

PUBLIC SUMMARY REPORT

External Verification of Sustainability Policy Transparency Toolkit (SPOTT) Palm Oil Assessment

SD Guthrie Berhad
2025

Contact

Control Union (Malaysia) Sdn. Bhd.

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Table of Contents

PART 1: SCOPE OF THE CERTIFICATION ASSESSMENT AUDIT	3
1.1 COMPANY AND CONTACT DETAILS	3
1.2 ASSESSMENT DETAILS	3
1.3 ASSESSMENT TYPE	3
1.4 GENERAL DESCRIPTION OF GUTHRIE	3
PART 2: VERIFICATION PROCESS	3
2.1 ABOUT THE VERIFICATION BODY	3
2.2 VERIFICATION TEAM	4
2.2.1 <i>Qualifications of the Assessors.....</i>	<i>4</i>
2.3 METHODOLOGY	4
2.3.1 <i>General Overview.....</i>	<i>4</i>
2.3.2 <i>Sampling.....</i>	<i>5</i>
PART 3 ASSESSMENT FINDINGS	6
3.1 SUMMARY OF THE FINDINGS.....	6
3.2 SIGNING BY THE CLIENT	607
3.3 SIGNING BY THE LEAD ASSESSOR	607
3.4 SIGNING BY THE CERTIFIER	607

PART 1: SCOPE OF THE CERTIFICATION ASSESSMENT AUDIT

1.1 Company and Contact Details

Company Name:	SD Guthrie Berhad ("Guthrie")
Business Address:	Level 11, Main Block, Plantation Tower No. 2, Jalan PJU 1A/7 Ara Damansara, 47301 Petaling Jaya Selangor Darul Ehsan, Malaysia
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1.2 Assessment Details

Dates of this verification:	1 st – 3 rd July 2025
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1.3 Assessment Type

Third party verification to assess and validate compliance, performance and/or action taken by **Guthrie** in relation to its commitment by evaluating the information provided by Guthrie concerning the latest SPOTT Palm Oil Indicator Framework 2025 that requires external verification for the period of assesment 2024.

1.4 General Description of Guthrie

Guthrie plays a leading role in the development and promotion of sustainable practices in the palm oil sector. With over 200 years of history, Guthrie has grown from strength and evolved to not only become a fully integrated global plantation company but also one of the world's largest producers of Certified Sustainable Palm Oil (CSPO).

As a founding member of the Roundtable on Sustainable Palm Oil (RSPO) since 2004, Guthrie remains active within the organization and sits on several task forces and panels. This includes advocating for the adoption of the RSPO Shared Responsibility commitments by their suppliers and within its organization and to collectively work with all actors to address systemic issues within the palm oil industry, and drive uptake of certified supply.

PART 2: VERIFICATION PROCESS

2.1 About the Verification Body

Control Union (CU) is an independent, international assurance and certification body. Founded in 1920 in the Netherlands, CU has office in more than 80 countries. CU offers one-stop-shop solutions for sustainability reporting and assurance services. CU has more than 6,000 employees working across the globe.

Control Union Certification (CUC) is a part of Control Union – an international inspection and certification body. CUC performs assessments and certification across many sectors including biomass, biofuels, forestry, agriculture, food & feed, fats & oils, minerals, energy and tourism.

In the field of sustainability reporting, we serve our clients by performing sustainability strategy checks, gap analysis and independent assurance. Control Union is also a registered assurance provider for the AA1000 assurance standard.

Control Union (Malaysia) Sdn Bhd is accredited for RSPO (ASI-ACC-069) for the scope of P&C (Single Site & Group) and SCC worldwide and accredited by the Department of Standard Malaysia (DSM) for ISO 17021, ISO 17065, ISO 17020, ISO 9001, ISO 14001, MTCS - FMC, FSMS and MSPO. When requested, a copy of accredited certificates can be obtained from CUC. Control Union also approved in providing verification for POIG verification indicators.

2.2 Verification Team

Lead Assessor:	Ebnu Holdoon Shawal
Team member 1:	Norizwan Akun

2.2.1 Qualifications of the Assessors

Name	Qualifications
Ebnu Holdoon Shawal (Lead Verifier)	Graduated in Bachelor of Civil Engineering from University Tenaga Nasional. Ebnu serves as Project Manager Sustainability in Control Union Malaysia's activities GRI Assurance, Assurance Statement AA1000As, SPOTT Verification, Traceability and other sustainability projects under the department of Control Union Assurance Services. He has successfully attended the Global Report Initiative (GRI) Standards Training (C38370) by Tembusu Asia Singapore, Completed Lead Auditor Course for RSPO Principle and Criteria, RSPO Supply Chain, qualified auditor for MSPO Oil Palm Management Criteria and Supply Chain. Prior to joining Control Union, he has more than 10 years' experience in Palm Oil Industry conducting audit in various country, managing the programs for Global and Local Palm Oil Sustainability scheme (RSPO and MSPO), part of technical working group for MSPO implementations together with Standard Malaysia and various stakeholders.
Mohd Norizwan Bin Akun (Verifier)	Graduated in a Bachelor of Science (Hons) (Plantation Technology and Management) from Universiti Teknologi MARA. 4 years' experience in oil palm plantation as Assistant Manager in charge of estate daily operation, sustainability documentation, crop quality report, mechanization etc. Additional experience, 2 years as a Consultant for Digital System Management of Oil Palm Plantation. Successfully completed Lead Auditor Course for RSPO P&C 2018 and IMS (ISO9001:2015, ISO14001:2015 & ISO45001:2018). Qualified for Traceability to Plantation (TTP), Traceability to Mill (TTM), SPOTT Verification & AAK Protocol Verification.

2.3 Methodology

2.3.1 General Overview

Verification Methodology

The following methodologies were adopted during the verification process:

- Assessment Planning**
An assessment plan was shared in advance of the verification date to ensure transparency and preparedness.
- Reference Frameworks**
The verification was guided by the **SPOTT Palm Oil Indicator Framework 2025** and the company's internal procedures to assess each requirement.
- Sampling Approach**
A sampling methodology was applied to select representative facilities for detailed verification.
- Evidence Review**
Various documents and records were verified to confirm alignment with SPOTT requirements, including:
 - NDPE Implementation Reporting Framework (NDPE-IRF)
 - Membership and affiliations
 - Certification documents (e.g., RSPO, ISPO, MSPO)
 - Relevant social compliance data
 - Environmental management records
 - GHG data and reference of the records
 - BOD and COD limit for sample of mills and refineries
- Interviews with Key Personnel**
Inquiries and interviews were conducted with senior management, functional leads, and personnel responsible for day-to-day sustainability operations and consolidation of the data at head office level.

6. Evidence Evaluation

All supporting evidence was reviewed and assessed to verify compliance with applicable indicators.

7. Remote Verification of Site Management

Selected site management personnel were interviewed virtually via an online platform as part of the data source verification.

Scope of Indicator Verification

All selected **SPOTT 2025 indicators** were subjected to **comprehensive external verification** to ensure full compliance and eligibility for maximum scoring. The indicators verified include:

“11, 95, 111, 118, 120, 171, 172, 173, 174, 176, 181, 182, 184, 185”

2.3.2 Sampling

Sampling Approach for Non-Traceability SPOTT Indicators

For non-traceability-related SPOTT indicators, where sampling is required for verification, the sampling design follows the formula:

$$x = \sqrt{y},$$

where **x** is the minimum number of facilities to be sampled and **y** is the total number of facilities under each processing scope. The result is always rounded **up** to the nearest whole number to ensure adequate representation.

Facility Overview and Sampling Outcome

The total number of facilities considered includes:

- **65 Mills**
- **231 Estates**
- **14 Refineries**

Based on the sampling calculation and facility distribution, the audit sample comprises:

Facility Type	Facility Name
Mills	1. M. Jabor
	2. M. Pagoh
	3. M. Flemington
	4. M. Merotai
	5. M. Derawan
	6. M. Sukamandang Mill
	7. M. Pondok Labu Mill
	8. M. Alur Dumai Factory
	9. M. Betung Mill
Estates	1. E. Pagoh
	2. E. CEP Rengam
	3. E. Cha'ah
	4. E. Sepang
	5. E. Lanadron
	6. E. Sg. Samak
	7. E. Kalumpong
	8. E. Rajawali
	9. E. Labu
	10. E. Koh Foh

	11. E. Sukamandang 12. E. Matalok 13. E. Lanting 14. E. Ungkaya 15. E. Mangun Jaya 16. E. Lembiru	
Refineries	1. SD Guthrie International - Pulau Laut Refinery 2. Guthrie International – Morakot Public Company Limited 3. SD Guthrie International - Zwijndrecht Refinery B.V. 4. SD Guthrie International - SouthAfrica (Pty) Limited 5. SD Guthrie International – Pasir Gudang Refinery Sdn Bhd	

This sampling ensures representative coverage across different facility types for the purpose of verifying non-traceability SPOTT indicators.

PART 3 ASSESSMENT FINDINGS

3.1 Summary of the findings

Overview of Guthrie and the Verification Scope

Guthrie is a pioneer in the palm oil industry and have, over the last 200 years or so, grown into one of the world's largest producers of Certified Sustainable Palm Oil (CSPO). Guthrie is a leader in innovation, developing next-generation robotics and technology-driven solutions for the palm oil and agri-business sectors. Guthrie focus on sustainability will ensure that Guthrie build a future-ready company that honours its heritage.

Verification Scope and SPOTT Indicator Coverage

The verification process was guided by selected **SPOTT indicators** relevant to Guthrie's operations. These included indicators “**11, 95, 111, 118, 120, 171, 172, 173, 174, 176, 181, 182, 184, 185**” covering both **group-level information** and specific operational sites.

The non-traceability data and group structure evaluated during the verification included the facilities mentioned on section 2.3.2.

Summary of Findings and Assurance Level

A summary of the evaluated indicators, key findings, and the corresponding **recommendation of each scope** is presented in the table below.

3.1.1 Summary of the Proposed Scoring

ID No.	Indicator	Proposed Scoring
11	Climate risks assessment available	Comprehensive – Externally Verified
95	Implementation of commitment to no planting on peat of any depth	Comprehensive – Externally Verified
111	Progress towards commitment to reduce GHG emissions intensity	Comprehensive – Externally Verified
118	Progress towards commitment on water quality (BOD or COD)	Comprehensive – Externally Verified
120	Treatment of palm oil refinery effluent (PORE)	Comprehensive – Externally Verified
171	Programme to support scheme smallholders	Comprehensive – Externally Verified
172	Percentage of scheme smallholders involved in programme	Comprehensive – Externally Verified

173	Programme to support independent smallholders	Comprehensive – Externally Verified
174	Percentage of independent smallholders/outgrowers involved in programme	Comprehensive – Externally Verified
176	Number or percentage of non-smallholder suppliers assessed and/or engaged on compliance with company's policy and/or legal requirements	Comprehensive – Externally Verified
181	Programme to support high risk mills to become compliant with sourcing policies	Comprehensive – Externally Verified
182	Regularly engages with a subset of high risk mills	Comprehensive – Externally Verified
184	Regularly assesses and categorises the risk level of all their own and third party supplying mills	Comprehensive – Externally Verified
185	Regularly assesses and categorises the risk level of all their own and third party supplying mills	Comprehensive – Externally Verified

Summary of Findings Indicators		Scope recommendation
Climate risks assessment available (Indicator 11)		
Governance In 2024, the overall governance for climate data was structured using the RASCI framework. Guthrie's Sustainability Committee oversees the implementation and performance of Guthrie's "Beyond Zero" Framework, including climate risks. Climate risk assessment follows Guthrie's Risk Management Standard to identify and assess climate-related risks across the organization. This process was led by Group Sustainability department, headed by the Chief Sustainability Officer (CSO). A high-level summary was presented to the Group Managing Director (GMD) and the Board Sustainability Committee (SC), highlighting key climate risks and financial impacts assessed. Financial Impact Assessment The potential financial impacts of climate risks were quantified by Group Finance, specifically under the Corporate Finance team. These assessments considered both transition risks and physical risks, with attention to implications on PATAMI (Profit After Tax and Minority Interest). Physical Risk Assessment Physical climate risks identified include flooding and water stress, with historical flood events previously recorded at the Operating Unit (OU) level. Likelihood of Physical Risk: Water Stress To assess future water stress risks, the company used the WRI Aqueduct Water Risk Atlas, focusing on facility-level projections for 2030 and 2050 under RCP 8.5 (a worst-case scenario Representative Concentration Pathway). Facilities identified with high or extremely high projected water stress levels—such as the refinery in South Africa—were classified as at risk. Adaptation and Mitigation Measures To address physical climate risks, several adaptation and mitigation actions are being implemented, including: Regular drainage maintenance		Comprehensive – Externally Verified

- Construction and upgrading of bunds, including armour rock bunds.
- Installation of gabion walls
- Planting of mangrove (bakau) trees, vetiver grass, and grass carpeting
- Installation of screw gates and electrical pumps at strategic locations

Climate Risk Scenario Analysis Methodology

Climate scenario analysis was used to model hypothetical outcomes based on a range of assumptions and public climate data sources. This analysis:

- Utilised climate scenarios developed by the Network of Central Banks and Supervisors for Greening the Financial System (NGFS), including:
 - Current Policies Scenario
 - Net-Zero 2050 Scenario
- Emphasised that outcomes are not forecasts, but exploratory projections to better understand potential climate impacts and guide decision-making under uncertainty.

Description	Financial Impact in Current Reporting Period	Anticipated Financial Impact over the	
		Medium-term	Long-term
Physical Risk			
Flooding	 Insignificant	 Minor	
	Financial impact of flooding across several operational locations primarily resulted in additional expenses for flood-related repairs, including bund restoration, road repairs, machinery hire, and drain desilting. Despite intermittent flooding, the Group did not record any permanent loss of plantation land due to rising sea levels or riverine flooding. To mitigate and adapt to these risks, we focused on constructing earth embankments in estates and mills within high-risk areas to prevent flooding and coastal inundation.	Estimated projected impact on the average annualised upstream profit due to operational disruptions and loss of plantation land from rising sea levels. This estimate accounts for the potential long-term impact of increased coastal and riverine flooding on SD Guthrie's concession areas in Malaysia, Indonesia, Papua New Guinea, and Solomon Islands.	

Processes, controls, and policies to manage climate-related risks and opportunities

Guthrie integrates climate risks and opportunities into its business strategies, reflected in the company's approach to land use, conservation, supply chain management, and renewable energy. ESG due diligence is a mandatory component for all investments, reinforcing the integration of sustainability considerations into its business strategy. Since FY2023, Guthrie has strengthened its business decision-making processes by incorporating climate assessments. Any proposed investments, divestments or capital expenditure reviewed by the Group Investment Committee must include an assessment of the impact on the Group's GHG emissions. The company has implemented a proactive, ongoing process to identify, evaluate, and manage significant climate-related risks and opportunities. These risks and opportunities are fully embedded within Guthrie's Group Risk Management Framework, where they are managed with the same rigor as other business risks as per diagram:

Risk Management		
 Identification of Climate-related Risks - Climate-related risks are identified through risk identification, risk assessment and risk mitigation along with continuous monitoring. Significant risks are escalated to the Risk Management Committee and the Board. - The Board and relevant committees meet at least four times a year to discuss strategic business matters, including climate-related issues.	 Managing Climate-related Risks - The Risk Management Committee and Sustainability Committee ensure that sustainability and climate risks are actively monitored and managed, assessing their anticipated or actual impact on operations. - These committees oversee the implementation of mitigation actions for identified sustainability and climate risks. - The SD Guthrie Group Risk Management Framework adheres to the ISO31000:2018 standard on risk management, identification, analysis, evaluation, treatment, reporting, communication, monitoring, and review.	 Integration of Climate-related Risk Management Climate-related risks are integrated into the Company's Risk Management framework, ensuring structured oversight and comprehensive risk mitigation.

Guthrie takes a structured approach to evaluating climate-related risks, addressing both transition risks and physical risks. The use of scenario analysis enables the company to anticipate potential challenges arising from climate change. Additionally, Guthrie updates its climate risk register annually, documenting nature, likelihood, potential impact, and corresponding mitigation measures for each identified risk.

