IndoAgri

SUSTAINABILITY REPORT 2024

CONTENTS

ABOUT INDOAGRI, OUR VISION, MISSION AND VALUES (GRI 2-1)

Indofood Agri Resources Ltd (IndoAgri) is an agribusiness company listed on the Singapore Exchange (SGX) and headquartered in Singapore. In Indonesia, IndoAgri has two operating subsidiaries listed on the Indonesia Stock Exchange (IDX), PT Salim Ivomas Pratama Tbk (PT SIMP) and PT PP London Sumatra Indonesia Tbk (PT Lonsum) which manages strategically located estates and production facilities, primarily cultivating oil palm, followed by sugar cane, rubber, and other crops. In Brazil, IndoAgri holds a 36.21% investment in CMAA and Bússola, which operates three sugar and ethanol mills and owns agricultural land.

Our diverse product offerings are complemented by a focus on research and development (R&D) and seed breeding, ensuring the adoption of advanced agricultural practices. We demonstrate our commitment to excellence in manufacturing and marketing through our high-quality, award-winning edible oil brands.

For more information on our business, please refer to the section on Business Overview found on pg 14.

Our Vision

To become a leading integrated agribusiness and recognised as a world-class agricultural research and seed-breeding company.

Our Mission

To achieve high-yields and maintain low production costs, while continually enhancing our workforce, processes, and technology to ensure the highest quality standards.

Our Values

Discipline forms the foundation of our approach. We operate with integrity, respect our stakeholders, and unite in our pursuit of excellence and ongoing innovation.

OUR POLICY (GRI 2-1)

IndoAgri believes that traceable and sustainably produced agricultural products are integral to the long-term success of the company. We approach sustainable agriculture through three interlinked areas of focus:

Sustainable Agriculture & Products

We focus on responsible agricultural practices that aim to minimise environmental impact and enhance biodiversity in our operations, by maintaining strict compliance with relevant laws and regulations, and relevant sustainability certifications.

Sustainable Communities

We are committed to engaging with local communities and fostering social responsibility. We aim to respect human rights, promote social well-being, and contribute to the development of sustainable communities through fair practices and community involvement.

Responsible Employment & Workplace

We strive to provide a fair and safe working environment for our workers (including contract, temporary and casual workers) through adherence to local, national and international labour laws and alignment to human rights practices.

Our Sustainable Agriculture Policy (Policy), approved and signed by our Board, serves as the cornerstone of all our sustainability efforts. Key policy commitments to deliver sustainably produced products are:

- No deforestation; conservation of High Conservation Value (HCV) and High Carbon Stock (HCS) areas
- No planting on peat regardless of depth
- No burning
- Respect for Labour and Human Rights, including Freedom of Association and non-discrimination
- Free Prior and Informed Consent (FPIC)

Our Policy is accessible on our website and applies to all our operations, including our plasma smallholders and other third-party suppliers from whom we source for our factories. Read more online.

OUR SUSTAINABILITY REPORT (GRI 2-3, 2-6)

IndoAgri proudly presents its 13th annual Sustainability Report for the financial year 2024 (FY2024). This report details our performance and progress in relation to our Policy commitments and targets concerning our key material topics for FY2024. It should be read in conjunction with our Annual Report and website, with the relevant links provided within the report.

Our report has been prepared in accordance with the Global Reporting Initiative (GRI) 2021 Standards and complies with rules 711A and 711B of the Singapore Exchange Securities Trading (SGX-ST) Listing Manual, as well as the SGX-ST Listing Rules Practice Note 7.6 on Sustainability Reporting. Our decision to adopt the GRI standards and principles reflects our commitment to stakeholder inclusiveness, ensuring that the information we provide is accurate, clear, reliable, and comparable. We are also disclosing in line with the Task Force on Climate-related Financial Disclosures (TCFD) framework. For more details, please see page 28.

In response to the mandatory climate reporting requirements from Singapore Exchange Regulation (SGX RegCo), we are actively enhancing our disclosures. In this report, we reference the SASB standards, which provide valuable insights tailored to our sector, allowing us to identify and communicate the most relevant sustainability metrics and risks to our stakeholders. Additionally, we plan to integrate the IFRS S2 climate-related disclosures in future reports, aligning with the regulatory timeline. This strategy will strengthen our accountability in managing climate-related risks and opportunities, ensuring that IndoAgri remains resilient in an ever-changing landscape.

Maintaining high standards of accuracy and reliability, IndoAgri has engaged a third-party to provide assurance for this report. The details of the scope of work conducted can be found in the external assurance report on the following page.

We welcome your feedback or questions at sustainability@indofoodagri.com. The GRI Content Index and reports from previous fiscal years are available online.

Forest monitoring in Treblasala Estate, Banyuwangi, East Java

REPORTING SCOPE

The scope of this report covers our most dominant crop, oil palm, which occupies 84% of our total planted area, and our rubber operations, which occupy 6% of our total planted area. There are no significant changes to the size, structure or ownership of our company compared to the previous report.

Our financial, employee, community and health & safety data constitute the whole Group (all operations in the scope of this report). Our responsible sourcing and product data include only our downstream refinery operations.

Our environmental data includes the following sites in our palm oil and rubber operations:

- **63** out of 83 plantations, all of which are ISPO-certified/audited
- **27** out of 27 palm oil mills, all of which are either ISPO or PROPER-certified/audited
- **7** out of 7 Rubber plantations
- **3** out of 3 Rubber factories
- **5** out of 5 Refineries, all of which are PROPER-certified/audited)

Inside one of IndoAgri's certified refineries

EXTERNAL ASSURANCE REPORT (GRI 2-5)

Moores Rowland

Independent Assurance Statement
Report No. 0425/BD/0022/JK

To the Management of Indofood Agri Resources Ltd.,

We were engaged by Indofood Agri Resources Ltd. ('IndoAgri') to provide assurance in respect to its Sustainability Report 2024 ('the Report'). The assurance engagement was conducted by a multidisciplinary team with relevant experience in sustainability reporting.

Independence

We carried out all our assurance undertakings with independence and autonomy having not been involved in the preparation of any key part of the Report, nor did we provide any services to IndoAgri during 2024 that could conflict with the independence of the assurance engagement.

Assurance Standards

Our work was carried out in accordance with ISAE3000 'Assurance Engagements other than Audits or Reviews of Historical Financial Information' issued by the International Auditing and Assurance Standards Board. This standard requires that we comply with ethical requirements and plan and perform the assurance engagement to obtain limited assurance.

