



Modern Slavery and Human Trafficking Statement FY2025



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UKMSA Statement

This Statement, published in line with Section 54 of the United Kingdom's Modern Slavery Act 2015 for the reporting year ended 31 December 2025, serves as a progress report following key actions taken subsequent to the SD Guthrie Modern Slavery and Human Trafficking Statement FY2024.

OUR ORGANISATION, STRUCTURE, AND SUPPLY CHAIN

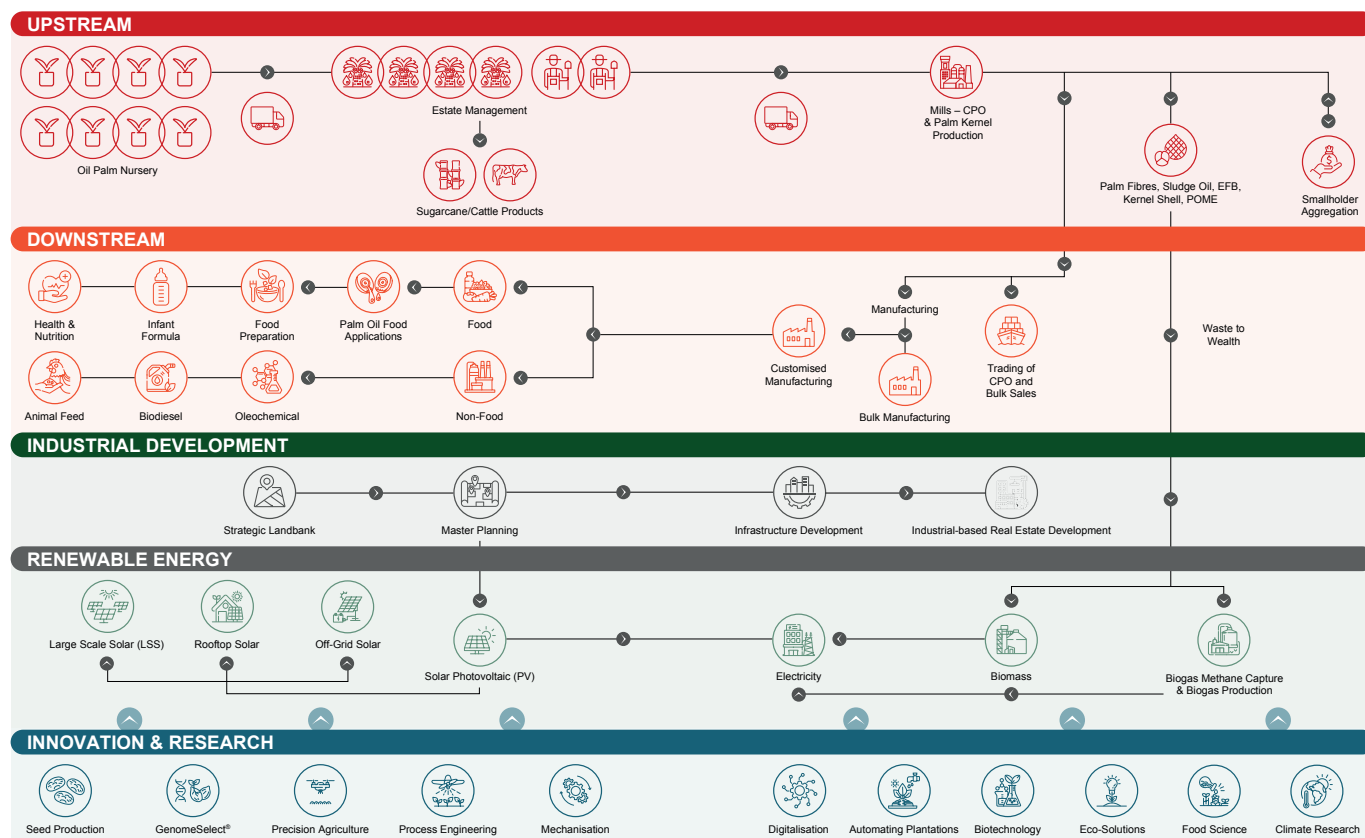
A. About SD Guthrie Berhad

SD Guthrie Berhad ("Guthrie" or "the Group"), is one of the world's largest producers of Certified Sustainable Palm Oil (CSPO) with our operations certified by international and national sustainability certification bodies. As a fully integrated plantation company with a global presence, Guthrie operates across the entire palm oil value chain, from upstream to downstream, in the industrial development sector, innovation & research, and agribusiness. Our upstream operations, consisting primarily of oil palm cultivation, harvesting, and milling, are located across Malaysia, Indonesia, Papua New Guinea, and Solomon Islands (PNG and SI). We also cultivate coconut and sugarcane, and rear cattle for beef production in PNG.

Our downstream business (SD Guthrie International), which has a presence in 11 countries, namely the United Kingdom, Malaysia, Indonesia, South Africa, Netherlands, PNG, Thailand, Singapore, China, Germany, and the United States, is involved in the manufacturing, sales and marketing of oils and fats products, oleochemicals, palm oil-based biodiesel, nutraceuticals, and other derivatives.

As of 31 December 2025, the Group's workforce totalled 82,380 employees, with 42% based in Malaysia, 28% in PNG and 27% in Indonesia. In 2024, in line with our new brand identity, Guthrie announced a new business vertical: industrial development, which involves the development of industrial parks with strategic partners and renewable energy.

