for remediating the damaged forest. • Develop a programme to improve their ongoing operational practices to meet NDPE standards. If the supplier concerned is unwilling to make these commitments, it is our policy to suspend them. Once a supplier has been suspended, purchases will not resume until our strict conditions are met.*

# Climate change

## (5.11.6.1) Environmental requirement

*Select from:*
☑ No development on peat regardless of depth

## (5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

*Select all that apply*

☑ Geospatial monitoring tool
☑ Off-site third-party audit

## (5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

*Select from:*
☑ 1-25%

## (5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

*Select from:*
☑ 100%

## (5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

*Select from:*
☑ 1-25%

## (5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

*Select from:*
☑ 100%

## (5.11.6.12) Comment

*At SD Guthrie, we want to draw the line on deforestation and the practices that contribute to it. Therefore, in line with our Working with Suppliers to Draw the Line on Deforestation Policy, in the event of a violation of No Deforestation, No Peat and No Exploitation (NDPE) standards, we will notify that supplier of our requirement that they commit to: • Stop work immediately on the affected land. • Develop a plan for remediating the damaged forest. • Develop a programme to improve their ongoing operational practices to meet NDPE standards. If the supplier concerned is unwilling to make these commitments, it is our policy to suspend them. Once a supplier has been suspended, purchases will not resume until our strict conditions are met.*
*[Add row]*

## (5.11.7) Provide further details of your organization’s supplier engagement on environmental issues.

## Climate change

### (5.11.7.2) Action driven by supplier engagement

*Select from:*

☑ Emissions reduction

### (5.11.7.3) Type and details of engagement

Capacity building

☑ Provide training, support and best practices on how to measure GHG emissions

☑ Provide training, support and best practices on how to mitigate environmental impact

☑ Support suppliers to set their own environmental commitments across their operations

### (5.11.7.4) Upstream value chain coverage

*Select all that apply*

☑ Tier 1 suppliers

### (5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

*Select from:*

☑ 1-25%

### (5.11.7.6) % of tier 1 supplier-related scope 3 emissions covered by engagement

*Select from:*

☑ 26-50%

### (5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

*Based on our internal Climate Maturity Framework, we've identified that many of our suppliers face challenges in developing their carbon footprint databases effectively. To address this, we are collaborating with third-party experts to provide comprehensive training and online tools as part of our supplier capacity building programs. In addition, to date, we've successfully engaged more than 500 third-party suppliers, bringing them on board with our vision for a sustainable future. Through 12 dynamic sessions, we've not only tackled critical topics like Climate Change, Best Management Practices, EUDR, Deforestation, and Responsible Sourcing, but also leveraged these opportunities for closer engagement with our suppliers. We've fostered ongoing relationships, working hand-in-hand to develop action plans and uphold sustainability standards, ensuring our partners are fully supported in their sustainability journey.*

## (5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

*Select from:*

☑ Yes, please specify the environmental requirement :Suppliers to have science-based targets by 2027

## (5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

*Select from:*

☑ Yes

# Forests

## (5.11.7.1) Commodity

*Select from:*

☑ Palm oil

## (5.11.7.2) Action driven by supplier engagement

*Select from:*

☑ No deforestation and/or conversion of other natural ecosystems

## (5.11.7.3) Type and details of engagement

Capacity building

☑ Support suppliers to set their own environmental commitments across their operations

## (5.11.7.4) Upstream value chain coverage

*Select all that apply*

☑ Tier 1 suppliers

## (5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

*Select from:*

☑ 1-25%

## (5.11.7.7) % tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement

*Select from:*

☑ 100%

## (5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

*We assess 100% of supplying mills using the NDPE-IRF. At both the mill and production levels, the NDPE-IRF tool allows us to collectively understand what is required to deliver on our NDPE commitments which includes monitoring our progress, identifying gaps in implementation and necessary engagements. In FY2023, 75% of our suppliers within our supply chain delivered on their no deforestation commitment and 83% on their no planting on peat commitments. This achievement is reflective of our largely RSPO certified supply chain. We shall continue to support supplying mills to understand and meet their commitments through our supplier training and engagement programmes*

## (5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

*Select from:*

☑ Yes, please specify the environmental requirement :100% deforestation-free

## (5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

*Select from:*
☑ Yes

## Water

### (5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

*Select from:*
☑ Yes, please specify the environmental requirement :Suppliers are complying all related legal requirements
*[Add row]*

## (5.11.8) Provide details of any environmental smallholder engagement activity

## Row 1

### (5.11.8.1) Commodity

*Select from:*
☑ Palm oil

### (5.11.8.2) Type and details of smallholder engagement approach

Capacity building
☑ Disseminate technical materials
☑ Organize capacity building events
☑ Offer on-site technical assistance and extension services
☑ Support smallholders to adhere to standards in upstream value chain
☑ Support smallholders to adopt best practices which protect biodiversity
☑ Provide training, support and best practices on sustainable agriculture practices and nutrient management

Financial incentives

☑ Provide financial incentives for certified products

## (5.11.8.3) Number of smallholders engaged

*35799*

## (5.11.8.4) Effect of engagement and measures of success

*We actively partner with international organizations, local governments, and supply chain partners to assist smallholders in adopting sustainable supply chains. Our programs focus on providing smallholders with best management practices (BMPs), agronomic advice, and inputs to enhance productivity, quality, and profitability. This includes education on environmental and social safeguards, traceability systems, and the adoption of Good Agricultural Practices (GAP). To improve yield efficiency, we collaborate with stakeholders to address smallholder challenges such as land tenure, access to finance, labour rights, and landscape protection. Additionally, we promote sustainable market linkages by supporting smallholders in achieving certification standards (RSPO, MSPO) through training, technical assistance, and financial incentives. SD Guthrie also works with customers, NGOs, and government agencies to facilitate the certification process and improve market access for certified smallholders. This comprehensive approach ensures that smallholders are integrated into sustainable supply chains while contributing to our NDPE ambitions and industry transformation.*
*[Add row]*

# (5.11.9) Provide details of any environmental engagement activity with other stakeholders in the value chain.

# Climate change

## (5.11.9.1) Type of stakeholder

*Select from:*

☑ Customers

## (5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Share information on environmental initiatives, progress and achievements

Innovation and collaboration

☑ Align your organization’s goals to support customers’ targets and ambitions

## (5.11.9.3) % of stakeholder type engaged

*Select from:*

☑ 1-25%

## (5.11.9.4) % stakeholder-associated scope 3 emissions

*Select from:*

☑ 1-25%

## (5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

*We are dedicated to ensuring that 79% of our customers and suppliers, who contribute to emissions from purchased goods and services, capital goods, fuel and energy-related activities, and the upstream and downstream transportation and processing of sold products, will have established science-based targets by 2027. We are also committed to maintaining and enhancing our access to markets and customers while following a low carbon trajectory. We have developed a comprehensive calculation of our supply chain emissions footprint, specifically for Scope 3 emissions. This innovative approach positions us to offer our customers a tailor-made supply chain solution aligned with their low carbon goals.*

## (5.11.9.6) Effect of engagement and measures of success

*We recognize that there was increased demand for climate-responsive value chain from our customers. This opportunity potentially enhances our access to markets and customers on a low carbon trajectory.*

# Forests

## (5.11.9.1) Type of stakeholder

*Select from:*

☑ Investors and shareholders

## (5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Share information on environmental initiatives, progress and achievements

## (5.11.9.3) % of stakeholder type engaged

*Select from:*

☑ 1-25%

## (5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

*Our Investor Relations (IR) team has a well-planned calendar of events encompassing quarterly results announcements and briefings, annual general meetings (AGMs), roadshows, site visits as well as group and one-on-one meetings with members of the investor community.*

## (5.11.9.6) Effect of engagement and measures of success

*Through the various platforms, we were able to effectively communicate our ESG efforts and achievement.*

# Water

## (5.11.9.1) Type of stakeholder

*Select from:*

☑ Other value chain stakeholder, please specify :adjacent stakeholders such as surrounding communities

## (5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Share information on environmental initiatives, progress and achievements

## (5.11.9.3) % of stakeholder type engaged

*Select from:*

☑ 1-25%

## (5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

*Our operations have a yearly stakeholder meeting conducted with our external stakeholders. This is also part of the requirements under sustainability certifications such as RSPO, MSPO, ISCC, used to discuss any issues including water related issues. On higher level, Our Investor Relations (IR) team has a well-planned calendar of events encompassing quarterly results announcements and briefings, annual general meetings (AGMs), roadshows, site visits as well as group and one-on-one meetings with members of the investor community*

## (5.11.9.6) Effect of engagement and measures of success

*Regular meetings are being conducted with adjacent stakeholders to ensure related issues are being addressed well. Issues that we have worked on together with our adjacent stakeholders are on bund management to our flood prone and high risks locations.*

### Climate change

## (5.11.9.1) Type of stakeholder

*Select from:*

☑ Investors and shareholders

## (5.11.9.2) Type and details of engagement

Education/Information sharing

☑ Share information on environmental initiatives, progress and achievements

## (5.11.9.3) % of stakeholder type engaged

*Select from:*

☑ 1-25%

## (5.11.9.4) % stakeholder-associated scope 3 emissions

*Select from:*

☑ None

## (5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

*Our Investor Relations (IR) team has a well-planned calendar of events encompassing quarterly results announcements and briefings, annual general meetings (AGMs), roadshows, site visits as well as group and one-on-one meetings with members of the investor community. We have attended meeting such as BNP Paribas Global ESG Corporate Access and CIMB ESG Corporate Day and organised site visit for investor focusing on ESG such as Affin Hwang ESG themed visit to Tennamaram Estate.*

## (5.11.9.6) Effect of engagement and measures of success

*Through the various platforms, we were able to effectively communicate our ESG efforts and achievement.*
*[Add row]*

## (5.13) Has your organization already implemented any mutually beneficial environmental initiatives due to CDP Supply Chain member engagement?

| | Environmental initiatives implemented due to CDP Supply Chain member engagement | Primary reason for not implementing environmental initiatives | Explain why your organization has not implemented any environmental initiatives |
|---|---|---|---|
| | *Select from:*<br>☑ No, but we plan to within the next two years | *Select from:*<br>☑ Other, please specify :No request arising from the CDP Supply Chain member engagement | *We have not been approached by any of the requesting CDP Supply Chain members for further implementation of environmental initiatives.* |

*[Fixed row]*

# C6. Environmental Performance - Consolidation Approach

## (6.1) Provide details on your chosen consolidation approach for the calculation of environmental performance data.

### Climate change

#### (6.1.1) Consolidation approach used

*Select from:*

☑ Financial control

#### (6.1.2) Provide the rationale for the choice of consolidation approach

*The "financial control" approach is applied in preparation of SD Guthrie's emissions inventory. SD Guthrie emissions cover two sectors which are: ● FLAG (Forest, Land and Agriculture): All emissions related to agriculture to the farm gate (excluding processing) i.e. land use change, managed soils, enteric fermentation, fertilisers and fuel use in estates ● Energy & Industrial: Emissions from operational activities beyond the farm gate, i.e. emissions from fossil fuels combustion and processing of agricultural products in mills and refineries The operational control is selected for calculating GHG performance data because it provides a clear and manageable framework for determining accountability over emissions. 1. Clear Ownership and Responsibility: We report 100% of the emissions from operations over which we have authority to introduce and implement policies. This gives us clear distinction of which emissions our entities are directly responsible for, making it easier to manage and improve performance. It focuses on reporting GHG where we can actually enact change. 2, Aligned with Decision-Making Authority: As we have direct control over operations where there is operational authority, this enables us to implement low carbon practices to drive emission reductions.*

### Forests

#### (6.1.1) Consolidation approach used

*Select from:*

☑ Operational control

#### (6.1.2) Provide the rationale for the choice of consolidation approach

*the following are rationale on why operational control is chosen: Direct management and oversight: Ensures continuous monitoring and enforcement of conservation measures, reducing illegal activities like forest trespassing and poaching/ hunting at identified High Conservation Value (HCV) areas, since we have direct control*

*over these areas. Effective Resource Allocation: Allows for efficient use of resources, such as personnel and technology, to protect and maintain forest areas based on the resource capacity/ yearly OPEX budget at the regional level. Improved Compliance and Accountability: Facilitates adherence to local regulations (MY - west Malaysia/ east Malaysia / IND / PNG & SI) and our sustainability targets, ensuring that conservation efforts are measurable and responsible parties are held accountable at conservation site levels.*

## Water

### (6.1.1) Consolidation approach used

*Select from:*

☑ Operational control

### (6.1.2) Provide the rationale for the choice of consolidation approach

*The operational control is selected for calculating water performance data because it provides a clear and manageable framework for determining accountability over water management. 1. Clear Ownership and Responsibility: We report water consumption from operation which we have authority to introduce and implement policies. This gives us clear distinction of water consumption our entities are directly responsible for, making it easier to manage and improve performance. 2. Aligned with Decision-Making Authority: As we have direct control over operations where there is operational authority, this enables us to implement water management practices to drive our water intensity reduction as well as effluent discharge initiatives.*

## Plastics

### (6.1.1) Consolidation approach used

*Select from:*

☑ Operational control

### (6.1.2) Provide the rationale for the choice of consolidation approach

*The operational control is selected for calculating water performance data because it provides a clear and manageable framework for determining accountability over water management. 1. Clear Ownership and Responsibility: We report plastics data from operations which we have authority to introduce and implement policies. This gives us clear distinction of plastic usage that our entities are directly responsible for, making it easier to manage and improve performance. 2. Aligned with Decision-Making Authority: As we have direct control over operations where there is operational authority, this enables us to implement circular economy to drive plastics-related initiatives.*

## Biodiversity

## (6.1.1) Consolidation approach used

*Select from:*

☑ Operational control

## (6.1.2) Provide the rationale for the choice of consolidation approach

*Similar to forest management, the following are rationale on why operational control is chosen: Direct management and oversight: Ensures continuous monitoring and enforcement of conservation measures, reducing illegal activities like forest trespassing and poaching/ hunting at identified High Conservation Value (HCV) areas, since we have direct control over these areas. Effective Resource Allocation: Allows for efficient use of resources, such as personnel and technology, to protect and maintain forest areas based on the resource capacity/ yearly OPEX budget at the regional level. Improved Compliance and Accountability: Facilitates adherence to local regulations (MY - west Malaysia/ east Malaysia / IND / PNG & SI) and our sustainability targets, ensuring that conservation efforts are measurable and responsible parties are held accountable at conservation site levels.*
*[Fixed row]*

# C7. Environmental performance - Climate Change

## (7.1) Is this your first year of reporting emissions data to CDP?

*Select from:*
☑ No

## (7.1.1) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?

### (7.1.1.1) Has there been a structural change?

*Select all that apply*
☑ Yes, a divestment

### (7.1.1.2) Name of organization(s) acquired, divested from, or merged with

*SD Guthrie*

### (7.1.1.3) Details of structural change(s), including completion dates

*Two mills under SD Guthrie that have been divested in June 2025, Labu Palm Oil Mill and Bukit Kerayong Oil Mill, which gives a minor impact to group overall emissions.*
*[Fixed row]*

## (7.1.2) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?

| | Change(s) in methodology, boundary, and/or reporting year definition? | Details of methodology, boundary, and/or reporting year definition change(s) |
|---|---|---|
| | *Select all that apply*<br>☑ Yes, a change in boundary | *We change the consolidation approach from operational control to financial control.* |

*[Fixed row]*

## (7.1.3) Have your organization's base year emissions and past years' emissions been recalculated as a result of any changes or errors reported in 7.1.1 and/or 7.1.2?

### (7.1.3.1) Base year recalculation

*Select from:*

☑ No, because the impact does not meet our significance threshold

### (7.1.3.3) Base year emissions recalculation policy, including significance threshold

*Guthrie has FY2020 as the fixed base year for our greenhouse gas (GHG) emission calculations for Guthrie's Net Zero commitments. Guthrie's definition of significance threshold is 5% (as per SBTi's significant threshold) and this threshold is applied for deciding on base year GHG emissions recalculation to account for significant changes, in accordance with the GHG Protocol's guidance on recalculating base year emissions.: 1. Structural changes - Structural changes such as mergers, acquisitions, and divestments that significantly impact our base year GHG emissions may trigger the adjustment of the base year emissions. Emissions should be recalculated for the entire year for the base and current year. If complete and accurate data are not available, recalculation may be carried out in the following year. 2. Calculation methodology changes - Updates in calculation methodology and emission factors as well as improved data access that result in a significant impact on the base year GHG emissions may trigger the adjustment of the baseline. 3. Data errors - The discovery of a significant error, or several cumulative errors that are collectively significant may trigger the adjustment of the baseline. 4. Change in consolidation boundary approach - operational to financial approach*

### (7.1.3.4) Past years' recalculation

*Select from:*
☑ Yes
*[Fixed row]*

## (7.2) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.

*Select all that apply*
☑ The Greenhouse Gas Protocol: Scope 2 Guidance
☑ The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Standard
☑ 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories
☑ The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)
☑ The Greenhouse Gas Protocol Agricultural Guidance: Interpreting the Corporate Accounting and Reporting Standard for the Agricultural Sector
☑ Other, please specify :GHG Protocol Land Sector and Removals Guidance (draft), RSPO PalmGHG Calculator and UNFCCC CDM AMS-III H methodology for methane recovery in wastewater treatment

## (7.3) Describe your organization's approach to reporting Scope 2 emissions.

### (7.3.1) Scope 2, location-based

*Select from:*
☑ We are reporting a Scope 2, location-based figure

### (7.3.2) Scope 2, market-based

*Select from:*
☑ We have no operations where we are able to access electricity supplier emission factors or residual emissions factors and are unable to report a Scope 2, market-based figure

### (7.3.3) Comment

*In the markets we operate, the electricity suppliers are typically the national utility provider e.g. Tenaga Nasional Berhad for Malaysia and PLN in Indonesia. We do not yet procure differentiated energy products in the form of contractual instruments but we recognise that this is an area that is fast changing. We are monitoring this for any opportunities and will be disclosing market-based figures where relevant in future reporting.*
*[Fixed row]*

## (7.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure?

*Select from:*
☑ Yes

## (7.4.1) Provide details of the sources of Scope 1, Scope 2, or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure.

### Row 1

### (7.4.1.1) Source of excluded emissions

*Business activity: Sugarcane production and processing*

### (7.4.1.2) Scope(s) or Scope 3 category(ies)

*Select all that apply*
☑ Scope 1
☑ Scope 2 (location-based)

### (7.4.1.3) Relevance of Scope 1 emissions from this source

*Select from:*
☑ Emissions are relevant and calculated, but not disclosed

### (7.4.1.4) Relevance of location-based Scope 2 emissions from this source

*Select from:*

☑ Emissions are relevant and calculated, but not disclosed

## (7.4.1.8) Estimated percentage of total Scope 1+2 emissions this excluded source represents

*0.5*

## (7.4.1.10) Explain why this source is excluded

*Emissions are negligible as the size of operation is relatively small.*

## (7.4.1.11) Explain how you estimated the percentage of emissions this excluded source represents

*The estimated emissions from sugarcane operations are 51,112 tCO2e which covers the cultivation and processing activities. Our total Scope 1 and 2 gross emissions are 9,586,075 tCO2e. So, 51,112 / 9,586,075 x100% =0.5%*

### Row 2

## (7.4.1.1) Source of excluded emissions

*Business activity: On-site landfill*

## (7.4.1.2) Scope(s) or Scope 3 category(ies)

*Select all that apply*

☑ Scope 1

## (7.4.1.3) Relevance of Scope 1 emissions from this source

*Select from:*

☑ Emissions are relevant and calculated, but not disclosed

## (7.4.1.8) Estimated percentage of total Scope 1+2 emissions this excluded source represents

*0.1*

## (7.4.1.10) Explain why this source is excluded

*Emissions are negligible as the scale is relatively small.*

## (7.4.1.11) Explain how you estimated the percentage of emissions this excluded source represents

*The emissions from on-site landfill are 6,255 tCO2e. Our total Scope 1 and 2 gross emissions are 9,586,075 tCO2e. So, 6,255 /9,586,075 x100% =0.07%*
*[Add row]*

# (7.5) Provide your base year and base year emissions.

## Scope 1

## (7.5.1) Base year end

*12/31/2020*

## (7.5.2) Base year emissions (metric tons CO2e)

*10516952*

## (7.5.3) Methodological details

*The emissions covered under Scope 1 are Land Use Change, Peat, Managed Soils, Fertiliser, Manure Management, Enteric Fermentation, Fuel and Effluent Treatment. Our measurement approach is mostly through on-field measurements (e.g. soil type, fuel, fertiliser consumption, number of cattle heads, volume of effluent, volume of biogas generated) and satellite images (e.g. crop hectarage). The calculations methodology is referenced from GHG Protocol Land Sector and Removals Guidance (draft) and the 2019 Refinement to the IPCC Guidelines for National GHG Inventories. The reason we opted for GHG Protocol Land Sector and Removals Guidance (draft) instead of the GHG Protocol Corporate Standard was for consistency with SBTi, which required us to use the GHG Protocol Land Sector and Removals Guidance draft. As for the emissions factors, we sourced the relevant emission factors from the 2019 Refinement to the IPCC Guidelines for National GHG Inventories, UK DEFRA, CDM AMS-III.H.: Methane recovery in wastewater treatment Version 19.0, Energy efficiency and greenhouse gas emissions in European mineral fertilizer production and use 2016. Further details of our calculation approach and assumptions are outlined in the SD Guthrie GHG Inventory Methodology Statement 2024: https://www.sdguthrie.com/wp-content/uploads/2024/05/GHG-Inventory-Methodology-Statement_240424.pdf.*

## Scope 2 (location-based)

### (7.5.1) Base year end

*12/30/2020*

### (7.5.2) Base year emissions (metric tons CO2e)

*194392*

### (7.5.3) Methodological details

*The emissions factors used are from published national grid emissions factors. Our methodology is sourced from GHG Protocol Scope 2 Guidance. Refer to SD Guthrie GHG Inventory Methodology Statement 2024 for details on our calculation approach and assumptions: https://www.sdguthrie.com/wp-content/uploads/2024/05/GHG-Inventory-Methodology-Statement_240424.pdf.*

## Scope 3 category 1: Purchased goods and services

### (7.5.1) Base year end

*12/30/2020*

### (7.5.2) Base year emissions (metric tons CO2e)

*6487599*

### (7.5.3) Methodological details

*The emissions covered include the external estates supplying Fresh Fruit Bunches to our mills, external mills supplying Crude Palm Oil, Palm Kernel and Non-Palm Oils (e.g. coconut oil) to our refineries, the manufacturing of purchased non-feedstock (e.g. safety equipments, chemicals, lubricants, fertilisers, medical supplies, machineries spare parts) and acquired services (e.g. outsourced tolling service). Our methodology is sourced from The Corporate Value Chain (Scope 3) Accounting and Reporting Standard. We sourced the emissions factors from our suppliers, 2019 Refinement to the IPCC Guidelines for National GHG Inventories, industry-average and spend-based emissions factors to calculate Scope 3 Category 1 emissions. Refer to SD Guthrie GHG Inventory Methodology Statement 2024 for details on our calculation approach and assumptions: https://www.sdguthrie.com/wp-content/uploads/2024/05/GHG-Inventory-Methodology-Statement_240424.pdf.*

## Scope 3 category 2: Capital goods

### (7.5.1) Base year end

*12/31/2020*

### (7.5.2) Base year emissions (metric tons CO2e)

*210433*

### (7.5.3) Methodological details

*Our methodology is sourced from The Corporate Value Chain (Scope 3) Accounting and Reporting Standard. We use spend-based emissions factors to calculate Scope 3 Category 2 emissions. Refer to SD Guthrie GHG Inventory Methodology Statement 2024 for details on our calculation approach and assumptions: https://www.sdguthrie.com/wp-content/uploads/2024/05/GHG-Inventory-Methodology-Statement_240424.pdf.*

## Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)

### (7.5.1) Base year end

*12/31/2020*

### (7.5.2) Base year emissions (metric tons CO2e)

*45090*

### (7.5.3) Methodological details

*Our methodology is sourced from The Corporate Value Chain (Scope 3) Accounting and Reporting Standard. The emissions factors used to calculate Scope 3 Category 3 emissions are sourced from UK DEFRA. Refer to SD Guthrie GHG Inventory Methodology Statement 2024 for details on our calculation approach and assumptions: https://www.sdguthrie.com/wp-content/uploads/2024/05/GHG-Inventory-Methodology-Statement_240424.pdf.*

## Scope 3 category 4: Upstream transportation and distribution

## (7.5.1) Base year end

*12/31/2020*

## (7.5.2) Base year emissions (metric tons CO2e)

*107083*

## (7.5.3) Methodological details

*Our methodology is sourced from The Corporate Value Chain (Scope 3) Accounting and Reporting Standard. The emissions factors used to calculate Scope 3 Category 4 emissions are sourced from UK DEFRA. Refer to SD Guthrie GHG Inventory Methodology Statement 2024 for details on our calculation approach and assumptions: https://www.sdguthrie.com/wp-content/uploads/2024/05/GHG-Inventory-Methodology-Statement_240424.pdf.*

# Scope 3 category 5: Waste generated in operations

## (7.5.1) Base year end

*12/31/2020*

## (7.5.2) Base year emissions (metric tons CO2e)

*8835*

## (7.5.3) Methodological details

*Our methodology is sourced from The Corporate Value Chain (Scope 3) Accounting and Reporting Standard. The emissions factors used to calculate Scope 3 Category 5 emissions are sourced from UK DEFRA. Refer to SD Guthrie GHG Inventory Methodology Statement 2024 for details on our calculation approach and assumptions: https://www.sdguthrie.com/wp-content/uploads/2024/05/GHG-Inventory-Methodology-Statement_240424.pdf.*

# Scope 3 category 6: Business travel

## (7.5.1) Base year end

*12/31/2020*

## (7.5.2) Base year emissions (metric tons CO2e)

*4312*

## (7.5.3) Methodological details

*Our methodology is sourced from The Corporate Value Chain (Scope 3) Accounting and Reporting Standard. We use spend-based emissions factors to calculate Scope 3 Category 6 emissions. Refer to SD Guthrie GHG Inventory Methodology Statement 2024 for details on our calculation approach and assumptions: https://www.sdguthrie.com/wp-content/uploads/2024/05/GHG-Inventory-Methodology-Statement_240424.pdf.*

# Scope 3 category 7: Employee commuting

## (7.5.1) Base year end

*12/31/2020*

## (7.5.2) Base year emissions (metric tons CO2e)

*27917*

## (7.5.3) Methodological details

*Our methodology is sourced from The Corporate Value Chain (Scope 3) Accounting and Reporting Standard. The emissions factors used to calculate Scope 3 Category 7 emissions are sourced from UK DEFRA. Refer to SD Guthrie GHG Inventory Methodology Statement 2024 for details on our calculation approach and assumptions: https://www.sdguthrie.com/wp-content/uploads/2024/05/GHG-Inventory-Methodology-Statement_240424.pdf.*

# Scope 3 category 8: Upstream leased assets

## (7.5.1) Base year end

*12/30/2020*

## (7.5.2) Base year emissions (metric tons CO2e)

*0*

## (7.5.3) Methodological details

*Not applicable to SD Guthrie operations.*

### Scope 3 category 9: Downstream transportation and distribution

## (7.5.1) Base year end

*12/31/2020*

## (7.5.2) Base year emissions (metric tons CO2e)

*13574*

## (7.5.3) Methodological details

*Our methodology is sourced from The Corporate Value Chain (Scope 3) Accounting and Reporting Standard. The emissions factors used to calculate Scope 3 Category 9 emissions are sourced from UK DEFRA. Refer to SD Guthrie GHG Inventory Methodology Statement 2024 for details on our calculation approach and assumptions: https://www.sdguthrie.com/wp-content/uploads/2024/05/GHG-Inventory-Methodology-Statement_240424.pdf.*

### Scope 3 category 10: Processing of sold products

## (7.5.1) Base year end

*12/31/2020*

## (7.5.2) Base year emissions (metric tons CO2e)

*850882*

## (7.5.3) Methodological details

*Our methodology is sourced from The Corporate Value Chain (Scope 3) Accounting and Reporting Standard. The emissions factors used to calculate Scope 3 Category 10 emissions are sourced from our customers. Where data is unavailable, we use average emissions intensities based on similar business nature. Refer to*

*SD Guthrie GHG Inventory Methodology Statement 2024 for details on our calculation approach and assumptions: https://www.sdguthrie.com/wp-content/uploads/2024/05/GHG-Inventory-Methodology-Statement_240424.pdf.*

## Scope 3 category 11: Use of sold products

### (7.5.1) Base year end

*12/30/2020*

### (7.5.2) Base year emissions (metric tons CO2e)

*18960*

### (7.5.3) Methodological details

*Our methodology is sourced from The Corporate Value Chain (Scope 3) Accounting and Reporting Standard. The emissions factors used to calculate Scope 3 Category 11 emissions are sourced from UK DEFRA. Refer to SD Guthrie GHG Inventory Methodology Statement 2024 for details on our calculation approach and assumptions: https://www.sdguthrie.com/wp-content/uploads/2024/05/GHG-Inventory-Methodology-Statement_240424.pdf.*

## Scope 3 category 12: End of life treatment of sold products

### (7.5.1) Base year end

*12/30/2020*

### (7.5.2) Base year emissions (metric tons CO2e)

*10887*

### (7.5.3) Methodological details

*Our methodology is sourced from The Corporate Value Chain (Scope 3) Accounting and Reporting Standard. The emissions factors used to calculate Scope 3 Category 12 emissions are sourced from UK DEFRA. Refer to SD Guthrie GHG Inventory Methodology Statement 2024 for details on our calculation approach and assumptions: https://www.sdguthrie.com/wp-content/uploads/2024/05/GHG-Inventory-Methodology-Statement_240424.pdf.*

## Scope 3 category 13: Downstream leased assets

### (7.5.1) Base year end

*12/30/2020*

### (7.5.2) Base year emissions (metric tons CO2e)

*0*

### (7.5.3) Methodological details

*No leased asset in baseline year 2020.*

## Scope 3 category 14: Franchises

### (7.5.1) Base year end

*12/30/2020*

### (7.5.2) Base year emissions (metric tons CO2e)

*0*

### (7.5.3) Methodological details

*Not applicable to SD Guthrie operations.*

## Scope 3 category 15: Investments

### (7.5.1) Base year end

*12/30/2020*

## (7.5.2) Base year emissions (metric tons CO2e)

*221977*

## (7.5.3) Methodological details

*Our methodology is sourced from The Corporate Value Chain (Scope 3) Accounting and Reporting Standard. The emissions factors used to calculate Scope 3 Category 15 emissions are sourced from our JVs and Associates. Where data is unavailable, we estimate the emissions of our JVs and Associates from businesses with similar nature and similar company size. Refer to SD Guthrie GHG Inventory Methodology Statement 2024 for details on our calculation approach and assumptions: https://www.sdguthrie.com/wp-content/uploads/2024/05/GHG-Inventory-Methodology-Statement_240424.pdf.*

# Scope 3: Other (upstream)

## (7.5.1) Base year end

*12/30/2020*

## (7.5.2) Base year emissions (metric tons CO2e)

*0*

## (7.5.3) Methodological details

*N/A*

# Scope 3: Other (downstream)

## (7.5.1) Base year end

*12/30/2020*

## (7.5.2) Base year emissions (metric tons CO2e)

*0*

## (7.5.3) Methodological details

*N/A*
*[Fixed row]*

## (7.6) What were your organization’s gross global Scope 1 emissions in metric tons CO2e?

### Reporting year

## (7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

*9398397*

## (7.6.3) Methodological details

*The emissions covered under Scope 1 are Land Use Change, Peat, Managed Soils, Fertiliser, Manure Management, Enteric Fermentation, Fuel and Effluent Treatment. Our measurement approach is mostly through on-field measurements (e.g. soil type, fuel, fertiliser consumption, number of cattle heads, volume of effluent, volume of biogas generated) and satellite images (e.g. crop hectarage). The calculations methodology is referenced from GHG Protocol Land Sector and Removals Guidance (draft) and the 2019 Refinement to the IPCC Guidelines for National GHG Inventories. The reason we opted for GHG Protocol Land Sector and Removals Guidance (draft) instead of the GHG Protocol Corporate Standard was for consistency with SBTi, which required us to use the GHG Protocol Land Sector and Removals Guidance draft. As for the emissions factors, we sourced the relevant emission factors from the 2019 Refinement to the IPCC Guidelines for National GHG Inventories, UK DEFRA, CDM AMS-III.H.: Methane recovery in wastewater treatment Version 19.0, Energy efficiency and greenhouse gas emissions in European mineral fertilizer production and use 2016. Further details of our calculation approach and assumptions are outlined in SD Guthrie GHG Inventory Methodology Statement 2025 on our website for details on our calculation approach and assumptions: https://sdguthrie-bucket.s3.ap-southeast-1.amazonaws.com/s3fs-prod/s3fs-public/sites/default/files/2025-05/GHG-Inventory-Methodology-Statement.pdf?VersionId=gVytBsYAlbfxz0M1Q2XXQ35GLyVM0FEF*

### Past year 1

## (7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

*10245293*

## (7.6.2) End date

*12/30/2023*

## (7.6.3) Methodological details

*The emissions covered under Scope 1 are Land Use Change, Peat, Managed Soils, Fertiliser, Manure Management, Enteric Fermentation, Fuel and Effluent Treatment. Our measurement approach is mostly through on-field measurements (e.g. soil type, fuel, fertiliser consumption, number of cattle heads, volume of effluent, volume of biogas generated) and satellite images (e.g. crop hectarage). The calculations methodology is referenced from GHG Protocol Land Sector and Removals Guidance (draft) and the 2019 Refinement to the IPCC Guidelines for National GHG Inventories. The reason we opted for GHG Protocol Land Sector and Removals Guidance (draft) instead of the GHG Protocol Corporate Standard was for consistency with SBTi, which required us to use the GHG Protocol Land Sector and Removals Guidance draft. As for the emissions factors, we sourced the relevant emission factors from the 2019 Refinement to the IPCC Guidelines for National GHG Inventories, UK DEFRA, CDM AMS-III.H.: Methane recovery in wastewater treatment Version 19.0, Energy efficiency and greenhouse gas emissions in European mineral fertilizer production and use 2016. Further details of our calculation approach and assumptions are outlined in SD Guthrie GHG Inventory Methodology Statement 2025 on our website for details on our calculation approach and assumptions: https://sdguthrie-bucket.s3.ap-southeast-1.amazonaws.com/s3fs-prod/s3fs-public/sites/default/files/2025-05/GHG-Inventory-Methodology-Statement.pdf?VersionId=gVytBsYAlbfxz0M1Q2XXQ35GLyVM0FEF*

# Past year 2

## (7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

*10569340*

## (7.6.2) End date

*12/30/2022*

## (7.6.3) Methodological details

*The emissions covered under Scope 1 are Land Use Change, Peat, Managed Soils, Fertiliser, Manure Management, Enteric Fermentation, Fuel and Effluent Treatment. Our measurement approach is mostly through on-field measurements (e.g. soil type, fuel, fertiliser consumption, number of cattle heads, volume of effluent, volume of biogas generated) and satellite images (e.g. crop hectarage). The calculations methodology is referenced from GHG Protocol Land Sector and Removals Guidance (draft) and the 2019 Refinement to the IPCC Guidelines for National GHG Inventories. The reason we opted for GHG Protocol Land Sector and Removals Guidance (draft) instead of the GHG Protocol Corporate Standard was for consistency with SBTi, which required us to use the GHG Protocol Land Sector and Removals Guidance draft. As for the emissions factors, we sourced the relevant emission factors from the 2019 Refinement to the IPCC Guidelines for National GHG Inventories, UK DEFRA, CDM AMS-III.H.: Methane recovery in wastewater treatment Version 19.0, Energy efficiency and greenhouse gas emissions in European mineral fertilizer production and use 2016. Further details of our calculation approach and assumptions are outlined in SD Guthrie GHG Inventory*