Level of Assurance

By designing our evidence-gathering procedures to obtain a limited level of assurance based on ISAE3000, readers of the Report can be confident that all risks or errors have been reduced to a very low level, although not necessarily to zero.

Scope of Assurance

The scope of our work was restricted to the following selected information:

- Product Safety, Quality, and Halal
- Climate Change and GHG Emissions
- Energy Management
- Water Management
- Employee Health & Safety and Well-being

Responsibility

IndoAgri is responsible for the preparation of the Report and all the information and claims therein, which include established sustainability management targets, performance management, data collection, etc. In performing this assurance engagement our responsibility to the management of IndoAgri was solely for the purpose of verifying the statements it has made in relation to its sustainability performance, specifically as described in the selected information, and expressing our opinion on the conclusions reached.

Methodology

In order to assess the veracity of certain assertions and specified data sets included within the report, as well as the systems and processes used to manage and report them, the following methods were employed during the engagement process:

- Review the Report, internal policies, documentation, management and information systems.

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- Interview relevant staff involved in sustainability-related management and reporting.
- Follow data trails to the initial aggregated source in order to check data samples to a greater depth.

Limitations

Our scope of work was limited to a review of the accuracy and reliability of selected sustainability performance-related information. It was not designed to detect all weaknesses in the internal controls over the preparation and presentation of the Report, as the engagement was not performed continuously throughout the preparation period, and the procedures performed were undertaken on a test basis.

Conclusions

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the Report has not been properly prepared and presented, in all material respects.

All key assurance findings are included herein, while detailed observations and follow-up recommendations have been submitted to IndoAgri management in a separate report.

Jakarta, April 11, 2025

James Kallman
Chief Executive Officer

Moores Rowland is an international organization specializing in auditing, accounting and outsourcing, tax, legal and advisory, business and human rights services. Moores Rowland is a member of Praxity AISBL, the world's largest Alliance of independent and unaffiliated audit and consultancy companies.

With more than 65,000 professionals operating in 120 countries across the globe, each sharing the same values and sense of responsibility, Praxity is served by Moores Rowland in Indonesia, one of the leading sustainability assurance providers.

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CEO STATEMENT (GRI 2-22)

Our 13th annual sustainability report on our Environmental, Social and Governance (ESG) performance is guided by a formal materiality process and has been approved by the IndoAgri Board.

DEAR STAKEHOLDERS,

I am pleased to present IndoAgri's Sustainability Report for the financial year 2024. This report marks our 13th annual disclosure, reflecting our ongoing commitment to transparency, accountability, and sustainable practices across our operations.

This year, we continued to navigate a challenging landscape characterised by evolving regulatory requirements, climate-related risks, and increased stakeholder expectations. Despite these challenges, we remained committed to our mission of achieving higher yields while maintaining low production costs and enhancing our workforce, processes, and technology to ensure the highest quality standards.

To ensure we continue addressing the most crucial topics for both our stakeholders and the company, we conducted a materiality refresh in 2024. This update led to several key changes: we have now identified energy management as a distinct topic, aligning with our increased focus on energy transition and investments in renewable energy technologies; we have placed greater emphasis on talent management in response to growing challenges in hiring and retaining plantation staff; and we have expanded our biodiversity-related disclosures throughout the report. These adjustments reflect our commitment to staying responsive to evolving priorities and challenges in our sustainability reporting.

With 2024 marking the end of many of our sustainability targets, we have undertaken a phased approach to reviewing our targets. Our social and governance targets were updated in 2024, with environmental targets to follow in 2025. This ensures our medium-term targets remain ambitious yet realistic. The process aligns our renewed goals with those of our major shareholder, PT Indofood Sukses Makmur Tbk (PT ISM).

Throughout the year, we continued to make progress in our environmental protection initiatives. We maintained our commitment to zero deforestation, conservation of HCV and HCS areas, and no planting on peat regardless of depth. We manage almost 25,000 hectares of HCV and 100% of our sites have HCV Management and Rehabilitation plans in place.

Demonstrating our commitment to responsible sourcing, 89% of our estates' production is ISPO certified, along with 22 of 27 mills and 84% of nucleus CPO production. Our

Land Monitoring using drones in Cipta Graha Estate, Kutai Timur, East Kalimantan

target to achieve ISPO certification across the full extent of our operations by 2024 has been postponed due to new government regulations. We are committed to maintaining our current ISPO certifications and to renewing all our existing certificates. We are prioritising alignment with the new government regulations while continuing our pursuit of achieving 100% ISPO certification across our operations by the end of 2026.

Ensuring a transparent and traceable supply chain is a priority for IndoAgri. We have achieved 100% traceability of FFB processed in mills to estates and 100% traceability of CPO and PK processed in refineries and kernel crushers to mills and estates.

We achieved a 4% reduction in energy consumption intensity and 2% water intensity reduction in our mills. While these achievements were not mirrored at our refineries, we will continue to focus on improving efficiency and implementing best practices to enhance performance across all our operations. Notably, 99% of the fuel used in our mills is derived from renewable sources, and all milling waste was reused by our estates and mills, demonstrating our commitment to circular economy principles and resource optimisation.

Our commitment to community development remains strong. In 2024, we operated 175 clinics, 168 Posyandu, and provided medical services through large teams of doctors, midwives and nurses. Our education initiatives supported 125 daycare centres, 146 schools, and 19 Rumah Pintar, benefiting thousands of children and students in our communities.

We remain committed to enhancing our sustainability practices, addressing climate-related risks, and contributing positively to the communities we serve. We will continue to engage with our stakeholders, seek innovative solutions, and uphold the highest standards of environmental and social responsibility.

In partnership with Institut Pertanian Stiper (INSTIPER), we launched a significant scholarship programme to support the education of talented students from underprivileged backgrounds and communities near our operational areas. This programme aims to provide access to higher education in the palm oil industry, covering tuition fees, living expenses, and offering mentorship, monitoring, and internship opportunities. The initiative seeks to develop skilled professionals for the palm oil sector while contributing to the sustainable development of local communities.

Our workforce is central to our success. In 2024, we maintained a 4% employee turnover rate with 70% of our permanent operational employees registered with a union.

We continued to provide a safe working environment, with 100% of our sites adhering to the SMK3 management system, including 60 sites with a gold rating.

We regret to report two workplace fatalities in 2024: one at an oil palm estate and one in a mill. Following these tragic incidents, we provided support to the affected families and conducted thorough investigations to prevent similar occurrences in the future. We reaffirm that employee safety remains our highest priority, and we are committed to ensuring a safe and secure working environment for all our staff.