Our Integrated Value Chain



Further details of our company can be found on our website and in our Integrated Report 2025.

B. Our Supply Chain

As at end of December 2025, Guthrie sourced fresh fruit bunches (FFB), crude palm oil (CPO), palm kernel (PK), crude palm kernel oil (CPKO), and refined palm products from over 1,432 mills, traders, and refineries, mainly from Malaysia, Indonesia, PNG and SI, and Thailand. We assess the traceability of source materials to mills based on volumes supplied to each of our refineries and palm kernel crushers. The details of the supplying mills for each refinery and palm kernel crusher are presented in the respective supplier list on SD Guthrie International's website.

Guthrie monitors compliance with our No Deforestation, No Peat and No Exploitation (NDPE) commitments across our entire supply chain. The traceability of our palm oil supply is crucial for identifying and reporting NDPE issues along the supply chain, so that corrective action can then be taken to address the non-compliance and improve overall sustainability practices. Further information on our supply chain is available on Guthrie's website and in Guthrie's Sustainability Report 2025.

Our workforce comprises both local and migrant workers. Recruitment of migrant workers in Malaysia is done through licensed agents. Migrant workers are mainly recruited from Indonesia, Nepal, Bangladesh, and India, with regulated transit processes and strict oversight of agents and intermediaries.

OUR COMMITMENTS, POLICIES, PROCEDURES, AND GOVERNANCE

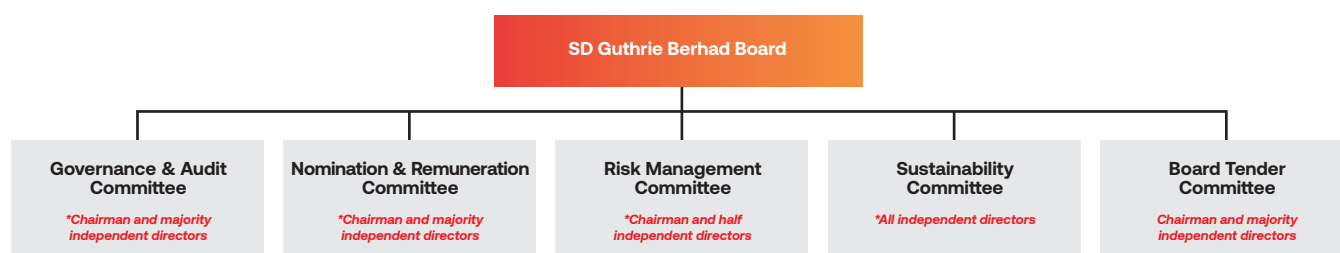
A. Commitments and Governance

At Guthrie, we are committed to respecting and upholding the rights of people within our sphere of influence, including our employees, contract workers, and communities surrounding our operations. We integrate the responsibility to respect human rights into our policies and procedures, to guide our behaviours in all our business engagements.