*Methodology Statement 2025 on our website for details on our calculation approach and assumptions: https://sdguthrie-bucket.s3.ap-southeast-1.amazonaws.com/s3fs-prod/s3fs-public/sites/default/files/2025-05/GHG-Inventory-Methodology-Statement.pdf?VersionId=gVytBsYAlbfxz0M1Q2XXQ35GLyVM0FEF*

## Past year 3

### (7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

*10251292*

### (7.6.2) End date

*12/30/2021*

### (7.6.3) Methodological details

*The emissions covered under Scope 1 are Land Use Change, Peat, Managed Soils, Fertiliser, Manure Management, Enteric Fermentation, Fuel and Effluent Treatment. Our measurement approach is mostly through on-field measurements (e.g. soil type, fuel, fertiliser consumption, number of cattle heads, volume of effluent, volume of biogas generated) and satellite images (e.g. crop hectarage). The calculations methodology is referenced from GHG Protocol Land Sector and Removals Guidance (draft) and the 2019 Refinement to the IPCC Guidelines for National GHG Inventories. The reason we opted for GHG Protocol Land Sector and Removals Guidance (draft) instead of the GHG Protocol Corporate Standard was for consistency with SBTi, which required us to use the GHG Protocol Land Sector and Removals Guidance draft. As for the emissions factors, we sourced the relevant emission factors from the 2019 Refinement to the IPCC Guidelines for National GHG Inventories, UK DEFRA, CDM AMS-III.H.: Methane recovery in wastewater treatment Version 19.0, Energy efficiency and greenhouse gas emissions in European mineral fertilizer production and use 2016. Further details of our calculation approach and assumptions are outlined in SD Guthrie GHG Inventory Methodology Statement 2025 on our website for details on our calculation approach and assumptions: https://sdguthrie-bucket.s3.ap-southeast-1.amazonaws.com/s3fs-prod/s3fs-public/sites/default/files/2025-05/GHG-Inventory-Methodology-Statement.pdf?VersionId=gVytBsYAlbfxz0M1Q2XXQ35GLyVM0FEF [Fixed row]*

## (7.7) What were your organization’s gross global Scope 2 emissions in metric tons CO2e?

## Reporting year

### (7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

*187678*

## (7.7.4) Methodological details

*The emissions factors used are from National Grid emissions factors. Our methodology is sourced from GHG Protocol Scope 2 Guidance. Refer to SD Guthrie GHG Inventory Methodology Statement 2025 on our website for details on our calculation approach and assumptions: https://sdguthrie-bucket.s3.ap-southeast-1.amazonaws.com/s3fs-prod/s3fs-public/sites/default/files/2025-05/GHG-Inventory-Methodology-Statement.pdf?VersionId=gVytBsYAlbfxz0M1Q2XXQ35GLyVM0FEF*

# Past year 1

## (7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

*167688*

## (7.7.3) End date

*12/30/2023*

## (7.7.4) Methodological details

*The emissions factors used are from National Grid emissions factors. Our methodology is sourced from GHG Protocol Scope 2 Guidance. Refer to SD Guthrie GHG Inventory Methodology Statement 2025 on our website for details on our calculation approach and assumptions: https://sdguthrie-bucket.s3.ap-southeast-1.amazonaws.com/s3fs-prod/s3fs-public/sites/default/files/2025-05/GHG-Inventory-Methodology-Statement.pdf?VersionId=gVytBsYAlbfxz0M1Q2XXQ35GLyVM0FEF*

# Past year 2

## (7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

*164201*

## (7.7.3) End date

*12/30/2022*

## (7.7.4) Methodological details

*The emissions factors used are from National Grid emissions factors. Our methodology is sourced from GHG Protocol Scope 2 Guidance. Refer to SD Guthrie GHG Inventory Methodology Statement 2025 on our website for details on our calculation approach and assumptions: https://sdguthrie-bucket.s3.ap-southeast-1.amazonaws.com/s3fs-prod/s3fs-public/sites/default/files/2025-05/GHG-Inventory-Methodology-Statement.pdf?VersionId=gVytBsYAlbfxz0M1Q2XXQ35GLyVM0FEF*

### Past year 3

## (7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

*160122*

## (7.7.3) End date

*12/30/2021*

## (7.7.4) Methodological details

*The emissions factors used are from National Grid emissions factors. Our methodology is sourced from GHG Protocol Scope 2 Guidance. Refer to SD Guthrie GHG Inventory Methodology Statement 2025 on our website for details on our calculation approach and assumptions: https://sdguthrie-bucket.s3.ap-southeast-1.amazonaws.com/s3fs-prod/s3fs-public/sites/default/files/2025-05/GHG-Inventory-Methodology-Statement.pdf?VersionId=gVytBsYAlbfxz0M1Q2XXQ35GLyVM0FEF [Fixed row]*

# (7.8) Account for your organization’s gross global Scope 3 emissions, disclosing and explaining any exclusions.

### Purchased goods and services

## (7.8.1) Evaluation status

*Select from:*
☑ Relevant, calculated

## (7.8.2) Emissions in reporting year (metric tons CO2e)

*7914939.51*

## (7.8.3) Emissions calculation methodology

*Select all that apply*

☑ Supplier-specific method

☑ Average data method

☑ Spend-based method

## (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

*2*

## (7.8.5) Please explain

*The emissions covered include the external estates supplying Fresh Fruit Bunches to our mills, external mills supplying Crude Palm Oil, Palm Kernel and Non-Palm Oils (e.g. coconut oil) to our refineries, the manufacturing of purchased non-feedstock (e.g. safety equipments, chemicals, lubricants, fertilisers, medical supplies, machineries spare parts) and acquired services (e.g. outsourced tolling service). Our methodology is sourced from The Corporate Value Chain (Scope 3) Accounting and Reporting Standard. We sourced the emissions factors from our suppliers, 2019 Refinement to the IPCC Guidelines for National GHG Inventories, industry-average and spend-based emissions factors to calculate Scope 3 Category 1 emissions. Refer to SD Guthrie GHG Inventory Methodology Statement 2025 on our website for details on our calculation approach and assumptions: https://sdguthrie-bucket.s3.ap-southeast-1.amazonaws.com/s3fs-prod/s3fs-public/sites/default/files/2025-05/GHG-Inventory-Methodology-Statement.pdf?VersionId=gVytBsYAlbfxz0M1Q2XXQ35GLyVM0FEF*

# Capital goods

## (7.8.1) Evaluation status

*Select from:*

☑ Relevant, calculated

## (7.8.2) Emissions in reporting year (metric tons CO2e)

*166547*

## (7.8.3) Emissions calculation methodology

*Select all that apply*

☑ Average spend-based method

## (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

*0*

## (7.8.5) Please explain

*Our methodology is sourced from The Corporate Value Chain (Scope 3) Accounting and Reporting Standard. We use spend-based emissions factors to calculate Scope 3 Category 2 emissions. Refer to SD Guthrie GHG Inventory Methodology Statement 2025 on our website for details on our calculation approach and assumptions: https://sdguthrie-bucket.s3.ap-southeast-1.amazonaws.com/s3fs-prod/s3fs-public/sites/default/files/2025-05/GHG-Inventory-Methodology-Statement.pdf?VersionId=gVytBsYAlbfxz0M1Q2XXQ35GLyVM0FEF*

# Fuel-and-energy-related activities (not included in Scope 1 or 2)

## (7.8.1) Evaluation status

*Select from:*

☑ Relevant, calculated

## (7.8.2) Emissions in reporting year (metric tons CO2e)

*80005*

## (7.8.3) Emissions calculation methodology

*Select all that apply*

☑ Average data method

## (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

*0*

## (7.8.5) Please explain

*Our methodology is sourced from The Corporate Value Chain (Scope 3) Accounting and Reporting Standard. The emissions factors used to calculate Scope 3 Category 3 emissions are sourced from UK DEFRA. Refer to SD Guthrie GHG Inventory Methodology Statement 2025 on our website for details on our calculation approach and assumptions: https://sdguthrie-bucket.s3.ap-southeast-1.amazonaws.com/s3fs-prod/s3fs-public/sites/default/files/2025-05/GHG-Inventory-Methodology-Statement.pdf?VersionId=gVytBsYAlbfxz0M1Q2XXQ35GLyVM0FEF*

# Upstream transportation and distribution

## (7.8.1) Evaluation status

*Select from:*

☑ Relevant, calculated

## (7.8.2) Emissions in reporting year (metric tons CO2e)

*182759*

## (7.8.3) Emissions calculation methodology

*Select all that apply*

☑ Average data method

☑ Distance-based method

## (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

*0*

## (7.8.5) Please explain

*Our methodology is sourced from The Corporate Value Chain (Scope 3) Accounting and Reporting Standard. The emissions factors used to calculate Scope 3 Category 4 emissions are sourced from UK DEFRA. Refer to SD Guthrie GHG Inventory Methodology Statement 2025 on our website for details on our calculation approach and assumptions: https://sdguthrie-bucket.s3.ap-southeast-1.amazonaws.com/s3fs-prod/s3fs-public/sites/default/files/2025-05/GHG-Inventory-Methodology-Statement.pdf?VersionId=gVytBsYAlbfxz0M1Q2XXQ35GLyVM0FEF*

## Waste generated in operations

### (7.8.1) Evaluation status

*Select from:*

☑ Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

*39268*

### (7.8.3) Emissions calculation methodology

*Select all that apply*

☑ Average data method

☑ Waste-type-specific method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

*0*

### (7.8.5) Please explain

*Our methodology is sourced from The Corporate Value Chain (Scope 3) Accounting and Reporting Standard. The emissions factors used to calculate Scope 3 Category 5 emissions are sourced from UK DEFRA. Refer to SD Guthrie GHG Inventory Methodology Statement 2025 on our website for details on our calculation approach and assumptions: https://sdguthrie-bucket.s3.ap-southeast-1.amazonaws.com/s3fs-prod/s3fs-public/sites/default/files/2025-05/GHG-Inventory-Methodology-Statement.pdf?VersionId=gVytBsYAlbfxz0M1Q2XXQ35GLyVM0FEF*

## Business travel

### (7.8.1) Evaluation status

*Select from:*

☑ Relevant, calculated

## (7.8.2) Emissions in reporting year (metric tons CO2e)

*5210*

## (7.8.3) Emissions calculation methodology

*Select all that apply*

☑ Average spend-based method

## (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

*0*

## (7.8.5) Please explain

*Our methodology is sourced from The Corporate Value Chain (Scope 3) Accounting and Reporting Standard. We use spend-based emissions factors to calculate Scope 3 Category 6 emissions. Refer to SD Guthrie GHG Inventory Methodology Statement 2025 on our website for details on our calculation approach and assumptions: https://sdguthrie-bucket.s3.ap-southeast-1.amazonaws.com/s3fs-prod/s3fs-public/sites/default/files/2025-05/GHG-Inventory-Methodology-Statement.pdf?VersionId=gVytBsYAlbfxz0M1Q2XXQ35GLyVM0FEF*

# Employee commuting

## (7.8.1) Evaluation status

*Select from:*

☑ Relevant, calculated

## (7.8.2) Emissions in reporting year (metric tons CO2e)

*30519*

## (7.8.3) Emissions calculation methodology

*Select all that apply*

☑ Average data method

☑ Distance-based method

## (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

*0*

## (7.8.5) Please explain

*Our methodology is sourced from The Corporate Value Chain (Scope 3) Accounting and Reporting Standard. The emissions factors used to calculate Scope 3 Category 7 emissions are sourced from UK DEFRA. Refer to SD Guthrie GHG Inventory Methodology Statement 2025 on our website for details on our calculation approach and assumptions: https://sdguthrie-bucket.s3.ap-southeast-1.amazonaws.com/s3fs-prod/s3fs-public/sites/default/files/2025-05/GHG-Inventory-Methodology-Statement.pdf?VersionId=gVytBsYAlbfxz0M1Q2XXQ35GLyVM0FEF*

# Upstream leased assets

## (7.8.1) Evaluation status

*Select from:*

☑ Not relevant, explanation provided

## (7.8.5) Please explain

*This category is not relevant as SD Guthrie do not have upstream leased assets.*

# Downstream transportation and distribution

## (7.8.1) Evaluation status

*Select from:*

☑ Relevant, calculated

## (7.8.2) Emissions in reporting year (metric tons CO2e)

*34259*

## (7.8.3) Emissions calculation methodology

*Select all that apply*

☑ Average data method

☑ Distance-based method

## (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

*0*

## (7.8.5) Please explain

*Our methodology is sourced from The Corporate Value Chain (Scope 3) Accounting and Reporting Standard. The emissions factors used to calculate Scope 3 Category 9 emissions are sourced from UK DEFRA. Refer to SD Guthrie GHG Inventory Methodology Statement 2025 on our website for details on our calculation approach and assumptions: https://sdguthrie-bucket.s3.ap-southeast-1.amazonaws.com/s3fs-prod/s3fs-public/sites/default/files/2025-05/GHG-Inventory-Methodology-Statement.pdf?VersionId=gVytBsYAlbfxz0M1Q2XXQ35GLyVM0FEF*

# Processing of sold products

## (7.8.1) Evaluation status

*Select from:*

☑ Relevant, calculated

## (7.8.2) Emissions in reporting year (metric tons CO2e)

*371853*

## (7.8.3) Emissions calculation methodology

*Select all that apply*

☑ Supplier-specific method

☑ Average data method

## (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

*100*

## (7.8.5) Please explain

*Our methodology is sourced from The Corporate Value Chain (Scope 3) Accounting and Reporting Standard. The emissions factors used to calculate Scope 3 Category 10 emissions are sourced from our customers. Where data is unavailable, we use average emissions intensities based on similar business nature. Refer to SD Guthrie GHG Inventory Methodology Statement 2025 on our website for details on our calculation approach and assumptions: https://sdguthrie-bucket.s3.ap-southeast-1.amazonaws.com/s3fs-prod/s3fs-public/sites/default/files/2025-05/GHG-Inventory-Methodology-Statement.pdf?VersionId=gVytBsYAlbfxz0M1Q2XXQ35GLyVM0FEF*

# Use of sold products

## (7.8.1) Evaluation status

*Select from:*

☑ Relevant, calculated

## (7.8.2) Emissions in reporting year (metric tons CO2e)

*26927*

## (7.8.3) Emissions calculation methodology

*Select all that apply*

☑ Average product method

## (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

*0*

## (7.8.5) Please explain

*Our methodology is sourced from The Corporate Value Chain (Scope 3) Accounting and Reporting Standard. The emissions factors used to calculate Scope 3 Category 11 emissions are sourced from UK DEFRA. Refer to SD Guthrie GHG Inventory Methodology Statement 2025 on our website for details on our calculation approach and assumptions.*

# End of life treatment of sold products

## (7.8.1) Evaluation status

*Select from:*

☑ Relevant, calculated

## (7.8.2) Emissions in reporting year (metric tons CO2e)

*23352*

## (7.8.3) Emissions calculation methodology

*Select all that apply*

☑ Waste-type-specific method

## (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

*0*

## (7.8.5) Please explain

*Our methodology is sourced from The Corporate Value Chain (Scope 3) Accounting and Reporting Standard. The emissions factors used to calculate Scope 3 Category 12 emissions are sourced from UK DEFRA. Refer to SD Guthrie GHG Inventory Methodology Statement 2025 on our website for details on our calculation approach and assumptions.*

# Downstream leased assets

## (7.8.1) Evaluation status

*Select from:*
☑ Relevant, calculated

## (7.8.2) Emissions in reporting year (metric tons CO2e)

*17470*

## (7.8.3) Emissions calculation methodology

*Select all that apply*
☑ Average data method

## (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

*0*

## (7.8.5) Please explain

*Refer to SD Guthrie GHG Inventory Methodology Statement 2025 on our website for details on our calculation approach and assumptions.*

# Franchises

## (7.8.1) Evaluation status

*Select from:*
☑ Not relevant, explanation provided

## (7.8.5) Please explain

*This category is not relevant as SD Guthrie do not have franchises.*

# Investments

## (7.8.1) Evaluation status

*Select from:*

☑ Relevant, calculated

## (7.8.2) Emissions in reporting year (metric tons CO2e)

*138691*

## (7.8.3) Emissions calculation methodology

*Select all that apply*

☑ Average data method

☑ Investment-specific method

## (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

*70*

## (7.8.5) Please explain

*Our methodology is sourced from The Corporate Value Chain (Scope 3) Accounting and Reporting Standard. The emissions factors used to calculate Scope 3 Category 15 emissions are sourced from our JVs and Associates. Where data is unavailable, we estimate the emissions of our JVs and Associates from businesses with similar nature and similar company size. Refer to SD Guthrie GHG Inventory Methodology Statement 2025 on our website for details on our calculation approach and assumptions.*

# Other (upstream)

## (7.8.1) Evaluation status

*Select from:*

☑ Not relevant, explanation provided

## (7.8.5) Please explain

*All relevant emissions sources have been captured under specific category. There are no additional uncategorised upstream emissions in FY2024 reporting.*

## Other (downstream)

### (7.8.1) Evaluation status

*Select from:*

☑ Not relevant, explanation provided

### (7.8.5) Please explain

*All relevant emissions sources have been captured under specific category. There are no additional uncategorised downstream emissions in FY2024 reporting. [Fixed row]*

## (7.8.1) Disclose or restate your Scope 3 emissions data for previous years.

## Past year 1

### (7.8.1.1) End date

*12/30/2023*

### (7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)

*7597952*

### (7.8.1.3) Scope 3: Capital goods (metric tons CO2e)

*275346*

### (7.8.1.4) Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

*62275*

## (7.8.1.5) Scope 3: Upstream transportation and distribution (metric tons CO2e)

*180575*

## (7.8.1.6) Scope 3: Waste generated in operations (metric tons CO2e)

*18722*

## (7.8.1.7) Scope 3: Business travel (metric tons CO2e)

*6795*

## (7.8.1.8) Scope 3: Employee commuting (metric tons CO2e)

*24861*

## (7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)

*0*

## (7.8.1.10) Scope 3: Downstream transportation and distribution (metric tons CO2e)

*89537*

## (7.8.1.11) Scope 3: Processing of sold products (metric tons CO2e)

*654734*

## (7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)

*23361*

## (7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)

*32338*

## (7.8.1.14) Scope 3: Downstream leased assets (metric tons CO2e)

*5569*

## (7.8.1.15) Scope 3: Franchises (metric tons CO2e)

*0*

## (7.8.1.16) Scope 3: Investments (metric tons CO2e)

*156162*

## (7.8.1.17) Scope 3: Other (upstream) (metric tons CO2e)

*0*

## (7.8.1.18) Scope 3: Other (downstream) (metric tons CO2e)

*0*

## (7.8.1.19) Comment

*No restatement*

### Past year 2

## (7.8.1.1) End date

*12/30/2022*

## (7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)

*7387502*

## (7.8.1.3) Scope 3: Capital goods (metric tons CO2e)

*225124*

## (7.8.1.4) Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

*65545*

## (7.8.1.5) Scope 3: Upstream transportation and distribution (metric tons CO2e)

*171118*

## (7.8.1.6) Scope 3: Waste generated in operations (metric tons CO2e)

*17270*

## (7.8.1.7) Scope 3: Business travel (metric tons CO2e)

*6105*

## (7.8.1.8) Scope 3: Employee commuting (metric tons CO2e)

*25300*

## (7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)

*0*

## (7.8.1.10) Scope 3: Downstream transportation and distribution (metric tons CO2e)

*90946*

## (7.8.1.11) Scope 3: Processing of sold products (metric tons CO2e)

*763936*

## (7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)

*18118*

## (7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)

*30942*

## (7.8.1.14) Scope 3: Downstream leased assets (metric tons CO2e)

*5569*

## (7.8.1.15) Scope 3: Franchises (metric tons CO2e)

*0*

## (7.8.1.16) Scope 3: Investments (metric tons CO2e)

*153645*

## (7.8.1.17) Scope 3: Other (upstream) (metric tons CO2e)

*0*

## (7.8.1.18) Scope 3: Other (downstream) (metric tons CO2e)

*0*

## (7.8.1.19) Comment

*No restatement*

# Past year 3

## (7.8.1.1) End date

*12/30/2021*

## (7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)

*6617041*

## (7.8.1.3) Scope 3: Capital goods (metric tons CO2e)

*203878*

## (7.8.1.4) Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

*76233*

## (7.8.1.5) Scope 3: Upstream transportation and distribution (metric tons CO2e)

*171698*

## (7.8.1.6) Scope 3: Waste generated in operations (metric tons CO2e)

*16319*

## (7.8.1.7) Scope 3: Business travel (metric tons CO2e)

*1803*

## (7.8.1.8) Scope 3: Employee commuting (metric tons CO2e)

*25496*

## (7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)

*0*

## (7.8.1.10) Scope 3: Downstream transportation and distribution (metric tons CO2e)

*93422*

## (7.8.1.11) Scope 3: Processing of sold products (metric tons CO2e)

*786304*

## (7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)

*13395*

## (7.8.1.13) Scope 3: End of life treatment of sold products (metric tons CO2e)

*32011*

## (7.8.1.14) Scope 3: Downstream leased assets (metric tons CO2e)

*1099*

## (7.8.1.15) Scope 3: Franchises (metric tons CO2e)

*0*

## (7.8.1.16) Scope 3: Investments (metric tons CO2e)

*156690*

## (7.8.1.17) Scope 3: Other (upstream) (metric tons CO2e)

*0*

## (7.8.1.18) Scope 3: Other (downstream) (metric tons CO2e)

*0*

## (7.8.1.19) Comment

*No restatement*

*[Fixed row]*

## (7.9) Indicate the verification/assurance status that applies to your reported emissions.

| | Verification/assurance status |
|---|---|
| Scope 1 | *Select from:*<br>☑ Third-party verification or assurance process in place |
| Scope 2 (location-based or market-based) | *Select from:*<br>☑ Third-party verification or assurance process in place |
| Scope 3 | *Select from:*<br>☑ Third-party verification or assurance process in place |

*[Fixed row]*

## (7.9.1) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.

### Row 1

### (7.9.1.1) Verification or assurance cycle in place

*Select from:*

☑ Annual process

### (7.9.1.2) Status in the current reporting year

*Select from:*

☑ Complete

## (7.9.1.3) Type of verification or assurance

*Select from:*
☑ Limited assurance

## (7.9.1.4) Attach the statement

*SD-Guthrie-Sustainability-Report-2024_0.pdf,SD-Guthrie-Sustainability-Report-2024_0.pdf*

## (7.9.1.5) Page/section reference

*Page 59-62*

## (7.9.1.6) Relevant standard

*Select from:*
☑ ISAE 3410

## (7.9.1.7) Proportion of reported emissions verified (%)

*100*
*[Add row]*

### (7.9.2) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.

### Row 1

## (7.9.2.1) Scope 2 approach

*Select from:*

☑ Scope 2 location-based

## (7.9.2.2) Verification or assurance cycle in place

*Select from:*
☑ Annual process

## (7.9.2.3) Status in the current reporting year

*Select from:*
☑ Complete

## (7.9.2.4) Type of verification or assurance

*Select from:*
☑ Limited assurance

## (7.9.2.5) Attach the statement

*SD-Guthrie-Sustainability-Report-2024_0.pdf*

## (7.9.2.6) Page/ section reference

*Page 59-62*

## (7.9.2.7) Relevant standard

*Select from:*
☑ ISAE 3410

## (7.9.2.8) Proportion of reported emissions verified (%)

*100*
*[Add row]*

## (7.9.3) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.

### Row 1

### (7.9.3.1) Scope 3 category

*Select all that apply*

- ☑ Scope 3: Franchises
- ☑ Scope 3: Investments
- ☑ Scope 3: Capital goods
- ☑ Scope 3: Business travel
- ☑ Scope 3: Employee commuting
- ☑ Scope 3: Waste generated in operations
- ☑ Scope 3: End-of-life treatment of sold products
- ☑ Scope 3: Upstream transportation and distribution
- ☑ Scope 3: Downstream transportation and distribution
- ☑ Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2)
- ☑ Scope 3: Use of sold products
- ☑ Scope 3: Upstream leased assets
- ☑ Scope 3: Downstream leased assets
- ☑ Scope 3: Processing of sold products
- ☑ Scope 3: Purchased goods and services

### (7.9.3.2) Verification or assurance cycle in place

*Select from:*

☑ Annual process

### (7.9.3.3) Status in the current reporting year

*Select from:*

☑ Complete

### (7.9.3.4) Type of verification or assurance

*Select from:*
☑ Limited assurance

### (7.9.3.5) Attach the statement

*SD-Guthrie-Sustainability-Report-2024_0.pdf*

### (7.9.3.6) Page/section reference

*Page 59-62*

### (7.9.3.7) Relevant standard

*Select from:*
☑ ISAE 3410

### (7.9.3.8) Proportion of reported emissions verified (%)

*100*
*[Add row]*

## (7.10) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?

*Select from:*
☑ Decreased

## (7.10.1) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.

## Change in renewable energy consumption

## (7.10.1.1) Change in emissions (metric tons CO2e)

*152044*

## (7.10.1.2) Direction of change in emissions

*Select from:*

☑ Decreased

## (7.10.1.3) Emissions value (percentage)

*1*

## (7.10.1.4) Please explain calculation

*The change in emissions result from the increase in portion of renewable energy usage. Although there was an increase in energy use, the renewable energy portion also increased, therefore resulting in a net decrease in emissions. More installation of biogas capture plants and solar implemented in 2024 compared to 2023. The emissions reduced from 1,790,359 to 1,638,315 tco2e which gives -152,044 tco2e reductions. Total Scope 1 and 2 gross emissions in 2023 is 10,412,981. So, 152,044 / 10,412,981 = 1% reduction.*

### Other emissions reduction activities

## (7.10.1.1) Change in emissions (metric tons CO2e)

*674862*

## (7.10.1.2) Direction of change in emissions

*Select from:*

☑ Decreased

## (7.10.1.3) Emissions value (percentage)

*6*

## (7.10.1.4) Please explain calculation

*The change in emissions result from the decrease in land use change emissions. Although there was an increase in fertiliser use, the size of hectarage converted from non-oil palm previous land uses have reduced, therefore resulting in a net decrease in emissions. More installation of biogas capture plants and solar implemented in 2024 compared to 2023. The emissions reduced from 8,622,622 to 7.947,760 tco2e which gives -674,862 tco2e reductions. Total Scope 1 and 2 gross emissions in 2023 is 10,412,981. So, 674,862 / 10,412,981 = 6% reduction.*

### Divestment

## (7.10.1.1) Change in emissions (metric tons CO2e)

*0*

## (7.10.1.2) Direction of change in emissions

*Select from:*

☑ No change

## (7.10.1.3) Emissions value (percentage)

*0*

## (7.10.1.4) Please explain calculation

*-*

### Acquisitions

## (7.10.1.1) Change in emissions (metric tons CO2e)

*0*

## (7.10.1.2) Direction of change in emissions

*Select from:*

☑ No change

### (7.10.1.3) Emissions value (percentage)

*0*

### (7.10.1.4) Please explain calculation

-

## Mergers

### (7.10.1.1) Change in emissions (metric tons CO2e)

*0*

### (7.10.1.2) Direction of change in emissions

*Select from:*
☑ No change

### (7.10.1.3) Emissions value (percentage)

*0*

### (7.10.1.4) Please explain calculation

-

## Change in output

### (7.10.1.1) Change in emissions (metric tons CO2e)

*0*

## (7.10.1.2) Direction of change in emissions

*Select from:*
☑ No change

## (7.10.1.3) Emissions value (percentage)

*0*

## (7.10.1.4) Please explain calculation

-

### Change in methodology

## (7.10.1.1) Change in emissions (metric tons CO2e)

*0*

## (7.10.1.2) Direction of change in emissions

*Select from:*
☑ No change

## (7.10.1.3) Emissions value (percentage)

*0*

## (7.10.1.4) Please explain calculation

-

### Change in boundary

## (7.10.1.1) Change in emissions (metric tons CO2e)

*0*

## (7.10.1.2) Direction of change in emissions

*Select from:*
☑ No change

## (7.10.1.3) Emissions value (percentage)

*0*

## (7.10.1.4) Please explain calculation

-

### Change in physical operating conditions

## (7.10.1.1) Change in emissions (metric tons CO2e)

*0*

## (7.10.1.2) Direction of change in emissions

*Select from:*
☑ No change

## (7.10.1.3) Emissions value (percentage)

*0*

## (7.10.1.4) Please explain calculation

-

### Unidentified

#### (7.10.1.1) Change in emissions (metric tons CO2e)

*0*

#### (7.10.1.2) Direction of change in emissions

*Select from:*
☑ No change

#### (7.10.1.3) Emissions value (percentage)

*0*

#### (7.10.1.4) Please explain calculation

-

### Other

#### (7.10.1.1) Change in emissions (metric tons CO2e)

*0*

#### (7.10.1.2) Direction of change in emissions

*Select from:*
☑ No change

#### (7.10.1.3) Emissions value (percentage)

*0*

### (7.10.1.4) Please explain calculation

-
*[Fixed row]*

## (7.13) Is biogenic carbon pertaining to your direct operations relevant to your current CDP climate change disclosure?

*Select from:*
☑ Yes

## (7.13.1) Account for biogenic carbon data pertaining to your direct operations and identify any exclusions.

## CO2 emissions from land use management

### (7.13.1.1) Emissions (metric tons CO2)

*0*

### (7.13.1.2) Methodology

*Select all that apply*
☑ Default emissions factors

### (7.13.1.3) Please explain

*These emissions are captured in our inventory. Refer Section 01 Land Use Change in SD Guthrie GHG Inventory Methodology Statement 2025 for details on our calculation approach: https://sdguthrie-bucket.s3.ap-southeast-1.amazonaws.com/s3fs-prod/s3fs-public/sites/default/files/2025-05/GHG-Inventory-Methodology-Statement.pdf?VersionId=gVytBsYAlbfxz0M1Q2XXQ35GLyVM0FEF*

## CO2 removals from land use management

## (7.13.1.1) Emissions (metric tons CO2)

*2697570*

## (7.13.1.2) Methodology

*Select all that apply*

☑ Default emissions factors

## (7.13.1.3) Please explain

*These removals refer to when the tree absorb CO2 from atmosphere to produce the Oil Palm Fresh Fruit Bunches which regrow and harvested from time to time. After processing the fruits into Crude Palm Oil, the by-products, shell and fibre are used as biomass fuel at boilers. The removals from growing of Oil Palm Fresh Fruit Bunches are treated as equivalent to the emissions from biofuel combustion (land machinery) that refers to the usage of fruits' shell and fibre as biomass fuel at mill boilers.*

### Sequestration during land use change

## (7.13.1.1) Emissions (metric tons CO2)

*0*

## (7.13.1.2) Methodology

*Select all that apply*

☑ Default emissions factors

## (7.13.1.3) Please explain

*These emissions are captured in our inventory. Refer Section 06 Removals in SD Guthrie GHG Inventory Methodology Statement 2025 for details on our calculation approach: https://sdguthrie-bucket.s3.ap-southeast-1.amazonaws.com/s3fs-prod/s3fs-public/sites/default/files/2025-05/GHG-Inventory-Methodology-Statement.pdf?VersionId=gVytBsYAlbfxz0M1Q2XXQ35GLyVM0FEF*

### CO2 emissions from biofuel combustion (land machinery)

## (7.13.1.1) Emissions (metric tons CO2)

*0*

## (7.13.1.2) Methodology

*Select all that apply*

☑ Default emissions factors

## (7.13.1.3) Please explain

*Not applicable as there is no biofuel combustion for land machineries.*

### CO2 emissions from biofuel combustion (processing/manufacturing machinery)

## (7.13.1.1) Emissions (metric tons CO2)

*2697570*

## (7.13.1.2) Methodology

*Select all that apply*

☑ Default emissions factors

## (7.13.1.3) Please explain

*These biogenic emissions are from combustion of biomass in mill boilers. This biomass is from the shells and fibres, by-products after processing the Oil Palm Fresh Fruit Bunches. The biogenic emissions from combustion of biomass are computed based on the volume of consumption multiplied with the biogenic emission factors sourced from DEFRA.*

### CO2 emissions from biofuel combustion (other)

## (7.13.1.1) Emissions (metric tons CO2)

*32320*

## (7.13.1.2) Methodology

*Select all that apply*

☑ Default emissions factors

## (7.13.1.3) Please explain

*This emissions source from combustion of B10, B30 and B100. The emissions are computed based on the volume of consumption from biofuel blend (e.g. 10% for B10) multiplied with the biogenic emission factors sourced from DEFRA.*
*[Fixed row]*

# (7.14) Do you calculate greenhouse gas emissions for each agricultural commodity reported as significant to your business?

# Palm oil

## (7.14.1) GHG emissions calculated for this commodity

*Select from:*

☑ Yes

## (7.14.2) Reporting emissions by

*Select from:*

☑ Total

## (7.14.3) Emissions (metric tons CO2e)

*16817482*

## (7.14.5) Change from last reporting year

*Select from:*

☑ Lower

## (7.14.6) Please explain

*There are a few factors resulting to lower emissions in FY2024 compared to FY2023. Firstly, installation of new methane capture plants and solar panels. Secondly, increase in sequestrations which causes higher removals than land use emissions. Thirdly, lesser non-renewable energy consumption for example fossil fuel. [Fixed row]*

# (7.15) Does your organization break down its Scope 1 emissions by greenhouse gas type?

*Select from:*

☑ Yes

# (7.15.1) Break down your total gross global Scope 1 emissions by greenhouse gas type and provide the source of each used global warming potential (GWP).