Climate Physical Risk Assessment Tool

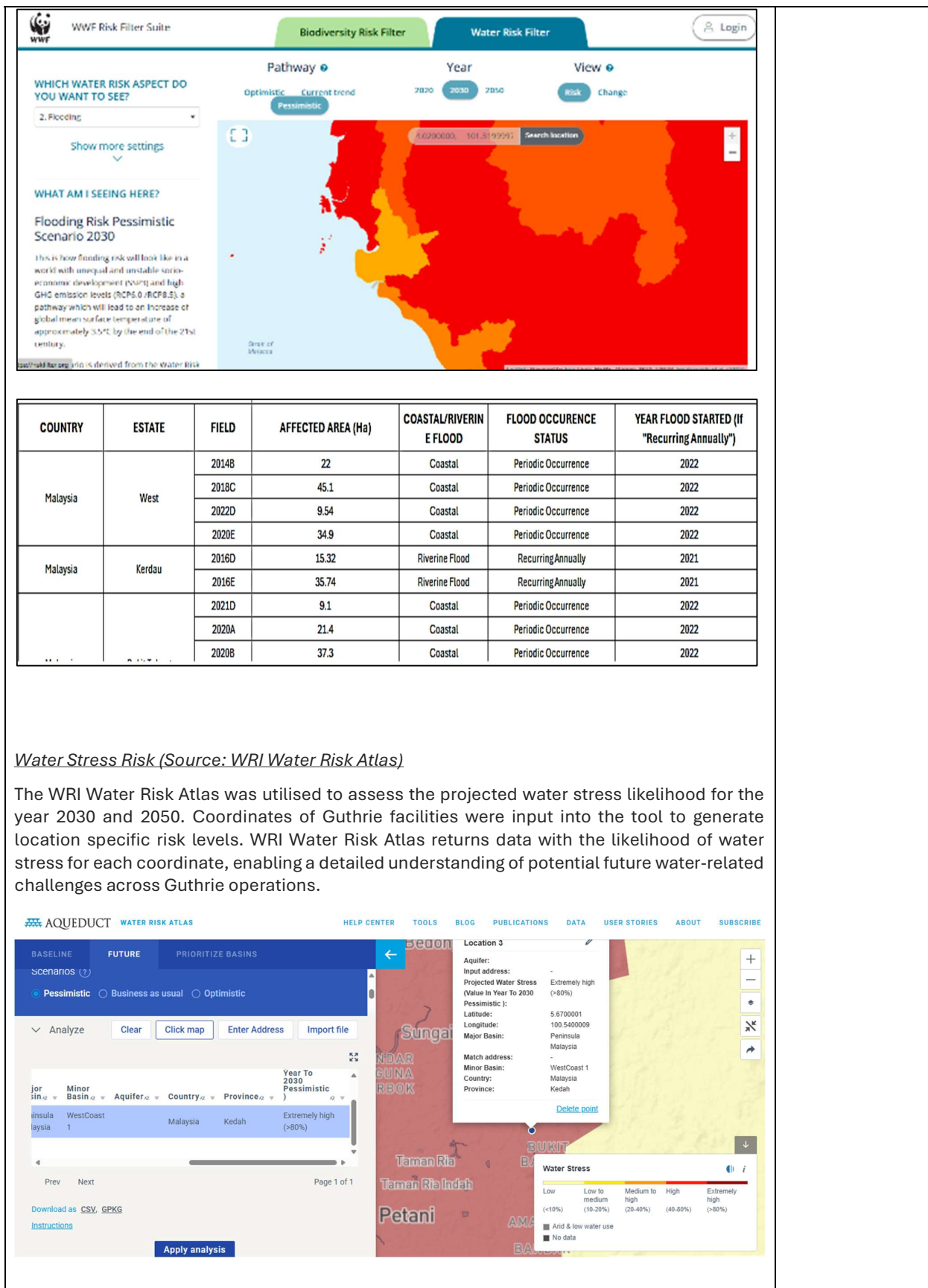
Flooding and water stress across Guthrie's operations were assessed using historical data from our operations and online tools such as the World Wide Fund for Nature (WWF) Risk Filter for flood risk and the Water Risk Atlas, Aqueduct 4.0, developed by the World Resources Institute (WRI) for water stress. The assessment is projected under Representation Concentration Pathways (RCP) 8.5 scenarios.

Flood Risk (Source:WWF Water Risk Filter and Operating Units)

WWF Water Risk Filter was used to assess future flood likelihood for 2030 and 2050. Coordinates of all facilities were input into the tool to extract risk levels. In the snapshot taken from the online site below, the central point on the map is considered as the input coordinates, and the intensity of the colour represents the level of flood risk, with a darker colour signifying higher risk of flooding.

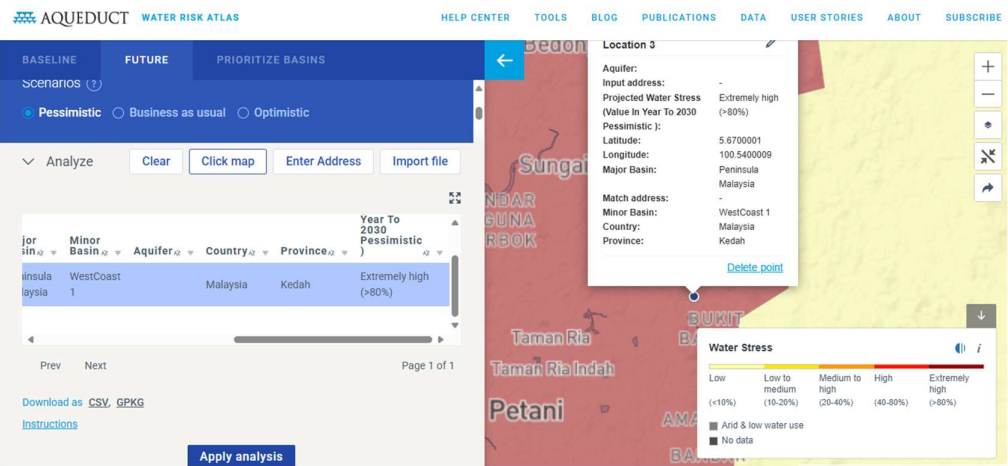
Using the historical data extracted from Guthrie operation, a comparative analysis is done between WWF Water Risk data with observed historical flood events from Guthrie's estates. Estates that experienced flooding in 2023 or 2024 were considered to have a High/Extremely High flood risk, even if the WWF Water Risk tool indicated a lower risk.

A snapshot of the WWF Water Risk Filter and historical data from Guthrie operations is shown below:



Water Stress Risk (Source: WRI Water Risk Atlas)

The WRI Water Risk Atlas was utilised to assess the projected water stress likelihood for the year 2030 and 2050. Coordinates of Guthrie facilities were input into the tool to generate location specific risk levels. WRI Water Risk Atlas returns data with the likelihood of water stress for each coordinate, enabling a detailed understanding of potential future water-related challenges across Guthrie operations.



Projected Climate Physical Risk at Guthrie's Operation

The projected number of Guthrie's facilities expected to be impacted by flooding and classified as facing High or Extremely High baseline water stress in 2030 and 2050 was assessed under the future climate scenario RCP 8.5

The risk breakdown by Guthrie's business segment is as below:

	Facility	2030		2050	
		Flood (Coastal and Riverine) (% of Operations)	High and Extremely High-Water Stress (% of Operations)	Flood (Coastal and Riverine) (% of Operations) ²	High and Extremely High-Water Stress (% of Operations) ³
Malaysia	Downstream	5 (2%)	0	5 (2%)	0
	Mill	20 (6%)	0	23 (7%)	0
	Estate	96 (30%)	2 (<1%)	98 (31%)	2 (<1%)
Indonesia	Downstream	0	0	1 (<1%)	0
	Mill	9 (3%)	0	14 (4%)	0
	Estate	27 (9%)	0	41 (13%)	0
Papua New Guinea	Downstream	0	0	0	0
	Mill	0	0	1 (<1%)	0
	Estate	16 (5%)	0	16 (5%)	0
Solomon Islands	Downstream	0	0	0	0
	Mill	0	0	0	0
	Estate	3 (1%)	0	3 (1%)	0
Thailand	Downstream	2 (<1%)	1 (<1%)	2 (<1%)	2 (<1%)
South Africa	Downstream	0	1 (<1%)	0	1 (<1%)
United Kingdom	Downstream	1 (<1%)	0	1 (<1%)	0

Based on the assessments, climate-related exposure is predominantly linked to flood risks (coastal and riverine), while water stress risk remains a minimal risk. Malaysia shows the highest level of exposure, with approximately 30-31% of estate facilities and 6-7% of mill facilities projected to face flood risks by year 2030 and 2050, alongside a small share of downstream facilities (2%). Indonesia follows, where flood risk is expected to increase notably from 9% to 13% of estate facilities and from 3-4% of mills, with downstream exposure remaining negligible.

Papua New Guinea and the Solomon Islands show only minor climate-related exposure (around 5% and 1% respectively for estates and mills), while Thailand, South Africa, and the United Kingdom report minimal exposure, less than 1% across their downstream operations.

In contrast, exposure to water stress is extremely limited, affecting less than 1% of facilities overall in both 2030 and 2050. Small pockets of water stress risk are identified in Malaysia (estates), Thailand (downstream), and South Africa (downstream).

Overall, the analysis highlights that flooding poses a much greater risk to operations than water stress, particularly in Malaysia and Indonesia estates, where future exposure is projected to increase.

Climate Adaptation Strategies

Guthrie operations and R&D teams are actively implementing and exploring long-term solutions to mitigate the impact of changing weather patterns on operational performance. This includes ongoing assessments to determine the suitability of high-risk areas for future replanting cycles and renewal of long-term leases. To address physical climate-related risks, particularly flooding, the Group has allocated dedicated resources to implement specific adaptation strategies.

It was sighted that Guthrie has taken deliberate actions to eradicate climate-related vulnerabilities through a range of adaptation strategies and measures. These include infrastructure improvements for better water management, enhanced drainage systems, elevated planting designs in flood-prone areas, and the integration of climate-resilient planting

materials. These efforts aim to strengthen operational resilience and ensure the long-term sustainability of plantation activities under evolving climate conditions.

Adaptation Strategy	Measures taken by Guthrie
Construction of Bunds	Constructing, upgrading, and heightening bunds to mitigate rising tides
Construction of Armour Rock Bund	Strengthening earth bunds against frequent erosion from intense waves.
Construction of Gabion Wall	Installing gabion walls, which are wire mesh containers filled with rocks, for landslide prevention and shoreline protection.
Planting of Mangrove Trees	Planting vegetation along mangrove swamps and offshore areas to prevent bund erosion.
Planting of Vetiver Gras	Establishing protective planting along estate bunds to prevent erosion and deter mud lobster burrowing.
Strategically Located Screw Gates, Electrical Pumps, and Flood Lift Pumps	Installing screw gates, electrical pumps, and flood lift pumps to efficiently evacuate excess water in coastal, riverine estates, and low-lying fields

Conclusion: Assessment of climate including the methodology, current and anticipated impact on the company, and the adaptation and mitigation measures are published by Guthrie. The responsibilities are clearly noted through a RASCI framework. The climate risk assessment has been made available and published in the company sustainability report: <https://www.sdguthrie.com/beyond-zero/resource-centre>.

The analytical tools employed by Guthrie to support its climate risk evaluation include the World Wide Fund for Nature (WWF) Risk Filter and the Water Risk Atlas (Aqueduct 4.0) developed by the World Resources Institute (WRI). The use of these internationally recognised tools strengthens the credibility and depth of the assessment, particularly in relation to water-related risks. Notably, the projected affected areas identified in Guthrie's internal assessment align with the risk zones highlighted by these tools, further validating the robustness of the company's climate risk analysis.

Implementation of commitment to no planting on peat of any depth (Indicator 95)

Policy of commitment implementation: Group Biodiversity Policy Statement

Guthrie has a strong legacy of environmental stewardship and is deeply committed to creating a positive environmental impact. The company has made significant progress in safeguarding natural ecosystems, guided by the belief that businesses carry a fundamental responsibility to conserve nature and ensure the sustainable use of land and water resources. This commitment is clearly articulated in Guthrie's Responsible Agriculture Charter (RAC), which reinforces the company's adherence to the principles of No Deforestation, No new development on Peat, and No Exploitation (NDPE). Under 3.2 in the RAC, it is mentioned that the company remain committed to eliminating deforestation across the primary deforestation-linked commodities in the supply chain by continuing to apply NDPE commitment and Responsible Sourcing Guidelines for suppliers by:

3.2.1 Eliminating deforestation and conversion of natural ecosystems in the company operations and supply chain.

3.2.2 No new development of 'potential high carbon stock area's forests as defined by the High Carbon Stock (HCS) Approach.

Comprehensive
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3.2.3 No new development of peatlands, regardless of depth or location. Existing planted peat areas shall be managed according to best management practices or rehabilitated based on the outcome of drainability assessments.

3.2.4 Zero use of fire in land preparation for replanting, new planting or any other development. Furthermore, recognising that haze is a transboundary issue, Guthrie has established a fire monitoring system and developed fire prevention measures through engagements with relevant stakeholders.

Guthrie continually reviews and strengthens its approach to NDPE compliance and responsible agricultural practices, as outlined in the RAC, to further minimise any negative impacts resulting from its operations. In line with the strategic vision and global roadmap established by the Global Biodiversity Framework (GBF) under the United Nations Convention on Biological Diversity (CBD) through 2030, Guthrie fully supports the conservation, protection, and sustainable management of biodiversity and ecosystems. Guided by targets set specifically for businesses, the company's biodiversity strategy aims to preserve and enhance biodiversity, supporting its resilience and long-term sustainability.

Based on current records, peatland areas under Guthrie's management are distributed across several countries as follows:

2023

Countries	Hectarage (ha)
Malaysia	4,122.37
Indonesia	27,438.84
Papua New Guinea	848.04
Total	32,409.25

2024

Countries	Hectarage (ha)
Malaysia	2,734.99
Indonesia	25,337.68
Papua New Guinea	847.13
Total	28,919.80

Sighted a sample report for Sarawak region in which the assessment of peat soil covering Rasan Estate, Lavang Estate, Belian Estate, Pekaka Estate, Ruai Estate, and Dulang Estate.

This soil survey and assessment report presents the findings from the field survey conducted in the Guthrie's estates located in Sarawak Region. The primary objectives of the study were to:

- (1) conduct a semi-detailed soil survey across the plantation, covering 363 points with an intensity of one auger examination per 9-hectare grid.
- (2) confirm the presence of peat and determine its depth.
- (3) verify whether previously identified peat areas have undergone mineralisation over time—indicating the transformation of organic matter into mineral soil.
- (4) compile a comprehensive soil report describing the soil types found in the area while identifying limitations for oil palm cultivation.