Guthrie's "Beyond Zero" Framework reflects our commitment to championing and advocating human, land, and labour rights through active engagement with suppliers, industry players, civil society organisations, and regulators. We are committed to improving the quality of life of more than 100,000 people across our workforce and surrounding communities by ensuring access to employment and livelihood opportunities. We provide decent living conditions, quality education, and vital infrastructure in creating long-term positive impact and raising standards for the industry.

The Guthrie Main Board's strategic intent, roles, and powers, including those which it delegates to the Management, are outlined in the Board Charter. The Board Charter also establishes the roles of the five Board Committees, namely, the Governance & Audit Committee (GAC), Nomination & Remuneration Committee (NRC), Risk Management Committee (RMC), Sustainability Committee (SC), and Board Tender Committee (TC). (Please refer to the chart below).

The Board Committees assist the Main Board in the discharge of its statutory and fiduciary responsibilities. The SC deliberates on the environmental, social, and governance (ESG) aspects of the Group. In 2025, a key focus during SC meetings was on fair labour practices and workers' welfare in Malaysia, Indonesia, PNG and SI. This includes updates to the worker housing replacement in PNG and SI, closing of major issues raised through Guthrie's various grievance channels, and health and safety performance.



B. Policies and Procedures

Guthrie has several policies and procedures in place that underscore our commitment to respecting and upholding human rights across our operations. These policies and procedures clearly set out how we identify and address any human rights issues within our own operations and supply chains.

These policies and procedures are reviewed periodically and revised where necessary, to ensure that they remain relevant and effective. The Guthrie Human Rights Charter (HRC) outlines our commitment to respect, support, and uphold human rights. This commitment is aligned with our Core Values and is governed by our Code of Business Conduct and our Group Policies & Authorities.

Through our Protection of Human Rights Defenders (HRDs) Policy, Guthrie articulates our approach to ensuring that internal mechanisms are in place to protect human rights complainants and that we respond to any complaints that are raised. To support this, we have established grievance channels to help all stakeholders raise concerns on any wrongdoing observed in Guthrie, without fear of retaliation. The Whistleblowing Policy and Grievance Channel Standard Operating Procedure, emphasise that all complaints of potential wrongdoings and human rights violations are taken seriously and shall be investigated, regardless of the alleged perpetrator's length of service, position/title, relationship, or connections.

Guthrie expects all suppliers of FFB, CPO and its derivatives, as well as other agricultural commodities, to abide by our Responsible Sourcing Guidelines (RSG). The RSG complements Guthrie's Policy Statement on Working with Suppliers to Draw the Line on Deforestation (the Policy Statement). The RSG outlines our requirements for suppliers while the Policy Statement outlines the triggers that may cause a supplier's suspension, and the actions required for us to re-engage with them. The RSG lays out the terms of engagement between Guthrie and our suppliers in obtaining their commitment that all products supplied come from legally compliant, environmentally sustainable, and socially responsible sources. It clearly outlines Guthrie's expectations of our suppliers, as expressed in the Group's Responsible Agriculture Charter, Human Rights Charter, Vendor Code of Business Conduct, and Vendor Integrity Pledge

RISK ASSESSMENT

The Group proactively integrates sustainability-related risks into its overarching risk management framework. In line with the ISO31000:2018 standard, the Group adopts a systematic approach to identifying, assessing, and prioritising these risks. Regular evaluations of data sources and operational scope support the continuous refinement of our risk assessments, enabling us to respond to emerging challenges, while embedding sustainability, including human rights considerations into decision-making processes across all operations and supply chains. These efforts are further strengthened through independent human rights assessments carried out in key sourcing countries, enabling us to identify potential non-compliances, high-risk areas and opportunities for continuous improvement. The risks identified are prioritised based on severity, likelihood and scale of impact, informed by grievance data, worker interviews, third-party audits, civil society organisations' insights, and engagement with unions and regulators across high-risk operations.