## Row 1

## (7.15.1.1) Greenhouse gas

*Select from:*

☑ CO2

## (7.15.1.2) Scope 1 emissions (metric tons of CO2e)

*7225412*

## (7.15.1.3) GWP Reference

*Select from:*

☑ IPCC Sixth Assessment Report (AR6 - 100 year)

## Row 2

### (7.15.1.1) Greenhouse gas

*Select from:*
☑ N2O

### (7.15.1.2) Scope 1 emissions (metric tons of CO2e)

*703166*

### (7.15.1.3) GWP Reference

*Select from:*
☑ IPCC Sixth Assessment Report (AR6 - 100 year)

## Row 3

### (7.15.1.1) Greenhouse gas

*Select from:*
☑ CH4

### (7.15.1.2) Scope 1 emissions (metric tons of CO2e)

*1239478*

### (7.15.1.3) GWP Reference

*Select from:*
☑ IPCC Sixth Assessment Report (AR6 - 100 year)
*[Add row]*

## (7.16) Break down your total gross global Scope 1 and 2 emissions by country/area.

### China

### (7.16.1) Scope 1 emissions (metric tons CO2e)

*0*

### (7.16.2) Scope 2, location-based (metric tons CO2e)

*0*

### (7.16.3) Scope 2, market-based (metric tons CO2e)

*0*

### Hong Kong SAR, China

### (7.16.1) Scope 1 emissions (metric tons CO2e)

*0*

### (7.16.2) Scope 2, location-based (metric tons CO2e)

*0*

### (7.16.3) Scope 2, market-based (metric tons CO2e)

*0*

### Indonesia

### (7.16.1) Scope 1 emissions (metric tons CO2e)

*3565238*

## (7.16.2) Scope 2, location-based (metric tons CO2e)

*26171*

## (7.16.3) Scope 2, market-based (metric tons CO2e)

*0*

### Malaysia

## (7.16.1) Scope 1 emissions (metric tons CO2e)

*4220017*

## (7.16.2) Scope 2, location-based (metric tons CO2e)

*117732*

## (7.16.3) Scope 2, market-based (metric tons CO2e)

*0*

### Netherlands

## (7.16.1) Scope 1 emissions (metric tons CO2e)

*37712*

## (7.16.2) Scope 2, location-based (metric tons CO2e)

*13361*

## (7.16.3) Scope 2, market-based (metric tons CO2e)

*0*

### Papua New Guinea

#### (7.16.1) Scope 1 emissions (metric tons CO2e)

*1563946*

#### (7.16.2) Scope 2, location-based (metric tons CO2e)

*899*

#### (7.16.3) Scope 2, market-based (metric tons CO2e)

*0*

### Singapore

#### (7.16.1) Scope 1 emissions (metric tons CO2e)

*0*

#### (7.16.2) Scope 2, location-based (metric tons CO2e)

*0*

#### (7.16.3) Scope 2, market-based (metric tons CO2e)

*0*

### Solomon Islands

#### (7.16.1) Scope 1 emissions (metric tons CO2e)

*0*

## (7.16.2) Scope 2, location-based (metric tons CO2e)

*0*

## (7.16.3) Scope 2, market-based (metric tons CO2e)

*0*

### South Africa

## (7.16.1) Scope 1 emissions (metric tons CO2e)

*87*

## (7.16.2) Scope 2, location-based (metric tons CO2e)

*15208*

## (7.16.3) Scope 2, market-based (metric tons CO2e)

*0*

### Thailand

## (7.16.1) Scope 1 emissions (metric tons CO2e)

*6205*

## (7.16.2) Scope 2, location-based (metric tons CO2e)

*11169*

## (7.16.3) Scope 2, market-based (metric tons CO2e)

*0*

## United Kingdom of Great Britain and Northern Ireland

### (7.16.1) Scope 1 emissions (metric tons CO2e)

*5193*

### (7.16.2) Scope 2, location-based (metric tons CO2e)

*3138*

### (7.16.3) Scope 2, market-based (metric tons CO2e)

*0*

## United States of America

### (7.16.1) Scope 1 emissions (metric tons CO2e)

*0*

### (7.16.2) Scope 2, location-based (metric tons CO2e)

*0*

### (7.16.3) Scope 2, market-based (metric tons CO2e)

*0*
*[Fixed row]*

## (7.17) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.

*Select all that apply*
☑ By business division

☑ By activity

## (7.17.1) Break down your total gross global Scope 1 emissions by business division.

| | Business division | Scope 1 emissions (metric ton CO2e) |
|---|---|---|
| Row 1 | *Upstream businesses - operational emissions for oil palm plantations and processing of palm oil at mills and cattle operations.* | *9298563* |
| Row 2 | *Downstream (refinery) businesses.* | *99834.759* |

*[Add row]*

## (7.17.3) Break down your total gross global Scope 1 emissions by business activity.

| | Activity | Scope 1 emissions (metric tons CO2e) |
|---|---|---|
| Row 1 | *Oil Palm (land use, land management in estate; effluent treatment, energy use emissions from mills and refineries)* | *9236070* |
| Row 2 | *Cattle (enteric fermentation and manure management in estate land)* | *64560* |

*[Add row]*

## (7.18) Do you include emissions pertaining to your business activity(ies) in your direct operations as part of your global gross Scope 1 figure?

*Select from:*

☑ Yes

## (7.18.1) Select the form(s) in which you are reporting your agricultural/forestry emissions.

*Select from:*
☑ Emissions disaggregated by category (advised by the GHG Protocol)

## (7.18.2) Report the Scope 1 emissions pertaining to your business activity(ies) and explain any exclusions. If applicable, disaggregate your agricultural/forestry by GHG emissions category.

### Row 1

### (7.18.2.1) Activity

*Select from:*
☑ Agriculture/Forestry

### (7.18.2.2) Emissions category

*Select from:*
☑ Land use change

### (7.18.2.3) Emissions (metric tons CO2e)

*7118346*

### (7.18.2.4) Methodology

*Select all that apply*
☑ Default emissions factor
☑ Region-specific emissions factors
☑ Empirical models
☑ Field measurements

## (7.18.2.5) Please explain

*Our main agricultural input is oil palm which is 99% of our total revenue. This significant emissions are sourced from replanting activity and draining of peatland. We use GHG Protocol Land Sector and Removals Guidance (draft) and the 2019 Refinement to the IPCC Guidelines for National GHG Inventories as references for formula and default emissions factors (EFs). The selection of the EFs are based on region, crop type, soil type and management type. To calculate the Land Use Change emissions, the hectarage, soil type and previous land use type are determined based on SD Guthrie R&D's maps, developed by overlaying satellite images using Geospatial Integrated System (GIS) including on-site measurement and validation. For peat oxidation, we refer to a modelling by Hoojier in "Current and future CO2 emissions from drained peatlands in Southeast Asia" to calculate the emissions. Refer to SD Guthrie GHG Inventory Methodology Statement 2024 for details on our calculation approach: https://www.sdguthrie.com/wp-content/uploads/2024/05/GHG-Inventory-Methodology-Statement_240424.pdf*

### Row 2

## (7.18.2.1) Activity

*Select from:*

☑ Agriculture/Forestry

## (7.18.2.2) Emissions category

*Select from:*

☑ Non-mechanical

## (7.18.2.3) Emissions (metric tons CO2e)

*829414*

## (7.18.2.4) Methodology

*Select all that apply*

☑ Default emissions factor

☑ Region-specific emissions factors

☑ Field measurements

## (7.18.2.5) Please explain

*Non-mechanical emissions for our agricultural activity covers emissions from application of synthetic fertiliser, organic fertiliser (mulching of Empty Fruit Bunches, fronds, chipped Oil Palm trunks, treated effluent, compost and deposited cattle's dung and urine), enteric fermentation and manure management. For fertiliser emissions, we use nitrogen content from SD Guthrie R&D and default values from 2019 Refinement to the IPCC Guidelines for National GHG Inventories. The default values are selected based on the fertiliser type. For enteric fermentation and manure management, the default values are selected based on region. These emissions are calculated using formulas from GHG Protocol Land Sector and Removals Guidance (draft). Refer to SD Guthrie GHG Inventory Methodology Statement 2025 for details on our calculation approach.*

## Row 3

### (7.18.2.1) Activity

*Select from:*

☑ Agriculture/Forestry

### (7.18.2.2) Emissions category

*Select from:*

☑ Mechanical

### (7.18.2.3) Emissions (metric tons CO2e)

*97184*

### (7.18.2.4) Methodology

*Select all that apply*

☑ Default emissions factor

### (7.18.2.5) Please explain

*This category covers the fuel consumed at machineries used within our estates. The fuel consumption are measured on-site with a flowmeter at skid tank. The emissions factors that we use are sourced from DEFRA UK. Refer to SD Guthrie GHG Inventory Methodology Statement 2025 for details on our calculation approach.*

## Row 4

## (7.18.2.1) Activity

*Select from:*

☑ Agriculture/Forestry

## (7.18.2.2) Emissions category

*Select from:*

☑ Total

## (7.18.2.3) Emissions (metric tons CO2e)

*8044944*

## (7.18.2.4) Methodology

*Select all that apply*

☑ Default emissions factor

☑ Region-specific emissions factors

☑ Empirical models

☑ Field measurements

## (7.18.2.5) Please explain

*The total combines land use change, non mechanical and mechanical at estates.*

### Row 5

## (7.18.2.1) Activity

*Select from:*

☑ Processing/Manufacturing

## (7.18.2.2) Emissions category

*Select from:*

☑ Mechanical

## (7.18.2.3) Emissions (metric tons CO2e)

*1353453*

## (7.18.2.4) Methodology

*Select all that apply*

☑ Default emissions factor

☑ Process-based models

## (7.18.2.5) Please explain

*This category covers the fuel consumed at machineries/vehicles/boiler and effluent treatment at mills and refineries. The fuel consumption are measured on-site. The emissions factors that we use to calculate fuel emissions are sourced from DEFRA UK. For effluent treatment, we calculate our emissions based on UNFCCC guidance, AMS-III.H.: Methane recovery in wastewater treatment Version 19.0,. Refer to SD Guthrie GHG Inventory Methodology Statement 2025 for details on our calculation approach.*

### Row 6

## (7.18.2.1) Activity

*Select from:*

☑ Processing/Manufacturing

## (7.18.2.2) Emissions category

*Select from:*

☑ Total

## (7.18.2.3) Emissions (metric tons CO2e)

*1353453*

## (7.18.2.4) Methodology

*Select all that apply*

☑ Default emissions factor

☑ Process-based models

## (7.18.2.5) Please explain

*The total is the mechanical emissions at mills and refineries.*
*[Add row]*

# (7.20) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.

*Select all that apply*

☑ By business division

# (7.20.1) Break down your total gross global Scope 2 emissions by business division.

| | Business division | Scope 2, location-based (metric tons CO2e) |
|---|---|---|
| Row 1 | *Upstream* | *83299* |
| Row 2 | *Downstream* | *104379* |

*[Add row]*

## (7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.

### Consolidated accounting group

#### (7.22.1) Scope 1 emissions (metric tons CO2e)

*9398397*

#### (7.22.2) Scope 2, location-based emissions (metric tons CO2e)

*187678*

#### (7.22.4) Please explain

*This emissions includes all operations under SD Guthrie's control. For details, refer to SD Guthrie GHG Inventory Methodology Statement 2025 on our calculation approach.*

### All other entities

#### (7.22.1) Scope 1 emissions (metric tons CO2e)

*0*

#### (7.22.2) Scope 2, location-based emissions (metric tons CO2e)

*0*

#### (7.22.4) Please explain

*SD Guthrie's JV and Associates emissions are captured under Scope 3 Category 15. The reported Scope 1 and 2 emissions in 7.6 and 7.7 are within SD Guthrie's direct operations.*
*[Fixed row]*

## (7.23) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?

*Select from:*
☑ Yes

## (7.23.1) Break down your gross Scope 1 and Scope 2 emissions by subsidiary.

### Row 1

### (7.23.1.1) Subsidiary name

*SD Guthrie*

### (7.23.1.2) Primary activity

*Select from:*
☑ Agricultural products wholesale

### (7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

*Select all that apply*
☑ ISIN code – bond

### (7.23.1.4) ISIN code – bond

*MYL5285OO001*

### (7.23.1.12) Scope 1 emissions (metric tons CO2e)

*4192341*

### (7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

*70938*

## (7.23.1.15) Comment

*This entity is SD Guthrie's upstream operation in Malaysia.*

### Row 2

## (7.23.1.1) Subsidiary name

*Minamas Plantation*

## (7.23.1.2) Primary activity

*Select from:*
☑ Agricultural products wholesale

## (7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

*Select all that apply*
☑ No unique identifier

## (7.23.1.12) Scope 1 emissions (metric tons CO2e)

*3547982*

## (7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

*11475*

## (7.23.1.15) Comment

*This entity is SD Guthrie's upstream operation in Indonesia.*

## Row 3

### (7.23.1.1) Subsidiary name

*SD Guthrie International*

### (7.23.1.2) Primary activity

*Select from:*

☑ Food & beverage wholesale

### (7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

*Select all that apply*

☑ No unique identifier

### (7.23.1.12) Scope 1 emissions (metric tons CO2e)

*99834*

### (7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

*104379*

### (7.23.1.15) Comment

*This entity is SD Guthrie's downstream operation across several countries.*

## Row 4

### (7.23.1.1) Subsidiary name

*New Britain Palm Oil Limited*

## (7.23.1.2) Primary activity

*Select from:*
☑ Agricultural products wholesale

## (7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

*Select all that apply*
☑ No unique identifier

## (7.23.1.12) Scope 1 emissions (metric tons CO2e)

*1558240*

## (7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

*886*

## (7.23.1.15) Comment

*This entity is SD Guthrie's upstream operation in Papua New Guinea and Solomon Islands.*
*[Add row]*

# (7.26) Allocate your emissions to your customers listed below according to the goods or services you have sold them in this reporting period.

## Row 1

## (7.26.1) Requesting member

*Select from:*

## (7.26.2) Scope of emissions

*Select from:*

☑ Scope 1

## (7.26.4) Allocation level

*Select from:*

☑ Facility

## (7.26.5) Allocation level detail

*Emissions for Scope 1 & 2 are apportioned by applying the sales ratio to the total emissions from the SDGI Zwijndrecht refinery*

## (7.26.6) Allocation method

*Select from:*

☑ Allocation based on mass of products purchased

## (7.26.7) Unit for market value or quantity of goods/services supplied

*Select from:*

☑ Metric tons

## (7.26.8) Market value or quantity of goods/services supplied to the requesting member

*148*

## (7.26.9) Emissions in metric tonnes of CO2e

*20.59*

## (7.26.10) Uncertainty (±%)

*10*

## (7.26.11) Major sources of emissions

*The primary sources of emissions at SDGI Zwijndrecht are the consumption of natural gas for boiler operations for energy generation (Scope 1) and the use of grid-supplied electricity (Scope 2)*

## (7.26.12) Allocation verified by a third party?

*Select from:*

☑ No

## (7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

*We have been conducting greenhouse gas (GHG) emissions assessments, accounting, and reporting since 2012. Our GHG data is independently verified by a third-party auditor.*

## (7.26.14) Where published information has been used, please provide a reference

*Please refer to 2024 SD Guthrie Sustainability Report, page 23 and 24 for details https://www.insage.com.my/Upload/Docs/SDG/SDG%20-%20SReport%202024.pdf#view=Full*

### Row 2

## (7.26.1) Requesting member

*Select from:*

## (7.26.2) Scope of emissions

*Select from:*

☑ Scope 3

## (7.26.3) Scope 3 category(ies)

*Select all that apply*

☑ Category 1: Purchased goods and services

☑ Category 4: Upstream transportation and distribution

☑ Category 9: Downstream transportation and distribution

## (7.26.4) Allocation level

*Select from:*

☑ Facility

## (7.26.5) Allocation level detail

*Emissions for Scope 3 are apportioned by applying the sales ratio to the total emissions from the SDGI Zwijndrecht refinery*

## (7.26.6) Allocation method

*Select from:*

☑ Allocation based on mass of products purchased

## (7.26.7) Unit for market value or quantity of goods/services supplied

*Select from:*

☑ Metric tons

## (7.26.8) Market value or quantity of goods/services supplied to the requesting member

*148*

## (7.26.9) Emissions in metric tonnes of CO2e

*226.93*

## (7.26.10) Uncertainty (±%)

*10*

## (7.26.11) Major sources of emissions

*The main sources of Scope 3 emissions at SDGI Zwijndrecht include: Emissions associated with the supply of palm-based feedstock, Emissions from upstream transportation of palm products, and Emissions from downstream transportation of finished products to customers.*

## (7.26.12) Allocation verified by a third party?

*Select from:*

☑ No

## (7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

*We have been conducting greenhouse gas (GHG) emissions assessments, accounting, and reporting since 2012. Our GHG data is independently verified by a third-party auditor. A major limitation in Scope 3 emissions accounting is the lack of actual emissions data across the supply chain*

## (7.26.14) Where published information has been used, please provide a reference

*Please refer to 2024 SD Guthrie Sustainability Report, page 23 and 24 for details https://www.insage.com.my/Upload/Docs/SDG/SDG%20-%20SReport%202024.pdf#view=Full*
*[Add row]*

# (7.27) What are the challenges in allocating emissions to different customers, and what would help you to overcome these challenges?

### Row 1

## (7.27.1) Allocation challenges

*Select from:*

☑ Customer base is too large and diverse to accurately track emissions to the customer level

## (7.27.2) Please explain what would help you overcome these challenges

*Customer specific allocation of emissions based on the exact type of product(s) purchased is something we currently are not able to offer to all customers because the complex accounting process and system required to operate this efficiently is not there yet. The type of products that a customer buys also makes a big difference on whether we can provide more specific data. (i.e. RSPO Segregated versus conventional palm oil).*

### Row 2

## (7.27.1) Allocation challenges

*Select from:*

☑ Diversity of product lines makes accurately accounting for each product/product line cost ineffective

## (7.27.2) Please explain what would help you overcome these challenges

*We do not yet have a centralised activity-based carbon accounting system which would permit us to more accurately track and allocate emissions for each of our product and service offerings. Developing this accounting system for our complex operations with many layers takes time and resources. Furthermore, a large proportion of GHG emissions can be attributed to the supply chain, which makes it even more challenging. This holds especially true for non-certified palm products for which the supply chain is not traceable, and the emissions are all in scope 3.*
*[Add row]*

# (7.28) Do you plan to develop your capabilities to allocate emissions to your customers in the future?

## (7.28.1) Do you plan to develop your capabilities to allocate emissions to your customers in the future?

*Select from:*

☑ Yes

## (7.28.2) Describe how you plan to develop your capabilities

*1. Customer Climate Maturity Framework: We have developed a tailored framework to understand the maturity of our customers in relation to climate change strategy, management and monitoring. 2. Integration of Data Analytics: Utilising robust data analysis practices, we are able to provide a clear understanding of the*

*customer segmentation and its emissions. 3. Continuous Improvement Mechanism: Recognising that change is an ongoing journey, we will regularly review and adjust emission allocations based on new data, ensuring our estimations remain credible.*
*[Fixed row]*

## (7.29) What percentage of your total operational spend in the reporting year was on energy?

*Select from:*
☑ More than 0% but less than or equal to 5%

## (7.30) Select which energy-related activities your organization has undertaken.

| | Indicate whether your organization undertook this energy-related activity in the reporting year |
|---|---|
| Consumption of fuel (excluding feedstocks) | *Select from:*<br>☑ Yes |
| Consumption of purchased or acquired electricity | *Select from:*<br>☑ Yes |
| Consumption of purchased or acquired heat | *Select from:*<br>☑ No |
| Consumption of purchased or acquired steam | *Select from:*<br>☑ Yes |
| Consumption of purchased or acquired cooling | *Select from:*<br>☑ No |
| Generation of electricity, heat, steam, or cooling | *Select from:*<br>☑ Yes |

*[Fixed row]*

## (7.30.1) Report your organization’s energy consumption totals (excluding feedstocks) in MWh.

### Consumption of fuel (excluding feedstock)

#### (7.30.1.1) Heating value

*Select from:*
☑ HHV (higher heating value)

#### (7.30.1.2) MWh from renewable sources

*78996.29*

#### (7.30.1.3) MWh from non-renewable sources

*1142131.39*

#### (7.30.1.4) Total (renewable + non-renewable) MWh

*1221127.68*

### Consumption of purchased or acquired electricity

#### (7.30.1.1) Heating value

*Select from:*
☑ HHV (higher heating value)

#### (7.30.1.2) MWh from renewable sources

*0*

#### (7.30.1.3) MWh from non-renewable sources

*290252.06*

### (7.30.1.4) Total (renewable + non-renewable) MWh

*290252.06*

## Consumption of purchased or acquired steam

### (7.30.1.1) Heating value

*Select from:*
☑ HHV (higher heating value)

### (7.30.1.2) MWh from renewable sources

*31109.36*

### (7.30.1.3) MWh from non-renewable sources

*33929.16*

### (7.30.1.4) Total (renewable + non-renewable) MWh

*65038.52*

## Consumption of self-generated non-fuel renewable energy

### (7.30.1.1) Heating value

*Select from:*
☑ HHV (higher heating value)

### (7.30.1.2) MWh from renewable sources

*9883140.69*

### (7.30.1.4) Total (renewable + non-renewable) MWh

*9883140.69*

## Total energy consumption

### (7.30.1.1) Heating value

*Select from:*
☑ HHV (higher heating value)

### (7.30.1.2) MWh from renewable sources

*9993246.34*

### (7.30.1.3) MWh from non-renewable sources

*1466312.61*

### (7.30.1.4) Total (renewable + non-renewable) MWh

*11459558.95*
*[Fixed row]*

## (7.30.6) Select the applications of your organization’s consumption of fuel.

| | Indicate whether your organization undertakes this fuel application |
|---|---|
| Consumption of fuel for the generation of electricity | *Select from:*<br>☑ No |
| Consumption of fuel for the generation of heat | *Select from:*<br>☑ No |
| Consumption of fuel for the generation of steam | *Select from:*<br>☑ No |
| Consumption of fuel for the generation of cooling | *Select from:*<br>☑ No |
| Consumption of fuel for co-generation or tri-generation | *Select from:*<br>☑ No |

*[Fixed row]*

## (7.30.7) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.

### Sustainable biomass

### (7.30.7.1) Heating value

*Select from:*
☑ HHV

### (7.30.7.2) Total fuel MWh consumed by the organization

*0*

## (7.30.7.8) Comment

*N/A*

### Other biomass

## (7.30.7.1) Heating value

*Select from:*
☑ HHV

## (7.30.7.2) Total fuel MWh consumed by the organization

*0*

## (7.30.7.8) Comment

*N/A*

### Other renewable fuels (e.g. renewable hydrogen)

## (7.30.7.1) Heating value

*Select from:*
☑ HHV

## (7.30.7.2) Total fuel MWh consumed by the organization

*78996.29*

## (7.30.7.8) Comment

*Pure Dimethyl Ether (DME) extracted from palm oil biomass and DME portion of biofuel used*

## Coal

### (7.30.7.1) Heating value

*Select from:*
☑ HHV

### (7.30.7.2) Total fuel MWh consumed by the organization

*0*

### (7.30.7.8) Comment

*We don't buy coal for power generation.*

## Oil

### (7.30.7.1) Heating value

*Select from:*
☑ HHV

### (7.30.7.2) Total fuel MWh consumed by the organization

*778138.48*

### (7.30.7.8) Comment

*mix of diesel, petroleum and fossil-fuel portion of the biofuel that we purchase*

## Gas

### (7.30.7.1) Heating value

*Select from:*
☑ HHV

## (7.30.7.2) Total fuel MWh consumed by the organization

*363992.91*

## (7.30.7.8) Comment

*Natural gas*

### Other non-renewable fuels (e.g. non-renewable hydrogen)

## (7.30.7.1) Heating value

*Select from:*
☑ HHV

## (7.30.7.2) Total fuel MWh consumed by the organization

*0*

## (7.30.7.8) Comment

*N/A*

### Total fuel

## (7.30.7.1) Heating value

*Select from:*
☑ HHV

## (7.30.7.2) Total fuel MWh consumed by the organization

*1221127.68*

### (7.30.7.8) Comment

*-*
*[Fixed row]*

## (7.30.9) Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.

## Electricity

### (7.30.9.1) Total Gross generation (MWh)

*9771782.56*

### (7.30.9.2) Generation that is consumed by the organization (MWh)

*9711860.34*

### (7.30.9.3) Gross generation from renewable sources (MWh)

*9771782.56*

### (7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

*9711860.34*

## Heat

### (7.30.9.1) Total Gross generation (MWh)

*0*

### (7.30.9.2) Generation that is consumed by the organization (MWh)

*0*

### (7.30.9.3) Gross generation from renewable sources (MWh)

*0*

### (7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

*0*

## Steam

### (7.30.9.1) Total Gross generation (MWh)

*0*

### (7.30.9.2) Generation that is consumed by the organization (MWh)

*0*

### (7.30.9.3) Gross generation from renewable sources (MWh)

*0*

### (7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

*0*

## Cooling

### (7.30.9.1) Total Gross generation (MWh)

*0*

### (7.30.9.2) Generation that is consumed by the organization (MWh)

*0*

### (7.30.9.3) Gross generation from renewable sources (MWh)

*0*

### (7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

*0*
*[Fixed row]*

## (7.30.16) Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.

## China

### (7.30.16.1) Consumption of purchased electricity (MWh)

*0*

### (7.30.16.2) Consumption of self-generated electricity (MWh)

*0*

### (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

*0*

### (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

*0*

### (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

*0.00*

### Hong Kong SAR, China

#### (7.30.16.1) Consumption of purchased electricity (MWh)

*0*

#### (7.30.16.2) Consumption of self-generated electricity (MWh)

*0*

#### (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

*0*

#### (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

*0*

#### (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

*0.00*

### Indonesia

#### (7.30.16.1) Consumption of purchased electricity (MWh)

*23437.36*

#### (7.30.16.2) Consumption of self-generated electricity (MWh)

*2651087.98*

#### (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

*0*

### (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

*0*

### (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

*2674525.34*

## Malaysia

### (7.30.16.1) Consumption of purchased electricity (MWh)

*174496.35*

### (7.30.16.2) Consumption of self-generated electricity (MWh)

*5016548.74*

### (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

*0*

### (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

*0*

### (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

*5191045.09*

## Netherlands

### (7.30.16.1) Consumption of purchased electricity (MWh)

*40365.1*

## (7.30.16.2) Consumption of self-generated electricity (MWh)

*0*

## (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

*0*

## (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

*0*

## (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

*40365.10*

### Papua New Guinea

## (7.30.16.1) Consumption of purchased electricity (MWh)

*2567.95*

## (7.30.16.2) Consumption of self-generated electricity (MWh)

*2085327.57*

## (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

*0*

## (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

*0*

### (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

*2087895.52*

## Singapore

### (7.30.16.1) Consumption of purchased electricity (MWh)

*0*

### (7.30.16.2) Consumption of self-generated electricity (MWh)

*0*

### (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

*0*

### (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

*0*

### (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

*0.00*

## Solomon Islands

### (7.30.16.1) Consumption of purchased electricity (MWh)

*17.39*

### (7.30.16.2) Consumption of self-generated electricity (MWh)

*0*

## (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

*0*

## (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

*0*

## (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

*17.39*

### South Africa

## (7.30.16.1) Consumption of purchased electricity (MWh)

*6286.52*

## (7.30.16.2) Consumption of self-generated electricity (MWh)

*0*

## (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

*65038.52*

## (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

*0*

## (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

*71325.04*

### Thailand

## (7.30.16.1) Consumption of purchased electricity (MWh)

*27923*

## (7.30.16.2) Consumption of self-generated electricity (MWh)

*0*

## (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

*0*

## (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

*0*

## (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

*27923.00*

### United Kingdom of Great Britain and Northern Ireland

## (7.30.16.1) Consumption of purchased electricity (MWh)

*15158.38*

## (7.30.16.2) Consumption of self-generated electricity (MWh)

*0*

## (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

*0*

## (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

*0*

### (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

*15158.38*

## United States of America

### (7.30.16.1) Consumption of purchased electricity (MWh)

*0*

### (7.30.16.2) Consumption of self-generated electricity (MWh)

*0*

### (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

*0*

### (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

*0*

### (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

*0.00*
*[Fixed row]*

## (7.45) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.

## Row 1

## (7.45.1) Intensity figure

*3.5*

## (7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

*9586075*

## (7.45.3) Metric denominator

*Select from:*
☑ metric ton of product

## (7.45.4) Metric denominator: Unit total

*2734396*

## (7.45.5) Scope 2 figure used

*Select from:*
☑ Location-based

## (7.45.6) % change from previous year

*0.41*

## (7.45.7) Direction of change

*Select from:*
☑ Decreased

## (7.45.8) Reasons for change

*Select all that apply*

☑ Change in renewable energy consumption

☑ Other emissions reduction activities

## (7.45.9) Please explain

*The denominator used is metric ton of Crude Palm Oil and Palm Kernel. The reduction in emissions in FY2024 is due to increase in the installation of methane capture plants and solar panels. This leads to the reduction in the consumption of fuel and electricity purchased from the grid.*

### Row 2

## (7.45.1) Intensity figure

*0.92*

## (7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

*9586075*

## (7.45.3) Metric denominator

*Select from:*

☑ metric ton of product

## (7.45.4) Metric denominator: Unit total

*10473734*

## (7.45.5) Scope 2 figure used

*Select from:*

☑ Location-based

## (7.45.6) % change from previous year

*0.14*

## (7.45.7) Direction of change

*Select from:*

☑ Decreased

## (7.45.8) Reasons for change

*Select all that apply*

☑ Change in renewable energy consumption

☑ Other emissions reduction activities

## (7.45.9) Please explain

*The denominator used is metric ton of Fresh Fruit Bunches Processed. The reduction in emissions in FY2024 is due to increase in the installation of methane capture plants and solar panels. This leads to the reduction in the consumption of fuel and electricity purchased from the grid.*
*[Add row]*

# (7.52) Provide any additional climate-related metrics relevant to your business.

### Row 1

## (7.52.1) Description

*Select from:*

☑ Other, please specify :Fertiliser

## (7.52.2) Metric value

*593445365*

## (7.52.3) Metric numerator

*kg*

## (7.52.4) Metric denominator (intensity metric only)

*N/A*

## (7.52.5) % change from previous year

*0.69*

## (7.52.6) Direction of change

*Select from:*
☑ Increased

## (7.52.7) Please explain

*There is 0.69% increase in fertiliser consumption in FY2024 due to more young crops required to be fertilised.*
*[Add row]*

### (7.53) Did you have an emissions target that was active in the reporting year?

*Select all that apply*
☑ Absolute target

### (7.53.1) Provide details of your absolute emissions targets and progress made against those targets.

### Row 1

## (7.53.1.1) Target reference number

*Select from:*
☑ Abs 1

## (7.53.1.2) Is this a science-based target?

*Select from:*

☑ Yes, and this target has been approved by the Science Based Targets initiative

## (7.53.1.3) Science Based Targets initiative official validation letter

*SBTi NEAR-TERM-TARGET-VALIDATION-REPORT.pdf*

## (7.53.1.4) Target ambition

*Select from:*

☑ 1.5°C aligned

## (7.53.1.5) Date target was set

*11/29/2023*

## (7.53.1.6) Target coverage

*Select from:*

☑ Organization-wide

## (7.53.1.7) Greenhouse gases covered by target

*Select all that apply*

☑ Carbon dioxide (CO2)

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

## (7.53.1.8) Scopes

*Select all that apply*

☑ Scope 1
☑ Scope 2
☑ Scope 3

## (7.53.1.9) Scope 2 accounting method

*Select from:*
☑ Location-based

## (7.53.1.10) Scope 3 categories

*Select all that apply*
☑ Scope 3, Category 15 – Investments
☑ Scope 3, Category 2 – Capital goods
☑ Scope 3, Category 6 – Business travel
☑ Scope 3, Category 7 – Employee commuting
☑ Scope 3, Category 11 – Use of sold products
☑ Scope 3, Category 4 – Upstream transportation and distribution
☑ Scope 3, Category 9 – Downstream transportation and distribution
☑ Scope 3, Category 3 – Fuel- and energy- related activities (not included in Scope 1 or 2)
☑ Scope 3, Category 13 – Downstream leased assets
☑ Scope 3, Category 1 – Purchased goods and services
☑ Scope 3, Category 10 – Processing of sold products
☑ Scope 3, Category 5 – Waste generated in operations
☑ Scope 3, Category 12 – End-of-life treatment of sold products

## (7.53.1.11) End date of base year

*12/30/2020*

## (7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)

*1775438*

## (7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)

*194392*

## (7.53.1.14) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target (metric tons CO2e)

*1141794*

## (7.53.1.15) Base year Scope 3, Category 2: Capital goods emissions covered by target (metric tons CO2e)

*210433*

## (7.53.1.16) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target (metric tons CO2e)

*45090*

## (7.53.1.17) Base year Scope 3, Category 4: Upstream transportation and distribution emissions covered by target (metric tons CO2e)

*107083*

## (7.53.1.18) Base year Scope 3, Category 5: Waste generated in operations emissions covered by target (metric tons CO2e)

*8835*

## (7.53.1.19) Base year Scope 3, Category 6: Business travel emissions covered by target (metric tons CO2e)

*4312*

## (7.53.1.20) Base year Scope 3, Category 7: Employee commuting emissions covered by target (metric tons CO2e)

*27917*

## (7.53.1.22) Base year Scope 3, Category 9: Downstream transportation and distribution emissions covered by target (metric tons CO2e)

*13574*

## (7.53.1.23) Base year Scope 3, Category 10: Processing of sold products emissions covered by target (metric tons CO2e)

*850882*

## (7.53.1.24) Base year Scope 3, Category 11: Use of sold products emissions covered by target (metric tons CO2e)

*18960*

## (7.53.1.25) Base year Scope 3, Category 12: End-of-life treatment of sold products emissions covered by target (metric tons CO2e)

*10887*

## (7.53.1.26) Base year Scope 3, Category 13: Downstream leased assets emissions covered by target (metric tons CO2e)

*0*

## (7.53.1.28) Base year Scope 3, Category 15: Investments emissions covered by target (metric tons CO2e)

*221977*

## (7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

*2661744.000*

## (7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

*4631574.000*

## (7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

*100*

## (7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2

*100*

## (7.53.1.35) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target as % of total base year emissions in Scope 3, Category 1: Purchased goods and services (metric tons CO2e)

*100*

## (7.53.1.36) Base year Scope 3, Category 2: Capital goods emissions covered by target as % of total base year emissions in Scope 3, Category 2: Capital goods (metric tons CO2e)

*100*

## (7.53.1.37) Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target as % of total base year emissions in Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)

*100*

## (7.53.1.38) Base year Scope 3, Category 4: Upstream transportation and distribution covered by target as % of total base year emissions in Scope 3, Category 4: Upstream transportation and distribution (metric tons CO2e)

*100*

## (7.53.1.39) Base year Scope 3, Category 5: Waste generated in operations emissions covered by target as % of total base year emissions in Scope 3, Category 5: Waste generated in operations (metric tons CO2e)

*100*

## (7.53.1.40) Base year Scope 3, Category 6: Business travel emissions covered by target as % of total base year emissions in Scope 3, Category 6: Business travel (metric tons CO2e)

*100*

## (7.53.1.41) Base year Scope 3, Category 7: Employee commuting covered by target as % of total base year emissions in Scope 3, Category 7: Employee commuting (metric tons CO2e)

*100*

## (7.53.1.43) Base year Scope 3, Category 9: Downstream transportation and distribution emissions covered by target as % of total base year emissions in Scope 3, Category 9: Downstream transportation and distribution (metric tons CO2e)

*100*

## (7.53.1.44) Base year Scope 3, Category 10: Processing of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 10: Processing of sold products (metric tons CO2e)

*100*

## (7.53.1.45) Base year Scope 3, Category 11: Use of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 11: Use of sold products (metric tons CO2e)

*100*

## (7.53.1.46) Base year Scope 3, Category 12: End-of-life treatment of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 12: End-of-life treatment of sold products (metric tons CO2e)

*100*

## (7.53.1.47) Base year Scope 3, Category 13: Downstream leased assets emissions covered by target as % of total base year emissions in Scope 3, Category 13: Downstream leased assets (metric tons CO2e)

*100*

## (7.53.1.49) Base year Scope 3, Category 15: Investments emissions covered by target as % of total base year emissions in Scope 3, Category 15: Investments (metric tons CO2e)

*100*

## (7.53.1.52) Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)

*100*

## (7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

*100*

## (7.53.1.54) End date of target

*12/30/2050*

## (7.53.1.55) Targeted reduction from base year (%)

*90*

## (7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

*463157.400*

## (7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)

*1353453*

## (7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)

*187678*

## (7.53.1.59) Scope 3, Category 1: Purchased goods and services emissions in reporting year covered by target (metric tons CO2e)

*964457*

## (7.53.1.60) Scope 3, Category 2: Capital goods emissions in reporting year covered by target (metric tons CO2e)

*166547*

## (7.53.1.61) Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions in reporting year covered by target (metric tons CO2e)

*80005*

## (7.53.1.62) Scope 3, Category 4: Upstream transportation and distribution emissions in reporting year covered by target (metric tons CO2e)

*182759*

## (7.53.1.63) Scope 3, Category 5: Waste generated in operations emissions in reporting year covered by target (metric tons CO2e)

*39268*

## (7.53.1.64) Scope 3, Category 6: Business travel emissions in reporting year covered by target (metric tons CO2e)

*5210*

## (7.53.1.65) Scope 3, Category 7: Employee commuting emissions in reporting year covered by target (metric tons CO2e)

*30519*

## (7.53.1.67) Scope 3, Category 9: Downstream transportation and distribution emissions in reporting year covered by target (metric tons CO2e)