In terms of peatland coverage, the total peat area recorded was 28,919.81 hectares in 2024, compared to 32,409.25 hectares in 2023, suggesting ongoing changes in peat characteristics or land classification due to natural processes or human activities. The reduction in peatland planting is attributed to the mineralisation of peat soil, which alters its classification and suitability for cultivation. In mapping the soils in the study area, several criteria have been used to categorize the soils. Some of the criteria used include: For mineral soils (<50 cm organic soil layers) 1. Presence of an oxic, kandic, argillic or cambic horizon or no diagnostic horizon 2. Soil depth — deep (> 100 cm), moderately deep (50–100 cm), shallow (< 50 cm). 3. Texture in the subsoil (25–100 cm depth or shallower). 4. Presence and depth of stones/gravels. 5. Colour at 50 cm depth or above a lithic or paralithic contact in shallow soils. 6. Cation exchange capacity and base saturation. 7. Drainage class. For organic soils (>50cm organic soil layers) 1. Soil moisture regime (aquic udic) 2. Thickness of organic soil materials (>50 cm) 3. Nature/Stage of decomposition of subsurface (50-100 cm) tier. 4. Soil temperature regime, nature of underlying materials. 5. Presence/Absence and stage of decomposition of wood. Indonesia The decrease in peatland area is primarily due to peat mineralisation, as explained by Research and Development team. For instance, in the Manggala 2 Estate, prior to replanting, several fields had peat layers ranging in depth from 80 cm to over 300 cm. During replanting, various improvements are implemented, such as increasing the number of drainage trenches and compacting the soil. These practices contribute to a reduction in the thickness of the organic layer. When the peat depth falls below 60 cm, the soil is no longer classified as peat according to the USDA Soil Taxonomy, even though natural peat also undergoes gradual subsidence at a rate of 1–2 cm per year. Conclusion Based on the verification, it was confirmed that the landbank planted on peat has not increased and data has been reported comparing year 2024 and 2023. The implementation and commitment to no planting at any depth has been clearly mentioned in Guthrie's Responsible Agricultural Charter (RAC), which clearly spells Guthrie's commitment.	
Progress towards commitment to reducing GHG emissions intensity (Indicator 111)	
Guthrie demonstrates progress in reducing its GHG emissions, with the data reported and verified by external assurance by PricewaterhouseCoopers PLT (Malaysia). The GHG details information is disclosed publicly available in Performance Data 2024	Comprehensive – Externally Verified

(<https://www.sdguthrie.com/beyond-zero/resource-centre>). The coverage of scopes as shown below:

- Scope 1 (Direct Emissions): Emissions from FLAG (Forest, Land and Agriculture) and Energy and Industrial Processes.
- Scope 2 (Indirect Emissions from electricity use): Emissions from purchased electricity and steam.
- Scope 3 (Other Indirect Emissions): There are 15 categories under Scope 3. Includes emissions from Purchased Goods & Services and other upstream/downstream activities.

Summary of Guthrie's GHG Performance (based on GHG Scope 1,2 and 3)	2023 (tCO ₂ e)	2024 (tCO ₂ e)
Total amount of biogas plants installed	16	19
Estimated emissions reduction from biogas plants	411,406	411,943
Scope 1 FLAG	8,701,557	8,044,944
Land Use Change	7,909,338	7,118,346
Land Management	713,284	829,414
Fuel Consumption	78,935	97,184
Scope 1 Energy and Industrial Processes	1,543,736	1,353,453
Fuel Consumption	240,405	248,434
Effluent Treatment	1,303,331	1,105,019
Total Gross (Scope 1)	10,245,293	9,398,397
Scope 2 Energy and Industrial Processes	167,688	187,678
Purchased Electricity	159,983	178,668
Purchased Steam	7,705	9,011
Total Gross (Scope 2)	167,688	187,678
Scope 3 FLAG	6,659,804	6,950,482
Cat 1: Purchased Goods & Services	6,659,804	6,950,482
Scope 3 Energy and Industrial Processes	2,468,423	2,081,317
Cat 1: Purchased Goods & Services	938,148	964,457
Cat 2: Capital Goods	275,346	166,547
Cat 3: Fuel and Energy – related activities	62,275	80,005
Cat 4: Upstream Transportation and Distribution	180,575	182,759
Cat 5: Waste Generated in Operations	18,722	39,268
Cat 6: Business Travel	6,795	5,210
Cat 7: Employee Commuting	24,861	30,519
Cat 8: Upstream Leased Assets	0	0
Cat 9: Downstream Transportation and Distribution	89,537	34,259
Cat 10: Processing Sold Products	654,734	371,853
Cat 11: Use of Sold Products	23,361	26,927

Cat 12: End of life Treatment of Sold Products	32,338	23,352
Cat 13: Downstream Leased Assets	5,569	17,470
Cat 14: Franchised	0	0
Cat 15: Investments	156,162	138,691
Total Gross (Scope 3)	9,128,227	9,031,799
Total Gross (Scope 1,2, & 3)	19,541,208	18,617,874
Total Scope 1 Carbon Removals	(5,622,199)	(5,794,374)
Total Scope 3 Carbon Removals	(1,221,501)	(1,255,870)
Total Carbon Removals	(6,843,700)	(7,050,246)
Total Net (Scope 1,2, & 3)	12,697,508	11,567,628
Total Biogenic Emissions	29,539	32,320

Guthrie quantification methodology for Scope 1, 2 and 3 emissions are aligned with internationally recognised methodologies such as:

- GHG Protocol Corporate Accounting and Reporting Standard
- GHG Protocol Scope 3 Calculation Guidance
- The draft GHG Protocol Land Sector and Removal Guidance (Draft for Pilot Testing and Review, September 2022)
- 2019 IPCC Refinement guidelines.

Further details of the quantification approach are disclosed in the publicly available GHG Inventory Methodology Statement on Guthrie's website (<https://www.sdguthrie.com/beyond-zero/resource-centre>).

Guthrie GHG emission intensities are separated by upstream (estates and mills) and downstream (refineries and kernel crushing plants). The company also tracks and discloses GHG emissions intensity in Sustainability Report 2024 (pp. 23-24) (<https://www.sdguthrie.com/beyond-zero/resource-centre>).

Stream	2023			2024			Reduction %
	Total Emissions (tCO2e)	Product Produced (MT)	Emission Intensity	Total Emissions (tCO2e)	Product Produced (MT)	Emission Intensity	
Downstream – Scope 1, 2 and 3	7,805,590	2,879,374	2.71	7,790,399	3,033,197	2.57	↓ 5.17%
Upstream – Scope 1 and 2	4,519,320	2,200,801	2.05	3,469,604	2,158,308	1.61	↓ 21.46%

The downstream emission intensity **reduced** from 2.71 to 2.57 tCO2e/MT at 5.17%, demonstrates the company's commitment to implement more efficient practices at the

refineries. Similarly, the upstream emission intensity also showing **significant reduction** from 2.05 to 1.61 tCO₂e/MT at 21.46%, indicates continuous efforts to reduce emissions at estates and mills. These reductions reflect clear progress in lowering GHG intensity for both downstream and upstream oil operations.

Conclusion

The overall facility's emission intensity showed **decreasing trend** compared with previous year for both downstream and upstream, with a 5.17% and 21.46% reduction respectively. Due to this reduction in emissions intensity, the verification resulted in a comprehensive assurance conclusion.

Progress towards commitment on water quality (BOD or COD) (Indicator 118)

MALAYSIA (MILLS)

The following section shows BOD test results for individual palm oil mills in Malaysia. For each mill, test results from two months in 2024 are presented as samples. These site-level readings reflect ongoing monitoring efforts and the company commitment to maintaining effluent quality within legal limits.

1. Jabor Mill

Sample taken from Monthly POME Quality Monitoring SDRSB Water & Wastewater Laboratory:

Date Received	Date of Sample	Sample ID	Test Report No	Date Tested	Date Issued	BOD (mg/L)	Jadual Pematuhan
09/10/24	07/10/24	C-W-EP-202410-002499	EP595/2024	09/10/2024 - 21/10/2024	21/10/2024	14	License No: 004060 Limit: ≤ 100 mg/l
28/11/24	25/11/24	C-W-EP-202411-002906	EP688/2024	28/11/2024 - 05/12/2024	05/12/2024	43	

Based on the laboratory analysis, the BOD values from the sampled effluent remain consistently below 100 mg/L, aligning with the compliance limits sets in the Jadual Pematuhan, issued by Department of Environment Terengganu on 27/06/2024.

2. Pagoh Mill

Sample taken from Monthly POME Quality Monitoring SDRSB Water & Wastewater Laboratory:

Date Received	Date of Sample	Sample ID	Test Report No	Date Tested	Date Issued	BOD (mg/L)	Jadual Pematuhan
25/09/2024	23/09/2024	C-W-EP-202409-002393	EP570/2024	25/09/2024 - 07/10/2024	07/10/2024	13	License No: 006387 Limit:
03/10/24	30/09/24	C-W-EP-	EP584/2024	03/10/2024 -	17/10/2024	10	

Comprehensive
– Externally
Verified

		202410-002410		17/10/2024			≤ 20 mg/l
Based on the laboratory analysis, the BOD values from the sampled effluent remain consistently below 20 mg/L, aligning with the compliance limits sets in the Jadual Pematuhan, issued by Department of Environment Johor on 29/12/2024.							
3. Flemington Mill							
Sample taken from Monthly POME Quality Monitoring SDRSB Water & Wastewater Laboratory:							
Date Received	Date of Sample	Sample ID	Test Report No	Date Tested	Date Issued	BOD (mg/L)	Jadual Pematuhan
08/10/2024	07/10/2024	C-W-EP-202410-002461	EP596/2024	08/10/2024 - 21/10/2024	21/10/2024	48	License No: 006277 Limit: ≤ 100 mg/l
11/11/2024	08/11/2024	C-W-EP-202411-002691	EP652/2024	11/11/2024 - 20/11/2024	20/11/2024	50	
Based on the laboratory analysis, the BOD values from the sampled effluent remain consistently below 100 mg/L, aligning with the compliance limits sets in the Jadual Pematuhan, issued by Department of Environment Perak on 31/05/2024.							
4. Merotai Mill							
Sample taken from Monthly POME Quality Monitoring SDRSB Water & Wastewater Laboratory:							
Date Received	Date of Sample	Sample ID	Test Report No	Date Tested	Date Issued	BOD (mg/L)	Jadual Pematuhan
28/11/2024	28/11/2024	T-T-EP-202411-000854	EP237/2024	28/11/2024 - 09/12/2024	09/12/2024	12	License No: 006817 Limit: ≤ 20 mg/l
12/12/2024	12/12/2024	T-T-EP-202412-000879	EP241/2024	12/12/2024 - 20/12/2024	20/12/2024	10	
Based on the laboratory analysis, the BOD values from the sampled effluent remain consistently below 20 mg/L, aligning with the compliance limits sets in the Jadual Pematuhan, issued by Department of Environment Sabah on 28/02/2025.							
5. Derawan Mill							

Sample taken from Monthly POME Quality Monitoring SDRSB Water & Wastewater Laboratory:

Date Received	Date of Sample	Sample ID	Test Report No	Date Tested	Date Issued	BOD (mg/L)	Jadual Pemuhan
24/09/2024	24/09/2024	B-B-EP-202409-000337	EP50/2024	24/09/2024 - 30/10/2024	30/10/2024	8	License No: 005633
17/10/2024	17/10/2024	B-B-EP-202410-000367	EP56/2024	17/10/2024 - 26/11/2024	26/11/2024	11	Limit: ≤ 20 mg/l

Based on the laboratory analysis, the BOD values from the sampled effluent remain consistently below 20 mg/L, aligning with the compliance limits sets in the Jadual Pemuhan, issued by Department of Environment Sarawak on 30/08/2024.

MALAYSIA MILLS SUMMARY

The table below provides a compiled summary of the 2024 average BOD levels for Guthrie sampled mills operating in Malaysia. All reported BOD levels from Malaysia mills are within permitted limits, demonstrating effective wastewater treatment process and regulatory compliance.

Mill	Parameter	Average Level 2024 (mg/L)	Jadual Pemuhan (State Legal Limit – mg/L)
Jabor	BOD	26.29	≤ 100
Pagoh		17.83	≤ 20
Flemington		90.29	≤ 100
Merotai		9.11	≤ 20
Derawan		14.79	≤ 20

INDONESIA (MILLS)

The following section shows BOD test results for individual palm oil mills in Indonesia. For each mill, test results from two different months in 2024 are presented as samples. These test result samples assessed against Indonesia legal limits (5,000 mg/L Land Application) and found to be compliance.

1. Sukamandang Mill

Sample taken from Laboratory Test Results by Mutu International / PT Mutuagung Lestari Tbk Laboratorium Lingkungan:

Serial No	Sample Type	Testing Place	Sampling Location	Sampling By	Method of Sampling	Date of Sampling	BOD (mg/L)
0005/PKN/I/24	Air Limbah (0855/SL/I/24)	Mutu Internasional	Outlet Kolam No. 15	PT Mutuagung Lestari Tbk	SNI 8990-2021	05/01/2024	588
2081/PKN/V/24	Air Limbah	Mutu Internasional	Outlet Kolam No. 15	PT Mutuagung Lestari Tbk	SNI 8990-2021	02/05/2024	242
5975/PKN/XI/24	Air Limbah	Mutu Internasional	Outlet IPAL	PT Mutuagung Lestari Tbk	SNI 8990-2021	09/12/2024	323

Based on the laboratory analysis, the BOD values from the sampled effluent remain consistently below 5,000 mg/L, aligning with the compliance limits sets in the Keputusan Menteri Negara Lingkungan Hidup Nomor 28 Tahun 2003.

2. Pondok Labu Mill

Sample taken from Laboratory Test Results by GreenLab (Environesia Company Group):

Report No	Sample Description	Laboratory Sample ID	Sampling Location	Sampling By	Date of Sampling	Date of Analysis	BOD (mg/L)
1076.328/L HU-GIG/II/2024	Waste Water (RAW EFF PKS Pondok Labu)	WW-01	Kotabaru, Kalimantan Selatan	GreenLab Technical Team (Adnan Aulia M.)	08/02/2024	12 – 23/02/2024	344
1081.328/L HU-GIG/VI/2024	Waste Water (RAW EFF PKS Pondok Labu)	WW-01	Kotabaru, Kalimantan Selatan	GreenLab Technical Team (Adnan Aulia M.)	06/06/2024	10 - 21/06/2024	387
2408.795/L HU-GIG/XII/2024	Waste Water (RAW EFF PKS Pondok Labu)	WW-01	Kotabaru, Kalimantan Selatan	GreenLab Technical Team (Adnan Aulia M.)	03/12/2024	05 – 19/12/2024	363

Based on the laboratory analysis, the BOD values from the sampled effluent remain consistently below 5,000 mg/L, aligning with the compliance limits sets in the Keputusan Menteri Negara Lingkungan Hidup Nomor 28 Tahun 2003.

3. Alur Dumai Mill

Sample taken from Laboratory Test Results by UPT Laboratorium Bahan Konstruksi:

Report No	Date of Sampling	Sample Code	Sampling Point	Date of Received	Received By	Date of Analysis	BOD (mg/L)
MT1.03.06.3 1.76/2024	06/03/2024	MT1.03.0 6.31.76	Effluent Treatment	06/03/2024	Willy Sander	06 – 22/03/2024	241.59
MT1.07.09.4 6.115/2024	08/07/2024	MT1.07.0 9.46.115	Effluent Treatment	09/07/2024	Willy Sander	09 – 19/07/2024	442.92
MT1.12.13.4 7.162/2024	11/12/2024	MT1.12.1 3.47.162	Effluent Treatment	13/12/2024	T. Ferzha	13 – 27/12/2024	342.26

Based on the laboratory analysis, the BOD values from the sampled effluent remain consistently below 5,000 mg/L, aligning with the compliance limits sets in the Keputusan Menteri Negara Lingkungan Hidup Nomor 28 Tahun 2003.

4. Betung Mill

Sample taken from Laboratory Test Results by GreenLab (Environesia Company Group):

Report No	Sample Description	Laboratory Sample ID	Sampling By	Government Standard	Date of Receipt	Date of Analysis	BOD (mg/L)
486.248/LH U- GIG/II/2024	Waste Water	WW-03	GreenLab Technical Team (Tim Kalselteng)	Surat Izin Bupati Kotabharu No 503/03/1 PAL-BPPTM2 016	05/02/2024	05 – 19/02/2024	461
894.402/LH U- GIG/V/2024	Waste Water	WW-03	GreenLab Technical Team (Tim	Surat Izin Bupati Kotabharu No 503/03/1 PAL-	06/05/2024	06 – 23/05/2024	290

			Kalselt eng)	BPPTM2 016			
2406.795/L HU- GIG/XII/202 4	Waste Water	WW-03	GreenL ab Techni cal Team (Adnan Aulia M)	Surat Izin Bupati Kotabha ru No 503/03/I PAL- BPPTM2 016	05/12/ 2024	05 – 19/12/20 24	213

Based on the laboratory analysis, the BOD values from the sampled effluent remain consistently below 5,000 mg/L, aligning with the compliance limits sets in the Keputusan Menteri Negara Lingkungan Hidup Nomor 28 Tahun 2003.