DUE DILIGENCE

In Malaysia, the Sustainability Compliance Unit (SCU) performed Human Rights and Labour Standard Assessments to assist our Upstream Malaysia Operating Units (OU) to better understand and comply with Roundtable on Sustainable Palm Oil (RSPO) and Malaysian Sustainable Palm Oil (MSPO) Certification Standards, the Universal Declaration of Human Rights, the United Nations (UN) Guiding Principles on Business and Human Rights, and relevant International Labour Organization (ILO) conventions, as outlined

in our Human Rights Charter. The unit also conducts annual audits to evaluate the adherence to policies, procedures, and systems that we have implemented since 2021. Amplifying workers' voices in our operations is a key enabler in supporting the effectiveness of our continuous improvement efforts. With initiatives such as the Social Dialogue and Oil Palm Pal, an online platform for workers to raise housing repair requests, we continue to ensure that our workers have effective avenues to raise issues relating to work and living conditions, and that their concerns and feedback are properly acted upon.

In Indonesia, workstreams guided by the ILO indicators were established to oversee the implementation of action plans identified through an independent third-party human rights baseline assessment in 2022. The validation of action items implemented is ongoing and will include the wider Human Rights Due Diligence Framework - a structured framework guided by the UN Guiding Principles on Business and Human Rights that is used to identify risks, formulate mitigation actions, track performance, and communicate to our relevant stakeholders.

More information about our initiatives is available in our Integrated Report 2025, Sustainability Report 2025 and on Guthrie's website.

Worker Engagement: Social Dialogues

The Social Dialogue initiative is a formal two-way communication platform between Worker Representatives (WR) and the Management at all OUs. Social dialogues are held regularly to discuss issues related to worker-welfare and concerns. In Malaysia, all 1,366 WR are democratically elected by their peers of the same nationality and WR are empowered to communicate and convey challenges faced by workers and to suggest improvements in the grievance mechanism process for discussion by Management to refine the procedures. Each OU holds social dialogue sessions at least once a month.

The matters raised during social dialogue sessions are closely monitored to ensure that timely action is taken to resolve any issues. Additionally, the information and data gathered from social dialogues are used to identify any potential systemic issues, which are then rectified organisation-wide, where applicable. For the year under review, a total of 3,167 issues were raised in Malaysia through our social dialogues, marking an 8.2% reduction from 3,450 issues raised in 2024. Of these, 91% have been resolved and the remaining issues relating to workplace repairs, infrastructure upgrading, and workers' additional benefits requests are being addressed progressively.

The Social Dialogue Platform has been fully rolled out and replicated in our Indonesian operations. In 2025, 100% of our Indonesian OUs carried out Social Dialogue meetings. For the year under review, a total of 1,752 issues were raised in Indonesia with 90% of the issues addressed and resolved.

The progress of the Social Dialogue Platform is continually assessed and monitored to ensure the effectiveness.

Grievance Mechanisms

In Guthrie, several grievance channels are available to workers to voice their concerns and issues. Whilst workers can raise concerns with their managers and supervisors, formal channels that are independently managed have been established to promote trust and ensure anonymity. Our grievance procedures are communicated to workers and stakeholders through onboarding briefings, worker-committee meetings, and regular engagement sessions.