*34259*

## (7.53.1.68) Scope 3, Category 10: Processing of sold products emissions in reporting year covered by target (metric tons CO2e)

*371853*

## (7.53.1.69) Scope 3, Category 11: Use of sold products emissions in reporting year covered by target (metric tons CO2e)

*26927*

## (7.53.1.70) Scope 3, Category 12: End-of-life treatment of sold products emissions in reporting year covered by target (metric tons CO2e)

*23352*

## (7.53.1.71) Scope 3, Category 13: Downstream leased assets emissions in reporting year covered by target (metric tons CO2e)

*17470*

## (7.53.1.73) Scope 3, Category 15: Investments  emissions in reporting year covered by target (metric tons CO2e)

*138691*

## (7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)

*2081317.000*

## (7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

*3622448.000*

## (7.53.1.78) Land-related emissions covered by target

*Select from:*

☑ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

## (7.53.1.79) % of target achieved relative to base year

*24.21*

## (7.53.1.80) Target status in reporting year

*Select from:*

☑ Underway

## (7.53.1.82) Explain target coverage and identify any exclusions

*The emissions reported are 100% covered under this target.*

## (7.53.1.83) Target objective

*SD Guthrie Berhad commits to reduce absolute Scope 1, Scope 2 and Scope 3 GHG emissions 90% by 2050 from a 2020 base year.*

## (7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

*In accordance to SD Guthrie's Net-Zero Roadmap, we plan to reduce our Scope 1 and 2 Energy & Industrial emissions by 2050 through the acceleration and expansion of renewables. Key initiatives for net zero target include; 1. Methane capture programme at 100% of SD Guthrie's palm oil mills 2. 100% adoption of renewable energy 3. Solar panel installations and virtual large-scale solar. 4. IEA Net-Zero Energy Mix transition. For Scope 3, 1. 100% methane capture plants in palm oil feedstock supply chain 2. 50% of non-feedstock vendors reduce emissions by half 3. Transitioning upstream and downstream transportation and distribution to low emissions / renewable fuels.*

## (7.53.1.85) Target derived using a sectoral decarbonization approach

*Select from:*

☑ Yes

### Row 2

## (7.53.1.1) Target reference number

*Select from:*

☑ Abs 2

## (7.53.1.2) Is this a science-based target?

*Select from:*

☑ Yes, and this target has been approved by the Science Based Targets initiative

## (7.53.1.3) Science Based Targets initiative official validation letter

*SBTi NEAR-TERM-TARGET-VALIDATION-REPORT.pdf*

## (7.53.1.4) Target ambition

*Select from:*

☑ 1.5°C aligned

## (7.53.1.5) Date target was set

*11/29/2023*

## (7.53.1.6) Target coverage

*Select from:*

☑ Organization-wide

## (7.53.1.7) Greenhouse gases covered by target

*Select all that apply*

☑ Carbon dioxide (CO2)

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

## (7.53.1.8) Scopes

*Select all that apply*

☑ Scope 1

☑ Scope 2

## (7.53.1.9) Scope 2 accounting method

*Select from:*

☑ Location-based

## (7.53.1.11) End date of base year

*12/30/2020*

## (7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)

*1775438*

## (7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)

*194392*

## (7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

*0.000*

## (7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

*1969830.000*

## (7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

*100*

## (7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2

*100.0*

## (7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

*100*

## (7.53.1.54) End date of target

*12/30/2030*

## (7.53.1.55) Targeted reduction from base year (%)

*42*

## (7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

*1142501.400*

## (7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)

*1353453*

## (7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)

*187678*

## (7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

*1541131.000*

## (7.53.1.78) Land-related emissions covered by target

*Select from:*

☑ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

## (7.53.1.79) % of target achieved relative to base year

*51.82*

## (7.53.1.80) Target status in reporting year

*Select from:*

☑ Underway

## (7.53.1.82) Explain target coverage and identify any exclusions

*The emissions reported are 100% covered under this target.*

## (7.53.1.83) Target objective

*SD Guthrie Berhad commits to reduce absolute Scope 1 and Scope 2 GHG emissions 42% by 2030 from a 2020 base year.*

## (7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

*In accordance to SD Guthrie's Net-Zero Roadmap, we plan to reduce our scope 1 and 2 Energy & Industrial emissions by 2030 through the acceleration and expansion of renewables. Key initiatives for near term target include; 1. Ongoing methane capture programme to cover 71% of SD Guthrie's palm oil mills globally 2. 100% adoption of renewable energy in Peninsular Malaysia by 2024 3. Ongoing solar panel installations and virtual large scale solar.*

## (7.53.1.85) Target derived using a sectoral decarbonization approach

*Select from:*

☑ Yes

### Row 3

## (7.53.1.1) Target reference number

*Select from:*

☑ Abs 3

## (7.53.1.2) Is this a science-based target?

*Select from:*

☑ Yes, and this target has been approved by the Science Based Targets initiative

## (7.53.1.3) Science Based Targets initiative official validation letter

*SBTi NEAR-TERM-TARGET-VALIDATION-REPORT.pdf*

## (7.53.1.4) Target ambition

*Select from:*

☑ 1.5°C aligned

## (7.53.1.5) Date target was set

*11/29/2023*

## (7.53.1.6) Target coverage

*Select from:*

☑ Organization-wide

## (7.53.1.7) Greenhouse gases covered by target

*Select all that apply*

☑ Carbon dioxide (CO2)

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

## (7.53.1.8) Scopes

*Select all that apply*

☑ Scope 1

☑ Scope 3

## (7.53.1.10) Scope 3 categories

*Select all that apply*

☑ Scope 3, Category 1 – Purchased goods and services

## (7.53.1.11) End date of base year

*12/30/2020*

## (7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)

*2979290*

## (7.53.1.14) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target (metric tons CO2e)

*4588932*

## (7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

*4588932.000*

## (7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

*7568222.000*

## (7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

*100.0*

## (7.53.1.35) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target as % of total base year emissions in Scope 3, Category 1: Purchased goods and services (metric tons CO2e)

*100*

## (7.53.1.52) Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)

*100*

## (7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

*100.0*

## (7.53.1.54) End date of target

*12/30/2050*

## (7.53.1.55) Targeted reduction from base year (%)

*72*

## (7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

*2119102.160*

## (7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)

*8044944*

## (7.53.1.59) Scope 3, Category 1: Purchased goods and services emissions in reporting year covered by target (metric tons CO2e)

*6950482*

## (7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)

*6950482.000*

## (7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

*14995426.000*

## (7.53.1.78) Land-related emissions covered by target

*Select from:*
☑ Yes, it covers land-related emissions only (e.g. FLAG SBT)

## (7.53.1.79) % of target achieved relative to base year

*-136.30*

## (7.53.1.80) Target status in reporting year

*Select from:*
☑ Underway

## (7.53.1.82) Explain target coverage and identify any exclusions

*The emissions reported are 100% covered under this target.*

## (7.53.1.83) Target objective

*SD Guthrie Berhad commits to reduce absolute Scope 1 and Scope 3 FLAG GHG emissions 72% by 2050 from a 2020 base year.*

## (7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

*In accordance to SD Guthrie's Net-Zero Roadmap, we plan to reduce our Scope 1 FLAG emissions by 2050 through land use transformation. Key initiatives include; 1. Continuous carbon sequestration from forest planting, restored peatlands and agroforest crops 2. 100% usage of stabilised fertiliser. For Scope 3 FLAG, 1. Maintain 100% NDPE compliant supply chain. 2. Reduce peat drainage emissions in feedstock supply chain by 100%.*

## (7.53.1.85) Target derived using a sectoral decarbonization approach

*Select from:*

☑ Yes

### Row 4

## (7.53.1.1) Target reference number

*Select from:*

☑ Abs 4

## (7.53.1.2) Is this a science-based target?

*Select from:*

☑ Yes, and this target has been approved by the Science Based Targets initiative

## (7.53.1.3) Science Based Targets initiative official validation letter

*SBTi NEAR-TERM-TARGET-VALIDATION-REPORT.pdf*

## (7.53.1.4) Target ambition

*Select from:*

☑ 1.5°C aligned

## (7.53.1.5) Date target was set

*11/29/2023*

## (7.53.1.6) Target coverage

*Select from:*

☑ Organization-wide

## (7.53.1.7) Greenhouse gases covered by target

*Select all that apply*

☑ Carbon dioxide (CO2)

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

## (7.53.1.8) Scopes

*Select all that apply*

☑ Scope 1

☑ Scope 3

## (7.53.1.10) Scope 3 categories

*Select all that apply*

☑ Scope 3, Category 1 – Purchased goods and services

## (7.53.1.11) End date of base year

*12/30/2020*

## (7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)

*2979290*

## (7.53.1.14) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target (metric tons CO2e)

*4588932*

## (7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

*4588932.000*

## (7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

*7568222.000*

## (7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

*100*

## (7.53.1.35) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target as % of total base year emissions in Scope 3, Category 1: Purchased goods and services (metric tons CO2e)

*100.0*

## (7.53.1.52) Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)

*100.0*

## (7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

*100.0*

## (7.53.1.54) End date of target

*12/30/2030*

## (7.53.1.55) Targeted reduction from base year (%)

*30.3*

## (7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

*5275050.734*

## (7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)

*8044944*

## (7.53.1.59) Scope 3, Category 1: Purchased goods and services emissions in reporting year covered by target (metric tons CO2e)

*6950482*

## (7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)

*6950482.000*

## (7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

*14995426.000*

## (7.53.1.78) Land-related emissions covered by target

*Select from:*

☑ Yes, it covers land-related emissions only (e.g. FLAG SBT)

## (7.53.1.79) % of target achieved relative to base year

*-323.88*

## (7.53.1.80) Target status in reporting year

*Select from:*

☑ Underway

## (7.53.1.82) Explain target coverage and identify any exclusions

*The emissions reported are 100% covered under this target.*

## (7.53.1.83) Target objective

*SD Guthrie Berhad commits to reduce absolute Scope 1 and Scope 3 FLAG GHG emissions 30.3% by 2030 from a 2020 base year.*

## (7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

*In accordance to SD Guthrie's Net-Zero Roadmap, we plan to reduce our Scope 1 FLAG emissions by 2050 through land use transformation. Key initiatives include; 1. Continuous carbon sequestration from forest planting, restored peatlands and agroforest crops 2. 100% usage of stabilised fertiliser. For Scope 3 FLAG, 1. Maintain 100% NDPE compliant supply chain. 2. Reduce peat drainage emissions in feedstock supply chain by 100%.*

## (7.53.1.85) Target derived using a sectoral decarbonization approach

*Select from:*

☑ Yes

*[Add row]*

# (7.54) Did you have any other climate-related targets that were active in the reporting year?

*Select all that apply*

☑ Net-zero targets

# (7.54.3) Provide details of your net-zero target(s).

## Row 1

## (7.54.3.1) Target reference number

*Select from:*

☑ NZ1

## (7.54.3.2) Date target was set

*11/29/2023*

## (7.54.3.3) Target Coverage

*Select from:*

☑ Organization-wide

## (7.54.3.4) Targets linked to this net zero target

*Select all that apply*

☑ Abs1

## (7.54.3.5) End date of target for achieving net zero

*12/30/2050*

## (7.54.3.6) Is this a science-based target?

*Select from:*

☑ Yes, and this target has been approved by the Science Based Targets initiative

## (7.54.3.7) Science Based Targets initiative official validation letter

*NEAR-TERM-TARGET-VALIDATION-REPORT.pdf*

## (7.54.3.8) Scopes

*Select all that apply*

☑ Scope 1

☑ Scope 2

☑ Scope 3

## (7.54.3.9) Greenhouse gases covered by target

*Select all that apply*

☑ Carbon dioxide (CO2)

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

## (7.54.3.10) Explain target coverage and identify any exclusions

*The emissions reported are 100% covered under this target.*

## (7.54.3.11) Target objective

*In accordance to SD Guthrie's Net-Zero Roadmap, we plan to reduce our Scope 1 and 2 Energy & Industrial emissions by 2050 through the acceleration and expansion of renewables. Key initiatives for net zero target include; 1. Methane capture programme at 100% of SD Guthrie's palm oil mills 2. 100% adoption of renewable energy in Peninsular Malaysia by 2024 3. Solar panel installations and virtual large-scale solar. 4. IEA Net-Zero Energy Mix transition. For Scope 3, 1. 100% methane capture plants in palm oil feedstock supply chain 2. 50% of non-feedstock vendors reduce emissions by half 3. Transitioning upstream and downstream transportation and distribution to low emissions / renewable fuels.*

## (7.54.3.12) Do you intend to neutralize any residual emissions with permanent carbon removals at the end of the target?

*Select from:*

☑ Yes

## (7.54.3.13) Do you plan to mitigate emissions beyond your value chain?

*Select from:*

☑ No, we do not plan to mitigate emissions beyond our value chain

## (7.54.3.14) Do you intend to purchase and cancel carbon credits for neutralization and/or beyond value chain mitigation?

*Select all that apply*

☑ Yes, we plan to purchase and cancel carbon credits for neutralization at the end of the target

## (7.54.3.15) Planned milestones and/or near-term investments for neutralization at the end of the target

*Purchasing high quality carbon credits*

## (7.54.3.17) Target status in reporting year

*Select from:*

☑ Underway

## (7.54.3.19) Process for reviewing target

*The targets are reviewed as per the SBTi guideline as our targets are SBTi approved. The emissions trends are monitored to note the impact from the implemented reduction and removals initiatives.*

### Row 2

## (7.54.3.1) Target reference number

*Select from:*

☑ NZ2

## (7.54.3.2) Date target was set

*11/29/2023*

## (7.54.3.3) Target Coverage

*Select from:*

☑ Organization-wide

## (7.54.3.4) Targets linked to this net zero target

*Select all that apply*

☑ Abs3

## (7.54.3.5) End date of target for achieving net zero

*12/30/2050*

## (7.54.3.6) Is this a science-based target?

*Select from:*

☑ Yes, and this target has been approved by the Science Based Targets initiative

## (7.54.3.7) Science Based Targets initiative official validation letter

*NEAR-TERM-TARGET-VALIDATION-REPORT.pdf*

## (7.54.3.8) Scopes

*Select all that apply*

☑ Scope 1

☑ Scope 3

## (7.54.3.9) Greenhouse gases covered by target

*Select all that apply*

☑ Carbon dioxide (CO2)

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

## (7.54.3.10) Explain target coverage and identify any exclusions

*The emissions reported are 100% covered under this target.*

## (7.54.3.11) Target objective

*In accordance to SD Guthrie's Net-Zero Roadmap, we plan to reduce our Scope 1 FLAG emissions by 2050 through land use transformation. Key initiatives include; 1. Continuous carbon sequestration from forest planting, restored peatlands and agroforest crops 2. 100% usage of stabilised fertiliser. For Scope 3 FLAG, 1. Maintain 100% NDPE compliant supply chain. 2. Reduce peat drainage emissions in feedstock supply chain by 100%.*

## (7.54.3.12) Do you intend to neutralize any residual emissions with permanent carbon removals at the end of the target?

*Select from:*

☑ Yes

## (7.54.3.13) Do you plan to mitigate emissions beyond your value chain?

*Select from:*

☑ No, we do not plan to mitigate emissions beyond our value chain

## (7.54.3.14) Do you intend to purchase and cancel carbon credits for neutralization and/or beyond value chain mitigation?

*Select all that apply*

☑ No, we do not plan to purchase and cancel carbon credits for neutralization and/or beyond value chain mitigation

## (7.54.3.15) Planned milestones and/or near-term investments for neutralization at the end of the target

*We are putting a continuous effort for carbon sequestration from forest planting and peatlands in our supply chain. If needed, we will also look into nature-based solutions to support the decarbonisation of our FLAG emissions.*

## (7.54.3.17) Target status in reporting year

*Select from:*

☑ Underway

## (7.54.3.19) Process for reviewing target

*The targets are reviewed as per the SBTi guideline as our targets are SBTi approved. The emissions trends are monitored to note the impact from the implemented reduction and removals initiatives.*
*[Add row]*

## (7.55) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.

*Select from:*
☑ Yes

## (7.55.1) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.

| | Number of initiatives | Total estimated annual CO2e savings in metric tonnes CO2e |
|---|---|---|
| Under investigation | *0* | *`Numeric input* |
| To be implemented | *30* | *650436* |
| Implementation commenced | *6* | *130087* |
| Implemented | *19* | *411943* |
| Not to be implemented | *0* | *`Numeric input* |

*[Fixed row]*

## (7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.

### Row 1

### (7.55.2.1) Initiative category & Initiative type

Fugitive emissions reductions
☑ Agricultural methane capture

## (7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

*488539*

## (7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

*Select all that apply*

☑ Scope 1

☑ Scope 2 (location-based)

## (7.55.2.4) Voluntary/Mandatory

*Select from:*

☑ Voluntary

## (7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

*53285000*

## (7.55.2.6) Investment required (unit currency – as specified in 1.2)

*2512721*

## (7.55.2.7) Payback period

*Select from:*

☑ 1-3 years

## (7.55.2.8) Estimated lifetime of the initiative

*Select from:*

☑ 16-20 years

## (7.55.2.9) Comment

*The biogas comes from methane captured from treatment of Palm Oil Mill Effluent (POME). SD Guthrie's POME is derived from residual waste products from mill processing. The Fresh Fruit Bunch (FFB) we source are RSPO, MSPO and ISPO certified to be sustainable biomass. The generated biogas acts as fuel to generate electricity and can be used to displace diesel or grid electricity. Some of our biogas plants also generate electricity and exported to the grid under the Feed in Tariff scheme. Therefore, there are avoided emissions under Scope 1 Effluent Treatment and Scope 2 Purchased Electricity.*

## Row 2

### (7.55.2.1) Initiative category & Initiative type

Low-carbon energy generation

☑ Solar PV

### (7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

*2128*

### (7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

*Select all that apply*

☑ Scope 2 (location-based)

### (7.55.2.4) Voluntary/Mandatory

*Select from:*

☑ Voluntary

### (7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

*530000*

### (7.55.2.6) Investment required (unit currency – as specified in 1.2)

*4291*

## (7.55.2.7) Payback period

*Select from:*

☑ 1-3 years

## (7.55.2.8) Estimated lifetime of the initiative

*Select from:*

☑ 21-30 years

## (7.55.2.9) Comment

*The solar PV installed at SD Guthrie offices' rooftop enables reduction in Scope 2 emissions as we purchase lesser electricity from the grid.*
*[Add row]*

# (7.55.3) What methods do you use to drive investment in emissions reduction activities?

### Row 1

## (7.55.3.1) Method

*Select from:*

☑ Dedicated budget for other emissions reduction activities

## (7.55.3.2) Comment

*Currently, SD Guthrie has 19 biogas plants in operation and we aim to have a total of 45 biogas plants running across our operations by 2030.*

### Row 2

## (7.55.3.1) Method

*Select from:*

☑ Compliance with regulatory requirements/standards

### (7.55.3.2) Comment

*There is a need for all estates/mills/refinery to comply on RSPO Principals & Criteria/MSPO and ISPO legal requirements -annual carbon emissions.*

## Row 3

### (7.55.3.1) Method

*Select from:*
☑ Dedicated budget for energy efficiency

### (7.55.3.2) Comment

*Internal initiative to boost energy efficiency groupwide.*

## Row 4

### (7.55.3.1) Method

*Select from:*
☑ Employee engagement

### (7.55.3.2) Comment

*We encourage our people to volunteer in projects that increase our carbon stock; Sime Darby Plant A Tree (SDPAT) Programme is actively being done by internal or external organisations.*
*[Add row]*

## (7.67) Do you implement agriculture or forest management practices on your own land with a climate change mitigation and/or adaptation benefit?

*Select from:*

☑ Yes

## (7.67.1) Specify the agricultural or forest management practice(s) implemented on your own land with climate change mitigation and/or adaptation benefits and provide a corresponding emissions figure, if known.

### Row 1

### (7.67.1.1) Management practice reference number

*Select from:*

☑ MP8

### (7.67.1.2) Management practice

*Select from:*

☑ Waste management

### (7.67.1.3) Description of management practice

*SD Guthrie's energy and industrial GHG emissions within Scope 1 predominantly stems from methane emitted during treatment of palm oil mill effluent (POME). We have initiated multiple biogas plants in Malaysia, Indonesia and Papua New Guinea to capture methane and generate renewable energy which can be used in our operations or exported to the national grid. As of FY2023, 16 of SD Plantation's mills are equipped with biogas plants and we aim to have a total of 45 biogas plants running across our operations by 2030.*

### (7.67.1.4) Primary climate change-related benefit

*Select from:*

☑ Emission reductions (mitigation)

### (7.67.1.5) Estimated CO2e savings (metric tons CO2e)

*423172*

## (7.67.1.6) Please explain

*Total carbon emissions reduction from the installation of 16 biogas plants in Malaysia, Indonesia, PNG to capture methane.*

### Row 2

## (7.67.1.1) Management practice reference number

*Select from:*

☑ MP1

## (7.67.1.2) Management practice

*Select from:*

☑ Land use change

## (7.67.1.3) Description of management practice

*1. Land Use Management SDG has a strict no-deforestation policy in place since 2014. For new developments, SDG applies the latest Roundtable on Sustainable Palm Oil (RSPO) criteria to assess the proposed land for high conservation value and high carbon stock using the RSPO's High Conservation Value-High Carbon Stock Approach (HCV-HCSA) Toolkit. In accordance with our policies, SDG has not developed any land in Indonesia and Malaysia for several years, and the Group's only areas of expansion have been in Papua New Guinea which are low carbon developments in line with the RSPO's New Planting Procedure (NPP) and HCV-HCSA requirements. The most recent of these expansions was in an area of 373.51 hectares in Poliamba, Papua New Guinea, where SDG's development plans were formulated in accordance with the RSPO's NPP, with 206 hectares identified for development and 168 hectares set aside for conservation – or 45% of the total area. In SDG we also adhere to strict land acquisition policies. Once internal feasibility study conducted to check the suitability of land, thorough investigations will be conducted on legal, environmental and social aspects; no development on forests and peat (NDPE), high conservation value forest and high carbon stock assessment (HCV-HCSA) and social and environmental impact assessment (SEIA).SDG's conservation areas have remained largely unchanged over the years. As at end-2023, a total of 45,396 hectares – two-thirds the size of Singapore – have been identified as high conservation value (HCV) and conservation set-aside (CSA) areas with about 87% of the total conservation area located at SDG's operations in Indonesia, Papua New Guinea and Solomon Islands.All HCV and CSA areas identified to date have been set aside for conservation and are subject to dedicated management and monitoring plans.We have also expanded our efforts beyond legal and certification requirements to make positive contributions to forests in key landscapes through many conservation and restoration programmes.*

## (7.67.1.4) Primary climate change-related benefit

*Select from:*

☑ Increase carbon sink (mitigation)

## (7.67.1.5) Estimated CO2e savings (metric tons CO2e)

*31021*

## (7.67.1.6) Please explain

*Our high conservation areas (HCV), buffer zones and mangroves have sequestered an estimated total of 31,021 metric tons CO2; 3,318 metric tons from our HCV areas, 5,816 metric tons CO2 from our buffer zones and 21,888 metric tons CO2 from our mangrove areas. The calculations methodology is referenced from GHG Protocol Land Sector and Removals Guidance and the 2019 Refinement to the IPCC Guidelines for National GHG Inventories. The reason we opted for GHG Protocol Land Sector and Removals Guidance draft instead of GHG Protocol Corporate Standards was because we had to be consistent with what we have submitted to SBTi for target validation in 2022 which required us to use GHG Protocol Land Sector and Removals Guidance draft.*

### Row 3

## (7.67.1.1) Management practice reference number

*Select from:*

☑ MP4

## (7.67.1.2) Management practice

*Select from:*

☑ Fertilizer management

## (7.67.1.3) Description of management practice

*Amidst geopolitical uncertainties, and fragile supply chains, it is crucial to secure a reliable source of supplies, particularly fertiliser. As a result, SDG resourcefully recycles its by-products (fronds and empty fruit bunches) from its upstream processes back into operations as organic fertiliser. Palm oil mill effluent (POME) is wastewater produced from the processing of Fresh Fruit Bunches (FFB). It is organic and biologically treated through anaerobic digestion and recycled for use as organic fertiliser in the Group's plantations.*

## (7.67.1.4) Primary climate change-related benefit

*Select from:*

☑ Emission reductions (mitigation)

## (7.67.1.5) Estimated CO2e savings (metric tons CO2e)

*18218*

## (7.67.1.6) Please explain

*Emissions reduction through reduction in use of fertiliser*

### Row 4

## (7.67.1.1) Management practice reference number

*Select from:*

☑ MP2

## (7.67.1.2) Management practice

*Select from:*

☑ Change in the topography or landscapes

## (7.67.1.3) Description of management practice

*2. Climatic Consideration: Highly Suitable Climate Elements in Ensuring Sustainable High Crop Yield. Ideally the following aspects are important in ensuring optimum yield: - Annual Rainfall = 2000-2500mm/year- Duration of Dry Season (month) = 0- Mean Annual Temperature (0C) = 26-29- Daily Solar Radiation (MJm2) = 16-17- Wind (Ms-1) = <10Severe flooding prevents or disrupts harvesting and collection of oil palm fruits, leading to reduced harvest and yield. Flooding may be caused by heavy rains or increased sea levels. Estates and mills located in high-risk areas have been equipped with bunds to prevent flooding and coastal inundation. These bunds, made of earth, have been strategically constructed across all coastal estates owned by SDP. Plans are currently being developed to maintain the stability of the bunds to ensure their effectiveness. We further enhance the protection of these area by rehabilitating mangrove trees at the riverbank and coastal. The earth bunds and mangroves help to prevent erosions at the riverbanks and coastal areas.*

## (7.67.1.4) Primary climate change-related benefit

*Select from:*

☑ Increasing resilience to climate change (adaptation)

## (7.67.1.5) Estimated CO2e savings (metric tons CO2e)

*0*

## (7.67.1.6) Please explain

*No estimated CO2 savings, this initiative is meant for climate adaptation*

### Row 5

## (7.67.1.1) Management practice reference number

*Select from:*

☑ MP6

## (7.67.1.2) Management practice

*Select from:*

☑ Other, please specify :Water management

## (7.67.1.3) Description of management practice

*6. Water Management System Water usage. The Group monitors the amount of water used and usage intensity in all our upstream operations. In 2022, SDG consumed a total of 28,353,614 cubic metres (m3) of water.Each region primarily determines its water management and monitoring approaches according to regulatory requirements. Water data is collected at the site level and may vary from operation to operation. SDG is currently reviewing our internal processes to collect this data at the Group level, as doing so will ensure consistency and comparability. Whilst previously, the Group-level water-usage intensity reduction target was reported, SDG will revisit this approach once our collection processes are streamlined.In 2022, the Group appointed external consultants to conduct a study on our water footprint and water business risks across the upstream and downstream operations. The study will be carried out in 2023 together with SDG's R&D department. The study will be carried out with the Water Footprint Network methodology, and a life cycle assessment in line with the ISO 14046: 2014 Water Footprint standard. Wastewater/Effluent Discharge - SDG's operations at palm oil mills and refineries produces effluents in the form of wastewater. As SDG operates near waterways, we have a responsibility to protect water sources within and around the boundaries of our operations from contamination by effluents.Palm oil mill effluent (POME) is wastewater produced from the processing of Fresh Fruit Bunches (FFB). It is organic and biologically treated through anaerobic digestion and recycled for*

*use as fertiliser in the Group's plantations. The remaining wastewater is then treated before being discharged into waterways in accordance with requirements prescribed by applicable laws and regulations.Palm oil refinery effluent (PORE) is wastewater from refining crude palm oil. PORE is treated with a chemical process to remove oil, grease and inorganic substances before further biological treatment, prior to its discharge. The Group's robust management systems ensure that all our mills and refineries are fitted with Palm Oil Mill Effluent Treatment Systems and Industrial Effluent Treatment Systems that support the management of waste and comply with national environmental standards.*

## (7.67.1.4) Primary climate change-related benefit

*Select from:*

☑ Increasing resilience to climate change (adaptation)

## (7.67.1.5) Estimated CO2e savings (metric tons CO2e)

*0*

## (7.67.1.6) Please explain

*There are no estimated CO2 savings as this is an adaptation practice identified at this point in time*

### Row 6

## (7.67.1.1) Management practice reference number

*Select from:*

☑ MP7

## (7.67.1.2) Management practice

*Select from:*

☑ Integrated pest management

## (7.67.1.3) Description of management practice

*7. Integrated Pest Management - Beneficial Plants, Barn Owl. SDG is committed to preserving the nutrients in the soil to encourage organic microbial growth for healthier palm fruits by reducing the amount of nitrogen fertiliser and pesticides wherever possible. Our Crop Protection Research Section has developed*

*environmentally friendly and economically viable pest and disease control methods to protect our palms. We use biological controls, creating an ecosystem in our plantations that works to regulate itself. Our Integrated Pest Management (IPM) approach, as we call it, are employed across all our plantations.We build nesting boxes every 10 hectares in our estates to encourage these barn owls to populate the plantation. These owls help manage the rat population in our estates - our most common pest. Uncontrolled rat damage can result in more than 5% loss in oil palm crop. With Tyto Alba flying around, we are able to significantly reduce the rat infestation – which means fewer rounds of rat baiting and lesser damage to our fruit bunches.Beneficial plants We have planted strips of plants (Antigonan leptopus, Tunera subulate & Euphorbia heterophylla) at the fringe of each oil palm row. These plants have been planted to curb the population of the bagworm, a leaf-eating caterpillar that damages palm fronds.By growing these beneficial plants, we encourage the propagation of the bagworm's natural enemies. Cultivated in the right ratio, these plants protect our oil palms from leaf-eating caterpillar pests within a 120 to 450-metre radius.Rhinoceros BeetlesThese insects infest the newly replanted oil palm fields due to our Zero-burning replanting method, where old trees are cut down and left to decompose. Decaying organic matters such as these are favourable and become a breeding ground for this beetle.We have explored and discovered the use of the Metarhizium Entomopathogenic fungi that we formulate into a biopesticide to control the Rhinoceros Beetle pest. The biopesticide is applied on the decomposing trunk chips that will infect and kill the Rhinoceros Beetle grub. As a result, we minimise the use of chemical insecticides and protect our palm from damages.*

## (7.67.1.4) Primary climate change-related benefit

*Select from:*

☑ Reduced demand for pesticides (adaptation)

## (7.67.1.5) Estimated CO2e savings (metric tons CO2e)

*0*

## (7.67.1.6) Please explain

*There are no estimated CO2 savings as this is an adaptation practice. Annual cost savings has been estimated at between RM87million to RM358 million.*

### Row 7

## (7.67.1.1) Management practice reference number

*Select from:*

☑ MP10

## (7.67.1.2) Management practice

*Select from:*

☑ Restoration

## (7.67.1.3) Description of management practice

*SDG is committed to ensure the restoration of degraded forests as well as the reforestation of areas set aside for conservation in our concession areas. Where possible, we have planted Endangered, Rare and Threatened (ERT) trees to create wildlife corridors linking patches of degraded land. Together with our partners, we have collectively planted 2.28 million trees (as of FY2023) in an effort to restore the habitats of endangered species. More information on our reforestation efforts can also be seen on our website.Our tree planting efforts include the following:1) Reforestation and rehabilitation of orang-utan habitat in Northern Ulu Segama, Sabah, Malaysia 295,159 trees2) Sime Darby Plant-A-Tree Programme in Sime Darby Plantation estates, Malaysia 329,225 trees3) Sime Darby Plant-A-Tree Programme in Jentar estate, Malaysia 136,036 trees4) Project RiLeaf with Nestlé Malaysia 588,981 trees5) Peat Swamp Forest Protection and Rehabilitation Project in Raja Musa Forest Reserve, Bukit Talang estate, Malaysia 18,500 trees6) Riparian and coastal reforestation, Papua New Guinea 69,911 trees7) Ramu Tree Nursery, Papua New Guinea 96 trees8) Mangrove restoration Numundo coastline, West New Britain, Papua New Guinea 10,914 trees*

## (7.67.1.4) Primary climate change-related benefit

*Select from:*

☑ Increase carbon sink (mitigation)

## (7.67.1.5) Estimated CO2e savings (metric tons CO2e)

*6040340*

## (7.67.1.6) Please explain

*Our restoration efforts have sequestered an estimated total of 6,040,340 metric tons CO2; 5,811,400 metric tons CO2 from our standing oil palm plantations, 226,792 metric tons CO2 from rubber plantations and 2,148 metric tons CO2 from our paulownia plantations. The calculations methodology is referenced from GHG Protocol Land Sector and Removals Guidance and the 2019 Refinement to the IPCC Guidelines for National GHG Inventories. The reason we opted for GHG Protocol Land Sector and Removals Guidance draft instead of GHG Protocol Corporate Standards was because we had to be consistent with what we have submitted to SBTi for target validation in 2022 which required us to use GHG Protocol Land Sector and Removals Guidance draft.*

### Row 8

## (7.67.1.1) Management practice reference number

*Select from:*

☑ MP3

## (7.67.1.2) Management practice

*Select from:*

☑ Fire control

## (7.67.1.3) Description of management practice

*Zero Burning Replanting Technique - SDG has long been committed to sustainable practices. We are the forefront of implementing the Zero Burning principles decades ago. Introduced in 1989, the practice has been adopted as National standard in 1997 and ASEAN in 2003. We were awarded the Roll of Honour in the Global 500 at Rio de Jeneiro in 1992 by the UNEP (United Nation Environment Programme) for this initiative. Zero Burning is a practice in which the old and uneconomical stands of oil palms are felled, shredded and left to decompose during replanting. When replanting, care must be taken to minimize, where possible, disturbance of the soil as this may increase the greenhouse gas (GHG) emissions. Therefore, the oil palm trunks were chipped or applied directly to the plantations as surface mulch to reduce the direct impacts of rainfall and sunlight. Hotspot - Alert System and Monitoring-Starting from 2013, SDG launched this system to monitor fire hotspots on a daily basis. An Hotspot Alert Dashboard was introduced in 2015 to proactively monitor fire and haze in our concession areas and also within a 5km radius outside the concession boundaries respectively. Once a hotspot is detected, a system alert is triggered to the respective area/estate. -Fire prevention teams are then dispatched to verify the accuracy of this satellite reports. Immediate action is taken to extinguish any fire including those that fall within a 5km radius from our estate boundaries. Management completes a Fire Hotspot Internal Report (FHIR) with photos taken on-site, within 24 hours of receiving the Hotspot Email Alert.-Most of the hotspots detected during the year had been caused by land clearing for paddy planting and slash-and-burn activities by smallholders or the local communities.-In Indonesia, we monitor hotspots from towers up to 15m which was highly built in strategic locations within our estates.*

## (7.67.1.4) Primary climate change-related benefit

*Select from:*

☑ Emission reductions (mitigation)

## (7.67.1.5) Estimated CO2e savings (metric tons CO2e)

*0*

## (7.67.1.6) Please explain

*Emissions are avoided since there is no fire compared to previous practices which involves burning*

## Row 9

### (7.67.1.1) Management practice reference number

*Select from:*

☑ MP5

### (7.67.1.2) Management practice

*Select from:*

☑ Restoration of degraded lands and cultivated organic soils

### (7.67.1.3) Description of management practice

*5. Peat Management - SDG has implemented a strict “no new planting on peat” policy since 2014. There are however, existing 32,798 hectares of plantations located on peat across all operations. Peatlands store twice as much carbon as the rest of the world’s forests and are more susceptible to fire. For this reason, the Group conducts drainability assessments at our existing operations on peat in accordance with RSPO requirements and uses the results to plan the phasing out of oil palm cultivation on these lands. Suitable crops will replace oil palms on these lands to generate a higher water table or rehabilitated natural vegetation. It is crucial to maintain an optimal water level for peatland, to maintain its vast stores of carbon, prevent peat fires and minimise peat subsidence.In the interim, SDG’s operating units continuously implement best peat management practices in compliance with the RSPO Principles and Criteria and the Group’s internal agriculture reference manual. In addition, the Group maintains existing vegetation in and around our oil palm plantations and engage with surrounding local communities to educate them on sustainable management of peat areas to prevent slash and burn activities.*

### (7.67.1.4) Primary climate change-related benefit

*Select from:*

☑ Emission reductions (mitigation)

### (7.67.1.5) Estimated CO2e savings (metric tons CO2e)

*0*

### (7.67.1.6) Please explain

*Estimated CO2e savings for this management practices will be established in future.*

## Row 10

### (7.67.1.1) Management practice reference number

*Select from:*

☑ MP9

### (7.67.1.2) Management practice

*Select from:*

☑ Governmental or institutional policies and programs

### (7.67.1.3) Description of management practice

*9. Commitment to sustainable palm oil - As at 2023, SDG is the one of the world's largest producer of Certified Sustainable Palm Oil (CSPO) with a production capacity of 1.887 Million (MT) annually. We are committed to ensuring all our operations follow good agricultural and best management practice by implementing sustainability standards. This includes international standards such as the Roundtable on Sustainable Palm Oil (RSPO) and the Rainforest Alliance (RA), as well as national mandated standards such as the Malaysian Sustainable Palm Oil (MSPO) and Indonesian Sustainable Palm Oil (ISPO).*

### (7.67.1.4) Primary climate change-related benefit

*Select from:*

☑ Emission reductions (mitigation)

### (7.67.1.5) Estimated CO2e savings (metric tons CO2e)

*0*

### (7.67.1.6) Please explain

*No estimated emissions savings has been calculated for compliance to RSPO, MSPO and ISPO standards.*

## Row 11

## (7.67.1.1) Management practice reference number

*Select from:*

☑ MP11

## (7.67.1.2) Management practice

*Select from:*

☑ Replacing fossil fuels by renewable energy sources

## (7.67.1.3) Description of management practice

*Biogas plants have been installed at 14 mills across Malaysia, Indonesia, Papua New Guinea and the Solomon Islands. Biogas plants capture methane to generate electricity, thus reducing a major source of emissions coming from effluent treatment.For solar energy, in addition to leasing out selected areas within our land bank for use as solar farms. Sime Darby Plantation has also developed rooftop solar projects to reduce the Group's conventional energy and diesel consumption.*

## (7.67.1.4) Primary climate change-related benefit

*Select from:*

☑ Emission reductions (mitigation)

## (7.67.1.5) Estimated CO2e savings (metric tons CO2e)

*62797.0*

## (7.67.1.6) Please explain

*We have only accounted for emissions avoided from biogas and solar electricity generation projects in the estimated CO2esavings.*
*[Add row]*

# (7.68) Do you encourage your suppliers to undertake any agricultural or forest management practices with climate change mitigation and/or adaptation benefits?