As we move forward, we remain committed to enhancing our sustainability practices, addressing climate-related risks, and contributing positively to the communities we serve. We will continue to engage with our stakeholders, seek innovative solutions, and uphold the highest standards of environmental and social responsibility.

Thank you for your continued support.

Sincerely,

Mark Julian Wakeford
Chief Executive Officer and Executive Director

2024 AT A GLANCE

BUSINESS AND PEOPLE

Vertically integrated agribusiness

288,649 hectares of nucleus planted area
84% under oil palm
16% other crops
27 mills
5 refineries
5 rubber processing plants
2 sugar factories

Workforce representation

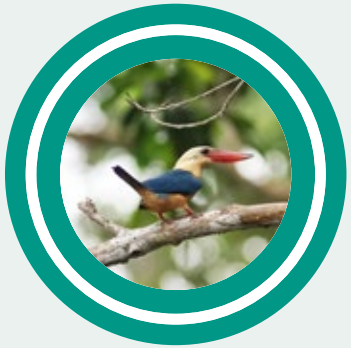
70% of our permanent operational employees are registered with a union
30% covered by Company Regulations

Labour conditions and safety

100% elimination of Paraquat (since Mar 2018)
100% SMK3 management system sites
60 sites with SMK3 gold rating

Child labour

No registered worker <18 years old



ENVIRONMENT

Preventing deforestation

Zero clearance of primary forest, degradation of HCV areas, new planting on peat regardless of depth, or burning
24,936 hectares of HCV areas identified
100% of sites have HCV Management and Rehabilitation plans

Energy and water consumption

4% reduction in energy intensity in mills (2020 baseline)
26% increase of energy intensity in refineries (2020 baseline)
2% reduction of water intensity in mills (2020 baseline)
33% increase of water intensity in refineries (2020 baseline)
99% of fuel used in mills from renewable sources
100% of milling waste reused by our estates and mills

COMMUNITY

Medical facilities and related data

175 clinics
168 Posyandu
39 doctors
208 midwives/nurses
24 ambulances

Education facilities and related data

125 day care centres
1,850 day care centre visitors
146 schools
881 teachers
12,702 students
19 Rumah Pintar
28,380 Rumah Pintar vistors

SOURCING AND PRODUCT

Quality

100% refineries completed annual audits on quality assurance

Food Safety / Quality Management System

100% certified with ISO 9001 / FSSC 22000
100% of non-raw material suppliers (packaging and ingredients) – audits completed
100% of products and refineries are Halal-certified

ISPO-Certification

89% of all estates' production ISPO-certified
84% of nucleus CPO production ISPO-certified

Supply Chain Traceability and Transparency

100% of FFB processed in mills traceable to estates
100% of CPO processed in refineries traceable to mills
100% of PK processed in kernel crushers traceable to estates

OUR APPROACH TO SUSTAINABILITY

Use of beneficial plants to reduce pesticide consumption at Cipta Graha Estate, East Kutai, East Kalimantan

Material Topics	Goal/Target	Update for 2024
Responsible Business Conduct (RBC)	Zero cases of bribery and corruption	Zero confirmed incidents of bribery and corruption in our operations in 2024

GOVERNANCE AND MANAGEMENT
(GRI 2-3, 2-6)

We utilise a robust framework of policies, targets, certifications, standards, and programmes to guide our sustainability efforts and effectively manage the risks and opportunities related to our key material topics. By complying with ISPO certification requirements for oil palm and adhering to the specifications set forth in the Indonesian Government's PROPER environmental standard, we demonstrate our commitment to good governance. Our NDPE commitments are central to this framework, which include our practices to ensure no deforestation, no planting on peatland regardless of depth, no exploitation, and complete avoidance of burning practices. Furthermore, we actively support smallholders and prioritise the safeguarding of land rights and human rights, ensuring that our operations contribute positively to the communities we serve.

By engaging both internal and external stakeholders in the implementation of our plans, we actively ensure that our partners and key stakeholders align with our standards and understand the critical importance of their involvement. We systematically track our sustainability data through an SAP enterprise resource planning system, enabling us to effectively monitor our progress against our defined targets. Our management approach undergoes rigorous evaluation through a combination of internal and external audits, in-depth performance trend analyses, and comprehensive stakeholder feedback reviews. Our routine internal audits and monitoring processes strictly adhere to a variety of auditing frameworks and standards, including ISPO, ISO 14001 for Environmental Management Systems, ISO 45001 for Occupational Health and Safety Management System, and ISO 9001 for Quality Management Systems. These audits provide a thorough examination of all our operations, including our environmental controls, ensuring that we meet relevant government environmental regulations.

Sustainability Management

Commitment
- Mission
- Policies
- Code of Conduct
- Values

Planning
- Government policy
- Corporate business
- Sustainability programmes

Action
- R&D
- Management systems
- Certifications
- Stakeholder engagement
- Internal collaboration
- Training

Assess to Improve
- Indicators
- Targets
- Evaluation through audit
- Materiality review

Reporting
- Annual report
- Sustainability report
- Website

SUSTAINABILITY GOVERNANCE
(GRI 2-9, 2-12, 2-14)

Board Statement:
The Board of Directors is accountable for overseeing sustainability governance at IndoAgri, which encompasses the assessment and management of climate-related risks. It integrates sustainability and climate considerations into our business strategy, thereby ensuring that these critical factors are not overlooked in our decision-making processes. Additionally, the Board supervises the management and monitoring of our ESG impacts, validation of material topics, as well as the review and approval of the annual sustainability report before its publication.

The Sustainability Think Tank (STT), chaired by our CEO, supports the Board in monitoring and managing sustainability issues. During quarterly Board meetings, the STT provides updates on sustainability performance and recent developments, along with decisions made in response to these changes. This includes updates on climate-related risks and opportunities and progress against goals and targets for addressing climate-related issues. The STT is also tasked with conducting an annual review of the material topics and presenting its reporting recommendations to the Board to ensure that these issues remain relevant to our business. The Board carefully considers the information presented at these meetings when making strategic choices or other significant decisions.

We adopt the precautionary principle in our management of material ESG topics to avoid adverse effects on the

environment, the economy, and the communities in which we operate, including any potential impacts on human rights.