In Malaysia and Indonesia, Grievance Units have been established and centralised at the Head Offices in both countries to capture all complaints and concerns systematically. On a weekly basis, the Grievance Committee (GC) monitors the status of new, ongoing, and resolved complaints to ensure that all are

appropriately addressed within established timelines. Cases are handled based on the nature of the investigations required, the severity of the cases in relation to ILO indicators, and the potential threat to workers. All cases are reported to the SC. Any cases of wrongdoing are additionally tracked and monitored by the Whistleblowing (WB) Unit, WB Committee, and the GAC, to ensure that appropriate consequence management actions are taken when any wrongdoing has been found.

In the year under review, a total of 195 cases were received through the *Suara Kami* (Our Voice) grievance channel in Malaysia and Indonesia, and 29 cases through Whistleblowing channels. All cases are monitored for closure within the stipulated timelines.

In Malaysia, the *Suara Kami* channel is made available in multiple languages, making it easily accessible to the diversified migrant workforce and ensuring workers fully understand how to raise their concerns. Operators speak to callers in seven languages namely, English, Bahasa Melayu, Bahasa Indonesia, Tamil, Hindi, Bengali, and Nepali. In Indonesia, *Suara Kami* is provided only in Bahasa Indonesia as the workforce comprises mostly Indonesians.

Based on the 25,167 responses received from the annual Worker Satisfaction Survey (WSS), 96% of workers were aware of the grievance channels. The effectiveness of the helpline was monitored in 2025 and supported with more awareness raising initiatives.

To strengthen the effectiveness and accessibility of Guthrie's grievance and remediation processes, we complement our internal mechanisms with clear pathways to external and judicial remedies, including referrals to external bodies such as regulators, where legal intervention is required. Engagements with suppliers, worker providers, civil society organisations, and regulators further support alignment of remediation expectations across our wider supply chain. Through these interactions, we reinforce non-retaliation principles, share guidance on remediation standards, and ensure that concerns raised within our extended supply chain can be escalated appropriately and addressed in a manner consistent with both internal protocols and relevant judicial processes.

Responsible Recruitment of Migrant Workers

Since 2022, our Migrant Worker Responsible Recruitment Procedure (RRP) has been instrumental in promoting fair and ethical labour practices, ensuring that recruitment processes uphold workers' rights and provide equitable opportunities. Through the RRP, Guthrie ensures that workers' recruitment experience is fair and transparent, particularly in the hiring of migrant workers for our Malaysian operations.

Guthrie's direct hiring ensures workers are employed through an informed consent process, whereby no worker should pay recruitment fees, and all wages and benefits, including housing and other amenities, are accurately described. At the point of recruitment, we inform workers how their wages are paid and clearly explain all their entitlements, including the right to return to their home countries at the company's expense. Workers' employment contracts are issued to them in their countries of origin and are prepared in their national languages. The terms and conditions of the contracts drafted in their native languages are further explained verbally prior to signing the document. This ensures workers are informed about the job we are offering, before giving their consent to accept the job offer.

We conduct due diligence on recruitment agents before selecting qualified ones through an open tender process. After appointment, agents receive training on ILO standards, responsible recruitment practices, Guthrie's grievance management, and our RRP. Through enhanced direct hire practices, we transfer knowledge to agents to support recruitment efforts. Workers are informed about our zero-recruitment fee policy with clear explanations at each step of the recruitment process. They also have access to the *Suara*

Kami pre-departure helpline for queries. We closely monitor the process to ensure no fees are charged and personal documents are not withheld.

For the period under review, the SCU under Group Sustainability undertakes pre-departure and post arrival assessments of our workers as part of our monitoring measures to verify that workers are recruited ethically, and that they fully understand their employment terms, rights and responsibilities in line with international labour standards, including no payment of recruitment fees.

We acknowledge that our recruitment approach may introduce additional steps, including due diligence, which could delay the recruitment process. We conduct capacity building for the recruitment agents in the sourcing countries to ensure that recruitment agents understand our procedures and facilitate regular alignment of practices in accordance with the RRP.