*Select from:*

☑ Yes

## (7.68.1) Specify which agricultural or forest management practices with climate change mitigation and/or adaptation benefits you encourage your suppliers to undertake and describe your role in the implementation of each practice.

### Row 1

### (7.68.1.1) Management practice reference number

*Select from:*

☑ MP5

### (7.68.1.2) Management practice

*Select from:*

☑ Integrated pest management

### (7.68.1.3) Description of management practice

*We engage with our direct suppliers in Indonesia on best management practice via the Supplier Support Program - Supplier Self-Assessment Platform. Principle #7 on the platform covers Best Management Practices - general plantation management, fertilizer & pesticide management, riparian buffer management, integrated pest management, etc.*

### (7.68.1.4) Your role in the implementation

*Select all that apply*

☑ Knowledge sharing

### (7.68.1.5) Explanation of how you encourage implementation

*All completed self-assessments are verified by us to gauge compliance with requirements stipulated in the RSPO P&C, ISPO, SDO RSG, and NDPE policies. We will develop action plans for each supplier according to gaps identified and provide them with technical support and guidance through ongoing engagements to ensure progress.*

## (7.68.1.6) Climate change related benefit

*Select all that apply*

☑ Emissions reductions (mitigation)

☑ Reduced demand for pesticides (adaptation)

## (7.68.1.7) Comment

*N/A*

### Row 2

## (7.68.1.1) Management practice reference number

*Select from:*

☑ MP2

## (7.68.1.2) Management practice

*Select from:*

☑ Enhanced forest regeneration practices

## (7.68.1.3) Description of management practice

*We engage with our direct suppliers in Indonesia on best management practice via the Supplier Support Program - Supplier Self-Assessment Platform. Principle #5 on the platform covers Respect for the Natural Environment: HCV, HCS, protection of ERT species, biodiversity protection & management, peatland protection, GHG, etc.*

## (7.68.1.4) Your role in the implementation

*Select all that apply*

☑ Knowledge sharing

## (7.68.1.5) Explanation of how you encourage implementation

*All completed self-assessments are verified by us to gauge compliance with requirements stipulated in the RSPO P&C, ISPO, SDO RSG, and NDPE policies. We will develop action plans for each supplier according to gaps identified and provide them with technical support and guidance through ongoing engagements to ensure progress.*

## (7.68.1.6) Climate change related benefit

*Select all that apply*

☑ Increasing resilience to climate change (adaptation)

☑ Increase carbon sink (mitigation)

## (7.68.1.7) Comment

*N/A*

### Row 3

## (7.68.1.1) Management practice reference number

*Select from:*

☑ MP10

## (7.68.1.2) Management practice

*Select from:*

☑ Reforestation

## (7.68.1.3) Description of management practice

*Should we detect past deforestation and liabilities in our direct suppliers' operations, we conduct case-specific engagements with them to come up with a Recovery Plan to make up for the past land clearing. Recovery Projects are often in the form of reforestation and rehabilitation of degraded peatland.*

## (7.68.1.4) Your role in the implementation

*Select all that apply*

☑ Knowledge sharing

## (7.68.1.5) Explanation of how you encourage implementation

*We engage with identified suppliers by providing technical support on reforestation and introducing them to qualified civil society organizations that could help with the project implementation, if necessary. We publish results of these Recovery Plans by our suppliers in the SDO Grievance Register, which is available on our website.*

## (7.68.1.6) Climate change related benefit

*Select all that apply*

☑ Increasing resilience to climate change (adaptation)

☑ Increase carbon sink (mitigation)

## (7.68.1.7) Comment

*N/A*

### Row 4

## (7.68.1.1) Management practice reference number

*Select from:*

☑ MP7

## (7.68.1.2) Management practice

*Select from:*

☑ Permanent soil cover (including cover crops)

## (7.68.1.3) Description of management practice

*We engage with our direct suppliers in Indonesia on best management practice via the Supplier Support Program - Supplier Self-Assessment Platform. Principle #7 on the platform covers Best Management Practices - general plantation management.*

## (7.68.1.4) Your role in the implementation

*Select all that apply*

☑ Knowledge sharing

## (7.68.1.5) Explanation of how you encourage implementation

*All completed self-assessments are verified by us to gauge compliance with requirements stipulated in the RSPO P&C, ISPO, SDO RSG, and NDPE policies. We will develop action plans for each supplier according to gaps identified and provide them with technical support and guidance through ongoing engagements to ensure progress.*

## (7.68.1.6) Climate change related benefit

*Select all that apply*

☑ Increasing resilience to climate change (adaptation)

☑ Other, please specify :To reduce soil erosion

## (7.68.1.7) Comment

*N/A*

### Row 5

## (7.68.1.1) Management practice reference number

*Select from:*

☑ MP1

## (7.68.1.2) Management practice

*Select from:*

☑ Biodiversity considerations

## (7.68.1.3) Description of management practice

*We engage with our direct suppliers in Indonesia on best management practice via the Supplier Support Program - Supplier Self-Assessment Platform. Principle #5 on the platform covers Respect for the Natural Environment: HCV, HCS, protection of Endangered, Rare and Threatened species, biodiversity protection & management, peatland protection, GHG, etc.*

## (7.68.1.4) Your role in the implementation

*Select all that apply*

☑ Knowledge sharing

## (7.68.1.5) Explanation of how you encourage implementation

*All completed self-assessments are verified by us to gauge compliance with requirements stipulated in the RSPO P&C, ISPO, SDO RSG, and NDPE policies. We will develop action plans for each supplier according to gaps identified and provide them with technical support and guidance through ongoing engagements to ensure progress.*

## (7.68.1.6) Climate change related benefit

*Select all that apply*

☑ Emissions reductions (mitigation)

☑ Reduced demand for pesticides (adaptation)

## (7.68.1.7) Comment

*N/A*

### Row 6

## (7.68.1.1) Management practice reference number

*Select from:*

☑ MP6

## (7.68.1.2) Management practice

*Select from:*

☑ Land use change

## (7.68.1.3) Description of management practice

*We engage with our direct suppliers in Indonesia on best management practice via the Supplier Support Program - Supplier Self-Assessment Platform. Principle #7 on the platform covers Best Management Practices - general plantation management, GHG management, riparian buffer management.*

## (7.68.1.4) Your role in the implementation

*Select all that apply*

☑ Knowledge sharing

## (7.68.1.5) Explanation of how you encourage implementation

*All completed self-assessments are verified by us to gauge compliance with requirements stipulated in the RSPO P&C, ISPO, SDO RSG, and NDPE policies. We will develop action plans for each supplier according to gaps identified and provide them with technical support and guidance through ongoing engagements to ensure progress.*

## (7.68.1.6) Climate change related benefit

*Select all that apply*

☑ Emissions reductions (mitigation)

☑ Increase carbon sink (mitigation)

## (7.68.1.7) Comment

*N/A*

### Row 7

## (7.68.1.1) Management practice reference number

*Select from:*

☑ MP4

## (7.68.1.2) Management practice

*Select from:*

☑ Fire control

## (7.68.1.3) Description of management practice

*We engage with our direct suppliers in Indonesia on best management practice via the Supplier Support Program - Supplier Self-Assessment Platform. Principle #7 on the platform covers Best Management Practices on fire management*

## (7.68.1.4) Your role in the implementation

*Select all that apply*

☑ Knowledge sharing

## (7.68.1.5) Explanation of how you encourage implementation

*All completed self-assessments are verified by us to gauge compliance with requirements stipulated in the RSPO P&C, ISPO, SDO RSG, and NDPE policies. We will develop action plans for each supplier according to gaps identified and provide them with technical support and guidance through ongoing engagements to ensure progress.*

## (7.68.1.6) Climate change related benefit

*Select all that apply*

☑ Emissions reductions (mitigation)

## (7.68.1.7) Comment

*N/A*

### Row 8

## (7.68.1.1) Management practice reference number

*Select from:*

☑ MP9

## (7.68.1.2) Management practice

*Select from:*

☑ Reducing energy use

## (7.68.1.3) Description of management practice

*We engage with our direct suppliers in Indonesia on best management practice via the Supplier Support Program - Supplier Self-Assessment Platform. Principle #7 on the platform covers Best Management Practices - general plantation management, mill management, GHG management.*

## (7.68.1.4) Your role in the implementation

*Select all that apply*

☑ Knowledge sharing

## (7.68.1.5) Explanation of how you encourage implementation

*All completed self-assessments are verified by us to gauge compliance with requirements stipulated in the RSPO P&C, ISPO, SDO RSG, and NDPE policies. We will develop action plans for each supplier according to gaps identified and provide them with technical support and guidance through ongoing engagements to ensure progress.*

## (7.68.1.6) Climate change related benefit

*Select all that apply*

☑ Emissions reductions (mitigation)

☑ Reduced demand for fossil fuel (adaptation)

## (7.68.1.7) Comment

*N/A*

## Row 9

### (7.68.1.1) Management practice reference number

*Select from:*

☑ MP3

### (7.68.1.2) Management practice

*Select from:*

☑ Fertilizer management

### (7.68.1.3) Description of management practice

*We engage with our direct suppliers in Indonesia on best management practice via the Supplier Support Program - Supplier Self-Assessment Platform. Principle #7 on the platform covers Best Management Practices - general plantation management and fertilizer & pesticide management.*

### (7.68.1.4) Your role in the implementation

*Select all that apply*

☑ Knowledge sharing

### (7.68.1.5) Explanation of how you encourage implementation

*All completed self-assessments are verified by us to gauge compliance with requirements stipulated in the RSPO P&C, ISPO, SDO RSG, and NDPE policies. We will develop action plans for each supplier according to gaps identified and provide them with technical support and guidance through ongoing engagements to ensure progress.*

### (7.68.1.6) Climate change related benefit

*Select all that apply*

☑ Emissions reductions (mitigation)

☑ Reduced demand for fertilizers (adaptation)
☑ Reduced demand for pesticides (adaptation)

## (7.68.1.7) Comment

*N/A*

### Row 10

## (7.68.1.1) Management practice reference number

*Select from:*
☑ MP8

## (7.68.1.2) Management practice

*Select from:*
☑ Pest, disease and weed management practices

## (7.68.1.3) Description of management practice

*We engage with our direct suppliers in Indonesia on best management practice via the Supplier Support Program - Supplier Self-Assessment Platform. Principle #7 on the platform covers Best Management Practices - general plantation management, fertilizer & pesticide management and integrated pest management.*

## (7.68.1.4) Your role in the implementation

*Select all that apply*
☑ Knowledge sharing

## (7.68.1.5) Explanation of how you encourage implementation

*All completed self-assessments are verified by us to gauge compliance with requirements stipulated in the RSPO P&C, ISPO, SDO RSG, and NDPE policies. We will develop action plans for each supplier according to gaps identified and provide them with technical support and guidance through ongoing engagements to ensure progress.*

## (7.68.1.6) Climate change related benefit

*Select all that apply*

☑ Emissions reductions (mitigation)

☑ Increasing resilience to climate change (adaptation)

## (7.68.1.7) Comment

*N/A*
*[Add row]*

### (7.68.2) Do you collect information from your suppliers about the outcomes of any implemented agricultural/forest management practices you have encouraged?

*Select from:*

☑ Yes

### (7.69) Do you know if any of the management practices implemented on your own land disclosed in 7.67.1 have other impacts besides climate change mitigation/adaptation?

*Select from:*

☑ Yes

### (7.69.1) Provide details on those management practices that have other impacts besides climate change mitigation/adaptation and on your management response.

**Row 1**

## (7.69.1.1) Management practice reference number

*Select from:*

☑ MP1

## (7.69.1.2) Overall effect

*Select from:*

☑ Positive

## (7.69.1.3) Which of the following has been impacted?

*Select all that apply*

☑ Biodiversity

## (7.69.1.4) Description of impact

*SDG has a strict no-deforestation policy in place since 2016. For new developments, SDG applies the latest Roundtable on Sustainable Palm Oil (RSPO) criteria to assess the proposed land for high conservation value and high carbon stock using the RSPO's High Conservation Value-High Carbon Stock Approach (HCV-HCSA) Toolkit. By putting aside and conserving areas with HCV, the conservation of biodiversity increases the identification of flora and fauna. This does not affect our operations as we made the conscious effort to conserve areas with HCV on our own land.*

## (7.69.1.5) Have you implemented any response to these impacts?

*Select from:*

☑ Yes

## (7.69.1.6) Description of the response

*In accordance with our policies, SDG has not developed any land in Indonesia and Malaysia for several years, and the Group's only areas of expansion have been in Papua New Guinea which are low carbon developments in line with the RSPO's New Planting Procedure (NPP) and HCV-HCSA requirements. The most recent of these expansions was in an area of 373.51 hectares in Poliamba, Papua New Guinea, where SDG's development plans were formulated in accordance with the RSPO's NPP, with 206 hectares identified for development and 168 hectares set aside for conservation – or 45% of the total area. The plans have been approved and planting started in late 2022. All HCV and CSA areas identified to date have been set aside for conservation and are subject to dedicated management and monitoring plans. Measures include regular surveillance and patrolling for encroachment to prevent illegal development, poaching, and hunting.SDG has identified a total of 17,913 hectares of land classified as "unplantable reserves" in Malaysia. These unplantable reserves are made up of HCV and CSA areas, as well as other areas with characteristics which render them as non-productive or unsuitable for oil palm planting. The total unplantable reserve area makes up about 5.03% of SDG's total upstream landbank in Malaysia, making them suitable candidates for conservation.*

## Row 2

### (7.69.1.1) Management practice reference number

*Select from:*

☑ MP6

### (7.69.1.2) Overall effect

*Select from:*

☑ Positive

### (7.69.1.3) Which of the following has been impacted?

*Select all that apply*

☑ Water

### (7.69.1.4) Description of impact

*Wastewater/Effluent Discharge - As part of our water management plan, we conduct assessment of Environmental Aspect & Impact Identification and evaluation where we identify and classify water related pollutants and evaluate the impacts. The identification and classifications are based on ISO 14001 Environmental Management System. Specific matrix is used to evaluate the impacts on water pollutants that come from the operational activities. The risk assessment is partly assessed in the environmental impact assessments and environmental management system where the impacts of pollutants to water in our operations. Specific Standard Operating Procedures (SOP) on Palm Oil Mill Effluent treatments, Refinery Effluent Treatments and water sampling procedures are well established in our operations. We actively manage our water systems due to high Biological Oxygen Demand (BOD) from treated effluent that are discharged to water course. The greater the BOD, the more rapidly oxygen is depleted in the stream. This means less oxygen is available to higher forms of aquatic life. The consequences of high BOD are the same as those for low dissolved oxygen: aquatic organisms become stressed, suffocate, and die. High BOD levels can also indicate the presence of pollutants that may be harmful to human health, such as pathogens or chemicals.*

### (7.69.1.5) Have you implemented any response to these impacts?

*Select from:*

☑ Yes

## (7.69.1.6) Description of the response

*Wastewater/Effluent Discharge - To ensure our operation does not pollute the natural water ways, we have established a robust waste management plan that ensure all our mills and refineries are fitted with Palm Oil Mill Effluent Treatment Systems and Industrial Effluent Treatment Systems that support the management of waste and comply with national environmental standards. SDG continuously monitors the quality of discharged wastewater and wastewater treatment performance at our upstream operations as well as ensures that biological oxygen demand (BOD) remains below regulatory thresholds. We have set targets for effluent intensity for each of the regions where we operate. These are 0.65 cubic metres m3 POME per MT of FFB processed (m3/MT FFB) for Malaysia, 0.5m3/MT FFB in Indonesia, and 0.7 m3/MT FFB for Papua New Guinea and Solomon Islands. Our R&D has successfully constructed a system called Membrane Oil Recovery System (MORS) in our Mills where it can significantly reduce pollutants such as suspended solids and oil and grease more than conventional ETP. SDG established a proper Standard Operating Procedures (SOP) for Water Quality Monitoring 2016 (Revision to SPMS Appendix 7 Issue Date 1st November 2008) which stipulates the requirements related to water quality and effluent discharge quality.*

### Row 3

## (7.69.1.1) Management practice reference number

*Select from:*

☑ MP10

## (7.69.1.2) Overall effect

*Select from:*

☑ Positive

## (7.69.1.3) Which of the following has been impacted?

*Select all that apply*

☑ Biodiversity

## (7.69.1.4) Description of impact

*In considering the type of conservation measures best suited for a particular area, we are guided by the SDG Conservation and Biodiversity Area (CBA) initiative, which was launched in 2021. It sets out specific guidance in determining whether a particular site should be protected, restored, or connected with other landscapes. This will then enable the Group to draw up the appropriate action plans. SDG connects areas that have the potential to be connected with important habitats,*

*landscapes and ecosystems. SDG's focus on these areas will be on creating corridors, connectivity, steppingstones and extensions to such habitats and ecosystems. By creating wildlife corridors, SDG is able to play a part in positively influencing the conservation and preservation of wildlife.*

## (7.69.1.5) Have you implemented any response to these impacts?

*Select from:*

☑ Yes

## (7.69.1.6) Description of the response

*SDG has identified a total of 17,913 hectares of land classified as "unplantable reserves" in Malaysia. These unplantable reserves are made up of HCV and CSA areas, as well as other areas with characteristics which render them as non-productive or unsuitable for oil palm planting. These include terrain with slopes greater than 25 degrees, ponds, ravines, swamps, and the like. The total unplantable reserve area makes up about 5.03% of SDG's total upstream landbank in Malaysia, making them suitable candidates for conservation.In FY2022, as part of the initiatives to restore CBA, SDG began setting up new satellite nurseries to supply and plant tree saplings of endemic forest species and fruit trees at the identified areas. Where possible, SDG will also introduce Endangered, Rare & Threatened (ERT) species with a planting density of 600 – 1,000 saplings per hectare. The CBA approach is supported by existing SDG tree-planting initiatives, such as the Group's Plant-A-Tree and Sapong Forest Rehabilitation projects. The Group has also identified new external partnerships, such as Project RELeaf with Nestlé Malaysia, Plan4Tawau with 1StopBorneo and the SDG-BORA Stream restoration project.*
*[Add row]*

# (7.70) Do you know if any of the management practices mentioned in 7.68.1 that were implemented by your suppliers have other impacts besides climate change mitigation/adaptation?

*Select from:*

☑ Yes

# (7.70.1) Provide details of those management practices implemented by your suppliers that have other impacts besides climate change mitigation/adaptation.

## Row 1

## (7.70.1.1) Management practice reference number

*Select from:*

☑ MP11

## (7.70.1.2) Overall effect

*Select from:*

☑ Positive

## (7.70.1.3) Which of the following has been impacted?

*Select all that apply*

☑ Biodiversity

## (7.70.1.4) Description of impacts

*We have identified suppliers that are committed to reforest a percentage of their owned land landbank and connecting forests through wildlife corridors. This will have a significant impact to the conservation and preservation of several flora and fauna.*

## (7.70.1.5) Have any response to these impacts been implemented?

*Select from:*

☑ Yes

## (7.70.1.6) Description of the response(s)

*Selected suppliers have planted native tree seedlings in between abandoned palm trees to ensure a gradual return of the area to natural forest. Maintenance of the seedlings has also been conducted regularly, using only manual weeding and grass cutting methods without the use of fertilizers, pesticides, or chemicals.*

### Row 2

## (7.70.1.1) Management practice reference number

*Select from:*

☑ MP1

## (7.70.1.2) Overall effect

*Select from:*

☑ Positive

## (7.70.1.3) Which of the following has been impacted?

*Select all that apply*

☑ Biodiversity

## (7.70.1.4) Description of impacts

*As encouraged by SDG, some of our suppliers truly exemplify our policies and have a robust biodiversity and conservation management. We have identified suppliers that have implemented several initiatives targeted towards preserving the natural habitats of critically endangered species and protecting areas with High Conservation Value ("HCV") and High Carbon Stock ("HCS"). Our suppliers have adopted an integrated HCV-HCSA assessments which will be led by ALS-licensed assessor who will be required to follow the new HCV-HCSA Assessment Manual.*

## (7.70.1.5) Have any response to these impacts been implemented?

*Select from:*

☑ Yes

## (7.70.1.6) Description of the response(s)

*We have identified suppliers that have worked to established wildlife sanctuaries and corridors. Our larger suppliers are able to monitor conservation areas inclusive of HCV & HCS areas via satellite remote sensing and drone.We also have suppliers that are committed to conserving endangered wildlife through monitoring potential human-wildlife conflict on their operational land and spearhead initiatives such as habitat restoration. Wildlife animals that are targeted for conservation include, but are not limited to Pygmy Elephants, Orang Utan and Malayan Sunbear.*
*[Add row]*

# (7.73) Are you providing product level data for your organization's goods or services?

*Select from:*

☑ No, I am not providing data

## (7.74) Do you classify any of your existing goods and/or services as low-carbon products?

*Select from:*

☑ Yes

## (7.74.1) Provide details of your products and/or services that you classify as low-carbon products.

### Row 1

### (7.74.1.1) Level of aggregation

*Select from:*

☑ Product or service

### (7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

*Select from:*

☑ No taxonomy used to classify product(s) or service(s) as low carbon

### (7.74.1.3) Type of product(s) or service(s)

Biofuels

☑ Other, please specify :Crude Palm Oil and Palm Kernel

### (7.74.1.4) Description of product(s) or service(s)

*Our low carbon oil refers to refined products with emission intensity lower than the industry average, based on the RSPO GHG emission intensity threshold, across the entire value chain. This is achieved through responsible sourcing of Fresh Fruit Bunches (FFB) from high conservation value areas and non-peatland estates, as well as procurement of Crude Palm Oil (CPO) and Palm Kernel (PK) from mills equipped with biogas capture systems.*

### (7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

*Select from:*

☑ Yes

## (7.74.1.6) Methodology used to calculate avoided emissions

*Select from:*
☑ Other, please specify :Emissions avoided is from the biogas capture plant initiative which is calculated using UNFCCC CDM methodology.

## (7.74.1.7) Life cycle stage(s) covered for the low-carbon product(s) or services(s)

*Select from:*
☑ Not applicable

## (7.74.1.8) Functional unit used

*metric tonne of crude palm oil and palm kernel production*

## (7.74.1.9) Reference product/service or baseline scenario used

*Baseline used is based on palm oil industry average (source: RSPO) 3.42 tco2e/t refined product*

## (7.74.1.10) Life cycle stage(s) covered for the reference product/service or baseline scenario

*Select from:*
☑ Not applicable

## (7.74.1.11) Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service or baseline scenario

*0.19*

## (7.74.1.12) Explain your calculation of avoided emissions, including any assumptions

*In FY2024, emissions avoided is 488,539 tco2e and the volume of CPO and PK produced is 2,634,396 metric tonnes. So 488,539 / 2,634,396 = 0.19 tco2e avoided/ t CPO PK.*

## (7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

*0*
*[Add row]*

## (7.79) Has your organization retired any project-based carbon credits within the reporting year?

*Select from:*
☑ No

# C8. Environmental performance - Forests

## (8.1) Are there any exclusions from your disclosure of forests-related data?

| | Exclusion from disclosure |
|---|---|
| Palm oil | *Select from:*<br>☑ No |
| Cattle products | *Select from:*<br>☑ Yes |
| Soy | *Select from:*<br>☑ Yes |

*[Fixed row]*

## (8.1.1) Provide details on these exclusions.

## Cattle products

### (8.1.1.1) Exclusion

*Select from:*

☑ Business activities

### (8.1.1.2) Description of exclusion

*We have cattle rearing in Papua New Guinea but this is not material compared to the overall Group. The cattle also roam and graze on our existing palm oil plantations, hence our NDPE policy covers our palm oil.*

## (8.1.1.3) Value chain stage

*Select from:*

☑ Direct operations

## (8.1.1.4) Reason for exclusion

*Select from:*

☑ Other, please specify :Immaterial to our business as cattle accounts for less 1% of revenue

## (8.1.1.8) Indicate if you are providing the commodity volume that is being excluded from your disclosure of forests-related data

*Select from:*

☑ Yes, we are providing the volume excluded

## (8.1.1.9) Volume excluded (metric tons)

*2172*

## (8.1.1.10) Please explain

*Cattle products are not a core business, contributing less than 1% total revenue. During the financial year, the Group produced 2,113 tonnes of beef.*

### Soy

## (8.1.1.1) Exclusion

*Select from:*

☑ Business activities

## (8.1.1.2) Description of exclusion

*We source very small volumes of soy in our downstream business, which are not material to the business.*

## (8.1.1.3) Value chain stage

*Select from:*
☑ Upstream value chain

## (8.1.1.4) Reason for exclusion

*Select from:*
☑ Other, please specify :very insignificant portion

## (8.1.1.8) Indicate if you are providing the commodity volume that is being excluded from your disclosure of forests-related data

*Select from:*
☑ No, the volume excluded is unknown

## (8.1.1.10) Please explain

*Volume sourced are very insignificant*
*[Add row]*

# (8.2) Provide a breakdown of your disclosure volume per commodity.

# Palm oil

## (8.2.1) Disclosure volume (metric tons)

*2158284*

## (8.2.2) Volume type

*Select all that apply*

☑ Produced

## (8.2.3) Produced volume (metric tons)

*2158284*

### Cattle products

## (8.2.1) Disclosure volume (metric tons)

*2172*

## (8.2.2) Volume type

*Select all that apply*

☑ Produced

## (8.2.3) Produced volume (metric tons)

*2172*

### Soy

## (8.2.1) Disclosure volume (metric tons)

*87521*

## (8.2.2) Volume type

*Select all that apply*

☑ Sourced

## (8.2.4) Sourced volume (metric tons)

*87521*
*[Fixed row]*

## (8.3) Provide details on the land you own, manage and/or control that is used to produce your disclosed commodities.

## Palm oil

## (8.3.1) Type of control

*Select from:*
☑ Own land

## (8.3.2) Country/area

*Select from:*
☑ Malaysia

## (8.3.3) First-level administrative division

*Select from:*
☑ States/equivalent jurisdictions

## (8.3.4) Specify the states or equivalent jurisdictions

*East and West Malaysia*

## (8.3.6) Area (hectares)

*294508*

## (8.3.7) Indicate if you can provide the volume produced on land you own, manage and/or control

*Select from:*

☑ Yes

## (8.3.8) Volume produced on land you own, manage and/or control (metric tons)

*4740947*

## (8.3.9) % area third-party certified

*100*

## (8.3.10) Third-party certification scheme

*Select all that apply*

☑ RSPO producer/grower certification

## (8.3.11) Attach a list of production facility names and locations (optional)

*SD Guthrie Facilities.pdf*

# Cattle products

## (8.3.1) Type of control

*Select from:*

☑ Concessions/lease

## (8.3.2) Country/area

*Select from:*

☑ Papua New Guinea

## (8.3.3) First-level administrative division

*Select from:*

☑ States/equivalent jurisdictions

## (8.3.4) Specify the states or equivalent jurisdictions

*Ramu, Papua New Guinea*

## (8.3.6) Area (hectares)

*0*

## (8.3.7) Indicate if you can provide the volume produced on land you own, manage and/or control

*Select from:*

☑ Yes

## (8.3.8) Volume produced on land you own, manage and/or control (metric tons)

*2172*

## (8.3.9) % area third-party certified

*0*

## (8.3.10) Third-party certification scheme

*Select all that apply*

☑ No certified area in this country/area, state or equivalent jurisdiction

## (8.3.11) Attach a list of production facility names and locations (optional)

*SD Guthrie Facilities.pdf*

# Palm oil

## (8.3.1) Type of control

*Select from:*

☑ Concessions/lease

## (8.3.2) Country/area

*Select from:*

☑ Indonesia

## (8.3.3) First-level administrative division

*Select from:*

☑ States/equivalent jurisdictions

## (8.3.4) Specify the states or equivalent jurisdictions

*Sumatera, Kalimantan and Sulawesi*

## (8.3.6) Area (hectares)

*181359*

## (8.3.7) Indicate if you can provide the volume produced on land you own, manage and/or control

*Select from:*

☑ Yes

## (8.3.8) Volume produced on land you own, manage and/or control (metric tons)

*2320643*

## (8.3.9) % area third-party certified

*98*

## (8.3.10) Third-party certification scheme

*Select all that apply*

☑ RSPO producer/grower certification

## (8.3.11) Attach a list of production facility names and locations (optional)

*SD Guthrie Facilities.pdf*

# Palm oil

## (8.3.1) Type of control

*Select from:*

☑ Concessions/lease

## (8.3.2) Country/area

*Select from:*

☑ Papua New Guinea

## (8.3.3) First-level administrative division

*Select from:*

☑ States/equivalent jurisdictions

## (8.3.4) Specify the states or equivalent jurisdictions

*West New Britain, Morobe, Oro, Milne Bay, New Ireland, Markham Valley, Guadalcanal*

## (8.3.6) Area (hectares)

*90666*

### (8.3.7) Indicate if you can provide the volume produced on land you own, manage and/or control

*Select from:*
☑ Yes

### (8.3.8) Volume produced on land you own, manage and/or control (metric tons)

*1706931*

### (8.3.9) % area third-party certified

*100*

### (8.3.10) Third-party certification scheme

*Select all that apply*
☑ RSPO producer/grower certification

### (8.3.11) Attach a list of production facility names and locations (optional)

*SD Guthrie Facilities.pdf*
*[Add row]*

## (8.4) Indicate if any of the land you own, manage and/or control was not used to produce your disclosed commodities in the reporting year.

*Select from:*
☑ Some of the land we own, manage and/or control is not used for production

## (8.4.1) Provide details on the land you own, manage and/or control that was not used to produce your disclosed commodities in the reporting year.

## Row 1

### (8.4.1.1) Country/area

*Select from:*
☑ Malaysia

### (8.4.1.2) Type of control

*Select from:*
☑ Concessions/lease

### (8.4.1.3) Land type

*Select from:*
☑ Set-aside land for conservation

### (8.4.1.4) Area (hectares)

*6866*

### (8.4.1.5) % covered by natural forests and other natural ecosystems

*2.3*

### (8.4.1.6) Please explain

*6,866 ha comprised of both high conservation value (HCV) and conservation set aside (CSA) areas. All HCV and CSA areas identified to date has been set aside for conservation and are subject to dedicated management and monitoring plans. Measures include regular surveillance and patrolling for encroachment to prevent illegal development, poaching, and hunting. The calculation of percentage is based on the conservation areas over total planted in respective countries.*

## Row 2

### (8.4.1.1) Country/area

*Select from:*

☑ Indonesia

## (8.4.1.2) Type of control

*Select from:*

☑ Concessions/lease

## (8.4.1.3) Land type

*Select from:*

☑ Set-aside land for conservation

## (8.4.1.4) Area (hectares)

*18199*

## (8.4.1.5) % covered by natural forests and other natural ecosystems

*10*

## (8.4.1.6) Please explain

*18,199 ha is classified as high conservation value (HCV) area. The calculation of percentage is based on the conservation areas over total planted in respective countries.*

### Row 3

## (8.4.1.1) Country/area

*Select from:*

☑ Papua New Guinea

## (8.4.1.2) Type of control

*Select from:*

☑ Concessions/lease

### (8.4.1.3) Land type

*Select from:*

☑ Set-aside land for conservation

### (8.4.1.4) Area (hectares)

*20331*

### (8.4.1.5) % covered by natural forests and other natural ecosystems

*22*

### (8.4.1.6) Please explain

*20,331 ha comprised of both high conservation value (HCV) and conservation set aside (CSA) areas. In accordance with our policies, SD Guthrie has not developed any new land in Indonesia and Malaysia for the past several years, and the Group's only areas of expansion have been in Papua New Guinea which are low carbon developments in line with the RSPO's New Planting Procedure (NPP) and HCV-HCSA requirements. The most recent of these expansions was in an area of 373.51 hectares in Poliamba, Papua New Guinea, where SDG's development plans were formulated in accordance with the RSPO's NPP, with 206 hectares identified for development and 168 hectares set aside for conservation – or 45% of the total area. The plans have been approved and planting started in late 2022. The calculation of percentage is based on the conservation areas over total planted in respective countries.*
*[Add row]*

## (8.5) Provide details on the origins of your sourced volumes.

## Soy

### (8.5.1) Country/area of origin

*Select from:*

☑ United States of America

## (8.5.2) First level administrative division

*Select from:*

☑ States/equivalent jurisdictions

## (8.5.3) Specify the states or equivalent jurisdictions

*Minnesota, Kansas, Alabama, Ohio, North Calorina*

## (8.5.4)  Volume sourced from country/area of origin (metric tons)

*42521*

## (8.5.5) Source

*Select all that apply*

☑ Trader/broker/commodity market

## (8.5.7) Please explain

*We operate soybean crushing and refinery facility in Southeast Asia, sourcing 100% of our soy from the USA and Brazil. Currently, our primary focus is to achieve full traceability to the plantation level for our palm oil sourcing.*

### Soy

## (8.5.1) Country/area of origin

*Select from:*

☑ Brazil

## (8.5.2) First level administrative division

*Select from:*

☑ States/equivalent jurisdictions

## (8.5.3) Specify the states or equivalent jurisdictions

*Para, Maranhao and Rio Grande Do*

## (8.5.4) Volume sourced from country/area of origin (metric tons)

*45000*

## (8.5.5) Source

*Select all that apply*

☑ Trader/broker/commodity market

## (8.5.7) Please explain

*We operate soybean crushing and refinery facility in Southeast Asia, sourcing 100% of our soy from the USA and Brazil. Currently, our primary focus is to achieve full traceability to the plantation level for our palm oil sourcing.*
*[Add row]*

## (8.6) Does your organization produce or source palm oil derived biofuel?

*Select from:*

☑ Yes

## (8.6.1) Provide details of how your organization produces or sources palm oil derived biofuel.

### Row 1

## (8.6.1.1) Volume type

*Select from:*

☑ Produced

## (8.6.1.2) Palm oil derived biofuel volume

*127712*

## (8.6.1.3) Metric

*Select from:*
☑ Metric tons

## (8.6.1.4) Country/area of origin

*Select from:*
☑ Malaysia

## (8.6.1.5) First-level administrative division

*Select from:*
☑ State/equivalent jurisdiction, please specify :Malaysia

## (8.6.1.6) % of disclosure volume

*Select from:*
☑ 100%

## (8.6.1.8) Comment (optional)

-
*[Add row]*

## (8.7) Did your organization have a no-deforestation or no-conversion target, or any other targets for sustainable production/ sourcing of your disclosed commodities, active in the reporting year?