Our Board remains informed of our sustainability performance, including climate-related issues, through updates provided by the STT. Chaired by our CEO, the STT comprises Executive Directors, Chief Operating Officers, the Enterprise Risk Management (ERM) unit, the R&D team, and sustainability representatives from each business unit. Where significant sustainability-related risks and associated concerns are found, they are escalated to our Audit and Risk Management Committee (AC & RMC) on a quarterly basis. The ERM and AC & RMC collaborate to assist the Board in monitoring and reviewing emerging and priority group risks, including those related to climate, as well as risk management strategies and internal controls. To drive sustainable practices, our executives' compensation is linked to the achievement of specific sustainability targets and performance indicators that align with their areas of responsibility.

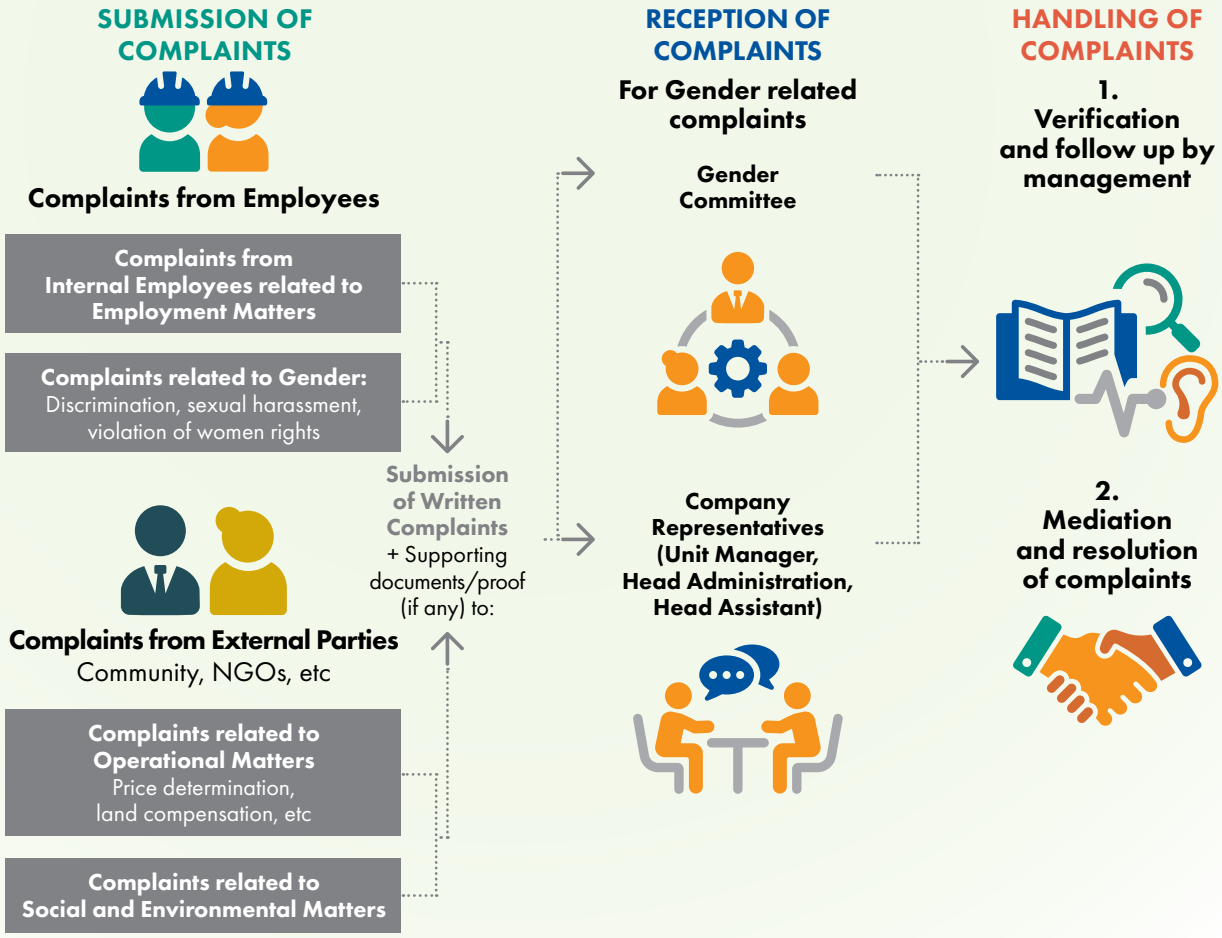
The STT is tasked with:

- executing IndoAgri's climate change strategies, in accordance with its delegated authority;
- assuming accountability for various metrics, including those related to climate-related performance;
- assisting the Board with overseeing climate-related performance, which encompasses risk identification, monitoring, and management, as well as the implementation of the Group's strategy, policies, targets, and goals concerning climate issues, health and safety, and community matters;
- reviewing relevant frameworks for the identification, management, and reporting of climate risks; and
- providing recommendations for climate-related key performance metrics to evaluate the performance of the CEO and other Directors.

Whistleblowing Policy and Grievance Mechanism (GRI 2-16, 2-25, 2-26, 3-3, 205-1, 205-2)

We are committed to fostering ethical conduct and take a firm stance against all forms of corruption; an expectation that also extends to our suppliers. All new employees participate in our mandatory induction training that covers our Code of Conduct, which explicitly prohibits bribery, gratification, and any form of corruption. To increase accessibility and increase awareness, we have made our whistleblowing procedures available in Indonesia's national language, and to ensure that all employees remain familiar

Grievance Mechanism



Anti-bribery banner at the Tanjung Perak refinery, Surabaya, East Java

with our anti-corruption policy, we provide annual anti-corruption training through our online platform.

Our whistleblowing policy enables employees to voice concerns without fear of retaliation, ensuring confidentiality for those who come forward. Further information about our whistleblowing policy is available in our Annual Report.

To provide employees and community members with access to the grievance process, we have established both internal and external mechanisms. The process for internal grievances is regularly communicated to employees through email and morning briefings, while the external complaints procedure is shared with village leaders and communities in the areas where we operate. Our internal audit teams conduct periodic evaluation of the input and output of our grievance mechanisms to ensure their effectiveness.

All whistle-blowing and grievance reports received by company representatives are reviewed and analysed by the Internal Audit Division and other related divisions. Detailed reports are communicated to the Board during quarterly meetings, ensuring that they remain informed and engaged in addressing any issues.

Risk Management, Business Continuity and Supply Chain Resilience

We practice close collaboration with our suppliers to proactively identify potential supply disruptions. Close monitoring of government regulations and other restrictions allows us to minimise interruptions in product delivery to our customers. Additionally, we maintain a healthy inventory of our products on e-commerce platforms to ensure their continual availability.