Stakeholder Engagement

Guthrie actively engages in peer-learning platforms and industry collaborations, including participation in the RSPO working groups. Through these multi-stakeholder forums, Guthrie shares lessons learned, contributes to sector-wide solutions, and helps shape preventive and remedial approaches consistent with responsible business conduct.

Responsible Sourcing ensures that our entire supply chain adheres to the same commitments and practices of Guthrie, which includes the human rights charter. In addition, Guthrie engages with our suppliers through our PalmSmart Webinar series that aims to create awareness on human rights issues within the palm oil industry. At the end of 2025, we piloted a human rights due diligence programme aimed at monitoring the progress of our suppliers in awareness and knowledge of the principles of human rights.

TRAINING AND AWARENESS

Training programmes on labour and human rights have been incorporated as an important element in Guthrie's operations, where dedicated sessions are allocated in the OUs' yearly calendar of activities. These include targeted training for workers, mandors (supervisors), administration staff, members of Management, regional level executives, as well as external stakeholders such as contractors and vendors. The training topics cover a broad spectrum, including general awareness of human rights, women's and children's rights, labour laws, as well as the rights and responsibilities of workers. Our new employees also undergo onboarding programmes to ensure that they are aware of their rights and responsibilities.

In Malaysia, to support the assimilation of new migrant workers into the workplace, a dedicated programme is conducted to cover essential topics. These include an introduction to the country and its cultural norms, the rights and responsibilities of workers, key policies, workplace safety, medical access, terms and conditions of employment, working hours, wages, benefits, and entitlements, as well as available grievance mechanisms. More than 3,600 newly arrived migrant workers in Malaysia, participated in this programme in 2025. We are continuing similar training exercises across all our operations through both physical and virtual platforms in 2026.

MONITORING AND EVALUATION

At Guthrie, we systematically monitor and evaluate the effectiveness of our modern slavery and human rights due diligence through a structured programme of assessments, audits and performance reviews. Every year, we conduct internal human rights and labour assessments alongside our RSPO and MSPO certification audits. Findings from the programme are used to formulate action plans with clear timelines, ownership, and measurable outcomes. Progress against corrective action plans and human rights indicators is tracked up to closure of the cases by SCU using our internal Sustainability Certification Online Tracker System.

Worker voice mechanisms play an integral role in evaluating the impact of our policies, programmes, and initiatives. Grievance data, Social Dialogue insights, and workers' feedback are analysed regularly to assess the effectiveness of mitigation and remediation measures, and emerging risks. These insights are used to strengthen our policies, reinforce non-retaliation expectations, enhance training content, and address gaps in workplace practices.

In Malaysia, continuous improvement initiatives across our Upstream OUs are monitored through an annual ESG scorecard, which includes key performance indicators (KPIs) on the effectiveness of grievance channels, Social Dialogue practices, and compliance with Workplace Safety standards. These KPIs are further validated through the annual WSS. For the year under review, the WSS indicated an overall satisfaction rate of 96.7% in December FY2025, a slight improvement from 96.6% in December FY2024. The survey covers workers' awareness and comfort in raising issues over grievance channels, Social Dialogue effectiveness, supply of Personal Protective Equipment, freedom of movement, and understanding on the calculation of wages. Appropriate consequence management measures were taken on OUs that did not meet required ESG performance thresholds.

Findings from our monitoring activities directly inform our business practices, including corrective action plans, contract management with third-party worker providers, and supplier engagement. This continuous feedback loop supports the improvement of our approach and ensures that we remain aligned with emerging global best practice.

BOARD APPROVAL

The Board of Directors of SD Guthrie Berhad and SD Guthrie International Liverpool Refinery Ltd have endorsed this statement of commitment at their respective board meetings.



MOHD HARIS MOHD ARSHAD
Group Managing Director
On behalf of SD Guthrie Berhad



DR SHARIMAN ALWANI
Chief Executive Officer
On behalf of SD Guthrie International
Liverpool Refinery Ltd



www.sdguthrie.com