## Palm oil

## (8.7.1) Active no-deforestation or no-conversion target

*Select from:*
☑ Yes, we have a no-deforestation target

## (8.7.2) No-deforestation or no-conversion target coverage

*Select from:*
☑ Organization-wide (including suppliers)

## (8.7.5) Other active targets related to this commodity, including any which contribute to your no-deforestation or no-conversion target

*Select from:*
☑ Yes, we have other targets related to this commodity

### Cattle products

## (8.7.1) Active no-deforestation or no-conversion target

*Select from:*
☑ Yes, we have a no-deforestation target

## (8.7.2) No-deforestation or no-conversion target coverage

*Select from:*
☑ Organization-wide (including suppliers)

## (8.7.5) Other active targets related to this commodity, including any which contribute to your no-deforestation or no-conversion target

*Select from:*
☑ No, but we plan to have other targets related to this commodity in the next two years

## (8.7.6) Primary reason for not having other active targets in the reporting year

*Select from:*
☑ Other, please specify :Our cattle grazes within our extensive plantation/estates and no conversion from forest is required

## (8.7.7) Explain why you did not have other active targets in the reporting year

*Immaterial at this moment as palm is the most material commodity. Furthermore, our cattle roam and graze on our existing palm oil plantations.*

### Soy

## (8.7.1) Active no-deforestation or no-conversion target

*Select from:*
☑ Yes, we have a no-deforestation target

## (8.7.2) No-deforestation or no-conversion target coverage

*Select from:*
☑ Suppliers

## (8.7.5) Other active targets related to this commodity, including any which contribute to your no-deforestation or no-conversion target

*Select from:*
☑ No, and we do not plan to have other targets related to this commodity in the next two years

## (8.7.6) Primary reason for not having other active targets in the reporting year

*Select from:*
☑ Not an immediate strategic priority

## (8.7.7) Explain why you did not have other active targets in the reporting year

*Immaterial at this moment as palm is the most material commodity. We source very small volumes of soy in our downstream business, which are not material to the business.*
*[Fixed row]*

## (8.7.1) Provide details on your no-deforestation or no-conversion target that was active during the reporting year.

## Palm oil

### (8.7.1.1) No-deforestation or no-conversion target

*Select from:*
☑ No-deforestation

### (8.7.1.2) Your organization's definition of "no-deforestation" or "no-conversion"

*Since 2016, we have strived to meet our No Deforestation, No Peat, and No Exploitation (NDPE) commitments. We are committed to achieve 100% NDPE in our supply chain, inclusive of smallholders. SD Guthrie commits to no deforestation across our primary deforestation-linked commodities.*

### (8.7.1.3) Cutoff date

*Select from:*
☑ 2016

### (8.7.1.4) Geographic scope of cutoff date

*Select from:*
☑ Applied globally

### (8.7.1.5) Rationale for selecting cutoff date

*Select from:*
☑ In line with organizational commitments, but sector- or region-wide cutoff date is available

## (8.7.1.6) Target date for achieving no-deforestation or no-conversion

*Select from:*
☑ 2025

### Cattle products

## (8.7.1.1) No-deforestation or no-conversion target

*Select from:*
☑ No-deforestation

## (8.7.1.2) Your organization’s definition of “no-deforestation” or “no-conversion”

*Since 2016, we have strived to meet our No Deforestation, No Peat, and No Exploitation (NDPE) commitments. We are committed to achieve 100% NDPE in our supply chain, inclusive of smallholders. SD Guthrie commits to no deforestation across our primary deforestation-linked commodities.*

## (8.7.1.3) Cutoff date

*Select from:*
☑ 2016

## (8.7.1.4) Geographic scope of cutoff date

*Select from:*
☑ Applied globally

## (8.7.1.5) Rationale for selecting cutoff date

*Select from:*
☑ In line with organizational commitments, but sector- or region-wide cutoff date is available

## (8.7.1.6) Target date for achieving no-deforestation or no-conversion

*Select from:*

☑ 2025

## Soy

### (8.7.1.1) No-deforestation or no-conversion target

*Select from:*

☑ No-deforestation

### (8.7.1.2) Your organization’s definition of “no-deforestation” or “no-conversion”

*Since 2016, we have strived to meet our No Deforestation, No Peat, and No Exploitation (NDPE) commitments. SD Guthrie commits to no deforestation across our primary deforestation-linked commodities.*

### (8.7.1.3) Cutoff date

*Select from:*

☑ 2016

### (8.7.1.4) Geographic scope of cutoff date

*Select from:*

☑ Applied globally

### (8.7.1.5) Rationale for selecting cutoff date

*Select from:*

☑ In line with organizational commitments, because no sector- or region-wide cutoff date is available

### (8.7.1.6) Target date for achieving no-deforestation or no-conversion

*Select from:*

☑ 2025

*[Add row]*

## (8.7.2) Provide details of other targets related to your commodities, including any which contribute to your no-deforestation or no-conversion target, and progress made against them.

## Palm oil

### (8.7.2.1) Target reference number

*Select from:*
☑ Target 1

### (8.7.2.2) Target contributes to no-deforestation or no-conversion target reported in 8.7

*Select from:*
☑ Yes, this target contributes to our no-deforestation target

### (8.7.2.3) Target coverage

*Select from:*
☑ Organization-wide (including suppliers)

### (8.7.2.4) Commodity volume covered by target (metric tons)

*Select from:*
☑ Total commodity volume

### (8.7.2.5) Category of target & Quantitative metric

Traceability
☑ % of volume traceable to traceability point

## (8.7.2.6) Traceability point

*Select from:*
☑ Production unit

## (8.7.2.8) Date target was set

*12/31/2015*

## (8.7.2.9) End date of base year

*12/31/2019*

## (8.7.2.10) Base year figure

*0*

## (8.7.2.11) End date of target

*12/31/2025*

## (8.7.2.12) Target year figure

*100*

## (8.7.2.13) Reporting year figure

*97.9*

## (8.7.2.14) Target status in reporting year

*Select from:*
☑ Underway

## (8.7.2.15) % of target achieved relative to base year

*97.90*

## (8.7.2.16) Global environmental treaties/ initiatives/ frameworks aligned with or supported by this target

*Select all that apply*

☑ Paris Agreement

☑ Sustainable Development Goals

## (8.7.2.17) Explain target coverage and identify any exclusions

*2024 marked significant progress in our NDPE commitments, particularly in enhancing traceability across our supply chain. We are proud to have achieved 90.8% traceability to plantations across our global supply chain, alongside 100% traceability for all SD Guthrie-owned mills. This year, 80.7% of supply is delivering on No Deforestation commitments, an improvement from 73% in 2023. Additionally, 86.8% of our supply comes from suppliers meeting No Peat commitments.*

## (8.7.2.18) Plan for achieving target, and progress made to the end of the reporting year

*To fulfil our commitment in having a fully traceable and deforestation-free supply chain, we plan to intensify supplier engagement, focusing on enhancing traceability, strengthening grievance monitoring, building capacity, and implementing robust risk mitigation strategies. Our peat restoration projects have also begun in previously degraded areas, helping to safeguard sensitive ecosystems and prevent carbon release from peat soils*

## (8.7.2.20) Further details of target

*In upholding our commitment to responsible sourcing and transparency, we are working towards further improving traceability to our mills and plantations. To further solidify the credibility of our efforts, we engage independent third-party experts to verify our traceability data as follows: Traceability to Mill for CPO, PK, CPKO and Refined Palm Oil Supply: We have achieved a high traceability to mill rate of 97.9% for all raw materials processed at our global refineries and kernel crushers. This figure reflects our consistent traceability performance over several years. We are actively working to address the remaining traceability of raw materials which primarily originate from spot market purchases through indirect suppliers who might lack immediate information about their upstream sources. We are committed to finding solutions to achieve 100% supply chain visibility. Traceability to Plantation for FFB: We have made significant progress in achieving plantation traceability for FFB supply. In 2024, 100% of FFB processed by our mills were traceable to plantations and 71.1% of FFB processed by 3rd party suppliers were traceable to plantations, bringing our overall improvement of traceability rate to 90.8%. This reflects our ongoing efforts to collect and map plantation data from our external suppliers.*

# Palm oil

## (8.7.2.1) Target reference number

*Select from:*

☑ Target 2

## (8.7.2.2) Target contributes to no-deforestation or no-conversion target reported in 8.7

*Select from:*

☑ No, this target is separate from our no-deforestation or no-conversion target

## (8.7.2.3) Target coverage

*Select from:*

☑ Organization-wide (including suppliers)

## (8.7.2.4) Commodity volume covered by target (metric tons)

*Select from:*

☑ Other volume, please specify :100 hectares

## (8.7.2.5) Category of target & Quantitative metric

Traceability

☑ Other traceability target metric, please specify :Beyond Zero Target - Restore Pillars, to protect and conserve 100 hectares of areas by 2030

## (8.7.2.6) Traceability point

*Select from:*

☑ Country/area of origin

## (8.7.2.8) Date target was set

*11/30/2024*

## (8.7.2.9) End date of base year

*12/31/2023*

## (8.7.2.10) Base year figure

*51212*

## (8.7.2.11) End date of target

*12/30/2030*

## (8.7.2.12) Target year figure

*100000*

## (8.7.2.13) Reporting year figure

*51812*

## (8.7.2.14) Target status in reporting year

*Select from:*

☑ New

## (8.7.2.15) % of target achieved relative to base year

*1.23*

## (8.7.2.16) Global environmental treaties/ initiatives/ frameworks aligned with or supported by this target

*Select all that apply*

☑ Kunming-Montreal Global Biodiversity Framework

## (8.7.2.17) Explain target coverage and identify any exclusions

*As part of our commitment to sustainable development and environmental stewardship, SD Guthrie has launched the Biodiversity Conservation Plan (BCP) 2025–2030. This plan is designed to align with the Global Biodiversity Framework (GBF) and the UN Convention on Biological Diversity (CBD), and forms a key pillar of our Responsible Agriculture Charter. The BCP applies across all SD Guthrie-owned and operated estates, with the following headline targets: 100% deforestation-free operations across our supply chain by 2025. 100,000 hectares of land to be restored, rehabilitated, or conserved by 2030, including High Conservation Value (HCV) and Conservation Set-Aside (CSA) areas. 2.7 million trees planted, including Rare, Threatened, and Endangered (RTE) species. Implementation of flagship conservation projects in Malaysia, Papua New Guinea, and the Solomon Islands. These targets are supported by internal biodiversity assessments, scientific partnerships, and community engagement programmes. Monitoring is conducted via bioacoustic surveys, camera trapping, and flora/fauna inventories, with progress reported to our Board Sustainability Committee.*

## (8.7.2.18) Plan for achieving target, and progress made to the end of the reporting year

*Our Biodiversity Conservation Plan (BCP) 2025–2030 reflects our long-term commitment to ecological integrity and sustainable land management. The plan is structured around the "Protect–Restore–Connect" framework, which guides our actions across all operational regions. To achieve our biodiversity targets, we have adopted a multi-pronged approach: 1. Landscape-Level Planning We have mapped and prioritised High Conservation Value (HCV) and Conservation Set-Aside (CSA) areas across our estates. These zones form the backbone of our protection and restoration efforts. 2.Scientific Collaboration We work closely with academic institutions to conduct biodiversity assessments, species inventories, and ecological monitoring. 3. Community and Stakeholder Engagement Local communities are engaged through awareness programmes, employment in restoration activities, and co-management of conservation areas. 4. Technology-Driven Monitoring We utilise bioacoustic surveys, camera trapping, and drone mapping to monitor species presence and habitat health. These tools help us track progress and adapt our strategies in real time. 5. Flagship Projects Dedicated conservation initiatives—such as the Bukit Piton Orangutan Habitat Restoration and the Carey Island Mangrove Research Centre—serve as models for scalable biodiversity action. As of end 2024, we have made significant strides towards our 2030 targets: 1. 44,442 hectares of land have been designated as HCV and CSA areas. 2. 2.7 million trees have been planted, including native and RTE species. 3.Bioacoustic monitoring in Kamuning Estate indicates that restored areas now support species typically found in undisturbed forests. 4. Conservation centres in Papua New Guinea and the Solomon Islands are operational, supporting captive breeding and species reintroduction programmes.*

## (8.7.2.20) Further details of target

*Our biodiversity targets are structured around three core pillars: Protect, Restore, and Connect. 1. Protect Objective: Safeguard ecologically valuable areas from further degradation. Target: Maintain and enhance the integrity of 44,442 hectares of High Conservation Value (HCV) and Conservation Set-Aside (CSA) areas. Scope: Includes riparian buffers, peatland zones, wildlife habitats, and forest fragments within our estates. 2. Restore Objective: Rehabilitate degraded landscapes to improve ecological function and biodiversity. Target: Restore, rehabilitate, or conserve 100,000 hectares by 2030. Approach: Includes enrichment planting, assisted natural regeneration, and reforestation using native and Rare, Threatened, and Endangered (RTE) species within and beyond our operational boundary. 3. Connect Objective: Establish ecological corridors to link fragmented habitats and support species movement. Target: Develop and maintain wildlife corridors across priority landscapes, particularly in areas with known elephant and orangutan populations. Example: Corridors in Kinabatangan and Bukit Piton have already shown positive results in species dispersal and nesting activity.*
*[Add row]*

## (8.8) Indicate if your organization has a traceability system to determine the origins of your sourced volumes and provide details of the methods and tools used.

### Soy

### (8.8.1) Traceability system

*Select from:*

☑ No, but we plan to establish one within the next two years

### (8.8.4) Primary reason your organization does not have a traceability system

*Select from:*

☑ Not an immediate strategic priority

### (8.8.5) Explain why your organization does not have a traceability system

*Immaterial at this moment as palm is the most material commodity. We source very small volumes of soy in our downstream business, which are not material to the business.*
*[Fixed row]*

## (8.9) Provide details of your organization's assessment of the deforestation-free (DF) or deforestation- and conversion-free (DCF) status of its disclosed commodities.

### Palm oil

### (8.9.1) DF/DCF status assessed for this commodity

*Select from:*

☑ Yes, deforestation-free (DF) status assessed

## (8.9.2) % of disclosure volume determined as DF/DCF in the reporting year

*80.7*

## (8.9.3) % of disclosure volume determined as DF/DCF through a third-party certification scheme providing full DF/DCF assurance

*80.7*

## (8.9.4) % of disclosure volume determined as DF/DCF through monitoring of production unit

*80.7*

## (8.9.5) % of disclosure volume determined as DF/DCF through monitoring of sourcing area

*80.7*

## (8.9.6) Is a proportion of your disclosure volume certified through a scheme not providing full DF/DCF assurance?

*Select from:*
☑ No

# Cattle products

## (8.9.1) DF/DCF status assessed for this commodity

*Select from:*
☑ No, and we do not plan to do so within the next two years

## (8.9.6) Is a proportion of your disclosure volume certified through a scheme not providing full DF/DCF assurance?

*Select from:*
☑ No

## (8.9.7) Primary reason for not assessing DF/DCF status

*Select from:*

☑ Not an immediate strategic priority

## (8.9.8) Explain why you have not assessed DF/DCF status

*Immaterial at this moment as palm is the most material commodity.*

### Soy

## (8.9.1) DF/DCF status assessed for this commodity

*Select from:*

☑ No, but we plan to do so within the next two years

## (8.9.6) Is a proportion of your disclosure volume certified through a scheme not providing full DF/DCF assurance?

*Select from:*

☑ No

## (8.9.7) Primary reason for not assessing DF/DCF status

*Select from:*

☑ Not an immediate strategic priority

## (8.9.8) Explain why you have not assessed DF/DCF status

*Immaterial at this moment as palm is the most material commodity. We source very small volumes of soy in our downstream business, which are not material to the business.*
*[Fixed row]*

## (8.9.1) Provide details of third-party certification schemes used to determine the deforestation-free (DF) or deforestation- and conversion-free (DCF) status of the disclosure volume, since specified cutoff date.

### Palm oil

### (8.9.1.1) Third-party certification scheme providing full DF/DCF assurance

Forest management unit/Producer certification

☑ RSPO producer/grower certification

### (8.9.1.2) % of disclosure volume determined as DF/DCF through certification scheme providing full DF/DCF assurance

*100*

### (8.9.1.3) Comment

*As part of our responsible sourcing strategy, we are committed to maintaining a DCF palm oil supply chain. This commitment is underpinned by our procurement of RSPO-certified volumes, which adhere to the RSPO Principles & Criteria that prohibit deforestation and the conversion of High Conservation Value (HCV) and High Carbon Stock (HCS) areas. To ensure that certification translates into tangible outcomes, we have adopted the NDPE Implementation Reporting Framework (NDPE IRF) as a performance-based tool to assess supplier compliance with No Deforestation, No Peat, and No Exploitation (NDPE) policies. Independent third-party audits are conducted to verify supplier performance, with a focus on traceability, land use monitoring, and grievance resolution. Our NDPE-IRF verification statement issued by 3rd party can be found in the attached file*

### (8.9.1.4) Certification documentation

*AS.NDPE.VERIFICATIONSTATEMENT.F05_SDG_2025.pdf*
*[Add row]*

## (8.9.3) Provide details of production unit monitoring used to determine deforestation-free (DF) or deforestation- and conversion-free (DCF) status of volumes since specified cutoff date.

### Palm oil

## (8.9.3.1) % of disclosure volume determined as DF/DCF through monitoring of production unit

*80.70*

## (8.9.3.2) Production unit monitoring approach

*Select all that apply*

☑ Geospatial monitoring or remote sensing tool

☑ Ground-based monitoring system

## (8.9.3.3) Description of production unit monitoring approach

*The Radar Alerts for Detecting Deforestation ( RADD ) is a publicly available radar-based forest monitoring system that was developed with the collaboration and funding of a coalition of ten major palm oil producers and buyers. This includes Bunge, Cargill, Golden Agri-Resources (GAR), Mondelēz International, Musim Mas, Nestlé, Pepsico, SD Guthrie, Unilever, and Wilmar. At SDG, this externally developed system complements our deforestation monitoring initiatives in partnership with 3rd party experts. Developed by Wageningen University and Satelligence, and facilitated by World Resources Institute, the RADD system augments existing publicly available monitoring tools that rely on optical-based satellite imagery, which can be delayed when clouds obstruct the view of forests. Through the use of radar waves, this system can penetrate cloud cover and gather forest change information without being affected by clouds or sunlight. Traceability data captured in Crosscheck feeds into our deforestation monitoring partnership with 3rd party expert. Since 2018, 3rd party expert has been supporting us to independently identify potential forest and peatland clearing related to our suppliers. This screening is conducted across our global list of suppliers at a parent group company level.*

## (8.9.3.4) DF/DCF status verified

*Select from:*

☑ Yes

## (8.9.3.5) Type of verification

*Select all that apply*

☑ Third party

## (8.9.3.6) % of your disclosure volume that is both determined as DF/DCF through monitoring of production unit and is verified as DF/DCF

*80.7*

### (8.9.3.7) Explain the process of verifying DF/DCF status

*To ensure rigorous implementation of our No Deforestation, No Peat, No Exploitation (NDPE) policy, we utilise the NDPE Implementation Reporting Framework (NDPE IRF) as a structured tool to assess supplier performance across our palm oil supply chain. The NDPE IRF provides a tiered classification system that reflects the level of NDPE compliance, ranging from initial awareness to full delivery of commitments. Recognising the importance of independent oversight, we engage third-party verification to validate the accuracy and integrity of NDPE IRF assessments. This process includes: - Independent audits of supplier documentation - Verification of traceability data to mill and plantation level - Remote sensing and satellite monitoring to detect land use change - Review of grievance mechanisms and resolution outcomes Third-party verification enhances the credibility of our NDPE IRF reporting and ensures that suppliers classified as "Delivering" are demonstrably meeting NDPE standards in practice—not merely in policy. This approach supports our broader sustainability objectives and provides investors with assurance that our supply chain is actively managed to prevent deforestation, peatland development, and social exploitation.*

### (8.9.3.8) Attachment of verification (optional)

*AS.NDPE.VERIFICATIONSTATEMENT.F05_SDG_2025.pdf*
*[Fixed row]*

## (8.9.4) Provide details of the sourcing area monitoring used to determine deforestation-free (DF) or deforestation- and conversion-free (DCF) status of volumes since specified cutoff date.

## Palm oil

### (8.9.4.1) % of disclosure volume determined as DF/DCF through monitoring of deforestation and conversion within the sourcing area

*80.70*

### (8.9.4.2) Monitoring approach used for determining that sourcing areas have no or negligible risk of deforestation or conversion

*Select all that apply*
☑ Consultation with rights holders and other stakeholders

☑ Ground-based monitoring
☑ Information gathered through grievance mechanisms
☑ Remote sensing or other geospatial data
☑ Third-party assessment tool

## (8.9.4.3) Description of approach, including frequency of assessment

*The Radar Alerts for Detecting Deforestation ( RADD ) is a publicly available radar-based forest monitoring system that was developed with the collaboration and funding of a coalition of ten major palm oil producers and buyers. This includes Bunge, Cargill, Golden Agri-Resources (GAR), Mondelēz International, Musim Mas, Nestlé, Pepsico, SD Guthrie, Unilever, and Wilmar. At SDG, this externally developed system complements our deforestation monitoring initiatives in partnership with 3rd party experts. Developed by Wageningen University and Satelligence, and facilitated by World Resources Institute, the RADD system augments existing publicly available monitoring tools that rely on optical-based satellite imagery, which can be delayed when clouds obstruct the view of forests. Through the use of radar waves, this system can penetrate cloud cover and gather forest change information without being affected by clouds or sunlight. Traceability data captured in Crosscheck feeds into our deforestation monitoring partnership with 3rd party expert. Since 2018, 3rd party expert has been supporting us to independently identify potential forest and peatland clearing related to our suppliers. This screening is conducted across our global list of suppliers at a parent group company level. On top of that, to ensure continuous monitoring and risk assessment for both own and third-party supplying mills, Guthrie has appointed Inovasi Digital/EarthQualizer (EQ) as an independent third-party to monitor risk levels of all supplying mills. Guthrie submits the Traceability Declaration Data (TDD) list to Inovasi Digital/EQ on a quarterly basis. Based on the TDD list, EQ provides a bi weekly "Supplier Group Monitoring Report" which includes satellite imagery and spatial analysis to detect any signs of deforestation, peat clearance and peat development associated with non-compliant suppliers across Guthrie's supply chain.*

## (8.9.4.4) Countries/areas of origin

*Select all that apply*

☑ Brazil
☑ Ecuador
☑ Cambodia
☑ Colombia
☑ Malaysia
☑ Thailand
☑ Guatemala
☑ Indonesia
☑ Solomon Islands
☑ Papua New Guinea

## (8.9.4.5) Sourcing areas

*99% of our palm oil supply originated from Malaysia, Indonesia, Papua New Guinea & Solomon Islands and Thailand.*

## (8.9.4.6) DF/DCF status is verified

*Select from:*

☑ Yes

## (8.9.4.7) Type of verification

*Select all that apply*

☑ Third party

## (8.9.4.8) % of your disclosure volume that is both determined as DF/DCF through sourcing area monitoring and is verified as DF/DCF

*80.7*

## (8.9.4.9) Explain the process of verifying DF/DCF status

*At SD Guthrie, verifying the Deforestation- and Conversion-Free (DCF) status of our palm oil supply chain is a core part of our sustainability commitment. We recognise the importance of ensuring that our palm oil sourcing does not contribute to deforestation or the conversion of natural ecosystems. Our verification process is structured as follows: 1. Supplier Engagement and Data Collection We work closely with our suppliers and third-party mills to collect detailed information on the origin of palm oil. This includes: - Plantation and mill locations (with GPS coordinates) - Land ownership - Certification status (e.g. RSPO, MSPO, ISPO) 2. Traceability to Plantation We aim for full traceability to the plantation level. This is achieved through: - Supply chain mapping and documentation - Supplier declarations and traceability reports - Use of digital traceability platforms and internal monitoring tools 3. Land Use Change Monitoring We utilise satellite imagery and geospatial analysis tools (e.g. Global Forest Watch, Starling) to monitor land use changes. We utilise biweekly deforestation monitoring data from PT Inovasi Digital/Earthqualizer (EQ) covering all sourcing region. 4. Third-Party Verification and Certification We rely on a combination of third-party audits and certification schemes to validate DCF compliance. This includes: - RSPO certification audits with DCF criteria - Independent verification by 3rd party on our supply chain traceability progress and NDPE-IRF. 5. Risk Assessment and Corrective Action Where risks or non-compliance are identified, we conduct a risk assessment and engage with the supplier to implement corrective actions. In cases of repeated non-compliance, we may suspend sourcing until the issue is resolved. This approach ensures that our palm oil sourcing is aligned with our NDPE policy and contributes to the broader goal of halting deforestation, protecting biodiversity, and supporting sustainable livelihoods.*

## (8.9.4.10) Attachment of verification (optional)

*AS.NDPE.VERIFICATIONSTATEMENT.F05_SDG_2025.pdf*

## (8.9.4.11) Use of risk classification

*We regularly screen and evaluate our suppliers to inform sourcing decisions. Suppliers are screened for news or reports on legal, community, labour, environment, and liability aspects. In addition, using GFW Pro we are able to analyse forest cover, peat areas, protected areas, and amount of clearings in our supplier's sourcing zone. We provide guidance and support to our suppliers to strengthen their sustainability practices. This includes the development of customised action plans to address priority areas for key suppliers, as well as, the creation of a knowledge-sharing webinar series on a variety of topics. We have collaborated closely with these suppliers to establish sustainability baselines and define improvement plans. As a result, 3 suppliers succeeded in achieving Roundtable on Sustainable Palm Oil (RSPO) certification, and 1 supplier managed to obtain Indonesia Sustainable Palm Oil (ISPO) certification, demonstrating their commitment to sustainable practices.*

## (8.9.4.12) Attachment indicating risk classification for each sourcing area (optional)

*SD Guthrie Supplier Risk Levels.pdf*
*[Fixed row]*

# (8.10) Indicate whether you have monitored or estimated the deforestation and conversion of other natural ecosystems footprint for your disclosed commodities.

## Palm oil

## (8.10.1) Monitoring or estimating your deforestation and conversion footprint

*Select from:*
☑ Yes

## Cattle products

## (8.10.1) Monitoring or estimating your deforestation and conversion footprint

*Select from:*
☑ Yes

## Soy

## (8.10.1) Monitoring or estimating your deforestation and conversion footprint

*Select from:*

☑ No, but we plan to monitor or estimate our deforestation and conversion footprint in the next two years

## (8.10.2) Primary reason for not monitoring or estimating deforestation and conversion footprint

*Select from:*

☑ Not an immediate strategic priority

## (8.10.3) Explain why you do not monitor or estimate your deforestation and conversion footprint

*Soy is not currently a top strategic priority for our business. At SD Guthrie, palm oil is our most significant commodity, making other materials less relevant. We only source minimal amounts of soy for our downstream operations, which are not crucial to our business.*
*[Fixed row]*

# (8.10.1) Provide details on the monitoring or estimating of your deforestation and conversion footprint.

# Palm oil

## (8.10.1.1) Monitoring and estimating your deforestation and conversion footprint

*Select from:*

☑ We monitor the deforestation and conversion footprint in our value chain

## (8.10.1.2) % of disclosure volume monitored or estimated

*80.7*

## (8.10.1.3) Reporting of deforestation and conversion footprint

*Select all that apply*

☑ During the reporting period

## (8.10.1.5) Known or estimated deforestation and conversion footprint in the reporting period (hectares)

*0*

## (8.10.1.9) Describe the methods and data sources used to monitor or estimate your deforestation and conversion footprint

*We recognise the importance of ensuring that our palm oil sourcing does not contribute to deforestation or the conversion of natural ecosystems. Our verification process is structured as follows: 1. Supplier Engagement and Data Collection We work closely with our suppliers and third-party mills to collect detailed information on the origin of palm oil. This includes: - Plantation and mill locations (with GPS coordinates) - Land ownership - Certification status (e.g. RSPO, MSPO, ISPO) 2. Traceability to Plantation We aim for full traceability to the plantation level. This is achieved through: - Supply chain mapping and documentation - Supplier declarations and traceability reports - Use of digital traceability platforms and internal monitoring tools 3. Land Use Change Monitoring We utilise satellite imagery and geospatial analysis tools (e.g. Global Forest Watch, Starling) to monitor land use changes. We utilise biweekly deforestation monitoring data from PT Inovasi Digital/Earthqualizer (EQ) covering all sourcing region. 4. Third-Party Verification and Certification We rely on a combination of third-party audits and certification schemes to validate DCF compliance. This includes: - RSPO certification audits with DCF criteria - Independent verification by 3rd party on our supply chain traceability progress and NDPE-IRF.*

# Cattle products

## (8.10.1.1) Monitoring and estimating your deforestation and conversion footprint

*Select from:*

☑ We monitor the deforestation and conversion footprint on the land we own, manage or control

## (8.10.1.2) % of disclosure volume monitored or estimated

*100*

## (8.10.1.3) Reporting of deforestation and conversion footprint

*Select all that apply*

☑ During the reporting period

## (8.10.1.5) Known or estimated deforestation and conversion footprint in the reporting period (hectares)

*0*

## (8.10.1.9) Describe the methods and data sources used to monitor or estimate your deforestation and conversion footprint

*Cattle are grazing within our palm oil plantations. The monitoring is tied to our palm oil monitoring*
*[Add row]*

## (8.11) For volumes not assessed and determined as deforestation- and conversion-free (DCF), indicate if you have taken actions in the reporting year to increase production or sourcing of DCF volumes.

| | Actions taken to increase production or sourcing of DCF volumes |
|---|---|
| Palm oil | *Select from:*<br>☑ Yes |
| Cattle products | *Select from:*<br>☑ Yes |
| Soy | *Select from:*<br>☑ No, and we do not plan to within the next two years |

*[Fixed row]*

## (8.11.1) Provide details of actions taken in the reporting year to assess and increase production/sourcing of deforestation- and conversion-free (DCF) volumes.

### Palm oil

## (8.11.1.1) Action type

*Select from:*

☑ Increasing traceability

## (8.11.1.2) % of disclosure volume that is covered by this action

*100*

## (8.11.1.3) Indicate whether you had any major barriers or challenges related to this action in the reporting year

*Select from:*

☑ Yes

## (8.11.1.4) Main measures identified to manage or resolve the challenges

*Select all that apply*

☑ Increased demand for certified products

☑ Investment in monitoring tools and traceability systems

☑ Improvement in data collection and quality

☑ Involvement in landscape and/or jurisdictional initiatives

☑ Price premium for certified materials

## (8.11.1.5) Provide further details on the actions taken, their contribution to achieving DCF status, and any related barriers or challenges

*While we have made steady progress on traceability to mill and plantation, several barriers have posed challenges to advancing traceability efforts: 1. Supply Chain Complexity The palm oil supply chain is inherently complex, particularly where independent smallholders are involved. Fresh fruit bunches (FFB) are often aggregated through intermediaries or collection centres, making it difficult to trace the exact origin of the produce at the plantation level. 2. Data Availability and Consistency In some instances, suppliers are unable or unwilling to share complete traceability data due to concerns over data privacy, commercial reasons, inconsistent reporting formats, or legacy systems. This results in data gaps that hinder our ability to verify DCF compliance at the plantation level. Despite these challenges, we continue to strengthen our traceability systems through supplier engagement, digital innovation, and collaboration with industry platforms such as the Malaysia Sustainable Palm Oil (MSPO), Roundtable for Sustainable Palm Oil (RSPO) and NDPE implementation partners.*

# Cattle products

## (8.11.1.1) Action type

*Select from:*

☑ Other, please specify :Not appliable as all cattle roam and graze on our palm oil plantations.

## (8.11.1.2) % of disclosure volume that is covered by this action

*0*

## (8.11.1.3) Indicate whether you had any major barriers or challenges related to this action in the reporting year

*Select from:*

☑ No

## (8.11.1.5) Provide further details on the actions taken, their contribution to achieving DCF status, and any related barriers or challenges

*No significant challenges were encountered, as the cattle were reared entirely within our oil palm plantation boundaries*
*[Add row]*

# (8.12) Indicate if certification details are available for the commodity volumes sold to requesting CDP Supply Chain members.

## Palm oil

## (8.12.1) Third-party certification scheme adopted

*Select from:*

☑ Yes

## (8.12.2) Certification details are available for the volumes sold to any requesting CDP Supply Chain members

*Select from:*
☑ Unknown

### Cattle products

## (8.12.1) Third-party certification scheme adopted

*Select from:*
☑ No, and we do not plan to adopt third-party certification within the next two years

## (8.12.5) Primary reason that third-party certification has not been adopted

*Select from:*
☑ Other, please specify :Not applicable as all our cattle roam and graze on our palm oil plantations

## (8.12.6) Explain why third-party certification has not been adopted

*Not applicable as all our cattle roam and graze on our palm oil plantations. Any claims will be covered under the relevant palm oil plantations*

### Soy

## (8.12.1) Third-party certification scheme adopted

*Select from:*
☑ No, and we do not plan to adopt third-party certification within the next two years

## (8.12.5) Primary reason that third-party certification has not been adopted

*Select from:*
☑ Not an immediate strategic priority

## (8.12.6) Explain why third-party certification has not been adopted

*Immaterial at this moment as palm is the most material commodity. We source very small volumes of soy in our downstream business, which are not material to the business.*
*[Fixed row]*

## (8.13) Does your organization calculate the GHG emission reductions and/or removals from land use management and land use change that have occurred in your direct operations and/or upstream value chain?

| | GHG emissions reductions and removals from land use management and land use change calculated | Primary reason your organization does not calculate GHG emissions reductions and removals from land use management and land use change | Explain why your organization does not calculate GHG emissions reductions and removals from land use management and land use change |
|---|---|---|---|
| Palm oil | *Select from:*<br>☑ Yes, and willing to share details with requesting CDP Supply Chain members | *Select from:* | *Rich text input [must be under 2400 characters]* |
| Cattle products | *Select from:*<br>☑ Yes, and willing to share details with requesting CDP Supply Chain members | *Select from:* | *Rich text input [must be under 2400 characters]* |
| Soy | *Select from:*<br>☑ No, but plan to do so in the next two years | *Select from:*<br>☑ Not an immediate strategic priority | *Removals from soy plantation at supplier's land is currently not accounted as it is still untraceable.* |

*[Fixed row]*

## (8.13.1) Provide details on the actions your organization has taken in its direct operations and/or upstream value chain that have resulted in reduced GHG emissions and/or enhanced removals.