INDONESIA MILLS SUMMARY

The table below presents a compiled summary of 2024 average BOD levels for Guthrie sampled mills operating in Indonesia. The results indicate that all BOD levels comply with Indonesian legal limits.

Mill	Parameter	Average Level 2024 (mg/L)	Legal Limit
Sukamandang	BOD	515.25	5,000 mg/L Land Application
Pondok Labu		617.67	
Alur Dumai		208.88	
Betung		304.92	

PAPUA NEW GUINEA (MILLS)

The following section shows BOD test results for individual palm oil mills in Papua New Guinea. For each mill, test results from two different months in 2024 are presented as samples. These test result samples assessed against Papua New Guinea legal limits (4,000 mg/L Land Application) and found to be in compliance.

1. Tetere Mill

Sample taken from Laboratory Test Results by SPE Analytical & Scientific:

SIBN	Job No	No of Sample s	Date Sample s Receive d	Date Results Issued	Analyse d by	Authorised & approved by	BOD (mg/ L)
20210691	GPPOL 23_24	04	25/03/20 24	04/04/20 24	Nyrick Detky	Dr Shane Tutua	30
20210691	GPPOL 13_24	04	12/06/20 24	19/06/20 24	Nyrick Detky	Dr Shane Tutua	71

20210691	GPPOL 18_24	04	18/12/20 24	16/01/20 25	Mr Mosly Tara	Dr Shane Tutua	45																																					
Based on the laboratory analysis, the BOD values from the sampled effluent remain consistently below 4,000 mg/L, aligning with the compliance limits as per the PNG Oil Palm Processing Industry Environment Code of Practice 2013 (POL Amended & Amalgamated Environment Permit 2022).																																												
2. Gusap Mill Sample taken from Laboratory Test Results by Water Mate Watch: <table><tr><th>Report No</th><th>Date Received</th><th>Date Reported</th><th>Project</th><th>Sample ID</th><th>Method ID</th><th>BOD (mg/L)</th></tr><tr><td>TT000098</td><td>22/03/2024</td><td>08/04/2024</td><td>March – Effluent Pond</td><td>TT000098/2</td><td>DC152</td><td>200</td></tr><tr><td>TT000318</td><td>15/07/2024</td><td>26/07/2024</td><td>July_Monthly Effluent Pond</td><td>TT000318/2</td><td>DC152</td><td>140</td></tr><tr><td>TT000692</td><td>11/12/2024</td><td>19/12/2024</td><td>December – Effluent Pond</td><td>TT000692/9</td><td>DC152</td><td>500</td></tr></table>								Report No	Date Received	Date Reported	Project	Sample ID	Method ID	BOD (mg/L)	TT000098	22/03/2024	08/04/2024	March – Effluent Pond	TT000098/2	DC152	200	TT000318	15/07/2024	26/07/2024	July_Monthly Effluent Pond	TT000318/2	DC152	140	TT000692	11/12/2024	19/12/2024	December – Effluent Pond	TT000692/9	DC152	500									
Report No	Date Received	Date Reported	Project	Sample ID	Method ID	BOD (mg/L)																																						
TT000098	22/03/2024	08/04/2024	March – Effluent Pond	TT000098/2	DC152	200																																						
TT000318	15/07/2024	26/07/2024	July_Monthly Effluent Pond	TT000318/2	DC152	140																																						
TT000692	11/12/2024	19/12/2024	December – Effluent Pond	TT000692/9	DC152	500																																						
Based on the laboratory analysis, the BOD values from the sampled effluent remain consistently below 4,000 mg/L, aligning with the compliance limits as per the PNG Oil Palm Processing Industry Environment Code of Practice 2013 (POL Amended & Amalgamated Environment Permit 2022).																																												
3. Sangara Mill Sample taken from Laboratory Test Results by Water Mate Watch: <table><tr><th>Report No</th><th>Date Received</th><th>Date Reported</th><th>Project</th><th>Sample ID</th><th>Method ID</th><th>BOD (mg/L)</th></tr><tr><td rowspan="2">TT000086</td><td rowspan="2">18/03/2024</td><td rowspan="2">04/04/2024</td><td rowspan="2">March – Wastewater HQ</td><td>Sangara Mill Inter 3</td><td>DC152</td><td>17</td></tr><tr><td>Sangara Mill Inter 1</td><td>DC152</td><td>19</td></tr><tr><td rowspan="2">TT000267</td><td rowspan="2">25/06/2024</td><td rowspan="2">10/07/2024</td><td rowspan="2">Jun – Wastewater WQ</td><td>Sangara Inter Mill 1</td><td>DC152</td><td>9.8</td></tr><tr><td>Sangara Inter Mill 2</td><td>DC152</td><td>8.7</td></tr><tr><td rowspan="2">TT000650</td><td rowspan="2">25/11/2024</td><td rowspan="2">03/12/2024</td><td rowspan="2">November – Wastewater WQ</td><td>Sangara Inter Mill 3</td><td>DC152</td><td>6.9</td></tr><tr><td>Sangara Inter Mill 1</td><td>DC152</td><td>2.9</td></tr></table>								Report No	Date Received	Date Reported	Project	Sample ID	Method ID	BOD (mg/L)	TT000086	18/03/2024	04/04/2024	March – Wastewater HQ	Sangara Mill Inter 3	DC152	17	Sangara Mill Inter 1	DC152	19	TT000267	25/06/2024	10/07/2024	Jun – Wastewater WQ	Sangara Inter Mill 1	DC152	9.8	Sangara Inter Mill 2	DC152	8.7	TT000650	25/11/2024	03/12/2024	November – Wastewater WQ	Sangara Inter Mill 3	DC152	6.9	Sangara Inter Mill 1	DC152	2.9
Report No	Date Received	Date Reported	Project	Sample ID	Method ID	BOD (mg/L)																																						
TT000086	18/03/2024	04/04/2024	March – Wastewater HQ	Sangara Mill Inter 3	DC152	17																																						
				Sangara Mill Inter 1	DC152	19																																						
TT000267	25/06/2024	10/07/2024	Jun – Wastewater WQ	Sangara Inter Mill 1	DC152	9.8																																						
				Sangara Inter Mill 2	DC152	8.7																																						
TT000650	25/11/2024	03/12/2024	November – Wastewater WQ	Sangara Inter Mill 3	DC152	6.9																																						
				Sangara Inter Mill 1	DC152	2.9																																						

Based on the laboratory analysis, the BOD values from the sampled effluent remain consistently below 4,000 mg/L, aligning with the compliance limits as per the PNG Oil Palm Processing Industry Environment Code of Practice 2013 (POL Amended & Amalgamated Environment Permit 2022).

4. Kapiura Mill

Sample taken from Laboratory Test Results by New Britain Laboratory Service:

Date Tested	Date Reported	NBLS Job Number	Number of Samples	Tested by	Checked by	BOD (mg/L)
18/01/2024	11/02/2024	030/24	4	R. Waminan, H. Alquin	R. Toa	131
23/05/2024	12/06/2024	189/24	4	H. Alquin	R. Toa	94
19/11/2024	30/11/2024	430/4	4	R. Waminan, H. Alquin	R. Toa	67

Based on the laboratory analysis, the BOD values from the sampled effluent remain consistently below 4,000 mg/L, aligning with the compliance limits as per the PNG Oil Palm Processing Industry Environment Code of Practice 2013 (POL Amended & Amalgamated Environment Permit 2022).

PAPUA NEW GUINEA MILLS SUMMARY

The table below presents a compiled summary of 2024 average BOD levels for Guthrie sampled mills operating in Papua New Guinea. The results indicate that all BOD levels comply with Papua New Guinea legal limits.

Mill	Parameter	Average Level 2024 (mg/L)	Legal Limit
Tetere	BOD	50.70	4,000 mg/L Land Application
Gusap		1,216.00	
Sangara		608.00	
Kapiura		4.39	

REFINERIES

The following table presents effluent quality test results from Guthrie's refineries. Results from two months are provided as samples. These results demonstrate compliance with the applicable wastewater discharge legal limits.

1. SD Guthrie International Bintulu Refinery (Malaysia)

Sample taken from Certificate of Analysis by SD Guthrie International Bintulu Sdn Bhd (formerly known as Sime Darby Oils Bintulu Sdn Bhd):

Reference No	Issue Date	Description	Source	Method	Standard B	COD (mg/L)	Legal Limit (mg/L)
SDOB/ETP/Q CQA-24/003	05/02/2024	Industrial Effluent Discharge Monitoring	Final Discharge – Treated Water	Standard Method	mg/L 200ppm Max	25.0	200
SDGIB/ETP/Q CQA-24/010	13/09/2024	Industrial Effluent Discharge Monitoring	Final Discharge – Treated Water	Standard Method	mg/L 200ppm Max	31.0	

Based on the in-house laboratory analysis, the COD values from the sampled effluent remain consistently below 200 mg/L, aligning with the compliance limits sets in the Environmental Quality (Industrial Effluent) Regulations 2009 – Eight Schedule (Standard B).

2. SD Guthrie International Morakot Refinery (Thailand)

Method used was Standard Methods for the Examination of Water and Wastewater. APHA, AWWA & WEF, 23rd ed., 2017, part 5220 D. Sample taken from laboratory test results by ALS Laboratory (Thailand) Group:

Report No	Sample Number	Sample Date	Sample Description	Location	Date Analysis	Date Reported	COD (mg/L)	Legal Limit (mg/L)
2880212-1	242405-1	09/01/2024	Wastewater	Effluent	10/01/2024	17/01/2024	77	120
3038220-1	2474089-1	30/07/2024	Wastewater	Effluent	31/07/2024	06/08/2024	43	

Based on the laboratory analysis, the COD values from the sampled effluent remains consistently below 120 mg/L, aligning with the compliance limits sets in the Industrial Effluent Standards B.E. 2560 – Article 5 – 5.7.

3. SD Guthrie International Pulau Laut Refinery (Indonesia)

Sample taken from laboratory test results by Laboratorium Lingkungan:

LHU No	Sample Type	Sampling Location	Sampling Method	Specific Method	Sampling Date	Received Date	Analysis Date	COD (mg/L)	Legal Limit (mg/L)
07-01/AL/II/2024	Wastewater	Outlet WWTP	SNI 8990 :2021	SNI 6989.	05/03/2024	05/03/2024	05 – 25/0	82.3	150

				2-2019			3/2024		
28-01/AL/X/2024	Waste water	Outlet WWTP	SNI 8990 :2021	SNI 6989.2-2019	15/10/2024	15/10/2024	15 – 30/10/2024	81.3	

Based on the laboratory analysis, the COD values from the sampled effluent remain consistently below 150 mg/L, aligning with the compliance limits sets in the Peraturan Menteri Lingkungan Hidup Republik Indonesia Nomor 5 Tahun 2014.

4. SD Guthrie International South Africa Refinery (South Africa)

Sample taken from Industrial Effluent Information Sheet by City of Ekurhuleni local government:

Month	Sample Date	COD Result per Sample (mg/L)	Monthly Average (mg/L)	Legal Limit (mg/L)
May	02/05/2024	1218	769.33	5,000
	06/05/2024	168		
	16/05/2024	922		
June	01/07/2024	204.00	486.67	
	17/07/2024	823.00		
	25/07/2024	433.00		

Based on the laboratory analysis, the COD values from the sampled effluent remain consistently below 5,000 mg/L, aligning with the compliance limits stated in permit issued by City of Ekurhuleni.

Group BOD/COD

Guthrie monitors and reports the water quality parameters (BOD/COD) across its palm processing operations. The data presented below reflects the average discharge levels for the year 2024, compared against national/local legal limits. The Group’s results by business segment show the BOD/COD performance remains within the specified legal limits.

Facility	Country	BOD/COD	Average Level 2024	Legal Limit (mg/L)	Legal Regulation
Mill	Malaysia	BOD	Based on state legal limits (Jadual Pematuhan)		
	Indonesia		554.26	5,000 mg/L	Keputusan Menteri Negara Lingkungan Hidup Nomor 28 Tahun 2003
	Papua New Guinea		105.81	4,000 mg/L (Land)	Land Application Limit, as per the PNG Oil Palm

					Processing Industry Environment Code of Practice 2013	
Refinery	Malaysia	COD	59.6	200 mg/L	Environmental Quality (Industrial Effluent) Regulations 2009 – Eight Schedule (Standard B)	
	Indonesia		61.5	150 mg/L	Peraturan Menteri Lingkungan Hidup Republik Indonesia Nomor 5 Tahun 2014	
	Thailand		42.5	120 mg/L	Ministry of Industry – Industrial Effluent Standards B.E. 2560 – Article 5 – 5.7 COD not exceeding 120 mg/L	
	Netherlan ds		21.2	125 mg/L	Permit issued by the local council (Ministry of Infrastructure and Environment)	
	South Africa		1,116	5,000 mg/L	Permit issued by the local council (City of Ekurhuleni)	
	United Kingdom		539.10	2,000 mg/L	Permit issued by the local council (United Utilities Water Limited)	
<i>Note: The refinery in Papua New Guinea is not included in the table above since there are no legal limits for COD in the country. In addition, there is no wastewater produced in any kernel crushing plants.</i>						
Conclusion All facilities reported BOD or COD levels that are within the specified legal limits, with data provided specific to palm processing operations and updated within the last two years. As a result, the verification concluded with a comprehensive level of assurance.						
Treatment of palm oil refinery effluent (PORE) (Indicator 120)						
Based on the document verification, it was confirmed that all sampled refineries have established a Standard Operating Procedure (SOP) for the wastewater treatment plant. Generally, the COD level at Guthrie’s facilities are below the permitted level. The samples of wastewater SOP as shown below:						Comprehensive – Externally Verified

Refinery	SD Guthrie International Bintulu	SD Guthrie International Morakot	SD Guthrie International Pulau Laut	SD Guthrie International South Africa
SOP Name	Effluent Treatment Plant	Wastewater Treatment Care and Control	Plant Operation - WWTP	Frame Contract (Services)
Document No	OCP13	WWT-01-02-00	SOP11	SDOSA-PRO-3-03A
Revision/Issue No	1	01	6	7
Effective Date	01/04/2025	08/10/2024	01/07/2024	15/11/2024

SD Guthrie International Bintulu Refinery

- The purpose of this SOP to provide necessary information for effective process control parameters in effluent treatment operation to ensure final discharge meeting required DOE standard B.
- It covers process control parameters, wastewater treatment process flow, start-up procedures, final discharge quality standards etc.
- Treated water must meet environmental limits before discharge.

SD Guthrie International Morakot Refinery

- The SOP objective aims to enable wastewater system operators to operate the wastewater treatment system correctly at every step.
- The procedure includes equalization pond, DAF system, aeration pond, clarifier tank, filter press, diaphragm pump, and equipment maintenance.

SD Guthrie International Pulau Laut Refinery

- The purpose of this SOP is to ensure the operation is carried out properly and correctly.
- Sub-section 5.2 outlines operational procedures and emphasizes laboratory testing to ensure all parameters comply with the standards set by the government.

SD Guthrie International South Africa Refinery

- The contract also includes the scope of work in Section 2. In Section 2, Point E stated to ensure the area clean, and all equipment clean and presentable of all times.
- Additionally, Point E also highlighted liaising with City of Ekurhuleni officials for sampling of treated water and submitting reports to SDGISA in monthly basis.

Wastewater sampling has been conducted by SDGI where the samples were sent to laboratories. The data presented below reflects the average discharge levels for the year 2024, compared against national/local legal limits. The Group's results by business segment show the COD performance remains within the specified legal limits.