The ERM team is responsible for maintaining a robust risk management framework, including the implementation of strong corporate governance practices and well-defined controls. This proactive approach helps us identify, assess, and mitigate potential risks across the company. The ERM team facilitates cross-functional collaboration with risk owners, managers, and internal audit to conduct quarterly risk assessments and evaluate the overall effectiveness of risk control measures.

Management has identified corruption as a business risk. In response to this risk, the company has implemented several mitigating controls. This includes the communication of our Code of Conduct to all employees, which encompasses two essential policies: Company Business Ethics and Employee Working Ethics. Any violations of these policies will be considered a breach of employment contract and may lead to disciplinary action. We encourage employees to report any instances of bribery they witness or suspect through the company's established whistleblowing channels. Our commitment to preventing corruption extends to our vendors and suppliers as well. We conduct comprehensive due diligence on all third-party vendors and suppliers to ensure their compliance with our standards.

The AC & RMC holds quarterly meetings with the ERM team and presents quarterly reports to the Board on the company's risk profile and mitigation strategies. In response to evolving global events and concerns, we continually update our business continuity plans. Our current focus lies in enhancing our strategies to address climate-related risks and developing more comprehensive scenarios for possible future pandemics.

Details of our programmes, certifications, management systems, R&D innovation, sustainability governance structure, and stakeholder engagement can be found online.

MATERIAL TOPICS AND MANAGEMENT
(GRI 3-1, 3-2)

The STT is tasked with overseeing the monitoring of our material topics, and our Board conducts an annual review of these key issues. This process ensures that the topics remain relevant and aligned with the objectives of our business and the expectations of our stakeholders.

In 2024, with the support of an independent consultant, we undertook a comprehensive three-stage review to identify, prioritise, and validate our material topics.

1. **Identification of material topics**
   We conducted benchmarking against peers and industry-specific standards using desktop research, comparing the results with previously identified material topics. This process allowed us to pinpoint potential emerging topics while taking into account our sustainability context.

2. **Stakeholder engagement and review**
   We considered stakeholders' concerns and feedback regarding the initial list of potential material topics by conducting a series of interviews with selected individuals. In alignment with the company's focus on energy transition and investment in renewable energy technologies, we have classified "Energy Management" as a separate material topic, which was previously included under "Climate Change and GHG Emissions". All topics were reviewed and validated by the STT.

3. **Validation**
   The STT presented these 15 material topics to the Board, which then validated the final list for our FY2024 Sustainability Report.

Our workers show high-quality oil palm seeds that we produce ourselves at the SAIN development centre, Pekanbaru, Riau

Our strategy and approach are implemented across six Sustainability Programmes, each aligned with our established policies. These programmes drive our efforts to address our 15 material topics and contribute to 16 of the UN Sustainable Development Goals (SDGs).

Sustainability Programmes	Corresponding SDGs	Material topics governed by or indirectly influenced by the programme	
Growing Responsibly Sets the policy framework for high standards of corporate governance and professional integrity.	12 Responsible Consumption and Production; 16 Peace, Justice and Strong Institutions	• Responsible Business Conduct (RBC) • Product Quality and Safety • Climate Change and GHG Emissions • Energy Management	• Water, Waste and Effluents • Use of Fertilisers, Pesticides and Chemicals
Sustainable Agriculture and Products Drives the adoption of sustainable practices in crop cultivation and the operation of refineries and mills.	2 Zero Hunger; 6 Clean Water and Sanitation; 7 Affordable and Clean Energy; 9 Industry, Innovation and Infrastructure; 12 Responsible Consumption and Production; 13 Climate Action; 14 Life Below Water; 15 Life on Land	• Protection of Forests, Peatland and Biodiversity • Fire Control and Haze Prevention • Climate Change and GHG Emissions • Energy Management	• Water, Waste and Effluents • Use of Fertilisers, Pesticides and Chemicals • Occupational Health and Safety (OHS) • Yield Resilience and Innovation
Safe and Traceable Products Aims to ensure that all our CPO-derived products are traceable, safe, and beneficial for human consumption.	12 Responsible Consumption and Production	• Supply Chain Traceability and Transparency • Sustainability Certification	• Product Quality and Safety • Yield Resilience and Innovation
Smallholders Covers our efforts with the plasma and ex-plasma farmers, and supports the Indonesian government's Nucleus-Plasma scheme through the development of inclusive supply chains.	2 Zero Hunger	• Smallholder Engagement and Livelihoods • Community Rights and Relations • Water, Waste and Effluents	• Use of Fertilisers, Pesticides and Chemicals • Occupational Health and Safety (OHS) • Yield Resilience and Innovation
Work and Estate Living Covers aspects relating to safety, health and well-being of our workers and their families, and to human rights.	1 No Poverty; 2 Zero Hunger; 3 Good Health and Well-being; 4 Quality Education; 5 Gender Equality; 6 Clean Water and Sanitation; 7 Affordable and Clean Energy; 8 Decent Work and Economic Growth; 10 Reduced Inequalities; 11 Sustainable Cities and Communities	• Human, Child and Labour Rights • Community Rights and Relations • Occupational Health and Safety (OHS) • Yield Resilience and Innovation • Protection of Forests, Peatland and Biodiversity	• Fire Control and Haze Prevention • Climate Change and GHG Emissions • Energy Management • Water, Waste and Effluents • Use of Fertilisers, Pesticides and Chemicals
Solidarity Seeks to improve the quality of life in the estates through capacity building, education and financial support.	1 No Poverty	• Smallholder Engagement and Livelihoods • Protection of Forests, Peatland and Biodiversity • Fire Control and Haze Prevention • Climate Change and GHG Emissions • Energy Management	• Water, Waste and Effluents • Use of Fertilisers, Pesticides and Chemicals • Community Rights and Relations • Occupational Health and Safety (OHS) • Yield Resilience and Innovation • Human, Child and Labour Rights

Details on our programmes can be found online.

Silver Leaf monkey (*Trachypithecus cristatus*), one of the protected species in our plantation in Sei Rumbiya, North Sumatra

OUR APPROACH TO KEY SUSTAINABILITY FOCUS AREAS

Environmental Protection (GRI 3-3)

Our dedication to environmental conservation is articulated in our Policy, which has been approved by the Board. This policy outlines our goal to certify all factories to ISO 14001 standards.

Recognising our responsibility to minimise negative impacts on the environment, we carefully manage all resources. To protect forests, peatlands, and biodiversity, we regularly assess environmental risks and actively conserve areas designated as HCV and HCS.