### Row 1

### (8.13.1.1) Commodity

*Select from:*

☑ Palm oil

## (8.13.1.2) Description of actions

*SD Guthrie has achieved a global milestone as the first palm oil company to have its net-zero targets approved by the Science Based Targets initiative (SBTi). SD Guthrie has operationalised a three-pronged approach to achieve its net-zero targets, namely 1.acceleration of renewables programme, 2. land use transformation and 3. accelerating engagements with suppliers. Under the land use transformation, we are actively expanding our existing reforestation of non-productive agricultural land as well as large-scale tree-planting as a nature-based solution to increase carbon sinks. We focus on planting Rare, Threatened and Endangered (RTE), native and endemic species, enhancing biodiversity within the areas where we operate. For more details on our emissions reductions and removals strategy, visit to https://www.sdguthrie.com/net-zero-emissions/*

## (8.13.1.3) CO2e reductions and removals achieved from base year (metric tons CO2e)

*7050245*

## (8.13.1.4) Base year

*2020*

## (8.13.1.5) Emissions accounting boundary

*Select from:*

☑ Included in the corporate GHG inventory boundary

## (8.13.1.6) Scope

*Select from:*

☑ Scope 1+2 (location-based) +3 (upstream & downstream)

## (8.13.1.7) Emissions accounting methodology and standards

*Select all that apply*

☑ The GHG Protocol Agricultural Guidance

☑ An established project-level methodology, please specify **:UNFCCC CDM AMS-III H for methane recovery in wastewater treatment: https://cdm.unfccc.int/methodologies/DB/K7FDTJ4FL3432I1UKRNKLDCUFAMBX7**

☑ Corporate Value Chain (Scope 3) Standard
☑ LULUCF Guidance for GHG Project Accounting
☑ Value chain (scope 3) intervention guidance
☑ GHG Protocol Corporate Accounting and Reporting Standard

## (8.13.1.8) Explain calculation

*The quantification methodology for our Scope 1, 2 and 3 emissions are aligned with internationally recognised methodologies. Our boundary includes operating assets that SD Guthrie has financial control, of which 100% of the Scope 1 and 2 emissions are accounted. We account for operations that we do not have financial control but are part of our value chain as Scope 3. This includes upstream emissions relating to the goods and services that we purchase and downstream emissions relating to the transportation, use, processing, and end-of-life of our sold products. We apply the same boundary when accounting for third party emissions where relevant Scope 1 and 2 emissions are accounted for based on a financial control basis. For more information on our methodology and emissions, refer to the FY2024 Performance Data and GHG Inventory Methodology Statement on 'Reports, Policies and Statements' section on SD Guthrie's website at www.sdguhtrie.com*
*[Add row]*

# (8.14) Indicate if you assess your own compliance and/or the compliance of your suppliers with forest regulations and/or mandatory standards, and provide details.

## (8.14.1) Assess legal compliance with forest regulations

*Select from:*
☑ Yes, from both suppliers and owned/managed/controlled land

## (8.14.2) Aspects of legislation considered

*Select all that apply*
☑ Labor rights
☑ Land use rights
☑ Third parties' rights
☑ Environmental protection
☑ Human rights protected under international law
☑ The principle of free, prior and informed consent (FPIC), including as set out in the UN Declaration on the Rights of Indigenous Peoples

## (8.14.3) Procedure to ensure legal compliance

*Select all that apply*

☑ Certification

☑ Ground-based monitoring

☑ Remote sensing or other geospatial monitoring

## (8.14.5) Please explain

*SD Guthrie committed to RSPO requirements voluntarily and 100% of SDG mills are RSPO-certified. This certification process involves independent, third-party audits that assess compliance with various laws, including those related to legal land titles, environmental protection, and social regulations. Before any new planting or development, SD Guthrie conducts and High Carbon Stock (HCS) and High Conservation Value (HCV) assessments. Beyond its direct operations, SD Guthrie extends its due diligence to the broader value chain through its No Deforestation, No Peat, No Exploitation (NDPE) policy. A robust traceability system helps track palm oil back to its origin (Crosscheck), enabling the company to identify and engage with non-compliant suppliers. SD Guthrie actively works with these suppliers to improve their practices and may suspend or terminate relationships in cases of persistent non-compliance.*
*[Fixed row]*

# (8.15) Do you engage in landscape (including jurisdictional) initiatives to progress shared sustainable land use goals?

| | Engagement in landscape/jurisdictional initiatives |
|---|---|
| | *Select from:*<br>☑ Yes, we engage in landscape/jurisdictional initiatives |

*[Fixed row]*

# (8.15.1) Indicate the criteria you consider when prioritizing landscapes and jurisdictions for engagement in collaborative approaches to sustainable land use and provide an explanation.

## (8.15.1.1) Criteria for prioritizing landscapes/jurisdictions for engagement

*Select all that apply*

☑ Response to regulation

☑ Risk of biodiversity loss

☑ Opportunity to build resilience at scale

☑ Organization has operational presence in area

☑ Opportunity for increased human well-being in area

☑ Opportunity to protect and restore natural ecosystems

☑ Opportunity to increase market access for smallholders and local communities

☑ Ability to contribute to/ build on existing landscape/jurisdictional initiatives

☑ Risk of deforestation, forests/land degradation, or conversion of other natural ecosystems

☑ Recognized as priority landscape by credible multi-stakeholder groups or industry platforms

☑ Other, please specify **:landscape of human-wildlife conflict**

## (8.15.1.2) Explain your process for prioritizing landscapes/jurisdictions for engagement

*A few key aspects that we look at when selecting a landscape are: 1) High Conservation Value - When an area is assessed as high conservation value or are deemed to be operating in proximity with environmentally sensitive area, we will work closely with the local community/organisation to conserve the area to our best effort. 2) Smallholder Inclusion - We work closely with smallholders to ensure that they can also comply to our sustainability requirements. Our engagement would include sharing resources and best-case practices that they can apply 3) Targeted engagement for high-risk supplier - Through our spatial monitoring conducted via the Crosscheck platform, we are also able to detect if any of our supplier could be causing deforestation. This allows us to conduct targeted engagement with those suppliers. 4) Addressing the human-wildlife conflict at the conflict prone areas in particular with Asian Elephants. This key species is selected due to its direct impact to our operations and surrounding landscapes*
*[Fixed row]*

## (8.15.2) Provide details of your engagement with landscape/jurisdictional initiatives to sustainable land use during the reporting year.

### Row 1

## (8.15.2.1) Landscape/jurisdiction ID

*Select from:*

☑ LJ1

## (8.15.2.2) Name of initiative

*Achieving Coexistence with Elephants (ACE) Project with University of Nottingham University and Management & Ecology of Malaysia Elephant (MEME) at the landscape of Johor state, Southern of West Malaysia.*

## (8.15.2.3) Country/area

*Select from:*

☑ Malaysia

## (8.15.2.4) Name of landscape or jurisdiction area

*Achieving Coexistence with Elephants (ACE) Project with University of Nottingham University and Management & Ecology of Malaysia Elephant (MEME) at the landscape of Johor state, Southern of West Malaysia.*

## (8.15.2.6) Indicate if you can provide the size of the area covered by the initiative

*Select from:*

☑ No, area is unknown

## (8.15.2.8) Type of engagement

*Select all that apply*

☑ Partner: Shares responsibility with other stakeholders to manage and implement actions.

☑ Implementer: Executes actions based on the collective goals

## (8.15.2.9) Engagement start year

*2020*

## (8.15.2.10) Engagement end year

*Select from:*

☑ Please specify :2025

## (8.15.2.11) Estimated investment over the project period

*3000000*

## (8.15.2.12) Landscape goals supported by engagement

Governance

☑ Governance forums that represent all relevant stakeholders in place and maintained

Social

☑ Improved capacity for community engagement in multi-stakeholder processes

☑ Rights to land and resources recognized and protected, and related conflicts reduced

## (8.15.2.13) Organization actions supporting initiative

Participate in planning and multi-stakeholder alignment

☑ Co-design and develop goals, strategies and an action plan with timebound targets and milestones for the initiative

☑ Collaborate on management/land use planning in the landscape/jurisdiction

## (8.15.2.14) Type of partners engaged in the initiative design and implementation

*Select all that apply*

☑ National government

☑ Local communities

☑ NGO and/or civil society

## (8.15.2.15) Description of engagement

*Engage in mutual cooperation and collaboration specifically for the Project "Achieving Coexistence with Elephants (ACE) for the purposes to improve management of Human-Elephant Conflict (HEC) and generally to enhance the biological and ecological sustainability of the landscape in the Southern Peninsular Malaysia. OBJECTIVES 1. To jointly establish a working group and its relevant terms of reference for its operations which shall include to discuss, strategise and coordinate Human-Elephant Conflict (HEC) mitigation and management in the landscape ("Working Group"). 2. To jointly establish a technical sub-committee for the Working Group to provide membership or operational guidelines, decision-making and deliver goals for the Project ("Technical Sub-Committee"). 3. To establish a basic Standard Operating Procedures (SOP) pertaining to HEC management and safety across the landscape. 4. To promote the enhancement of the capacity of all Parties, including local and indigenous communities to manage HEC. 5. To study, plan and propose management of the landscape as an integrated ecological unit, based on science. 6. To promote the establishment of corridors in the landscape to enhance ecological connectivity using criteria set by the Working Group. 7. In addition, to pursue other conservation initiatives if deemed desirable by the Working Group.*

## (8.15.2.16) Collective monitoring framework used to measure progress towards landscape goals and actions

*Select from:*

☑ Yes, progress is monitored using an internally defined framework

## (8.15.2.17) State the achievements of your engagement so far and how progress is monitored

*After several trainings and workshops in the past years, the engagements in 2024 have shifted more towards correspondence through digital platforms. This group has become crucial for sharing updates on what is happening at the plantations, as well as to enable the authorities to better understand perceptions and promote coexistence in the landscape.*

## (8.15.2.18) Claims made

*Select from:*

☑ No, we are not making any claims, and we do not plan to within the next two years

*[Add row]*

# (8.15.3) For each of your disclosed commodities, provide details on the disclosure volume from each of the landscapes/jurisdictions you engage in.

## Row 1

## (8.15.3.1) Landscape/jurisdiction ID

*Select from:*

☑ LJ1

## (8.15.3.2) Does any of your produced and/or sourced commodity volume originate from this landscape/jurisdiction, and are you able/willing to disclose information on this volume?

*Select from:*

☑ Yes, we do produce/source from this landscape/jurisdiction, but we are not able/willing to disclose volume data

*[Add row]*

## (8.16) Do you participate in any other external activities to support the implementation of policies and commitments related to deforestation, ecosystem conversion, or human rights issues in commodity value chains?

*Select from:*

☑ Yes

## (8.16.1) Provide details of the external activities to support the implementation of your policies and commitments related to deforestation, ecosystem conversion, or human rights issues in commodity value chains

### Row 1

## (8.16.1.1) Commodity

*Select all that apply*

☑ Palm oil

## (8.16.1.2) Activities

*Select all that apply*

☑ Involved in industry platforms
☑ Engaging with communities
☑ Engaging with non-governmental organizations

### (8.16.1.3) Country/area

*Select from:*
☑ Worldwide

### (8.16.1.4) Subnational area

*Select from:*
☑ Not applicable

### (8.16.1.5) Provide further details of the activity

*We monitor, engage, and support suppliers and smallholders to combat deforestation in our supply chains, in alignment with our Working with Suppliers to Draw the Line on Deforestation Policy. On Human Rights Issues, our ongoing participation are in: – Malaysia Human Resources Ministry events on tackling forced labour. – Chair of Roundtable of Sustainable Palm Oil (RSPO) Human Rights and participation in RSPO Human Rights Working Groups: 1) Human Rights Due Diligence Sub-Group and 2) Labour Sub-Group*
*[Add row]*

## (8.17) Is your organization supporting or implementing project(s) focused on ecosystem restoration and long-term protection?

*Select from:*
☑ Yes

## (8.17.1) Provide details on your project(s), including the extent, duration, and monitoring frequency. Please specify any measured outcome(s).

### Row 1

## (8.17.1.1) Project reference

*Select from:*

☑ Project 1

## (8.17.1.2) Project type

*Select from:*

☑ Set aside land

## (8.17.1.3) Expected benefits of project

*Select all that apply*

☑ Contribution to Net Zero goals

☑ Contribution to SBTi target(s)

☑ Creation of green jobs and sustainable livelihoods

☑ Further transformative change through sharing of project design, implementation and lessons learnt

## (8.17.1.4) Is this project originating any carbon credits?

*Select from:*

☑ No

## (8.17.1.5) Description of project

*Sime Darby Plant-A-Tree Project (SD-PAT Kamuning) Perak.*

## (8.17.1.6) Where is the project taking place in relation to your value chain?

*Select all that apply*

☑ Project based in area with direct operations

## (8.17.1.7) Start year

*2019*

## (8.17.1.8) Target year

*Select from:*
☑ 2022

## (8.17.1.9) Project area to date (Hectares)

*95*

## (8.17.1.10) Project area in the target year (Hectares)

*95*

## (8.17.1.11) Country/Area

*Select from:*
☑ Malaysia

## (8.17.1.12) Latitude

*4.83439*

## (8.17.1.13) Longitude

*101.05458*

## (8.17.1.14) Monitoring frequency

*Select from:*
☑ Six-monthly or more frequently

## (8.17.1.15) Total investment over the project period (currency)

*2000000*

## (8.17.1.16) For which of your expected benefits are you monitoring progress?

*Select all that apply*

☑ Contribution to Net Zero goals

☑ Contribution to SBTi target(s)

☑ Creation of green jobs and sustainable livelihoods

☑ Further transformative change through sharing of project design, implementation and lessons learnt

## (8.17.1.17) Please explain

*Tree planting sites in Kamuning Estate is located within a 30 km radius from the Central Forest Spine. Primary and Secondary Linkages of the Central Forest Spine are ecological linkages essential for the connectivity between forest islands / complexes, which, on a large scale of continuity, form the Central Forest Spine in Peninsular Malaysia. A primary linkage is a contiguous linear corridor, while secondary linkages are established in areas where it is unfeasible to create a primary linkage, for example due to vast areas of non-forested land or long distances between forests, or high human population. However, secondary linkages are still important to maintain a level of connectivity between forests. This area is especially important to be rehabilitated with stepping stones for wildlife corridors, as it was found by FRIM during a baseline assessment at the beginning of the project that there were 21 species of mammals, 3 species of reptiles, and 61 species of birds in Kamuning estate! It was also found that there were 3 species of hornbills including the Rhinoceros hornbill, the Wreathed hornbill and the Oriental Pied Hornbill. This area is so rich with wildlife. In Kamuning estate, 75,000 saplings have been successfully planted on 95 hectares of land under this project, exceeding the targeted 70,000 saplings. In total, 65 species were planted including ERT species. Despite the high occurrence of disturbances from domestic cattle in the estate, the survival rate is acceptable at 71%.*

# Row 2

## (8.17.1.1) Project reference

*Select from:*

☑ Project 2

## (8.17.1.2) Project type

*Select from:*

☑ Set aside land

## (8.17.1.3) Expected benefits of project

*Select all that apply*

☑ Contribution to Net Zero goals

☑ Contribution to SBTi target(s)

☑ Creation of green jobs and sustainable livelihoods

☑ Further transformative change through sharing of project design, implementation and lessons learnt

## (8.17.1.4) Is this project originating any carbon credits?

*Select from:*

☑ No

## (8.17.1.5) Description of project

*SD Guthrie - NESTLE ReLeaf Project*

## (8.17.1.6) Where is the project taking place in relation to your value chain?

*Select all that apply*

☑ Project based in area with direct operations

## (8.17.1.7) Start year

*2022*

## (8.17.1.8) Target year

*Select from:*

☑ 2024

## (8.17.1.9) Project area to date (Hectares)

*1200*

## (8.17.1.10) Project area in the target year (Hectares)

*1200*

## (8.17.1.11) Country/Area

*Select from:*

☑ Malaysia

## (8.17.1.12) Latitude

*4.0433*

## (8.17.1.13) Longitude

*101.302684*

## (8.17.1.14) Monitoring frequency

*Select from:*

☑ Annually

## (8.17.1.15) Total investment over the project period (currency)

*0*

## (8.17.1.16) For which of your expected benefits are you monitoring progress?

*Select all that apply*

☑ Contribution to Net Zero goals

☑ Contribution to SBTi target(s)

☑ Creation of green jobs and sustainable livelihoods

☑ Further transformative change through sharing of project design, implementation and lessons learnt

## (8.17.1.17) Please explain

*Nestlé Malaysia and SD Guthrie commence reforestation collaboration under Project RELeaf Launched in 2020 by Nestlé Malaysia, Project RELeaf aims to restore riparian and forest ecosystems across the Kinabatangan Wetlands and Merisuli Forest Restoration Areas in Sabah, as well as in forest reserves along the Central Forest Spine in Peninsular Malaysia. This is also part of Nestlé's global efforts to fight climate change and reduce the Company's carbon footprint. Through the MOA with SDG, Nestlé will be producing and supplying over 1 million seedlings and conducting planting activities at the sites. Planting sites are located at selected SDG estates in both Peninsular Malaysia as well as the East Malaysia regions of Sabah and Sarawak.*
*[Add row]*

# C9. Environmental performance - Water security

## (9.1) Are there any exclusions from your disclosure of water-related data?

*Select from:*
☑ Yes

## (9.1.1) Provide details on these exclusions.

### Row 1

### (9.1.1.1) Exclusion

*Select from:*
☑ Facilities

### (9.1.1.2) Description of exclusion

*Water usage in offices (including head offices) and facilities, plantation, oil palm nurseries and seed production, refineries*

### (9.1.1.3) Reason for exclusion

*Select from:*
☑ Other, please specify :rainwater, water used for WASH

### (9.1.1.7) Percentage of water volume the exclusion represents

*Select from:*
☑ Less than 1%

### (9.1.1.8) Please explain

*The water usage in offices, nursery and seed production is not substantial as the amount to be less than 1% and the usage is mainly for WASH activities and using rainwater. Current focus is on Upstream operation of water used and its intensity at palm oil mills Group-wide.*
*[Add row]*

## (9.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored?

### Water withdrawals – total volumes

#### (9.2.1) % of sites/facilities/operations

*Select from:*
☑ 100%

#### (9.2.2) Frequency of measurement

*Select from:*
☑ Daily

#### (9.2.3) Method of measurement

*direct monitoring using flow meter set at each operating unit on real-time basis.*

#### (9.2.4) Please explain

*Water withdrawn are monitored continuously in our operations throughout Group Wide in Malaysia, Indonesia and PNG SI.*

### Water withdrawals – volumes by source

#### (9.2.1) % of sites/facilities/operations

*Select from:*
☑ 100%

## (9.2.2) Frequency of measurement

*Select from:*

☑ Continuously

## (9.2.3) Method of measurement

*Water withdrawn are monitored directly using flow meter set at each operating unit*

## (9.2.4) Please explain

*Water withdrawn are coming from surface water and ground water as well as outsourced from government water.*

### Water withdrawals quality

## (9.2.1) % of sites/facilities/operations

*Select from:*

☑ 100%

## (9.2.2) Frequency of measurement

*Select from:*

☑ Monthly

## (9.2.3) Method of measurement

*By in-situ water sampling method and testing at R&D lab based on specific requirements and measurements.*

## (9.2.4) Please explain

*We continuously monitor our water withdrawn water quality including going through water treatment to ensure the water quality meets the standard quality of water needed. Parameters checked are suspended solid, pH, Biological Oxygen Demand (BOD), Chemical Oxygen Demand (COD), Ammoniacal Nitrate (AN), Dissolved Oxygen, Phosphorus, pesticide residue and others related to domestic usage.*

## Water discharges – total volumes

### (9.2.1) % of sites/facilities/operations

*Select from:*
☑ 100%

### (9.2.2) Frequency of measurement

*Select from:*
☑ Daily

### (9.2.3) Method of measurement

*Monitoring using flow meter installed at site.*

### (9.2.4) Please explain

*Water discharges are monitored to monitor water consumption. Water discharge in volume is monitored in accordance with Environmental Quality Act (1974),Environmental Quality (Prescribed Premises) (Crude Palm Oil) (Amendment) Regulations 1982.*

## Water discharges – volumes by destination

### (9.2.1) % of sites/facilities/operations

*Select from:*
☑ 100%

### (9.2.2) Frequency of measurement

*Select from:*
☑ Daily

### (9.2.3) Method of measurement

*Monitoring using flow meter installed at site.*

## (9.2.4) Please explain

*Final discharge either to land application or natural waterways in accordance with Environmental Quality Act (1974), Environmental Quality (Prescribed Premises) (Crude Palm Oil (Amendment) Regulations 1982.*

# Water discharges – volumes by treatment method

## (9.2.1) % of sites/facilities/operations

*Select from:*
☑ 100%

## (9.2.2) Frequency of measurement

*Select from:*
☑ Daily

## (9.2.3) Method of measurement

*Monitoring using flow meter installed at site.*

## (9.2.4) Please explain

*Water discharge in volume is monitored in accordance with Environmental Quality Act (1974), Environmental Quality (Prescribed Premises) (Crude Palm Oil) (Amendment) Regulations 1982.*

# Water discharge quality – by standard effluent parameters

## (9.2.1) % of sites/facilities/operations

*Select from:*
☑ 100%

## (9.2.2) Frequency of measurement

*Select from:*

☑ Daily

## (9.2.3) Method of measurement

*Monitoring by water sampling method.*

## (9.2.4) Please explain

*Water discharge parameter as per legal compliance such as pH, BOD level, total nitrogen (TN), ammoniacal nitrogen (AN), suspended solids (SS), oil and grease (O&G), temperature as per legal requirement. Environmental Quality (Prescribed Premises) (Crude Palm Oil) (Amendment) Regulations 1982.*

### Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)

## (9.2.1) % of sites/facilities/operations

*Select from:*

☑ Not relevant

## (9.2.4) Please explain

*Parameters checked are suspended solid, pH, Biological Oxygen Demand (BOD), Chemical Oxygen Demand (COD), Ammoniacal Nitrate (AN), Dissolved Oxygen, Phosphorus, pesticide residue for natural water ways.*

### Water discharge quality – temperature

## (9.2.1) % of sites/facilities/operations

*Select from:*

☑ 100%

## (9.2.2) Frequency of measurement

*Select from:*

☑ Monthly

## (9.2.3) Method of measurement

*Monitoring by water sampling method.*

## (9.2.4) Please explain

*Water discharge parameter as per legal compliance such as pH, BOD level, total nitrogen (TN), ammoniacal nitrogen (AN), suspended solids (SS), oil and grease (O&G), temperature as per legal requirement. Environmental Quality (Prescribed Premises) (Crude Palm Oil) (Amendment) Regulations 1982.*

# Water consumption – total volume

## (9.2.1) % of sites/facilities/operations

*Select from:*

☑ 100%

## (9.2.2) Frequency of measurement

*Select from:*

☑ Daily

## (9.2.3) Method of measurement

*Monitoring through water flow meter.*

## (9.2.4) Please explain

*Data are collected and monitored continuously for all operations in throughout group wide.*

# Water recycled/reused

## (9.2.1) % of sites/facilities/operations

*Select from:*
☑ 100%

## (9.2.2) Frequency of measurement

*Select from:*
☑ Continuously

## (9.2.3) Method of measurement

*Flow meter installed at the premises.*

## (9.2.4) Please explain

*Palm oil mill effluent (POME) is wastewater produced from the processing of Fresh Fruit Bunches (FFB). It is organic and biologically treated through anaerobic digestion and recycled for land application used as organic fertilizer in the plantations in accordance with requirements prescribed by applicable laws and regulations.*

### The provision of fully-functioning, safely managed WASH services to all workers

## (9.2.1) % of sites/facilities/operations

*Select from:*
☑ 100%

## (9.2.2) Frequency of measurement

*Select from:*
☑ Continuously

## (9.2.3) Method of measurement

*bulk meter or flow meter installed at each locations provided to workers usage.*

## (9.2.4) Please explain

*Providing access to safe drinking water and sanitation to our employees is a top priority. We test water samples at regular intervals. Each worker is entitled to 35 gallons/132.4litres of free water per day. Where water supply is disrupted or sporadic, SDG ensures that potable water is made available for workers. We treat the water accordingly to follow the standard of Malaysia's National Drinking water standard and tested for E.Coli and Coliform. So far we ensure the quality of water following the specifications required.*
*[Fixed row]*

# (9.2.2) What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?

## Total withdrawals

## (9.2.2.1) Volume (megaliters/year)

*27189.94*

## (9.2.2.2) Comparison with previous reporting year

*Select from:*
☑ Lower

## (9.2.2.3) Primary reason for comparison with previous reporting year

*Select from:*
☑ Increase/decrease in business activity

## (9.2.2.4) Five-year forecast

*Select from:*
☑ About the same

## (9.2.2.5) Primary reason for forecast

*Select from:*

☑ Increase/decrease in efficiency

## (9.2.2.6) Please explain

*Methodology: Data is recorded by each operating unit by taking the reading at flow meters installed at their premises. This data is then collated and compiled by at the Group-level for the overall monitoring. Threshold: The volume from year-to-year is stable with slight reduction lesser than 1% compared to previous year. Primary reason for forecast: We foresee that our data will keep improving with the improvement in data collection methods, increasing operational efficiency as well as with new technologies coming in to reduce reliance on external water sources.*

# Total discharges

## (9.2.2.1) Volume (megaliters/year)

*7708.9*

## (9.2.2.2) Comparison with previous reporting year

*Select from:*

☑ Higher

## (9.2.2.3) Primary reason for comparison with previous reporting year

*Select from:*

☑ Increase/decrease in business activity

## (9.2.2.4) Five-year forecast

*Select from:*

☑ About the same

## (9.2.2.5) Primary reason for forecast

*Select from:*

☑ Increase/decrease in efficiency

## (9.2.2.6) Please explain

*Methodology: Data is recorded by each operating unit by taking the reading at flow meters installed at their premises. This data is then collated and compiled by at the Group-level for the overall monitoring. Threshold: The volume fluctuates relative to the water withdrawal volume. Primary reason for forecast: We foresee that our data will keep improving with the improvement on data collection methods, increase in operational efficiency as well as with new technologies coming in to reduce reliance on external water sources, for example our R&D is currently piloting a new project called Zero Liquid Discharge (ZLD) whereby this initiative aims to treat palm oil effluent to a standard that allows water to be recycled within mills and refineries. One potential application for the treated water is in the plant's boilers.*

# Total consumption

## (9.2.2.1) Volume (megaliters/year)

*19481.03*

## (9.2.2.2) Comparison with previous reporting year

*Select from:*

☑ Lower

## (9.2.2.3) Primary reason for comparison with previous reporting year

*Select from:*

☑ Increase/decrease in business activity

## (9.2.2.4) Five-year forecast

*Select from:*

☑ Lower

## (9.2.2.5) Primary reason for forecast

*Select from:*

☑ Increase/decrease in business activity

## (9.2.2.6) Please explain

*Methodology: The water consumption is derived from Group-wide calculation by deducting the amount between water withdrawal and water discharge. This reported figure is the volume incorporated into products. Threshold: The volume shows a slight reduction of about less than 20% which is influenced by the calculation of water withdrawn minus water discharged and the efficiency of our operations. Primary reason for forecast: We continuously monitor and strive to reduce our water consumption by improving the efficiency of our operations through various programs and research projects, and by maintaining the quality and availability of surface water and groundwater for our business and surrounding communities, amongst other measures.*
*[Fixed row]*

# (9.2.4) Indicate whether water is withdrawn from areas with water stress, provide the volume, how it compares with the previous reporting year, and how it is forecasted to change.

## (9.2.4.1) Withdrawals are from areas with water stress

*Select from:*
☑ No

## (9.2.4.8) Identification tool

*Select all that apply*
☑ WRI Aqueduct
☑ WWF Water Risk Filter

## (9.2.4.9) Please explain

*Identification Tool: We determined whether our commodities are produced in water stress areas through WRI Aqueduct tools via its Water Risk Atlas maps. The tool maps out locations of water stress areas using a robust, peer-reviewed methodology and the best-available data. Identification in the Tool: Water stress, as defined in the WRI Aqueduct measures the ratio of total water withdrawals to available renewable surface and groundwater supplies. Water stress areas are areas that reaches 40% ratio. In SD Guthrie, countries that we operated (Malaysia, Indonesia & PNG SI) are indicated as low ratio (<10%).*
*[Fixed row]*

## (9.2.5) What proportion of the produced agricultural commodities that are significant to your organization originate from areas with water stress?

### Palm oil

### (9.2.5.1) The proportion of this commodity produced in areas with water stress is known

*Select from:*

☑ Yes

### (9.2.5.2) % of total agricultural commodity produced in areas with water stress

*Select from:*

☑ 1-10

### (9.2.5.3) Please explain

*Identification in the Tool: Water stress, as defined in the WRI Aqueduct measures the ratio of total water withdrawals to available renewable surface and groundwater supplies. Water stress areas are areas that reaches 40% ratio. In SD Guthrie, only 1.27% of our operations (4 out of 315 facilities) are under the risks.*
*[Fixed row]*

## (9.2.6) What proportion of the sourced agricultural commodities that are significant to your organization originate from areas with water stress?

| | The proportion of this commodity sourced from areas with water stress is known | Please explain |
|---|---|---|
| Palm oil | *Select from:*<br>☑ No, but we intend to obtain this data within the next two years | *Currently we have yet to expand our study to our suppliers.* |

*[Fixed row]*

## (9.2.7) Provide total water withdrawal data by source.

## Fresh surface water, including rainwater, water from wetlands, rivers, and lakes

### (9.2.7.1) Relevance

*Select from:*
☑ Relevant

### (9.2.7.2) Volume (megaliters/year)

*19200.49*

### (9.2.7.3) Comparison with previous reporting year

*Select from:*
☑ Much lower

### (9.2.7.4) Primary reason for comparison with previous reporting year

*Select from:*
☑ Increase/decrease in business activity

## (9.2.7.5) Please explain

*Volume is lower as compared to last year as more volume has been withdrawn from third party sources and groundwater. At the same time, the efficiency of the operation helps to reduce the amount of water withdrawn.*

### Brackish surface water/Seawater

## (9.2.7.1) Relevance

*Select from:*

☑ Not relevant

## (9.2.7.5) Please explain

*We do not source our water from brackish surface water/sea water for our operations as the current water source is sufficient.*

### Groundwater – renewable

## (9.2.7.1) Relevance

*Select from:*

☑ Relevant

## (9.2.7.2) Volume (megaliters/year)

*7523.15*

## (9.2.7.3) Comparison with previous reporting year

*Select from:*

☑ This is our first year of measurement

## (9.2.7.4) Primary reason for comparison with previous reporting year

*Select from:*

☑ Increase/decrease in business activity

## (9.2.7.5) Please explain

*For year 2024 data, our data shows that there is groundwater source used, hence decreased the amount of freshwater.*

### Groundwater – non-renewable

## (9.2.7.1) Relevance

*Select from:*

☑ Not relevant

## (9.2.7.5) Please explain

*We do not source our water withdrawal from non-renewable ground water.*

### Produced/Entrained water

## (9.2.7.1) Relevance

*Select from:*

☑ Not relevant

## (9.2.7.5) Please explain

*We do not withdraw water from entrained water from FFB condensate.*

### Third party sources

## (9.2.7.1) Relevance

*Select from:*

☑ Relevant

## (9.2.7.2) Volume (megaliters/year)

*469.3*

## (9.2.7.3) Comparison with previous reporting year

*Select from:*

☑ Much lower

## (9.2.7.4) Primary reason for comparison with previous reporting year

*Select from:*

☑ Increase/decrease in business activity

## (9.2.7.5) Please explain

*For year 2024, third party water has the lowest usage as not all our operations in different region (countries) has the facilities to use government or third party water source and relies on freshwater and groundwater withdrawal.*
*[Fixed row]*

# (9.2.8) Provide total water discharge data by destination.

## Fresh surface water

## (9.2.8.1) Relevance

*Select from:*

☑ Relevant

## (9.2.8.2) Volume (megaliters/year)

*2461.54*

## (9.2.8.3) Comparison with previous reporting year

*Select from:*

☑ Higher

## (9.2.8.4) Primary reason for comparison with previous reporting year

*Select from:*

☑ Other, please specify :improvement in more detailed data collection on site

## (9.2.8.5) Please explain

*Data are collected based on actual real time flow meter. For water discharged to natural waterways, we ensure that the quality of our discharged water is in accordance with parameters set by the legal requirement on effluent discharge.*

# Brackish surface water/seawater

## (9.2.8.1) Relevance

*Select from:*

☑ Not relevant

## (9.2.8.5) Please explain

*N/A. We do not discharge our discharge water to the sea. Palm oil mill effluent (POME) is wastewater produced from the processing of Fresh Fruit Bunches (FFB). It is organic and biologically treated through anaerobic digestion, where in our operations, some of it are recycled for use as fertilizer in the Group's plantations, and the remaining wastewater is then treated before being discharged into natural waterways in accordance with requirements prescribed by applicable laws and regulations.*

# Groundwater

## (9.2.8.1) Relevance

*Select from:*

☑ Relevant

## (9.2.8.2) Volume (megaliters/year)

*5247.36*

## (9.2.8.3) Comparison with previous reporting year

*Select from:*

☑ Higher

## (9.2.8.4) Primary reason for comparison with previous reporting year

*Select from:*

☑ Other, please specify :improvement in more detailed data collection on site

## (9.2.8.5) Please explain

*Data are collected based on actual real time flow meter. We focus more on recycling the POME via land application "furrow" system to be organic fertilizer. We ensure the land application is following the legal allowable limits as prescribed.*

# Third-party destinations

## (9.2.8.1) Relevance

*Select from:*

☑ Not relevant

## (9.2.8.5) Please explain

*We do not discharge any waste water to third party without treatment. In our operation, some of the treated effluent are recycled for use as organic fertilizer in the Group's plantations through land application "furrow" system, and some wastewater are treated before being discharged into waterways in accordance with requirements prescribed by applicable laws and regulations.*

*[Fixed row]*

## (9.2.9) Within your direct operations, indicate the highest level(s) to which you treat your discharge.

### Tertiary treatment

### (9.2.9.1) Relevance of treatment level to discharge

*Select from:*
☑ Relevant

### (9.2.9.2) Volume (megaliters/year)

*2461.54*

### (9.2.9.3) Comparison of treated volume with previous reporting year

*Select from:*
☑ Higher

### (9.2.9.4) Primary reason for comparison with previous reporting year

*Select from:*
☑ Increase/decrease in business activity

### (9.2.9.5) % of your sites/facilities/operations this volume applies to

*Select from:*
☑ 31-40

### (9.2.9.6) Please explain

*We ensure our treatment removes mainly remaining suspended solids, color, and residual BOD/COD and other elements, and ensure the discharge meets legal discharge limits where our operation monitors the water quality by conducting monthly water sampling and report to Department of Environment as to comply to EQA (Prescribed Premises) (Crude Palm Oil) (Amendment) Regulations 1982. In some circumstances, the water are being recycled/reused for other purposes in Mill such as cleaning of the mill. Sometimes enables water recycling/reuse in the mill.*

## Secondary treatment

### (9.2.9.1) Relevance of treatment level to discharge

*Select from:*

☑ Relevant

### (9.2.9.2) Volume (megaliters/year)

*5247.36*

### (9.2.9.3) Comparison of treated volume with previous reporting year

*Select from:*

☑ Higher

### (9.2.9.4) Primary reason for comparison with previous reporting year

*Select from:*

☑ Increase/decrease in efficiency

### (9.2.9.5) % of your sites/facilities/operations this volume applies to

*Select from:*

☑ 61-70

### (9.2.9.6) Please explain

*Rationale: Secondary treatment are data for land application to Estate as organic fertilizer, we ensure there is still nutrient within the legal allowable limit for each Mill to be used as organic fertilizer via land application. Compliance: We ensure that our operations abide strictly to the laws and regulation on land application and BOD level must not exceed the allowable limits. Our operation monitors the water quality by conducting monthly water sampling and report to Department of Environment as to comply to EQA (Prescribed Premises) (Crude Palm Oil) (Amendment) Regulations 1982.*

## Primary treatment only

### (9.2.9.1) Relevance of treatment level to discharge

*Select from:*

☑ Not relevant

### (9.2.9.6) Please explain

*We treat our effluent through many levels of treatments and monitor water discharge to meet beyond regulation requirements, to achieve way below allowable limits. We abide strictly to the laws and regulation on water discharge and not exceeding the allowable limits. Our operation monitors the water quality by conducting monthly water sampling and report to Department of Environment as to comply to EQA (Prescribed Premises) (Crude Palm Oil) (Amendment) Regulations 1982.*

## Discharge to the natural environment without treatment

### (9.2.9.1) Relevance of treatment level to discharge

*Select from:*

☑ Not relevant

### (9.2.9.6) Please explain

*We do not discharge any wastewater without treatment. In our operation, some of the treated effluents are recycled for use as fertiliser in the Group's plantations as per the legal requirement, and the remaining wastewater is then treated before being discharged into waterways in accordance with requirements prescribed by applicable laws and regulations.*

## Discharge to a third party without treatment

### (9.2.9.1) Relevance of treatment level to discharge

*Select from:*

☑ Not relevant

## (9.2.9.6) Please explain

*We do not discharge any waste water to third party without treatment. In our operation, all our effluents are being treated where some treated effluent are recycled for use as fertilizer in the Group's plantations, and the remaining wastewater is then treated before being discharged into waterways in accordance with requirements prescribed by applicable laws and regulations.*

### Other

## (9.2.9.1) Relevance of treatment level to discharge

*Select from:*

☑ Not relevant

## (9.2.9.6) Please explain

*N/A*
*[Fixed row]*

# (9.3) In your direct operations and upstream value chain, what is the number of facilities where you have identified substantive water-related dependencies, impacts, risks, and opportunities?