Facility	Country	COD	Average Level 2024	Legal Limit (mg/L)	Legal Regulation
Refinery	Malaysia	COD	59.6	200 mg/L	Environmental Quality (Industrial Effluent) Regulations 2009 – Eight Schedule (Standard B)
	Indonesia		61.5	150 mg/L	Peraturan Menteri Lingkungan Hidup Republik Indonesia Nomor 5 Tahun 2014
	Thailand		42.5	120 mg/L	Ministry of Industry – Industrial Effluent Standards B.E. 2560 – Article 5 – 5.7 COD not exceeding 120 mg/L
	Netherlands		21.2	125 mg/L	Permit issued by the local council (Ministry of Infrastructure and Environment)
	South Africa		1,116	5,000 mg/L	Permit issued by the local council (City of Ekurhuleni)
	United Kingdom		539.10	2,000 mg/L	Permit issued by the local council (United Utilities Water Limited)
<i>Note: The refinery in Papua New Guinea is not included since the COD legal limit is not available in the country. In addition, there is no wastewater produced in any kernel crushing plants.</i> Conclusion: Guthrie’s downstream facilities effectively treat Palm Oil Refinery Effluent (PORE) through appropriate treatment systems and conducting water quality testing. This ensures effluent management, preventing untreated discharge into waterways. Due to this, the verification concludes this indicator as comprehensive.					
Programme to support scheme smallholders (Indicator 171)					
Guthrie supports smallholders through strategic partnerships and tailored support program across Malaysia, Indonesia, Papua New Guinea and Solomon Islands (PNG &SI), and Thailand. These initiatives are designed to improve livelihoods and enhance farm productivity, while fostering responsible practices in the palm oil supply chain. Guthrie sources from a diverse range of smallholders across its supply chain, consisting of both scheme and independent smallholders. Scheme smallholders are those formally tied to a company—often through land agreements, long-term contracts, or support arrangements—and are present only within Guthrie’s Indonesian operations. In contrast, all smallholders in other sourcing countries, including Malaysia, Papua New Guinea, Solomon Islands and Thailand are classified as independent, operating without formal ties to any companies. In Indonesia, scheme smallholders comprise Kredit Koperasi Primer Anggota (KKPA) smallholders and Plasma Scheme smallholders. Through this scheme, the KKPA land holdings are managed by Guthrie while the smallholders are allocated share certificates for oil palm					Comprehensive – Externally Verified

cultivation in their concessions. In exchange for the share certificates, the smallholders receive an income from the profits generated while the local communities enjoy additional work opportunities.

Plasma smallholders, on the other hand, are those who took part in the Plasma Transmigration Program (Perkebunan Inti Rakyat, also known as PIR-Trans), set up by the Indonesian government in 1987. Plasma schemes are managed by the community farmers who sell their FFB to Guthrie.

These Plasma Scheme smallholders are under a government-mandated program in Indonesia (initiated during the PIR-Trans and later KKPA schemes). They are officially tied to a "nucleus" plantation (Inti Plasma) and receive structured support as part of the scheme smallholder development programmes. In return, they are obligated to sell their FFB to the associated mill. The scheme smallholder programmes include land development, input provision such as planting materials and fertilizers, credit schemes, technical training, and a guaranteed off-take arrangement with the associated company or mill.

These plasma programs also aim to boost scheme-based smallholder productivity through the adoption of best management practices and good agronomic techniques. To date, these schemes have delivered tangible benefits, including improved infrastructure, increased yields, and access to Certified Sustainable Palm Oil (CSPO) markets. The cooperative model further strengthens resource sharing, knowledge transfer, and collective bargaining, ultimately contributing to a more resilient and competitive smallholder sector in Indonesia's palm oil industry.

Below are the details of KKPA and PIR, classified as plasma scheme smallholders under Guthrie subsidiary company in Indonesia, Minamas Plantation.

Programme	Number of schemes	Number of smallholders	Hectares/FFB Produced
KKPA	13	4,450	9,140 hectares, 149,453.86 MT
PIR	8	10,565	16,600 hectares, 172,544.10 MT
Total	21	15,015	25,740 hectares, 321,997.96 MT

Based on explanation above, it was confirmed that plasma program is only available in Indonesia, with the details as per below:

Countries	Programmes
Malaysia	No Scheme Smallholders in Guthrie's operations, as published in Sustainability Report 2024 (p. 46) : Beyond Zero - Resource Centre SD Guthrie
Indonesia	A total of 15,015 plasma scheme smallholders is involved in Guthrie operations. Based on company definition, the company considered 100% of this number as part of their scheme smallholders inclusion program, and they have reported this figure as part of their support program in the Sustainability Report 2024 (pp. 46, 48).

The company has also conducted additional Plasma Scheme Smallholder Inclusion programs in collaboration with KALEKA. KALEKA is the organization responsible for coordinating the RSPO Jurisdictional Certification approach, based in Seruyan District, Central Kalimantan. A total additional Plasma Scheme Smallholder Inclusion Programs of 30 training sessions were conducted from Jan – Dec 2024, involving 592 scheme smallholders' participation, with the details stipulated below:

Scheme Smallholder Program Indonesia 2024

Date	Program	Mill Involved	Plasma Involved	No. of External Participants
8/5/2024, 30/7/2024, 28-29/8/2024 & 2-3/11/2024	Sosialisasi Sertifikasi RSPO Pekebun Swadaya Minamas – KALEKA	Collaboration with NGO (KALEKA)	KKPA GPI (GPP & Lawang Wetan), KKPA PPP, KKPA BSC, Air Merah Plasma, KKPA Maju Bersama, Ungkaya Plasma, KKPA Sungai Putih, KKPA Sungai Putih 2, Plasma West, Plasma East, dan Plasma Sg. Mawang	105
4/1/2024	Sosialisasi Penyampaian Keluhan	Gunung Aru	KKPA BSS	16
18/1/2024	Sosialisasi HAM, Force Labour, TBS Illegal	Ungkaya	Ungkaya Plasma	14
18/1/2024	Sosialisasi penanganan pestisida	Lembiru	KKPA SNP - Sg. Putih Plasma	36
2/2/2024	Sosialisasi KODE ETIK	Ungkaya	Ungkaya Plasma	14
2/3/2024	Sosialisasi HAM dan Mempekerjakan anak dibawah umur	Blang Simpo	KKPA PPP	25
18/3/2024	Sosialisasi HAM, & Larangan mempekerjaka	Ladang Panjang	Air Merah Plasma	58

		n anak di lingkungan Plasma			
	4/4/2024	Sosialisasi HAM, Force labour dan Child Labour	Bebunga	KKPA LMR & KKPA PSA	30
	8/5/2024	Sosialisasi RSPO/ISPO	Ungkaya	Ungkaya Plasma	10
	10/6/2024	Sosialisasi HAM, Force labour dan Child Labour	Gunung Aru	KKPA BSS	24
	10/6/2024	Sosialisasi HAM, Gender, Bebas Berserikat, Tanpa Paramiliter, & Pengupahan	Gunung Aru	KKPA BSS	16
	11/6/2024	Sosialisasi HCV	Gunung Aru	KKPA BSS	12
	21/6/2024	Sosialisasi penanganan pestisida	Bebunga	KKPA LMR & KKPA PSA	30
	12/7/2024	Sosialisasi SCCS	Sungai Pinang	KKPA BSC	9
	8/8/2024	Sosialisasi pengelolaan pestisida, APD, & aplikasinya	Gunung Aru	KKPA BSS	12
	8/8/2024	Training semprot, safety, & bufferzone	Gunung Aru	KKPA BSS	12
	20/8/2024	Training & sosialisasi pengelolaan LB3	Gunung Aru	KKPA BSS	12
	10/9/2024	Sosialisasi APD & K3 Pupuk	Gunung Aru	KKPA BSS	13
	10/9/2024	Training pupuk, safety, & bufferzone	Gunung Aru	KKPA BSS	13
	17/9/2024	Sosialisasi RSPO bersama Tim RSPO	Lembiru	KKPA SNP - Sg. Putih Plasma	10

	26/9/2024	Sosialisai dan Simulasi KARHUTLA	Ungkaya	Ungkaya Plasma	46
	26/9/2024	Sosialisasi KKPA, ISPO dan RSPO, dan Best Management Pratices	Sekunyir	KKPA Kebun Agung	19
	1/10/2024	Sosialisasi RSPO/ISPO	Gunung Aru	KKPA BSS	12
	9/10/2024	Sosialisasi APD & K3 Panen	Gunung Aru	KKPA BSS	13
	9/10/2024	Training Panen & Safety	Gunung Aru	KKPA BSS	13
	16/11/2024	Sosialisasi HCV/Kawasan Hutan Lindung	Bukit Ajong	Hibun Utok Benuo dan Marja Sawit Mandiri	11
	28/12/2024	Sosialiasi prosedur keluhan	Lembiru	KKPA SNP - Sg. Putih Plasma	7
	Total				592
It was verified in year 2024, the program has been conducted from month of January – December 2024 involving scheme smallholders.					
Thailand	No Scheme Smallholders available in Guthrie’s operations as per Sustainability Report 2024 (p. 46) : Beyond Zero - Resource Centre SD Guthrie				
Papua New Guinea and Solomon Island	No Scheme Smallholders available in Guthrie’s operations as per verified in Sustainability Report 2024 (p. 46) : Beyond Zero - Resource Centre SD Guthrie				

Scheme Smallholder Inclusion Program in Collaboration with Kaleka

In 2024, Guthrie joined as a member of the Bapakat Sustainable Palm Oil Association (Asosiasi Bapakat Sawit Berkelanjutan) - KALEKA, a recognized Jurisdictional Entity (JE) in the Seruyan District, Central Kalimantan, Indonesia. As a founding member, Guthrie contributes to advancing jurisdictional certification efforts. This participation helps expand the scheme-based and independent smallholders’ access to sustainable markets while promoting long-term environmental and economic sustainability across the region. The involved plasma scheme smallholders’ groups are listed as below:

- KKPA GPI (GPP & Lawang Wetan)
- KKPA PPP
- KKPA BSC

- Air Merah Plasma
- KKPA Maju Bersama
- Ungkaya Plasma
- KKPA Sungai Putih
- KKPA Sungai Putih 2
- Plasma West
- Plasma East
- Plasma Sungai Mawang

The training agenda was divided into two sessions. Session 1 covered the Pre-Test, a Sharing Session, an Initial Assessment, a detailed explanation of the Certification Steps, and a Q&A session. Session 2 continued with the remaining Certification Steps, introduced a Checklist for Smallholders, followed by another Q&A session, and concluded with a Post-Test. The training introduced two key certification systems: the Indonesian Sustainable Palm Oil (ISPO) and the Roundtable on Sustainable Palm Oil (RSPO). Relevant regulations were also discussed, including Presidential Instruction No. 6 (2019–2024), Presidential Regulation No. 44 (2020), and the Minister of Agriculture Regulation No. 38. To qualify for participation, smallholders must meet specific criteria, such as having a total production area of 20 hectares or less, holding decision-making authority over their land, and having the freedom to choose land use and crop types. The assessment criteria include demonstrating legal land rights, absence of land conflicts, location outside forest areas, membership in farmer organizations, signed commitment statements, and possession of the necessary permits. The training also addressed key topics to support sustainable practices, such as High Conservation Value (HCV) identification, fire prevention and control, Greenhouse Gas (GHG) management, Integrated Pest Management (IPM), financial management, and conducting both internal and external audits.

Additional Scheme Smallholder Inclusion Programs by Guthrie in Indonesia

Additionally, a series of outreach and training programs were also conducted by in Indonesia by the organization itself, to strengthen awareness and compliance with sustainability, human rights, and safety standards among scheme - based smallholders and workers. These include the socialization of RSPO certification for scheme-based smallholders as well as awareness sessions on grievance mechanisms, human rights (HAM), forced labour, and the prohibition of child labour—both in the nucleus and plasma estates. Additional topics covered included the Code of Ethics, gender equality, freedom of association, wage practices, and the prohibition of paramilitary involvement. Technical training was also provided on pesticide management, use of personal protective equipment (PPE), occupational health and safety (K3), and the safe application of fertilizers. Capacity-building sessions such as spraying and harvesting safety training, buffer zone implementation, and hazardous waste (LB3) management were also conducted. Furthermore, the programs included socialization of SCCS (Supply Chain Certification System), HCV (High Conservation Value) areas, and protected forest zones. Collaborative sessions with the RSPO team, as well as fire prevention and response simulations (KARHUTLA), were carried out to promote best practices and readiness. The initiatives also covered the KKPA, ISPO, and RSPO schemes, with a focus on best management practices for sustainable palm oil production. The plasma scheme smallholder groups involved are: -

- KKPA BSS

• Ungkaya Plasma • KKPA Sungai Putih • Hibun Utok Benuo • KKPA PPP • KKPA LMR • KKPA PSA • KKPA BSC • Marja Sawit Mandiri • Air Merah Plasma • KKPA Kebun Agung Conclusion: Guthrie only has scheme smallholders in Indonesia and 'Smallholder Inclusion Programmes' are carried out to support these smallholders, including technical trainings, capacity building, best management practices, and support for certification.																	
Percentage of scheme smallholders involved in programme (Indicator 172)																	
Indonesia-Scheme Smallholders In Indonesia, scheme smallholders comprise Kredit Koperasi Primer Anggota (KKPA) smallholders and Plasma Scheme smallholders. PIR (Perkebunan Inti Rakyat) and KKPA (Kredit Koperasi Primer untuk Anggota) are government-initiated smallholder schemes designed to promote rural development and smallholder inclusion in the palm oil sector. • PIR Programme: Launched in the 1980s, PIR connects smallholders (plasma) with a nucleus plantation (inti). The nucleus company develops the land, provides seedlings, technical assistance, and manages the plantation during the early years. Smallholders receive a portion of the developed land and are required to sell their Fresh Fruit Bunches (FFB) to the associated mill. • KKPA Programme: Introduced in the 1990s as an extension of PIR, KKPA follows a similar model but is financed through soft loans. The company still provides technical support, but land and credit management are often organised through the cooperative structure. Both programmes include land development, input provision, credit schemes, technical training, and a guaranteed off-take arrangement with the associated company or mill. KKPA Scheme <table border="1"> <thead> <tr> <th>Official Mill Name</th><th>Mill</th><th>KKPA/ PIR (Calculation)</th><th>Supplier Name (CRS)</th><th>Supplier Type</th><th>No. of Smallholders (Calculation)</th></tr> </thead> <tbody> <tr> <td>PT Langgeng Muara Makmur</td><td>Bebunga</td><td>KKPA</td><td>KKPA PSA (LMR) (combine with KKPA Sungai Cengal)</td><td>Plasma</td><td>337</td></tr> </tbody> </table>					Official Mill Name	Mill	KKPA/ PIR (Calculation)	Supplier Name (CRS)	Supplier Type	No. of Smallholders (Calculation)	PT Langgeng Muara Makmur	Bebunga	KKPA	KKPA PSA (LMR) (combine with KKPA Sungai Cengal)	Plasma	337	Comprehensive – Externally Verified
Official Mill Name	Mill	KKPA/ PIR (Calculation)	Supplier Name (CRS)	Supplier Type	No. of Smallholders (Calculation)												
PT Langgeng Muara Makmur	Bebunga	KKPA	KKPA PSA (LMR) (combine with KKPA Sungai Cengal)	Plasma	337												

PT Langgeng Muara Makmur	Bebunga	KKPA	KKPA SUNGAI CENGAL	Plasma		
PT Laguna Mandiri	Betung	KKPA	KKPA LMI (Betung) (combine with KKPA Sungai Cengal)	Plasma		
PT Laguna Mandiri	Betung	KKPA	KKPA SAA (combine with KKPA Sungai Cengal)	Plasma		
PT Paripurna Swakarsa	Pondok Labu	KKPA	KKPA PSA (combine with KKPA Sg Cengal)	Plasma		
PT Laguna Mandiri	Rantau	KKPA	KKPA LMI (Rantau) (combine with KKPA Sungai Cengal)	Plasma		
PT Laguna Mandiri	Rantau	KKPA	KKPA SAA (combine with KKPA Sungai Cengal)	Plasma		
PT Perkasa Subur Sakti	Blang Simpo	KKPA	KKPA PPP	Plasma	313	
PT Bersama Sejahtera Sakti	Gunung Aru	KKPA	MAJU BERSAMA PLASMA	Plasma	695	
PT Sandika Natapalma	Lembiru	KKPA	Sungai Putih	Plasma	1,590	
PT Sandika Natapalma	Lembiru	KKPA	Sungai Putih 2	Plasma	639	
PT Guthrie Pecconina Indonesia	Rantau Panjang	KKPA	PROYEK - KKPA	Plasma	876	
PT Bina Sains Cemerlang	Sungai Pinang	KKPA	KKPA BSC	Plasma	0	
Total					4,450	
Perkebunan Inti Rakyat (PIR) Scheme						
Official Name	Mill	Mill	KKPA/ PIR	Supplier Name (CRS)	Supplier Type	No. of Smallholders (Calculation)
PT Sedjahtera Indo Agro	Bukit Ajong		PIR	Plasma East	Plasma	978
PT Sedjahtera Indo Agro	Bukit Ajong		PIR	Plasma East	Plasma	1,154
PT Sedjahtera Indo Agro	Bukit Ajong		PIR	Plasma Sei Mawang	Plasma	271

PT Bahari Gembira Ria	Ladang Panjang	PIR	KARYA MANDIRI	Plasma	648
PT Bahari Gembira Ria	Ladang Panjang	PIR	MANGGAR JAYA SGM (Desa Sungai Gelam)	Plasma	1,003
PT Bahari Gembira Ria	Ladang Panjang	PIR	MARGA JAYA	Plasma	743
PT Bahari Gembira Ria	Ladang Panjang	PIR	MITRA INTI SUMBER MAKMUR	Plasma	521
PT Tamaco Graha Krida	Ungkaya	PIR	Ungkaya Plasma	Plasma	5,247
Total					10,565

In general, based on overall explanation above and based on company definition, all of the 15,015 plasma scheme smallholders were considered by the company as part of the company scheme smallholder inclusion program, and the company has reported this figure as part of the program in the Sustainability Report 2024 (pp. 46-48).