To ensure accountability and transparency to our stakeholders relating to our agricultural practices, we provide updates on our impact management through our annual sustainability reports. Additionally, we submit a monthly online report concerning our environmental impacts to the Ministry of Environment and Forestry (KLHK). This dedication to regular reporting is outlined in our Policy.

Mitigating the devastating effects of forest fires and haze on local and global ecosystems and communities is a critical priority for us. We take a strong, proactive stance by rigorously monitoring hotspots and actively engaging stakeholders in comprehensive fire prevention initiatives.

We adopt a responsible approach to resource consumption and waste disposal, ensuring compliance with Indonesian government laws and regulations governing water-related activities. Additionally, we maximise the value of our milling waste by repurposing 100% of it into organic fertiliser and a renewable energy source for our boilers. We are constantly seeking innovative solutions to substitute synthetic chemicals with natural, eco-friendly alternatives, with the goal of

reducing reliance on fertilisers, pesticides, and other chemicals in the sustainable cultivation of oil palm.

We acknowledge the importance of fostering environmental protection through cooperation and collaboration across the entire value chain. We expect all our suppliers to adhere to our sustainability standards as outlined in our Policy, which is a legal requirement for all our larger suppliers and commodity suppliers, including smallholders. Our ERM framework and whistle-blowing mechanisms are vital in ensuring compliance with relevant environmental regulations and in mitigating associated risks.

The climate crisis presents both risks and opportunities to our business. We understand its significant impact on the ecosystems of our plantations, the communities in which we operate, and the stakeholders throughout our agribusiness value chain. To effectively address the risks associated with climate change, such as water scarcity and unpredictable weather patterns, we engage in both mitigation and adaptation actions. Our initiatives include increasing the use of renewable energy, enhancing energy efficiency, and reducing GHG emissions.

Our assessment of climate risk exposure aligns with the framework established by the Task Force on Climate-related Financial Disclosures (TCFD), with further details available in the Climate Change and GHG Emissions section on page 25.

Responsible Sourcing (GRI 3-3)

Our customers value transparency and responsible sourcing throughout our supply chain. Our commercial success is dependent on the trust they place in our products, which is linked to their awareness of the origins of our raw materials.

We actively promote best practices among our suppliers, encouraging them to maintain transparency throughout their supply chains and operate responsibly. Regular assessments and audits of our suppliers are conducted to ensure compliance with established standards.

FFB sorting process in Kencana Sari POM, Lahat, South Sumatra

To ensure the traceability of every tonne of palm oil, we document the following:

- Name, parent company, address
- GeoCoordinates of plantation[1] and mill
- Nucleus or plasma KUD/group farmers profile and data
- Refinery dispatch number
- Certification status

In the agribusiness sector, compliance with third-party sustainability certifications is essential for implementing best practices and assuring our stakeholders. The ISPO certification, established and mandated by the Indonesian Government, plays a critical role in upholding our policies and commitments. Our target to achieve ISPO certification across our operations by 2024 has been postponed due to new government regulations. We are committed to maintaining our current ISPO certification and to renewing all our existing certificates. We are prioritising alignment with new government regulations while continuing our pursuit of achieving 100% ISPO certification across our operations by the end of 2026.

Smallholders are vital to the palm oil industry, representing over 40% of oil palm cultivation in Indonesia. Recognising their contribution, we actively support them through capacity-building and training programmes. We collaborate with smallholders to enhance their skills, improve both the quantity and quality of their yield, and assist them in achieving ISPO certification.

To reduce the need for converting new land and sustain ongoing commercial success, our R&D efforts focus on refining agronomy techniques while enhancing seed yield and quality. These initiatives not only improve crop resilience in the face of a warming climate but also involve investments in developing seeds that are more resistant to extreme weather conditions.

1 *This includes batch barcodes for FFBs from our South Sumatra plasma estates.*

People (GRI 3-3)

The overall welfare of our employees is essential to our success. We align our commitments to uphold and protect the rights of our workers with Indonesian law, the UN Universal Declaration on Human Rights, and the codes of practice endorsed by the International Labour Organization (ILO) as ratified by the Republic of Indonesia. As outlined in our Policy and Labour Policy, we strive to provide our workers with stable incomes, safe working conditions, and improved job opportunities, while implementing stringent measures at all our sites to prevent forced labour and child labour.

All IndoAgri employees receive salaries that exceed the legal minimum wage set in their respective regions, taking into account sector variations, the cost of living in each province, and any applicable collective labour agreements. To ensure a decent living wage, we provide additional benefits such as housing, healthcare, and education to all permanent employees and their families. Furthermore, we support our employees' rights to collective bargaining, allowing them the opportunity to join and register with their preferred labour unions.

We place a strong emphasis on creating a safe and secure environment for our employees. Our comprehensive Occupational Health and Safety (OHS) management system is designed to minimise adverse health impacts and prevent accidents. Every site is equipped with SMK3 (Indonesian OHS standard) management systems and undergoes annual refresher training to ensure compliance with operational standards. Additionally, workers receive daily briefings and training on safety protocols and operating procedures before beginning their shifts.

Our Training and Development programmes offer professional growth and career advancement opportunities for our employees, which are essential for retaining existing talent and attracting new talent. By investing in the development of our workforce, we demonstrate our commitment to their personal and professional progress, fostering a positive work environment that encourages loyalty and job satisfaction. This focus on talent development supports the enhancement of employee skills and establishes us as a competitive player in the job market.

Community Relations (GRI 3-3)

As a leading palm oil company, we recognise our ability to create positive impacts on the lives of individuals living in and around the areas where we operate. We are committed to upholding the rights of our communities, including the FPIC rights of indigenous peoples affected by our operations. Our efforts to build and maintain strong relationships with these stakeholders is intentional, and we actively work to address their needs.

Our commitment is in line with our adherence to Indonesian law, the UN Universal Declaration on Human Rights, and the codes of practice endorsed by the ILO and ratified by the Republic of Indonesia.

We are dedicated to uplifting local communities by fostering economic development through partnerships with local governments such as our Work and Estate Living Programme and providing access to essential services like healthcare and education.

One of our school facilities in Riam Indah Estate, Musi Rawas, South Sumatra

Quality control laboratory at Lubuk Pakam Refinery, North Sumatra

Product Integrity (GRI 3-3)

Ensuring product quality and safety is paramount to our business success. Given the extensive use of palm oil in both edible and non-edible products, it is crucial to uphold high standards of product quality and process safety. We accomplish this through food safety management systems and quality assurance protocols implemented at our refineries, as detailed in our Quality Policy and Policy.