### Direct operations

## (9.3.1) Identification of facilities in the value chain stage

*Select from:*

☑ Yes, we have assessed this value chain stage and identified facilities with water-related dependencies, impacts, risks, and opportunities

## (9.3.2) Total number of facilities identified

*4*

## (9.3.3) % of facilities in direct operations that this represents

*Select from:*
☑ 1-25

## (9.3.4) Please explain

*Water stress, as defined in the WRI Aqueduct measures the ratio of total water withdrawals to available renewable surface and groundwater supplies. Water stress areas are areas that reaches 40% ratio. In SD Guthrie, only 1.27% of our operations (4 out of 315 facilities) are under the risks.*

### Upstream value chain

## (9.3.1) Identification of facilities in the value chain stage

*Select from:*
☑ No, we have not assessed this value chain stage for facilities with water-related dependencies, impacts, risks, and opportunities, and are not planning to do so in the next 2 years

## (9.3.4) Please explain

*We have yet to assess the impact our upstream value chain.*
*[Fixed row]*

### (9.3.1) For each facility referenced in 9.3, provide coordinates, water accounting data, and a comparison with the previous reporting year.

### Row 1

## (9.3.1.1) Facility reference number

*Select from:*

☑ Facility 1

## (9.3.1.3) Value chain stage

*Select from:*

☑ Direct operations

## (9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

*Select all that apply*

☑ Dependencies

☑ Risks

## (9.3.1.5) Withdrawals or discharges in the reporting year

*Select from:*

☑ No

## (9.3.1.6) Reason for no withdrawals and/or discharges

*We do not track the withdrawal and discharge at the estate level.*

## (9.3.1.7) Country/Area & River basin

Malaysia

☑ Other, please specify :Sungai Jerong, Kedah

## (9.3.1.8) Latitude

*5.573636*

## (9.3.1.9) Longitude

*100.573551*

## (9.3.1.10) Located in area with water stress

*Select from:*

☑ Yes

## (9.3.1.29) Please explain

*We assessed water and heat stress and based on our assessment based on Aqueduct 4.0, the World Resources Institute (WRI)'s Water Risk Atlas tool. Water consumption is the portion of water use that is not returned to the original water source after being withdrawn. Calculation method used is the withdrawn amount minus with discharge amount. This year shows better data collection with issues such as flow meter calibration identified in the previous year being rectified.*

# Row 2

## (9.3.1.1) Facility reference number

*Select from:*

☑ Facility 2

## (9.3.1.2) Facility name (optional)

*SD Guthrie International Nonthaburi*

## (9.3.1.3) Value chain stage

*Select from:*

☑ Direct operations

## (9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

*Select all that apply*

☑ Dependencies

☑ Impacts

☑ Risks

## (9.3.1.5) Withdrawals or discharges in the reporting year

*Select from:*
☑ Yes, withdrawals and discharges

## (9.3.1.7) Country/Area & River basin

Thailand
☑ Chao Phraya

## (9.3.1.8) Latitude

*13.946457*

## (9.3.1.9) Longitude

*100.538156*

## (9.3.1.10) Located in area with water stress

*Select from:*
☑ Yes

## (9.3.1.13) Total water withdrawals at this facility (megaliters)

*55.58*

## (9.3.1.14) Comparison of total withdrawals with previous reporting year

*Select from:*
☑ This is our first year of measurement

## (9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

*0*

## (9.3.1.16) Withdrawals from brackish surface water/seawater

*0*

## (9.3.1.17) Withdrawals from groundwater - renewable

*0*

## (9.3.1.18) Withdrawals from groundwater - non-renewable

*0*

## (9.3.1.19) Withdrawals from produced/entrained water

*0*

## (9.3.1.20) Withdrawals from third party sources

*55.58*

## (9.3.1.21) Total water discharges at this facility (megaliters)

*28.84*

## (9.3.1.22) Comparison of total discharges with previous reporting year

*Select from:*

☑ This is our first year of measurement

## (9.3.1.23) Discharges to fresh surface water

*28.84*

## (9.3.1.24) Discharges to brackish surface water/seawater

*0*

## (9.3.1.25) Discharges to groundwater

*0*

## (9.3.1.26) Discharges to third party destinations

*0*

## (9.3.1.27) Total water consumption at this facility (megaliters)

*55.58*

## (9.3.1.28) Comparison of total consumption with previous reporting year

*Select from:*
☑ This is our first year of measurement

## (9.3.1.29) Please explain

*We assessed water and heat stress and based on our assessment based on Aqueduct 4.0, the World Resources Institute (WRI)'s Water Risk Atlas tool.*

### Row 3

## (9.3.1.1) Facility reference number

*Select from:*
☑ Facility 3

## (9.3.1.2) Facility name (optional)

*SD Guthrie International Morakot*

## (9.3.1.3) Value chain stage

*Select from:*

☑ Direct operations

## (9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

*Select all that apply*

☑ Dependencies

☑ Impacts

☑ Risks

## (9.3.1.5) Withdrawals or discharges in the reporting year

*Select from:*

☑ Yes, withdrawals and discharges

## (9.3.1.7) Country/Area & River basin

Thailand

☑ Chao Phraya

## (9.3.1.8) Latitude

*13.724766*

## (9.3.1.9) Longitude

*100.569946*

## (9.3.1.10) Located in area with water stress

*Select from:*

☑ Yes

## (9.3.1.13) Total water withdrawals at this facility (megaliters)

*178.18*

## (9.3.1.14) Comparison of total withdrawals with previous reporting year

*Select from:*

☑ This is our first year of measurement

## (9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

*0*

## (9.3.1.16) Withdrawals from brackish surface water/seawater

*0*

## (9.3.1.17) Withdrawals from groundwater - renewable

*0*

## (9.3.1.18) Withdrawals from groundwater - non-renewable

*0*

## (9.3.1.19) Withdrawals from produced/entrained water

*0*

## (9.3.1.20) Withdrawals from third party sources

*178.18*

## (9.3.1.21) Total water discharges at this facility (megaliters)

*91*

## (9.3.1.22) Comparison of total discharges with previous reporting year

*Select from:*
☑ This is our first year of measurement

## (9.3.1.23) Discharges to fresh surface water

*91*

## (9.3.1.24) Discharges to brackish surface water/seawater

*0*

## (9.3.1.25) Discharges to groundwater

*0*

## (9.3.1.26) Discharges to third party destinations

*0*

## (9.3.1.27) Total water consumption at this facility (megaliters)

*178.18*

## (9.3.1.28) Comparison of total consumption with previous reporting year

*Select from:*

☑ This is our first year of measurement

## (9.3.1.29) Please explain

*We assessed water and heat stress and based on our assessment based on Aqueduct 4.0, the World Resources Institute (WRI)'s Water Risk Atlas tool.*

### Row 4

## (9.3.1.1) Facility reference number

*Select from:*

☑ Facility 4

## (9.3.1.2) Facility name (optional)

*SD Guthrie International South Africa*

## (9.3.1.3) Value chain stage

*Select from:*

☑ Direct operations

## (9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

*Select all that apply*

☑ Dependencies

☑ Impacts

☑ Risks

## (9.3.1.5) Withdrawals or discharges in the reporting year

*Select from:*

☑ Yes, withdrawals and discharges

## (9.3.1.7) Country/Area & River basin

South Africa
☑ Unknown

## (9.3.1.8) Latitude

*-26.218486*

## (9.3.1.9) Longitude

*28.270102*

## (9.3.1.10) Located in area with water stress

*Select from:*
☑ Yes

## (9.3.1.13) Total water withdrawals at this facility (megaliters)

*91.11*

## (9.3.1.14) Comparison of total withdrawals with previous reporting year

*Select from:*
☑ This is our first year of measurement

## (9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

*0*

## (9.3.1.16) Withdrawals from brackish surface water/seawater

*0*

## (9.3.1.17) Withdrawals from groundwater - renewable

*0*

## (9.3.1.18) Withdrawals from groundwater - non-renewable

*0*

## (9.3.1.19) Withdrawals from produced/entrained water

*0*

## (9.3.1.20) Withdrawals from third party sources

*91.11*

## (9.3.1.21) Total water discharges at this facility (megaliters)

*162.62*

## (9.3.1.22) Comparison of total discharges with previous reporting year

*Select from:*

☑ This is our first year of measurement

## (9.3.1.23) Discharges to fresh surface water

*162.62*

## (9.3.1.24) Discharges to brackish surface water/seawater

*0*

## (9.3.1.25) Discharges to groundwater

*0*

## (9.3.1.26) Discharges to third party destinations

*0*

## (9.3.1.27) Total water consumption at this facility (megaliters)

*91.11*

## (9.3.1.28) Comparison of total consumption with previous reporting year

*Select from:*
☑ This is our first year of measurement

## (9.3.1.29) Please explain

*We assessed water and heat stress and based on our assessment based on Aqueduct 4.0, the World Resources Institute (WRI)'s Water Risk Atlas tool.*
*[Add row]*

### (9.3.2) For the facilities in your direct operations referenced in 9.3.1, what proportion of water accounting data has been third party verified?

### Water withdrawals – total volumes

## (9.3.2.1) % verified

*Select from:*
☑ 76-100

## (9.3.2.2) Verification standard used

*Our operations data on water monitoring are annually audited and verified by external RSPO certification bodies that are accredited under the requirements of ISO/IEC Guide 17065:2012. We are certified based on RSPO Principles and Criteria. Principle 7.5 require all certification unit to have a water management plan and monitor the records of water withdrawal, discharge and quality of water discharge.*

### Water withdrawals – volume by source

## (9.3.2.1) % verified

*Select from:*

☑ Not verified

## (9.3.2.3) Please explain

*SD Guthrie is looking into verifying the breakdown of water data when we are fully ready.*

### Water withdrawals – quality by standard water quality parameters

## (9.3.2.1) % verified

*Select from:*

☑ 76-100

## (9.3.2.2) Verification standard used

*The samples of water withdrawals are being sent to laboratory that is audited by external auditor and certified with ISO17025 Accredited.*

### Water discharges – total volumes

## (9.3.2.1) % verified

*Select from:*

☑ 76-100

## (9.3.2.2) Verification standard used

*Our operations data on water monitoring are annually audited and verified by external RSPO certification bodies that are accredited under the requirements of ISO/IEC Guide 17065:2012. We are certified based on RSPO Principles and Criteria. Principle 7.5 require all certification unit to have a water management plan and monitor the records of water withdrawal, discharge and quality of water discharge.*

# Water discharges – volume by destination

## (9.3.2.1) % verified

*Select from:*

☑ 76-100

## (9.3.2.2) Verification standard used

*Our operations data on water monitoring are annually audited and verified by external RSPO certification bodies that are accredited under the requirements of ISO/IEC Guide 17065:2012. We are certified based on RSPO Principles and Criteria. Principle 7.5 require all certification unit to have a water management plan and monitor the records of water withdrawal, discharge and quality of water discharge.*

# Water discharges – volume by final treatment level

## (9.3.2.1) % verified

*Select from:*

☑ 76-100

## (9.3.2.2) Verification standard used

*Our operations data on water monitoring are annually audited and verified by external RSPO certification bodies that are accredited under the requirements of ISO/IEC Guide 17065:2012. We are certified based on RSPO Principles and Criteria. Principle 7.5 require all certification unit to have a water management plan and monitor the records of water withdrawal, discharge and quality of water discharge. We ensure our final discharge are being verified in accordance to the required regulations. Our final discharge quality are being tested and verified by certified laboratory with ISO17025 Accredited.*

# Water discharges – quality by standard water quality parameters

## (9.3.2.1) % verified

*Select from:*

☑ 76-100

## (9.3.2.2) Verification standard used

*Prior to any effluent discharge from our palm oil mills, the effluent will be sent to the local laboratory for testing, for example, all Malaysian palm oil mill effluents are tested in SAMM 030 accredited lab. We have also engaged Control Union to assure our progress towards commitment on water quality (BOD or COD) under AA1000 assurance standard.*

### Water consumption – total volume

## (9.3.2.1) % verified

*Select from:*

☑ 76-100

## (9.3.2.2) Verification standard used

*Our operations data on water monitoring are annually audited and verified by external RSPO certification bodies that are accredited under the requirements of ISO/IEC Guide 17065:2012. We are certified based on RSPO Principles and Criteria. Principle 7.5 require all certification unit to have a water management plan and monitor the records of water withdrawal, discharge and quality of water discharge.*
*[Fixed row]*

### (9.4) Could any of your facilities reported in 9.3.1 have an impact on a requesting CDP supply chain member?

*Select from:*

☑ This is confidential

### (9.5) Provide a figure for your organization’s total water withdrawal efficiency.

## (9.5.1) Revenue (currency)

*19831040000*

## (9.5.2) Total water withdrawal efficiency

*729352.11*

## (9.5.3) Anticipated forward trend

*Looking into these 2 year trends, the water withdrawal efficiency is consistent with the increase of revenue. We are expecting the trend to maintain and steady and with new technologies that will help with water efficiency.*
*[Fixed row]*

# (9.8) Provide water intensity information for each of the agricultural commodities significant to your organization that you produce.

## Cattle products

## (9.8.2) Water intensity value (m3/denominator)

*0*

## Palm oil

## (9.8.1) Water intensity information for this produced commodity is collected/calculated

*Select from:*
☑ Yes

## (9.8.2) Water intensity value (m3/denominator)

*1.42*

## (9.8.3) Numerator: water aspect

*Select from:*

☑ Freshwater consumption

## (9.8.4) Denominator

*Select from:*

☑ Other, please specify :cubic meter/ton of FFB

## (9.8.5) Comparison with previous reporting year

*Select from:*

☑ About the same

## (9.8.6) Please explain

*The water intensity calculation is based on amount of water withdrawal that consumed to process 1 mt of FFB. Based on trends, the mills typically use a constant amount of water for sterilization, clarification, and cleaning, regardless of FFB volume processed.*
*[Fixed row]*

# (9.9) Provide water intensity information for each of the agricultural commodities significant to your organization that you source.

## Palm oil

## (9.9.1) Water intensity information for this sourced commodity is collected/calculated

*Select from:*

☑ Yes

## (9.9.2) Water intensity value (m3/denominator)

*1.42*

## (9.9.3) Numerator: Water aspect

*Select from:*

☑ Total water consumption

## (9.9.4) Denominator

*Select from:*

☑ Other, please specify :tonne of FFB

## (9.9.5) Comparison with previous reporting year

*Select from:*

☑ About the same

## (9.9.6) Please explain

*The figures used are the average value of SD Guthrie's Group FFB processed during the reporting year. There is possibility for future stakeholder engagement to obtain actual figures from the 3rd party suppliers.*

### Soy

## (9.9.1) Water intensity information for this sourced commodity is collected/calculated

*Select from:*

☑ No, not currently and we have no plans to collect/calculate this data within the next two years

## (9.9.6) Please explain

*Soy is not significantly sourced in our organisation and only used as blending raw material in our downstream operation.*
*[Add row]*

## (9.12) Provide any available water intensity values for your organization’s products or services.

### Row 1

### (9.12.1) Product name

*CPO (crude palm oil)*

### (9.12.2) Water intensity value

*1.42*

### (9.12.3) Numerator: Water aspect

*Select from:*
☑ Water consumed

### (9.12.4) Denominator

*Total FFB processed (mt)*

### (9.12.5) Comment

*The average water usage intensity obtained based on the average from all palm oil mills in Malaysia, Indonesia & PNG SI in year 2024. Our operations strictly monitor the water consumption and calculate the water consumption intensity in cubic meter per ton of fresh fruit bunch produced. In terms of initiatives for water reduction, we also have various technologies introduced and implemented as part of our efforts to reduce water usage.*
*[Add row]*

## (9.13) Do any of your products contain substances classified as hazardous by a regulatory authority?

### (9.13.1) Products contain hazardous substances

*Select from:*

☑ No

## (9.13.2) Comment

*Stringent quality testing and samplings for every batch of product produced and delivered to our customers are carried out. Products must pass the quality testing limits and checking before delivery to customers. We conduct water samplings on natural waterways in accordance to National Water Quality Standards (NWQS) Ref: Appendix II as to ensure our operation doesn't cause any harm to the natural waterways. We are fully complied with related regulations and certified with various certifications such as for food safety, including the contaminant thresholds set for vegetable oils and fats outlined in the 2021 regulations by the European Food Safety Authority.*
*[Fixed row]*

# (9.14) Do you classify any of your current products and/or services as low water impact?

## (9.14.1) Products and/or services classified as low water impact

*Select from:*

☑ Yes

## (9.14.2) Definition used to classify low water impact

*Value chain: The production of CPO at Palm Oil Mills and RBDPO at Refinery Water aspects: Water quality at discharge to waterways Criteria: Biological Oxygen Demand (BOD) level of effluent at Mill and wastewater at refinery below allowable regulatory standard limit Threshold: BOD limit 100 mg/L for Mills discharge to waterways National and International Standards applied: a) National Regulation-Environmental Quality Act, The Environmental Quality (Prescribed Premises) (Crude Palm-Oil) Regulations 1977, Malaysian Palm Oil Board (MPOB) Licensing Regulation (Act 582) b) International Global Goals-SDG 12-15 (Responsible consumption and production, climate action, life below water, Life on land)*

## (9.14.4) Please explain

*We classify our products as low impact as proper effluent management are well in placed in our operations. Our effluent and wastewater are treated in a well-managed treatment plants according to the national regulatory requirement before discharging to water ways. We strictly monitor final discharge to waterways on daily basis and report to regulatory body namely Department of Environment on monthly basis. Each of our treatment plant are monitored by Certified Environmental Professional in the Treatment of Palm Oil Mill Effluent. We are currently undertaking a Zero Liquid Discharge (ZLD) technology qualification programme, aims to*

*achieve 100% recycling of mill and refinery' effluents. These measures are taken to avoid the discharge from polluting the natural waterways, hence why our products have low adverse impact to the waterways. Today, we have managed to maintain the discharge quality of BOD below 100 mg/L and successfully achieved average effluent intensity of 0.6 m3/tn FFB.*
*[Fixed row]*

## (9.15) Do you have any water-related targets?

*Select from:*
☑ Yes

## (9.15.1) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.

| | Target set in this category | Please explain |
|---|---|---|
| Water pollution | *Select from:*<br>☑ Yes | *Rich text input [must be under 1000 characters]* |
| Water withdrawals | *Select from:*<br>☑ Yes | *Rich text input [must be under 1000 characters]* |
| Water, Sanitation, and Hygiene (WASH) services | *Select from:*<br>☑ Yes | *Rich text input [must be under 1000 characters]* |
| Other | *Select from:*<br>☑ No, and we do not plan to within the next two years | *n/a* |

*[Fixed row]*

## (9.15.2) Provide details of your water-related targets and the progress made.

## Row 1

### (9.15.2.1) Target reference number

*Select from:*
☑ Target 1

### (9.15.2.2) Target coverage

*Select from:*
☑ Business activity

### (9.15.2.3) Category of target & Quantitative metric

Water pollution
☑ Reduction in water discharges per unit of production

### (9.15.2.4) Date target was set

*12/31/2021*

### (9.15.2.5) End date of base year

*12/30/2022*

### (9.15.2.6) Base year figure

*0.88*

### (9.15.2.7) End date of target year

*12/30/2030*

## (9.15.2.8) Target year figure

*0.62*

## (9.15.2.9) Reporting year figure

*0.75*

## (9.15.2.10) Target status in reporting year

*Select from:*

☑ Underway

## (9.15.2.11) % of target achieved relative to base year

*50*

## (9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

*Select all that apply*

☑ Sustainable Development Goal 6

## (9.15.2.13) Explain target coverage and identify any exclusions

*The target is based on average figures calculated based on target set by 3 countries, Malaysia, Indonesia and PNGSI. The reporting year figures also calculated based on average figures reported by the 3 countries. The target is only applicable to our palm oil mill operations which is the most significant portion of our businesses generating the most effluent.*

## (9.15.2.14) Plan for achieving target, and progress made to the end of the reporting year

*We are currently undertaking a ZLD technology qualification programme. The ZLD system aims to achieve 100% recycling of POME and PORE, incorporating the EO plant as a pretreatment to produce processed water. One potential application for the treated water is in the plant's boilers. An additional benefit of ZLD implementation is the elimination of POME ponds in mills, resulting in reduced methane emissions and providing valuable land for other initiatives.*

## (9.15.2.16) Further details of target

*Our target is set in anticipation of more stringent future discharge regulations and to reduce reliance on external water sources.*
*[Add row]*

# C10. Environmental performance - Plastics

## (10.1) Do you have plastics-related targets, and if so what type?

### (10.1.1) Targets in place

*Select from:*

☑ No, and we do not plan to within the next two years

### (10.1.3) Please explain

*From an emissions perspective, the emissions from plastics are currently negligible. Furthermore, our oils are mostly sold in bulk, and our exposure to retail customers is less material. Therefore, the impact from plastic waste is not material.*
*[Fixed row]*

## (10.2) Indicate whether your organization engages in the following activities.

## Production/commercialization of plastic polymers (including plastic converters)

### (10.2.1) Activity applies

*Select from:*

☑ No

### (10.2.2) Comment

*Not applicable*

## Production/commercialization of durable plastic goods and/or components (including mixed materials)

## (10.2.1) Activity applies

*Select from:*

☑ No

## (10.2.2) Comment

*Not applicable*

### Usage of durable plastics goods and/or components (including mixed materials)

## (10.2.1) Activity applies

*Select from:*

☑ No

## (10.2.2) Comment

*Not applicable*

### Production/commercialization of plastic packaging

## (10.2.1) Activity applies

*Select from:*

☑ No

## (10.2.2) Comment

*Not applicable*

### Production/commercialization of goods/products packaged in plastics

## (10.2.1) Activity applies

*Select from:*
☑ Yes

## (10.2.2) Comment

*We utilise plastic packaging for our commercial (B2C) products*

### Provision/commercialization of services that use plastic packaging (e.g., food services)

## (10.2.1) Activity applies

*Select from:*
☑ No

## (10.2.2) Comment

*Not applicable*

### Provision of waste management and/or water management services

## (10.2.1) Activity applies

*Select from:*
☑ No

## (10.2.2) Comment

*Not applicable*

### Provision of financial products and/or services for plastics-related activities

## (10.2.1) Activity applies

*Select from:*

☑ No

## (10.2.2) Comment

*Not applicable*

### Other activities not specified

## (10.2.1) Activity applies

*Select from:*
☑ No

## (10.2.2) Comment

*Not applicable*
*[Fixed row]*

### (10.5) Provide the total weight of plastic packaging sold and/or used and indicate the raw material content.

### Plastic packaging used

## (10.5.1) Total weight during the reporting year (Metric tons)

*4647*

## (10.5.2) Raw material content percentages available to report

*Select all that apply*
☑ % post-consumer recycled content

## (10.5.6) % post-consumer recycled content

*19*

## (10.5.7) Please explain

*The percentage is derived from a report by World Bank "WHAT A WASTE 2.0"*
*[Fixed row]*

## (10.5.1) Indicate the circularity potential of the plastic packaging you sold and/or used.

| | Percentages available to report for circularity potential | % of plastic packaging that is technically recyclable | Please explain |
|---|---|---|---|
| Plastic packaging used | *Select all that apply*<br>☑ % technically recyclable | *19* | *The percentage is derived from a report by World Bank "WHAT A WASTE 2.0"* |

*[Fixed row]*

## C11. Environmental performance - Biodiversity

## (11.2) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?

### (11.2.1) Actions taken in the reporting period to progress your biodiversity-related commitments

*Select from:*

☑ Yes, we are taking actions to progress our biodiversity-related commitments

### (11.2.2) Type of action taken to progress biodiversity- related commitments

*Select all that apply*

☑ Land/water protection

☑ Land/water management

☑ Species management

☑ Education & awareness

☑ Law & policy

*[Fixed row]*

## (11.3) Does your organization use biodiversity indicators to monitor performance across its activities?

| | Does your organization use indicators to monitor biodiversity performance? | Indicators used to monitor biodiversity performance |
|---|---|---|
| | *Select from:* | *Select all that apply* |

| | Does your organization use indicators to monitor biodiversity performance? | Indicators used to monitor biodiversity performance |
|---|---|---|
| | ☑ Yes, we use indicators | ☑ Response indicators<br>☑ Other, please specify :number of stakeholders involved at the landscape that impacted. |

*[Fixed row]*

## (11.4) Does your organization have activities located in or near to areas important for biodiversity in the reporting year?

### Legally protected areas

### (11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

*Select from:*

☑ Yes

### (11.4.2) Comment

*Several of our estates are situated adjacent to permanent forest reserves and national parks. These estates have established strong relationships with government authorities and relevant agencies within the landscape. We are committed to being catalysts for maximising conservation efforts beyond protected areas, and we actively support routine patrolling by local jurisdiction offices. In general, we have implemented best practices while operating in these sensitive areas. Detailed information about the locations and locations of protected area can be found in our Crosscheck 2.0 platform: https://smart.sdguthrie.com/gisportal/apps/webappviewer/index.html?id=36e336808bb24fe6981847e4ddfecd94*

### UNESCO World Heritage sites

## (11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

*Select from:*
☑ No

## (11.4.2) Comment

*There are no UNESCO World Heritage Sites directly bordering our operations.*
*https://smart.sdguthrie.com/gisportal/apps/webappviewer/index.html?id=36e336808bb24fe6981847e4ddfecd94*

### UNESCO Man and the Biosphere Reserves

## (11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

*Select from:*
☑ No

## (11.4.2) Comment

*There are no UNESCO Man and the Bioshphere reserves directly bordering our operations.*
*https://smart.sdguthrie.com/gisportal/apps/webappviewer/index.html?id=36e336808bb24fe6981847e4ddfecd94*

### Ramsar sites

## (11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

*Select from:*
☑ No

## (11.4.2) Comment

*There are no Ramsar Sites directly bordering our operations.*
*https://smart.sdguthrie.com/gisportal/apps/webappviewer/index.html?id=36e336808bb24fe6981847e4ddfecd94*

## Key Biodiversity Areas

### (11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

*Select from:*

☑ Yes

### (11.4.2) Comment

*In alignment with the strategic vision and global roadmap outlined in the Global Biodiversity framework (GBF) by the United Nations Convention on Biological Diversity (CBD) through 2030, SD Guthrie firmly supports the conservation, protection, and sustainable management of biodiversity and ecosystems. Guided by the targets set for businesses, SD Guthrie's biodiversity strategy is focused on preserving and enhancing biodiversity, aiming to foster its resilience and its thriving nature. Through our Conservation and Biodiversity Approach (CBA), we identified and categorised areas to be protected, restored, and connected. Since 2008, we have a commitment to support conservation of rare, threatened & endangered (RTE) species of tropical rainforest trees. We also commit to restore, rehabilitate or conserve 100,000ha across and beyond our value chain by 2030. Our focus is on the reforestation of degraded land, prioritising the planting of RTE and endemic species. Furthermore, as at the end of 2023, a total of 45,396 ha has been set aside as HCV and conservation set-aside (CSA) areas. The 7 projects presented on oi provide a stock take on the impact of our Group Biodiversity Policy Statement on biodiversity and species. Reference (pg 2): https://www.sdguthrie.com/wp-content/uploads/2024/08/Group-Biodiversity-Policy-Statement.pdf Since 2014, we have prohibited new planting on peatlands due to their substantial carbon storage capacity and susceptibility to fires. At our existing peatland operations, we conduct drainability assessments to guide our future replanting efforts. In the interim, SD Guthrie's operational units diligently implement best practices for peat management in accordance with the Roundtable on Sustainable Palm Oil (RSPO) Principles and Criteria, as well as the RAC.*

## Other areas important for biodiversity

### (11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

*Select from:*

☑ Yes

## (11.4.2) Comment

*We have designated 45,396 hectares within our boundaries as High Conservation Value (HCV) and Conservation Set-Aside (CSA) areas. These areas are managed and monitored regularly by the respective operating units. A collective management plan has been established, and various programmes have been conducted both internally and externally in collaboration with researchers and universities to enhance awareness and capacity for species protection within our operations employees and communities surrounding. Given the rapid land use changes outside our boundaries, we recognise the need to prepare for species adaptation. To address this, we have established and publicly shared our procedures on human-wildlife conflict, aiming to encourage and influence others to respond responsibly to wildlife interactions. https://www.sdguthrie.com/wp-content/uploads/2024/02/SOP-for-HWC-mitigation_REV3_Finalrevisiont2023-reviewed.pdf SD Guthrie is expanding our existing reforestation of non-productive agricultural land as well as large-scale tree-planting as a nature-based solution to increase carbon sinks. We focus on planting Rare, Threatened and Endangered (RTE), native and endemic species, enhancing biodiversity within the areas where we operate.*
*[Fixed row]*

# (11.4.1) Provide details of your organization's activities in the reporting year located in or near to areas important for biodiversity.

### Row 1

## (11.4.1.2) Types of area important for biodiversity

*Select all that apply*
☑ Legally protected areas
☑ Key Biodiversity Areas

## (11.4.1.3) Protected area category (IUCN classification)

*Select from:*
☑ Not applicable

## (11.4.1.4) Country/area

*Select from:*
☑ Malaysia

## (11.4.1.5) Name of the area important for biodiversity

*Kinabatangan Wildlife Sanctuary https://www.malaymail.com/news/malaysia/2022/06/28/sabah-to-register-kinabatangan-as-biosphere-reserve/14730*

## (11.4.1.6) Proximity

*Select from:*

☑ Up to 70 km

## (11.4.1.8) Briefly describe your organization’s activities in the reporting year located in or near to the selected area

*We have four sister estates in Sukau, located approximately 50 to 70 kilometers from the Kinabatangan Wildlife Sanctuary. In this landscape, all plantations were established around 1993-1994 and were scheduled for stages replanting in 2012 to enhance oil palm yield efficiency and it has attracted the elephants to visit plantations. During the chipping and felling processes for replanting, elephants from the Kinabatangan Wildlife Sanctuary began moving out of the protected areas into the plantations to feast on the young palms. This has resulted in significant economic losses for the plantations.*

## (11.4.1.9) Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity

*Select from:*

☑ Yes, but mitigation measures have been implemented

## (11.4.1.10) Mitigation measures implemented within the selected area

*Select all that apply*

☑ Project design

☑ Physical controls

☑ Operational controls

☑ Restoration

☑ Other, please specify :Internalised research for Master Study on Human Elephant Conflict in the oil palm landscape.

## (11.4.1.11) Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

*Research was conducted involving a detailed analysis of Human-Elephant Conflict (HEC) encounters within our Malaysia operations from 2011 to 2018. The findings revealed that elephant depredation was most prevalent in oil palm plantations with trees under five years old, with the greatest damage occurring when the trees were one year old. The study also identified that areas near entry points along estate borders experienced the highest intensity and frequency of HEC incidents, with some reduction achieved through mitigation efforts. The research highlighted the temporal patterns of HEC within SD Guthrie, showing that certain estates experienced a significant reduction in incidents after implementing electric fencing. However, it was noted that electric fencing may not be a universal solution for all HECs, indicating the need for further research and observations at respective SD Guthrie estates. Additionally, the study found no correlation between HEC patterns and monthly rainfall, with the estimated total economic loss over the eight-year period amounting to RM24 million. We continue to collaborate with researchers, NGOs, and government agencies, while internally providing ongoing training and awareness for our employees in affected plantations. We also are exploring technology and innovation to minimise conflict and maximise conservation in our operation. Sources: https://www.yayasansimedarby.com/media/sime-darby-plantation-and-partner-meme-develop-the-worlds-first-mechanism-to-resolve-human-elephant-conflict Link to research: https://www.researchgate.net/publication/346761885_DEVELOPING_AN_EVIDENCE_BASED_POLICY_AND_PROTOCOL_FOR_HUMAN_ELEPHANT_CONFLICT_IN_OIL_PALM_PLANTATIONS_A_case_study_of_Sime_Darby_Plantation_Berhad*
*[Add row]*

## C13. Further information & sign off

### (13.1) Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?

#### (13.1.1) Other environmental information included in your CDP response is verified and/or assured by a third party

*Select from:*

☑ No, but we plan to obtain third-party verification/assurance of other environmental information in our CDP response within the next two years

#### (13.1.2) Primary reason why other environmental information included in your CDP response is not verified and/or assured by a third party

*Select from:*

☑ Not an immediate strategic priority

#### (13.1.3) Explain why other environmental information included in your CDP response is not verified and/or assured by a third party

*There is a lack of relevant, mature third-party verification standards and/or processes for the independent verification of other environmental information material to our operations such as biodiversity. Due to this, we have prioritised the independent verification of carbon emissions and traceability data.*
*[Fixed row]*

### (13.2) Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored.

| | Additional information | Attachment (optional) |
|---|---|---|
| | *2025 Sustainability Report for SD Guthrie Berhad with assurance statement on selected sustainability data on pg 58 - 61* | *SD-Guthrie-Sustainability-Report-2024_0.pdf* |

*[Fixed row]*

## (13.3) Provide the following information for the person that has signed off (approved) your CDP response.

### (13.3.1) Job title

*Chief Sustainability Officer*

### (13.3.2) Corresponding job category

*Select from:*

☑ Chief Sustainability Officer (CSO)

*[Fixed row]*

## (13.4) Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub website.

*Select from:*

☑ No