SCHEME SMALLHOLDERS	NO. OF SMALLHOLDERS
KKPA	4,450
PIR	10,565
TOTAL	15,015

In 2024, a series of training programmes were conducted for existing scheme smallholders across multiple locations in Indonesia, focusing on key areas such as sustainability, compliance, and safety. Among these, a specific programme was conducted in collaboration with KALEKA, while the remaining sessions were organized independently by Guthrie. In total, 30 programme sessions were held, covering a wide range of topics including RSPO certification for scheme smallholders, ISPO/RSPO awareness, human rights (HAM), prevention of forced and child labor, grievance mechanisms, pesticide and chemical management, High Conservation Value (HCV)/High Carbon Stock (HCS) awareness, and occupational safety (K3).

Scheme Smallholder Program Indonesia 2024				
Date	Program	Mill Involved	Plasma Involved	No. of External Participants
8/5/2024, 30/7/2024, 28-29/8/2024 & 2-3/11/2024	Sosialisasi RSPO Pekebun Swadaya Minamas	Collaboration with NGO (KALEKA)	KKPA GPI (GPP & Lawang Wetan), KKPA PPP, KKPA BSC, Air Merah Plasma, KKPA Maju Bersama, Ungkaya Plasma, KKPA Sungai Putih, KKPA Sungai Putih 2, Plasma	105

			West, Plasma East, dan Plasma Sg. Mawang		
4/1/2024	Sosialisasi Penyampaian Keluhan	Gunung Aru	KKPA BSS	16	
18/1/2024	Sosialisasi HAM, Force Labour, TBS Illegal	Ungkaya	Ungkaya Plasma	14	
18/1/2024	Sosialisasi penanganan pestisida	Lembiru	KKPA SNP - Sg. Putih Plasma	36	
2/2/2024	Sosialisasi KODE ETIK	Ungkaya	Ungkaya Plasma	14	
2/3/2024	Sosialisasi HAM dan Mempekerjakan anak dibawah umur	Blang Simpo	KKPA PPP	25	
18/3/2024	Sosialisasi HAM, & Larangan mempekerjakan anak di lingkungan Plasma	Ladang Panjang	Air Merah Plasma	58	
4/4/2024	Sosialisasi HAM, Force labour dan Child Labour	Bebunga	KKPA LMR & KKPA PSA	30	
8/5/2024	Sosialisasi RSPO/ISPO	Ungkaya	Ungkaya Plasma	10	
10/6/2024	Sosialisasi HAM, Force labour dan Child Labour	Gunung Aru	KKPA BSS	24	
10/6/2024	Sosialisasi HAM, Gender, Bebas Berserikat, Tanpa Paramiliter, & Pengupahan	Gunung Aru	KKPA BSS	16	
11/6/2024	Sosialisasi HCV	Gunung Aru	KKPA BSS	12	
21/6/2024	Sosialisasi penanganan pestisida	Bebunga	KKPA LMR & KKPA PSA	30	
12/7/2024	Sosialisasi SCCS	Sungai Pinang	KKPA BSC	9	
8/8/2024	Sosialisasi pengelolaan pestisida, APD, & aplikasinya	Gunung Aru	KKPA BSS	12	
8/8/2024	Training semprot, safety, & bufferzone	Gunung Aru	KKPA BSS	12	

20/8/2024	Training & sosialisasi pengelolaan LB3	Gunung Aru	KKPA BSS	12
10/9/2024	Sosialisasi APD & K3 Pupuk	Gunung Aru	KKPA BSS	13
10/9/2024	Training pupuk, safety, & bufferzone	Gunung Aru	KKPA BSS	13
17/9/2024	Sosialisasi RSPO bersama Tim RSPO	Lembiru	KKPA SNP - Sg. Putih Plasma	10
26/9/2024	Sosialisai dan Simulasi KARHUTLA	Ungkaya	Ungkaya Plasma	46
26/9/2024	Sosialisasi KKPA, ISPO dan RSPO, dan Best Management Pratices	Sekunyir	KKPA Kebun Agung	19
1/10/2024	Sosialisasi RSPO/ISPO	Gunung Aru	KKPA BSS	12
9/10/2024	Sosialisasi APD & K3 Panen	Gunung Aru	KKPA BSS	13
9/10/2024	Training Panen & Safety	Gunung Aru	KKPA BSS	13
16/11/2024	Sosialisasi HCV/Kawasan Hutan Lindung	Bukit Ajong	Hibun Utok Benuo dan Marja Sawit Mandiri	11
28/12/2024	Sosialiiasi prosedur keluhan	Lembiru	KKPA SNP - Sg. Putih Plasma	7
Total				592

The percentage of scheme smallholders involved in training programmes conducted jointly with KALEKA, as well as those organized independently by Guthrie, in 2024 are as follows:

Total No Of Scheme Smallholders covered in Plasma Programme in Indonesia	Number of Scheme Smallholders Who Participated in Training Programmes <i>(Conducted Jointly by KALEKA and Guthrie, as well as Those Conducted Independently by Guthrie in 2024)</i>	Percentage %
15,015 smallholders	592	3.94%

Note: Scheme smallholders not applicable to Guthrie’s operation in Malaysia, Papua New Guinea and Thailand

Conclusion: Guthrie only has scheme smallholders in Indonesia and the percentage of the scheme smallholders covered by programme is 3.94%.

Programme to support independent smallholders (Indicator 173)											
Malaysia independent Smallholder Inclusion Program - Collaboration with Solidaridad, Colgate Palmolive and Guthrie Since 2022, Guthrie has partnered with Solidaridad and Colgate Palmolive to train smallholders in Perak, Malaysia, on Good Agricultural Practices (GAP), Climate-Smart Agriculture, and Best Management Practices (BMP). The key components of the programme include farmers' training and field cooperation, data collection for traceability tools, as well as addressing issues related to land tenure and Malaysian Sustainable Palm Oil (MSPO) certification. As of FY2024, 1,956 smallholders have benefited from this programme improving farm productivity and environmental sustainability. From January – December 2024, it is confirmed that 1,262 Smallholders were involved in the program. This Smallholder Inclusion Project is a collaborative initiative between Solidaridad, Guthrie, and Colgate-Palmolive, aimed at increasing sustainable palm oil production and supporting smallholders in Perak. The project focuses on enhancing productivity, improving income, and strengthening climate adaptation efforts while preserving the environment. Key program interventions include providing targeted training to smallholders to improve their knowledge and skills. Field demonstrations are conducted on topics such as proper fertilization and the use of personal protective equipment (PPE). In addition, selected smallholder farms are visited for on-site advice and sustainability assessments, serving as models for wider community adoption. The program offers several benefits, including free training to help smallholders prepare for MSPO certification and strengthen sustainable farming practices. Participants learn the correct application of fertilizers and pesticides, along with essential safety measures. These efforts contribute to increased efficiency, reduced operational costs, and better preparedness for climate change. The program also promotes good agricultural practices (GAP) and diversification activities to enhance farm yield potential. The impact of the training is reflected in the adoption of innovative solutions for sustainable palm oil production. Smallholders experience improved agricultural practices, higher incomes, better quality of life, enhanced forest and environmental conservation, and a stronger capacity to adapt to climate challenges. No. of Smallholders Trained Year 2 (Oct 23 – Oct 24) <table><tr><td>target</td><td>300</td></tr><tr><td>CM</td><td>300</td></tr><tr><td>NCM</td><td>453</td></tr></table> Overall Year 2 Performance <table><tr><td>target</td><td>600</td></tr><tr><td>achieved</td><td>753</td></tr></table>	target	300	CM	300	NCM	453	target	600	achieved	753	Comprehensive – Externally Verified
target	300										
CM	300										
NCM	453										
target	600										
achieved	753										
Malaysia independent Smallholder Inclusion Program - Collaboration with Asia School of Business (ASB) This Smallholder Inclusion Project was conducted in collaboration with the Asia School of Business Management (ASBM). The programme aims to equip smallholders, dealers, and traders with skills in good agricultural practices, climate change adaptation, sustainability compliance, and traceability. 28 smallholders have signed up since their collaboration agreement commencement on 1st November 2024.											

Training Event - Smallholder Inclusion Program - Program Pembangunan Pekebun-Pekkebun Kecil Sawit and 28 smallholders were involved in the programme. The main content in the programs covers the following topics:

1. **Introduction to Good Agricultural Practices (GAP):**
 - Overview of sustainable and quality agricultural management systems.
 - Importance of worker welfare, safety, and environmental preservation.
2. **Seedlings and Planting:**
 - Ensuring the use of quality palm oil seedlings.
 - Sources of seedlings and certification requirements.
3. **Harvesting and Pruning:**
 - Efficient and economic methods of harvesting.
 - Pruning techniques to optimize leaf area and improve productivity.
4. **Weed and Pest Management:**
 - Strategies for managing weeds and pests.
 - Use of chemical, biological, and mechanical control methods.
5. **Fertilization:**
 - Proper selection and application of fertilizers.
 - Nutrient management to ensure optimal growth and yield.
6. **Disease Management:**
 - Identification and control of diseases like Ganoderma.
 - Preventive measures and treatment options.

SD Guthrie – ASB Management Collaboration

Progress Status

Mar – Aug	Sept - Oct	Nov - Dec						
Start-Up Engagement 19 sessions were conducted to initiate the SD Guthrie Smallholder Inclusion Program.	SDG-ASB Smallholder Inclusion Collaboration Agreement An agreement was signed on 1st November 2024.	SDG-ASB Smallholder Inclusion Program The first SD Guthrie-ASB Smallholder Inclusion Program was successfully conducted on 30th November 2024 at Kg. Melayu, Mukim Bukit Batu, Kulai, Johor, with 36 participants, involving 28 independent smallholders.						
Discussion with Training Provider Discussions on the program structure and the responsibilities of each party were held with ASB Management, the potential training provider for the SD Guthrie Smallholder Inclusion Program.		<table> <tr> <th>Target</th><th>Achieved</th><th>Percentage Achieved (%)</th></tr> <tr> <td>30 SH</td><td>28 SH</td><td>93%</td></tr> </table>	Target	Achieved	Percentage Achieved (%)	30 SH	28 SH	93%
Target	Achieved	Percentage Achieved (%)						
30 SH	28 SH	93%						

Papua New Guinea Independent Smallholder Inclusion Program

In Papua New Guinea (PNG) and Solomon Islands (SI), 100% of the independent smallholders in the supply chain—totaling 17,203 individuals—are RSPO certified. The company fully supports the cost of certification, and these expenses are not charged back to the independent smallholders. As the company is funding RSPO certification for all these smallholders, this initiative is classified as a Smallholder Inclusion Program, under the category of Sustainability Certification Support. Accordingly, the company reported that 100% of the smallholders involved in this program were included in the Sustainability Report 2024 (p. 46).

Additionally, the company has another flagship Smallholder Inclusion Program known as the 'Mama Loose Fruit Scheme: Empowering Women and Reducing Poverty Through Economic Opportunity'. This initiative is designed to empower women—particularly mothers—by enabling them to collect and sell loose fruits from plantations, thereby generating income and contributing to household livelihoods. The scheme reflects the company's commitment to inclusive and gender-responsive sustainability practices. The *Mama Loosefruit Scheme*, initiated by the Oil Palm Industry Corporation (OPIC) in 1997, stands as a pioneering project that has positively impacted countless women and smallholder communities especially in the Hoskins Project in West New Britain, Papua New Guinea. The idea for the scheme was conceived by former OPIC Manager, Mr. Frank Lewis, and was initially tested in Sarakolok sections 1 and 2 with just nine smallholder mothers. These women, known as "mamas," began collecting and selling loose fruit to the New Britain Palm Oil Limited (NBPOL). The success of this trial inspired more women to join, and by the end of 1997, the scheme had expanded to include 1,612 smallholder mamas. The introduction of the mama e-tags (formerly mama cards) in August 1997 helped streamline the process, making it easier for participants to weigh their fruit and receive payments. To date, the scheme has **registered 6,700** involvements with the women community.

Countries	Type of smallholder	Number of Smallholders	Involvement progress
Malaysia	Independent	3,216	A total of 1,290 smallholders participated in the training programs organized by Solidaridad and ASB. Under the Solidaridad program, 36 training sessions were conducted. Additionally, the ASB program conducted one session, attended by 28 participants. These initiatives reflect strong participation and commitment from smallholders towards improving sustainable palm oil practices.
Indonesia	Independent	9,223	276 independent Smallholders involved in RSPO Smallholder Certification Training by KALEKA (Sosialisasi Sertifikasi RSPO Pekebun Swadaya Minamas – KALEKA).
PNG & SI	Independent	17,203	All the smallholders in PNG & SI supplying to supplying to 12 mills (certificate) – all IP certified.
Thailand	Independent	2,015	6 RSPO smallholder groups participated in training programs conducted for RSPO-certified smallholders associated with the Morakot refinery's supplying POM. A total of 2,015 RSPO-certified smallholders attended the training programs and received the certificate for RSPO ISH
Total	Independent	31,657	

Conclusion: Various programmes are carried out to support independent smallholders across Guthrie's operations in Malaysia, Papua New Guinea, Solomon Islands, Indonesia and Thailand. The programmes are focused on topics such as Good Agricultural Practices (GAP), Climate-Smart Agriculture, and Best Management Practices (BMP) and also preparation for certification.