Our commitment to these standards is reinforced by certifications in various local and international food safety standards, including the Indonesia National Standard (SNI) and ISO 9001/FSSC 22000 for our five refineries.

In 2024, we carried out our regular internal audit for all five refineries. The ISO 9001 audits did not identify any significant issues.

Our top priorities include ensuring full product traceability to meet customer expectations and complying with regulatory requirements for detailed ingredient and nutritional information. We consistently adhere to all regulations related to food safety, consumer protection, quality, nutrition, labeling, and advertising. All supplied CPO can be traced back to their source milling sites through our batch coding system. Additionally, our products and refineries are certified by recognised Halal certification bodies, including LPPOM MUI, The Assessment Institute for Foods, Drugs, and Cosmetics, and the Indonesian Council of Ulama.

BUSINESS OVERVIEW

Two of our employees in Lubuk Pakam Refinery, Medan, North Sumatra

INTRODUCTION

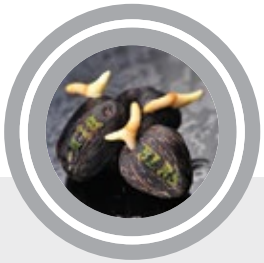
We operate as a diversified and vertically integrated agribusiness, covering the entire value chain from plantation management and crop production to the processing, refining, branding, and marketing of edible oil products. We run processing facilities dedicated to producing palm oil, rubber, sugar, cocoa, and tea.

In Indonesia, our oil palm estates are predominantly situated in rural Sumatra and Kalimantan, while our refineries are primarily located in major cities including Jakarta, Medan, Surabaya, and Bitung.

Our plantation R&D centres — Sumatra Bioscience (SumBio) in Bah Lias, North Sumatra, and PT SAIN in Pekanbaru, Riau — are responsible for extensive R&D to improve yield, crop resilience, pest and disease control, estate management practices, among others. These centres leverage renowned breeding populations from Southeast Asia and Africa to develop high-yielding, non-GMO oil palm seeds. The R&D facilities for sugar cane and EOF are based in South Sumatra and Jakarta, respectively.

In the Indonesian market, our cooking oils are available under renowned brands such as *Bimoli*, *Bimoli Spesial*, and *Happy*. Additionally, our consumer margarine products are marketed under the *Amanda*, *Palmia*, and *Royal Palmia* brands. The industrial counterparts of these products are branded *Amanda*, *Delima*, *Malinda*, *Palmia*, *Royal Palmia* and *Simas*.

OUR OPERATIONS IN INDONESIA (GRI 2-6)



Seed breeding

At our R&D centres, we engineer more efficient, resilient seeds and planting materials.

2
R&D centres

Plantations

In nucleus and smallholders' plantations, we grow oil palm, sugar cane, rubber, cocoa and tea in a responsible manner.

Planted area (hectares)

241,208 oil palm
16,231 rubber
13,583 sugar cane
17,627 other crops
288,649 nucleus area covering all crops
91,523 plasma partnership for oil palm and rubber

Partnership

>54,000
plasma smallholders

Mills

At our mills, we process FFB into CPO and PK, latex into crumb and sheet rubber, and sugar cane into sugar.

FFB processing capacity

27 palm oil mills
7.2M tonnes of FFB per year

3.4M tonnes of FFB from our nucleus estates, plasma, and third parties milled into **706,000** tonnes of CPO and **167,000** tonnes of PK in FY2024

690,000 tonnes of CPO sold: **94%** to IndoAgri refineries, **6%** to external parties

Rubber processing capacity

5 (3 crumb and 2 sheet) rubber facilities
33,000 tonnes of crumb and sheet rubber per year

Cane crushing capacity

2 sugar cane mills
2.2M tonnes of sugar per year

Refineries

At our refineries, we refine CPO into higher value edible oil and fat (EOF) products.

CPO processing capacity

5
refineries
1.7M
tonnes of CPO per year

Customers & consumers

Our EOF products are used by consumers for daily living and by customers as input for their products.

>80%
of EOF products serve domestic consumer

All our consumer cooking oil brands are **fortified with Vitamin A**

A Legacy of Success: IndoAgri Subsidiary, PT Lonsum, Honoured as Indonesia's Greatest Living Legend Company 2024

PT Lonsum, a subsidiary of IndoAgri, proudly accepts The Iconomics' prestigious "Indonesia's Greatest Living Legend Company 2024" award. This recognition celebrates PT Lonsum's long history, substantial assets, and robust financial performance, further underscored by its steadfast commitment to sustainable practices. The Iconomics' assessment highlighted PT Lonsum's environmentally responsible operations and positive community impact as key factors contributing to its enduring success. This award validates Lonsum's integrated approach to sustainable business, demonstrating that responsible practices and financial strength are mutually reinforcing, reflecting positively on the entire IndoAgri group.

Group Head of Sustainability at PT Lonsum, Muhammad Waras, proudly accepting the prestigious Indonesia Greatest Living Legend Company 2024 award from Iconomics

WORKFORCE PROFILE (GRI 2-7, 2-8)

54,271
Workforce Profile

By employment type:

32,703	11,118	10,450
permanent employees	short-term employees	seasonal contract workers

By gender:

18%	82%
female	male

By operation:

95%	5%
based in field and processing sites	based in head and regional offices

By region:

91%	9%
based in Sumatra and Kalimantan	based in Java and Sulawesi

Additional employee statistics are provided in the appendix.

Our Operations in Brazil

CMAA crushed 9.3 million tonnes of sugar cane and produced 700,000 tonnes of raw sugar, 368,000 m^3 of ethanol, and 400,000 MWh of electricity.

Around 2.3 million tonnes of the Brazilian sugar production was Bonsucro-certified, accounting for 46% of the total cane produced by CMAA in 2024. This was a 73% reduction as compared to 2023 due to changes in Bonsucro standards, as sugar cane planted on pasturelands prior to January 2008 is no longer eligible for inclusion.

CMAA's UVT sugar mill and ethanol plant in Brazil

PROTECTING OUR ENVIRONMENT

Javan Bull footprints found in our HCV area at Treblasala Garden, Banyuwangi, East Java

INTRODUCTION

The Indonesian Archipelago is celebrated for its remarkable biodiversity, but it also faces challenges due to the escalating impacts of climate change, including extreme weather patterns and their effects on both the environment and local communities.

IndoAgri is dedicated to being a responsible agribusiness that prioritises the protection of our ecosystems while fostering resilience and sustainability for the long term.