Percentage of independent smallholders/outgrowers involved in programme (Indicator 174)

Summary of Independent Smallholders Involved in Guthrie's Smallholder Inclusion Programme in 2024

Comprehensive
– Externally
Verified

Country	Number of Smallholder Supplying to SD Guthrie	Smallholders Covered by the Programme	
	(Unit)	(Unit)	%
Malaysia	3,216	1,290	40.11
Indonesia	9,223	276	2.99
PNG & SI	17,203	6,700	38.94
Thailand	2,015	2,015	100

1. Smallholder Inclusion Program

Guthrie - Solidaridad Smallholder Inclusion Program				
No.	Training / Event name	Program Type	Date	Number of participants - External
1	Smallholder Training/Briefing/Engagement – NCM	Smallholder Inclusion Program - Solidaridad	10.1.2024	48
2	Dealer engagement/coordination meeting – Harapan Jaya for CM	Smallholder Inclusion Program - Solidaridad	17.1.2024	5
3	Smallholder Training/Briefing/Engagement – NCM	Smallholder Inclusion Program - Solidaridad	18.1.2024	26
4	Smallholder Training/Briefing/Engagement - NCM	Smallholder Inclusion Program - Solidaridad	23.1.2024	41
5	Smallholder Training/Briefing/Engagement - NCM	Smallholder Inclusion Program - Solidaridad	23.1.2024	64

6	Dealer engagement/coordination meeting – GH Plantation for CM	Smallholder Inclusion Program - Solidaridad	30.1.2024	7	
7	Smallholder Training/Briefing/Engagement - NCM	Smallholder Inclusion Program - Solidaridad	13.2.2024	45	
8	Smallholders Briefing/Engagement – CM Harapan Jaya	Smallholder Inclusion Program - Solidaridad	15.2.2024	46	
9	Dealer engagement/coordination meeting – Macro Sawit, Banir Sawit for CM	Smallholder Inclusion Program - Solidaridad	21.2.2024	6	
10	Train-the-trainer: FFB quality policy and requirements of SDP MB mills	Smallholder Inclusion Program - Solidaridad	29.2.2024	6	
11	Smallholders Short Briefing/Engagement – Law & Yap Trading for CM	Smallholder Inclusion Program - Solidaridad	5.3.2024	10	
12	Smallholders Briefing/Engagement – GH Plantation for CM	Smallholder Inclusion Program - Solidaridad	7.3.2024	29	
13	Smallholders Briefing/Engagement – Inamas Lotim for CM	Smallholder Inclusion Program - Solidaridad	21.3.2024	22	
14	Smallholders Briefing/Engagement- Fatonah Network for CM	Smallholder Inclusion Program - Solidaridad	25.3.2024	17	
15	Smallholders Short Briefing/Engagement - NCM	Smallholder Inclusion Program - Solidaridad	30.3.2024	12	
16	Smallholders Short Briefing/Engagement - NCM	Smallholder Inclusion Program - Solidaridad	2.4.2024	10	
17	Smallholders Engagement Seedlings Program Discussion with potential smallholder	Smallholder Inclusion Program - Solidaridad	23.4.2024	4	
18	Smallholders Retraining Session – CM (Inamas Lotim-Macro Sawit)	Smallholder Inclusion Program - Solidaridad	8.5.2024	33	
19	Smallholders Retraining Session – CM (Harapan Jaya – Eng Huat)	Smallholder Inclusion Program - Solidaridad	13.6.2024	35	

20	Smallholders Retraining Session - NCM	Smallholder Inclusion Program - Solidaridad	27.6.2024	20	
21	Smallholders Training on HCV and wildlife conflict	Smallholder Inclusion Program - Solidaridad	10.7.2024	23	
22	Smallholders Retraining Session – CM (Fatonah Network/MacroSawit)	Smallholder Inclusion Program - Solidaridad	11.7.2024	17	
23	Smallholders Retraining Session - CM (Inamas Lotim-Macro Sawit)	Smallholder Inclusion Program - Solidaridad	18.7.2024	11	
24	Smallholders Retraining Session – Converted NCM to CM	Smallholder Inclusion Program - Solidaridad	25.7.2024	36	
25	Smallholders Retraining & MPOB licensing application and renewal Session - CM and NCM Law & Yap -Tang Tatt Trading	Smallholder Inclusion Program - Solidaridad	8.8.2024	29	
26	Smallholders Retraining & MPOB licensing application and renewal Session - CM and NCM Law & Yap -Tang Tatt Trading	Smallholder Inclusion Program - Solidaridad	8.8.2024	54	
27	Smallholders Retraining Session - CM (GH Plantation, Kg. Jaya Setia and Kg. Jalong)	Smallholder Inclusion Program - Solidaridad	22.8.2024	45	
28	Smallholders Retraining Session - Converted NCM to CM	Smallholder Inclusion Program - Solidaridad	23.8.2024	26	
29	Program Pembangunan Pekebun Kecil Kelapa Sawit	Smallholder Inclusion Program - Solidaridad	23.10.2024	38	
30	Program Pembangunan Pekebun Kecil Kelapa Sawit	Smallholder Inclusion Program - Solidaridad	23.10.2024	47	
31	Program Pembangunan Pekebun Kecil Kelapa Sawit	Smallholder Inclusion Program - Solidaridad	12.11.2024 & 19.12.2024	142	
32	Program Pembangunan Pekebun Kecil Kelapa Sawit	Smallholder Inclusion Program - Solidaridad	21.11.2024	26	
33	Program Pembangunan Pekebun Kecil Kelapa Sawit	Smallholder Inclusion Program - Solidaridad	26.11.2024	130	

34	Program Pembangunan Pekebun Kecil Kelapa Sawit	Smallholder Inclusion Program - Solidaridad	27.11.2024	42
35	Program Pembangunan Pekebun Kecil Kelapa Sawit	Smallholder Inclusion Program - Solidaridad	12.12.2024	22
36	Program Pembangunan Pekebun Kecil Kelapa Sawit	Smallholder Inclusion Program - Solidaridad	24.12.2024	88
Total				1262

Guthrie - ASB Smallholder Inclusion Program				
No	Training / Event name	Program Type	Date	Number of participants - External
1	Smallholder Inclusion Program - Program Pembangunan Pekebun-Pekebun Kecil Sawit Persendirian Mukim Bukit Batu	Smallholder Inclusion Program - ASB	30.11.2024	28
Total				28

Independent Smallholders Program	Smallholders participated (unit)
Asia School of Business Collaboration	28 smallholders
Solidaridad Collaboration	1262 smallholders
Total	1,290 smallholders

Percentage smallholder involvement in the programmes (Malaysia)	1,290/ 3,216 = 40.11%
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2. Indonesia Independent Smallholders Inclusion Program, in Collaboration with KALEKA

No. of Independent Smallholders in Guthrie's Supply Chain				
Official Mill Name	Mill	Supplier Name (CRS)	Supplier Type	No. of Smallholders
PT Laguna Mandiri	Betung	Bumdes Sumber Makmur	OCP	717
PT Laguna Mandiri	Betung	Bumdes Umbuan Saurang Desa Bepara	OCP	127
PT Laguna Mandiri	Betung	Cv Berkat Anugerah Bersaudara	OCP	160

PT Laguna Mandiri	Betung	Estate Cv Kabahuman Jaya Abadi	OCP	197
PT Laguna Mandiri	Betung	Ud Naila Naufal Jaya	OCP	38
PT Sedjahtera Indo Agro	Bukit Ajong	Estate Putra Horas Bidois	OCP	4
PT Sedjahtera Indo Agro	Bukit Ajong	Himado Dosan	OCP	631
PT Sedjahtera Indo Agro	Bukit Ajong	Himado Hibun	OCP	287
PT Sedjahtera Indo Agro	Bukit Ajong	Himado Hibun (2)	OCP	380
PT Sedjahtera Indo Agro	Bukit Ajong	Himado Maringin Jaya	OCP	82
PT Sedjahtera Indo Agro	Bukit Ajong	Himado Maringin Jaya (2)	OCP	438
PT Sedjahtera Indo Agro	Bukit Ajong	Himado Palem Jaya	OCP	225
PT Sedjahtera Indo Agro	Bukit Ajong	Himado Rahayu	OCP	53
PT Sedjahtera Indo Agro	Bukit Ajong	Himado Upe	OCP	34
PT Sedjahtera Indo Agro	Bukit Ajong	Koperasi Produsen Hibun Utok Bunuo	OCP	666
PT Sedjahtera Indo Agro	Bukit Ajong	Koperasi Produsen Marja Sawit Mandiri	OCP	364
PT Sedjahtera Indo Agro	Bukit Ajong	Sepadan Jaya Semajau	OCP	422
PT Bersama Sejahtera Sakti	Gunung Aru	Bumdes Selaru	OCP	39
PT Bersama Sejahtera Sakti	Gunung Aru	Est. Pt Anugrah Sawitindo Makmur	OCP	21
PT Bersama Sejahtera Sakti	Gunung Aru	Koperasi Berkat Usaha Bersama	OCP	68
PT Tunggal Mitra Plantations	Manggala	Estate Pt Mitra Karya Jaya Perdana	OCP	417
PT Paripurna Swakarsa	Pondok Labu	Bumdes Pondok Labu Jaya	OCP	122
PT Laguna Mandiri	Rantau	Cv. Mountain Meratus Konstruksion	OCP	30

PT Guthrie Pecconina Indonesia	Rantau Panjang	Estate Lestari Investama Sejahtera	OCP	47
PT Indotruba Tengah	Sekunyir	Bumdes Sebukat Karya Sejahtera	OCP	44
PT Indotruba Tengah	Sekunyir	Estate Cv Unggul Sejahtera Mandiri	OCP	27
PT Indotruba Tengah	Sekunyir	Estate Cv. Fortuna	OCP	43
PT Indotruba Tengah	Sekunyir	ESTATE PT.INDOTRUBA TIMUR (Lahan Sendiri)	OCP	0
PT Bina Sains Cemerlang	Sungai Pinang	Est. PT DAYA AGRO LESTARI (Lahan Sendiri)	OCP	0
PT Bhumireksa Nusasejati	Teluk Bakau	PT OSCAR INVESTAMA ESTATE (Lahan Sendiri)	OCP	0
PT Bhumireksa Nusasejati	Teluk Bakau	PT RIAU SAWITINDO ABADI (Lahan Sendiri)	OCP	0
PT Aneka Inti Persada	Teluk Siak	Estate Pt Mitra Karya Jaya Perdana	OCP	394
PT Tamaco Graha Krida	Ungkaya	Bahonsuai	OCP	30
PT Tamaco Graha Krida	Ungkaya	Bimor Jaya	OCP	245
PT Tamaco Graha Krida	Ungkaya	Bumi Harapan	OCP	308
PT Tamaco Graha Krida	Ungkaya	Bumi Harapan	OCP	308
PT Tamaco Graha Krida	Ungkaya	Emea	OCP	155
PT Tamaco Graha Krida	Ungkaya	Laantula jaya (Laatula Jaya)	OCP	613
PT Tamaco Graha Krida	Ungkaya	Lambelu	OCP	301
PT Tamaco Graha Krida	Ungkaya	Moahino	OCP	155
PT Tamaco Graha Krida	Ungkaya	Mohoni	OCP	73
PT Tamaco Graha Krida	Ungkaya	Molores	OCP	168
PT Tamaco Graha Krida	Ungkaya	Pebatae	OCP	154
PT Tamaco Graha Krida	Ungkaya	Pt. Cahaya Idola Tunggal Rona Alam (Lahan Sendiri)	OCP	0

PT Tamaco Graha Krida	Ungkaya	Salonsa (Solansa)	OCP	275
PT Tamaco Graha Krida	Ungkaya	Salonsa Jaya	OCP	213
PT Tamaco Graha Krida	Ungkaya	Salonsa Jaya	OCP	213
PT Tamaco Graha Krida	Ungkaya	Samarenda	OCP	117
PT Tamaco Graha Krida	Ungkaya	Umbele	OCP	138
PT Tamaco Graha Krida	Ungkaya	Ungkaya	OCP	201
Total				9,223

No. of Independent Smallholders Involved in Program, in Collaboration with KALEKA				
Date	Program/Training	Unit/Personal	Supplier Category	No. of Participants
8/5/2024, 30/7/2024, 28- 29/8/2024 & 2- 3/11/2024	Sosialisasi Sertifikasi RSPO Pekebun Swadaya with KALEKA	PT MKJP (TMP)	OCP	24
		PT MKJP (AIP)	OCP	20
		PT Oscar Investama	OCP	16
		PT Daya Agro Lestari	OCP	11
		KUD Berkat Usaha Bersama	OCP	13
		KUD Bersama Kita Maju	OCP	13
		KUD EASIM	OCP	13
		Bumdes Selaru	OCP	8
		Bumdes Umbuan Saurang Desa Bapera	OCP	14
		CV. Kabahuman Jaya Abadi	OCP	11
		CV. Berkat Anugerah Bersaudara	OCP	13
		UD. Naila Naufal Jaya	OCP	12
		Bumdes Mulyo Harjo	OCP	16
		Bumdes Pondok Labu	OCP	9
		PT Indotruba Timur	OCP	12
		CV. Fortuna	OCP	13
		CV Unggul Sejahtera Mandiri	OCP	13
		Bumdes Sebukat Karya Sejahtera	OCP	12

		KUD Marja Sawit Mandiri	OCP	15
		KUD Hibun Utok Benuo	OCP	18
Total				276
Percentage smallholder involvement in the programmes (Indonesia)				276/9223 = 2.99%
3. PNG & SI Programme				
Mill Involved	Site	Number of Smallholders		
Kumbango, Mosa, Numundo, Waraston, Kapiura	West New Britain	8,303		
Gusap	Ramu	324		
Erap	Markham Farm	41		
Mamba, Sangara	Higaturu	5,789		
Lakuramau/Poliamba	Poliamba	1,790		
Hagita	Milne Bay	765		
Tetere	GGPOL	191		
Total number of Independent Smallholders covered in RSPO Certification Programme		17,203		
Total Involvement in Mama Loose Fruit Programme		6,700		
Percentage		38.94%		
Percentage smallholder involvement in the programmes (Papua New Guinea & Solomon Islands)		6,700/ 17,203 = 38.94%		
4. Thailand Program of Independent Smallholders				
The training programs mentioned include:				
1. Leadership Training: Focuses on developing leadership skills among members.				
2. Production Efficiency: Aims to improve the efficiency of production processes.				
3. Legal Compliance: Ensures members are aware of and comply with relevant laws and regulations.				
RSPO POM	Certified Independent Smallholder Name		No. of smallholders	
Pitak	Thappitak Community Enterprise Group		692	
Saengsiri	Lumnam Kadae Pattana Oil Palm Community Enterprise Group		273	

SPO Surat	Tapi-Ipun Sustainable Oil Palm community Enterprise Group	278	
SPO Nakhon	Sichon Palm Yangyuen Community Enterprise Group	239	
SPO Langsuan	Langsuan Oil Palm Smallholders Community Enterprise	118	
Thasae	Thasae RSPO Community Enterprise	415	
Total		2,015	
Percentage of ISH Program Involved		2,015 /2,015 = 100%	
Percentage smallholder involvement in the programmes (Thailand)		2,015/ 2,015 = 100%	
Number or percentage of non-smallholder suppliers assessed and/or engaged on compliance with company's policy and/or legal requirements (Indicator 176)			
The Responsible Sourcing Guidelines (RSG) dated September 2023 by SD Guthrie International provides a framework for supplier engagement ensuring products are sourced legally, sustainably, and responsibly. It clearly outlines the expectations of its suppliers as expressed by Guthrie’s Responsible Agriculture Charter, Human Rights Charter, Group Biodiversity Policy and Code of Business Conduct. Verified the scope of applicability of the RSG is to third-party suppliers’ operations that SDGI Sources directly from, as well as group operations that SDGI may not be sourcing directly from. Third-party suppliers must ensure their entire supply chain, including subcontractors and plantation-level suppliers, is fully informed of and compliant with the RSG. Based on the evidence sighted, SDGI requires its suppliers to comply with all applicable laws and regulations in the countries where they operate. In cases where local laws, international laws, or SDGI’s standards conflict, suppliers are expected to follow the highest standard possible. Based on the sighted evidence, it was confirmed that during the verification, the supplier’s signature sample was as follows:			Comprehensive – Externally Verified
Supplier Name: Viriyakit Public Company Limited Authorized Representative: Mr. Kanthep Thanasarntham Position: Business Development Manager Signature: Kanthep Thanasarntham Date: 17/10/2023			
Supplier Name: PT. Sarana Subur Agrindotama Authorized Representative: Lukman Nul Hakim Title: (Not specified) Signature: (Signed) Date: 05 September 2024			
Supplier Name: PT. Tani Murni Nusantara Authorized Representative: Mrs. Supaporn Prasertsuk Position: Business Development Manager			

Signature: <i>(Signed)</i> Date: 07 August 2023					
Supplier Name: PT. Wijaya Borneo Tiganna Authorized Representative: Hedwik Wita A. Tarigan Title: Chief Executive Officer Signature: <i>(Signed)</i> Date: 05 March 2025					
Supplier Name: TH Plantations Berhad Authorized Representative: Samshul Bahri Muhammad Title: Assistant General Manager (Sustainability), TH Plantations Berhad Signature: <i>(Signed)</i> Date: 13 July 2023					
Supplier Name: WSA BIOFUEL SDN. BHD. Authorized Representative: Raymond Chan Title: Commercial Director Signature: <i>(Signed)</i> Date: 21 June 2023					
The Master List for Responsible Sourcing Guidance (RSG) includes comprehensive details such as the parent company name, business unit, contact person, email address, phone number, supplier screening document status, and country of origin. This list serves as a reference to monitor compliance with responsible sourcing standards. Conclusion: Based on the review, it was observed that 95% of suppliers have either signed the RSG, aligned policies with Guthrie or is RSPO certified. Meanwhile, the remaining 5% is mainly due to non-traceable supply. The supplier information was referenced from the Guthrie RSG data, in alignment with TDD for Q1 to Q3 of 2024.					
Programme to support high risk mills to become compliant with sourcing policies (Indicator 181)					
To uphold Guthrie’s Responsible Sourcing Guidelines (RSG) and NDPE commitments, Guthrie has developed a targeted programme to support high-risk mills in meeting sourcing requirements. High risk suppliers have opened grievance cases requiring immediate attention due to potential impacts on social, environmental, or governance standards. These suppliers undergo continuous monitoring and engagement for timely resolution. Medium risk suppliers have either resolved grievances or cases under investigation. While they do not pose immediate risks, they are closely monitored with corrective measures implemented to prevent recurrence. By emphasizing transparency and collaboration, Guthrie address root causes and learn from past issues. Low risk suppliers have no reported issues during reporting periods and adhere to ethical sourcing and sustainability standards. Guthrie’s PalmSmart Supplier Program includes webinars and direct engagement, focuses on building supplier capacity, improving traceability, and addressing critical issues such as deforestation and human rights. This collaborative approach helps mills strengthen their operational practices and align with global sustainability standards. These programmes are attended by attendees from across all sourcing regions. Details of the conducted programmes are shown below:					Comprehensive – Externally Verified
Year	Month	Program		Participants	

2024	July	SDGI Responsible Sourcing Guidelines	33
	August	Human-Wildlife Conflict (HWC) & Conservation in Plantation	27
	September	Climate Change	19
	December	Human Rights	19

Based on the verification, it was confirmed only 3 mills are categorized as high risk mill as per Risk Level for suppliers based on internal register (2022–2024) in the table below :

Risk Level	Number of Mill Suppliers	% of Total
High	3	0.66%
Medium	9	2%
Low	449 – 3 – 9 = 437 Mills	97.32%

- The total suppliers considered = 449.
- Out of these, **3 (0.66%) are high risk**, 9 (2%) are medium risk, and 437 (97.32%) are low risk.
- There are 23 suppliers not in the supply chain (SC), which seem to be listed separately.

SDGI Responsible Sourcing Guidelines (RSG) -GROUP LEVEL

- The programme is conducted by Guthrie’s Supply Chain Sustainability.
- The contents include briefing on the Company rebranding, SDGI Vision and Mission.
- RSG Scope and Key Areas (Legal Compliance, Commitment to Traceability, Respect and Uphold Human Rights, Respect Local Communities, Respect for the Natural Environment, Grievance Management, Implementation & Monitoring).
- Supplier Self-Declaration Form.

Human-Wildlife Conflict (HWC) & Conservation in Plantation

- The programme is conducted by Guthrie’s Group Sustainability – Conservation and Biodiversity Unit.
- Briefing on Guthrie’s Biodiversity Policy.
- Human-Elephant Conflict scenario and analysis.
- SOP for Human-Wildlife Conflicts Mitigation in Plantation.
- Deployment of camera trap’s main purpose is to monitor wildlife and identify potential conflict areas.
- Otter Conservation in Selangor in collaboration with Malaysian Nature Society.

Climate Change

- The programme is conducted by Guthrie’s Group Sustainability.

- Impacts of climate change: Extreme weather events.
- 3 types of scopes for GHG accounting and reporting.
- Guthrie's GHG emissions and targets.
- Briefing on Guthrie included new requirements relating to climate in the latest "Vendor Code of Business Conduct".
- GHG accounting process:



The attendance list and presentation materials related to the engagement programmes were made available during the verification assessment. A sample of the presentation material is provided below:



INDONESIA

In addition, the Indonesia Supplier Engagement team conducts the Sustainability Monthly Event (SME). This event engages over 400 employees and partners via eight sustainability-focused webinars. The details of SME events are presented below:

No.	SME Series	Speaker	Date	Participants
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1	Best Management Practices; Persemaian Sawit Terbaik	Prof. Dr. Suwarto, MSi	22/05/2 024	50	
2	Best Management Practices; Konservasi Tanah & Air Terbaik	Prof. Dr. Suria Tarigan	19/06/2 024	60	
3	Best Management Practices; Pemupukan Sawit Terbaik	Dr Ir Budi Nugroho Msi	24/07/2 024	30	
4	Best Management Practices; Mekanisasi Pemanenan TBS Terbaik	Dr. Radite Praeko	21/08/2 024	40	
5	Best Management Practices; Management of Palm Oil Waste	Prof. Dr. Arief Hartono	25/09/2 024	72	
6	Best Management Practices; Increasing Productivity with Precision Agriculture Approach	Prof. Dr. Ir. Sudradjat, M.Sc	31/10/2 024	52	
7	Best Management Practices; Utilization of remote sensing to estimate oil palm conditions and population	Bambang Hendro Trisasongko, Ph.D	29/11/2 024	49	
8	Best Management Practices; Management of basal stem rot diseases in oil palm	Prof. Dr. Ir. Widodo, Msi	18/12/2 024	50	
	TOTAL Participants			403	
Conclusion: Guthrie carries out a targeted programme to support high-risk mills in meeting sourcing requirements which focus on building supplier capacity, improving traceability, and addressing critical issues such as deforestation and human rights.					
Regularly engages with a subset of high risk mills (Indicator 182)					
Guthrie evaluates the risk levels of its supply chain through a structured assessment process that identifies suppliers as high, medium, or low risk. This evaluation is informed by bi-weekly deforestation monitoring and grievance reports from Inovasi Digital/EQ, alongside inputs from RSPO complaints, media alerts, and public grievances. The assessment covers both Guthrie's own operations and third-party suppliers. High-risk suppliers are prioritised for targeted engagement to address non-compliance, strengthen operational practices, and support alignment with Guthrie's NDPE and Responsible Sourcing commitments. From this assessment, no high-risk mills have been identified for Guthrie owned mills. Therefore, no specific engagement programmes were initiated for own mills. However, for third-party high-risk mills, Guthrie has conducted several engagement initiatives aimed at improving compliance and alignment with sustainable sourcing guidelines. Guthrie classifies its suppliers into two main categories: Direct and Indirect. A Direct Supplier is one that supplies goods to Guthrie without the involvement of a trader, while an Indirect Supplier delivers goods to Guthrie through a trading intermediary or counterparty. Engagement efforts have been carried out for both direct and indirect suppliers. The details of these engagements are outlined below: Direct Supplier Astra Agro Lestari (AAL)					Comprehensive – Externally Verified

- Engagement conducted on:

8th November 2024: Discussing updates from Astra Agro Lestari's case by gradually fostering community engagement and resolving disputes.

12th November 2024: Discussing Astra Agro Lestari's grievance progress and possibility of LTC.
- The engagement/meeting report was made available to verifier during verification process. The attendees from Guthrie are two representatives from Indonesia Supply Chain Sustainability, while AAL is represented by three individuals. The details of the engagement as presented below (not limited to):

Activity	Engagement Meeting with Astra Agro Lestari
Venue	Jakarta
Objectives	- Update AAL progress on latest grievance issue - SSAP pilot project - Traceability to Plantation form request
Discussion	- Indonesia government responded to UN Special Rapporteurs with a letter reaffirming its commitment to human rights and provided annexes detailing AAL's sustainability practices, human rights commitment and specific responses to the allegations. - AAL will soon publish updates on its grievance case, highlighting external challenges such as governance issues, unclear legal bases for land claims. These updates will be shared during the upcoming stakeholder meeting in Singapore.

Indirect Supplier

- Cargill
 - SDGI Zwijndrecht Refinery source from NaturAceites via Cargill.
 - The RSPO certificates has been suspended, following the complaints by ECCHR, Foodwatch and a local Guatemalan organization filed highlighting several allegations against NaturAceites.
 - The engagement has been conducted by Guthrie asking the updates of action on the matter through email on 14th October 2024. The communication has been made available to the verifier during verification.
 - The reply from Cargill also made available stated that NaturAceites is undergoing a comprehensive review of the actions though such detailed information on the specific actions not shared. The action was only shared between the supplier and the certification body.
 - Cargill has been working with Earthworm Foundation and NaturAceites to implement and monitor a parallel action plan focuses on mitigating risks on land rights and conflicts with communities and environmental affectations.
- Wilmar

• SDGI is indirectly implicated through purchases from Rimbunan Hijau to Zwijndrecht, South Africa and Langat Refinery. • The report alleges land clearance by Palmraya Pelita Spapa Oya Plantation Sdn Bhd, a company linked to Rimbunan Hijau. • The engagement has been conducted by Guthrie on 21st March 2025 asking for insights into the matter, including any actions taken by Wilmar. The communication has been made available to the verifier during verification. • The reply from Wilmar also made available stated that they had already completed the investigation and shared the outcome with Mighty Earth. The area identified by Mighty Earth was not developed by Pelita Spapa Oya Plantation Sdn. Bhd and the alerts mentioned fall outside the boundaries of their project area. Conclusion Guthrie demonstrates a regular engagement with a subset of high-risk third-party mills. Based on internal assessment and monitoring, no high-risk own mills were identified, therefore, no specific engagement was required. Due to the consistent and documented engagement efforts with high-risk mills, the verification process concluded with a comprehensive rating for this indicator.	
Regularly assesses and categorises the risk level of all their own and third party supplying mills (Indicator 184)	
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.	Comprehensive – Externally Verified



2024

SUPPLIER GROUP MONITORING REPORT

1 – 15 DECEMBER

SD GUTHRIE

NOT FOR CITATION, DISTRIBUTION, PUBLICATION

FY 2024 Summary Report

SD Guthrie Group Deforestation Monitoring

Publish date: 3 February 2025



Based on the bi-weekly report, Guthrie's Supplier Engagement and Performance team reviews and assesses the identified high-risk mills. This report is recorded in the "SDGI Grievance Register – Internal Assessment" following which an investigation is conducted to verify the report. The mills are subsequently assessed, and risk levels are categorised based on the case classification. The recorded data includes detailed information such as the parent company, mill name, location, status in supply chain, issue alert, summary of actions, engagement updates and case status. In alignment with EQ's reporting frequency, this process is conducted **regularly on a bi-weekly basis**, and it covers globally, including Malaysia, Indonesia and Latin America. A public supplier grievance register is published on SD Guthrie International website - [SDGI-Supplier-Grievance-Register_30062025_AR.pdf](#) and updated every quarter to ensure transparency.

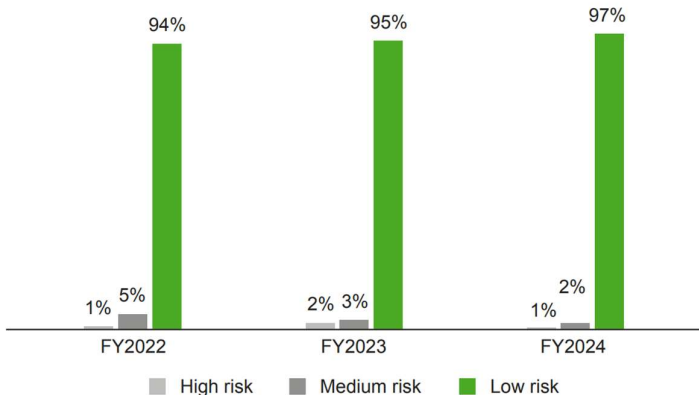
Cases identified go through process of:

Investigating > Ongoing Monitoring and Engagement > Resolved

The Radar Alerts for Detecting Deforestation (RADD) developed by Wageningen University and Satelligence 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. Through the use of radar waves, this system can penetrate cloud cover and gather forest change information without being affected by clouds or sunlight.

Conclusion

Guthrie **regularly assesses the risk level** of all own and third-party mills through continuous monitoring and **bi-weekly** reports. This consistent and structured approach of assessment

ensures all mills are assessed. The verification concludes with a comprehensive level of assurance.																	
Regularly reports the risk level of all own and third party supplying mills identified in its supply chain (Indicator 185)																	
Guthrie regularly assesses the risk level of all its own and third-party mills using a combination of online research, supplier data analysis and satellite monitoring tools provided by third-party partners, Inovasi Digital/Earthqualizer. This process assists the company to detect potential deforestation, peat clearance or peat development risks across its supply chain and tailor its engagement efforts based on the level of risk identified. The risk assessment process is carried out regularly, beginning with a review of the supplier list and any reported grievances. Suppliers are then categorized into low, medium or high risk based on their compliance history and response to any issues raised.		Comprehensive – Externally Verified															
Low Risk	No reported issues																
Medium Risk	Issues previously reported but satisfactorily resolved																
High Risk	Ongoing or unresolved issues; receives closer monitoring and more intensive engagement																
Through the company risk assessment process, Guthrie has identified 1% of its suppliers as high-risk in 2024. The engagement for high-risk suppliers has been carried out in line with the company’s "Working with Suppliers to Draw the Line on Deforestation Policy" as outlined in Guthrie website https://www.sdguthrie.com/beyond-zero/zero/working-with-supplier SUPPLIER RISK STATUS FOR SD GUTHRIE GLOBAL SUPPLY CHAIN  <table><caption>Supplier Risk Status Data</caption><thead><tr><th>Fiscal Year</th><th>High risk</th><th>Medium risk</th><th>Low risk</th></tr></thead><tbody><tr><td>FY2022</td><td>1%</td><td>5%</td><td>94%</td></tr><tr><td>FY2023</td><td>2%</td><td>3%</td><td>95%</td></tr><tr><td>FY2024</td><td>1%</td><td>2%</td><td>97%</td></tr></tbody></table>			Fiscal Year	High risk	Medium risk	Low risk	FY2022	1%	5%	94%	FY2023	2%	3%	95%	FY2024	1%	2%
Fiscal Year	High risk	Medium risk	Low risk														
FY2022	1%	5%	94%														
FY2023	2%	3%	95%														
FY2024	1%	2%	97%														
The risk levels of suppliers are assessed based on Guthrie’s Supplier Grievance Register. The percentage of high-risk suppliers refers to those with ongoing investigations or cases still being monitored. This information is reported regularly in Guthrie’s Sustainability Report and Integrated Report, which are available on the company website. In addition, the grievance report outlining risk levels is also published on the website quarterly to ensure transparency in process.																	
Conclusion The risk levels of all own and third-party suppliers are regularly reported in the Sustainability Report and publicly available on the company’s website. The verification concludes with a comprehensive level of assurance.																	

3.2 Signing by the Client

I am the undersigned, being the most senior relevant management representative of the operation seeking or holding certification, agree with the contents and audit findings as presented in this document.

I also confirm:

- Acceptance of liability in execution of the instructions given.
- That this company was made aware that the findings of the audit team are tentative, pending review and decision making by the duly designated representatives of Control Union Certifications.
- During the closing meeting all agenda items were covered by the Lead Verifier.

Acknowledged by:

Name: Elaine Chan

Position: Head, Climate Change and Reporting

Date: 29.08.2025



Signature

3.3 Signing by the Lead Assessor

I the undersigned, being the Lead verifier, confirm that this report is an accurate record of the findings and of the closing meeting. I further confirm that the summary of the findings as presented in this report are a true representation of the actual findings of the audit team.

Acknowledged by:

Name: Ebnu Holdoon Shawal

Position: Lead Verifier

Date: 05.08.2025



Signature

3.4 Signing by the Certifier

I the undersigned, being the Certifier, confirm that the information and conclusions included in this report have been prepared in good faith and that the certification decision has been based upon this information.

Acknowledged by:

Name: Jasmandy Syahrul

Position: Certifier

Date: 27.08.2025



Signature