In this section, we highlight our commitments and progress in environmental protection, focusing on critical areas such as fire management, climate change mitigation and adaptation, resource efficiency, waste management, and the responsible use of chemicals.

Aligned with SDGs

Material topics and focus areas:

- Protection of forests, peatland and biodiversity
- Fire control and haze prevention
- Climate change and GHG emissions
- Energy Management
- Water, waste and effluents
- Use of fertilisers, pesticides and chemicals

Scope of section

Palm oil and rubber operations

Updates for 2024

In this section

Protection of forests, peatland and biodiversity

No primary forest clearance on our sites

No degradation of HCV areas

No new planting on peatland since 2013

Maintained healthy water levels

Fire control and haze prevention

Zero burning for land clearing and replanting

Trained fire control team in every estate

Climate change and GHG emissions

6% reduction in Total GHG emissions from mills and estate operations

99% of fuel used in palm oil mills is from renewable sources

Energy management

4% reduction of energy intensity in mills compared to 2020 baseline

99% of fuel used in mills from renewable sources

2 Refineries Certified to ISO 50001

19 mills implemented the Energy Management Systems

Water, waste and effluents

2% reduction of water intensity in mills compared to 2020 baseline

33% increase of water intensity in refineries compared to 2020 baseline

100% hazardous waste disposed by an accredited 3rd party

67% of non-hazardous waste sent for recycling

100% of milling waste reused by estates and mills

PROTECTING OUR ENVIRONMENT

Material Topics	Goal/Target	Updates for 2024
Climate Change and GHG Emissions	3% Energy intensity reduction in 2025 based on 2020 baseline across all oil palm operations	4% reduction in energy consumption intensity in mills compared to 2020 baseline
	2% Energy intensity reduction in 2025 based on 2020 baseline across all refinery operations	26% increase in energy consumption intensity in refineries compared to 2020 baseline
	Achieve year-on-year reduction in GHG emissions per tonne of palm product	6% reduction in Total GHG Emissions from mills and estate operations
Water, Waste and Effluents	3.5 % Intensity reduction across all oil palm operations and refineries (m^3/tonne of FFB processed or material produced) by 2025, based on 2020 baseline	• 2% reduction of water intensity for mills compared to 2020 baseline • 33% increase of water intensity in refineries compared to 2020 baseline

Material Topics	Goal/Target	Updates for 2024
Fire Control and Haze Prevention	Conduct a fire control training sessions at 129 locations to ensure coverage across all estates	Fire control training sessions have been conducted at 55 or 43% locations to ensure coverage throughout the our plantation
	Conduct fire management and prevention training in total 10 villages within 3 km of IndoAgri risk area plantations in Kalimantan and South Sumatra at least every year	• We have carried out fire management and prevention training with 9 villages • 4 of the villages are in Kalimantan and South Sumatra
Protection of Forests, Peatlands and Biodiversity	Compliance with our policy of no deforestation and zero HCV loss	No primary forest or HCV land was affected during new planting and replanting in 2024
	Expand habitat for proboscis monkey (Nasalis larvatus) in Lupak Dalam Estate in Central Kalimantan by 2030 through rehabilitating 2,000 trees	Planted 750 new trees (Sonneratia caseolaris), regenerating 11.6km of the riverbank habitat
Use of Fertilisers, Pesticides and Chemicals	To achieve 100% use of available organic fertiliser (Empty Fruit Bunches (EFBs) and POME from our mills)	Achieved
	Improve Integrated Pest Management and reduce chemical pesticide use by 5% by 2030 from 2020 baseline	1% decrease in pesticides used compared to 2023

PROTECTION OF FORESTS, PEATLAND AND BIODIVERSITY (GRI 3-3, 304-1, 2, 3, 4)

Routine monitoring of our HCV area in Tirta Agung Estate, Musi Banyuasin, South Sumatra

We recorded zero primary forest clearance and degradation of HCV areas in 2024.

Our Policy provides the foundational framework for our operations and the execution of our procedures and practices.

We are committed to preserving HCV and HCS areas. Before initiating any new planting, we utilise the HCS Approach Toolkit to assess whether specific land areas are suitable for cultivation or should be conserved. The identification of HCV areas involves both internal assessments and evaluations conducted by accredited third parties. Our designated HCV areas include riparian zones, indigenous territories, and habitats for endangered species.

HCV Management and Rehabilitation Plans Across all IndoAgri Sites

We adopt a strict zero-tolerance policy throughout all our operations and among our suppliers, prohibiting all forms of activities that can damage HCV areas. This includes logging, burning, and the poaching, injuring, or killing of all species, whether Rare, Threatened, Endangered (RTE), endemic, or ecologically beneficial. To discourage such activities and control access, we strategically place warning signs and establish boundary pits along the edges of HCV areas. Our HCV Management Plans have been evaluated and approved by accredited assessors, and each of our sites includes specific HCV Rehabilitation Plans, as shown on the accompanying map. A trained team of HCV personnel actively manages and monitors these areas monthly through patrols. During these patrols, they observe vegetation growth and wildlife activities, developing conservation plans to protect any species identified on the IUCN Red List. We understand the importance of increasing the capacity and knowledge of all stakeholders and make efforts to increase our internal capabilities while also raising public awareness.

We compile an annual summary report detailing our conservation efforts and activities, which is submitted to the government conservation agency (BKSDA). This report provides a comprehensive overview of our monitoring results, rehabilitation progress, and any challenges encountered, reinforcing our commitment to transparency and collaboration with local authorities in the conservation of biodiversity.

Before any new planting takes place, mandatory assessments for HCV and HCS are carried out. Throughout the new planting and replanting activities in 2024, there was no negative impact on primary forests or HCV areas noted. We provide regular training on HCV Monitoring and Rehabilitation to our estate employees, ensuring that their understanding of HCV management and best practices stays up to date and relevant.

Biodiverse ecosystems play a crucial role in sustaining life on Earth, and we recognise that our business activities can influence biodiversity levels within our plantations. Our HCV assessments enable us to identify protected species residing in our concessions and the surrounding regions. Tracking biodiversity indicators and assessing the health of key species are essential for minimising our impact and safeguarding biodiversity within our areas. We monitor biodiversity through various methods, including conducting interviews with local communities and utilising drones. Data analysis and monitoring results are regularly submitted to BKSDA to maintain our strict compliance.

From September 2023 to March 2024, we took part in a national inventory exercise conducted by the Ministry of Environment and Forestry. This activity was conducted in East Java and involved the installation of camera traps to monitor the disruption caused to wildlife, specifically leopards, monkeys and squirrels.

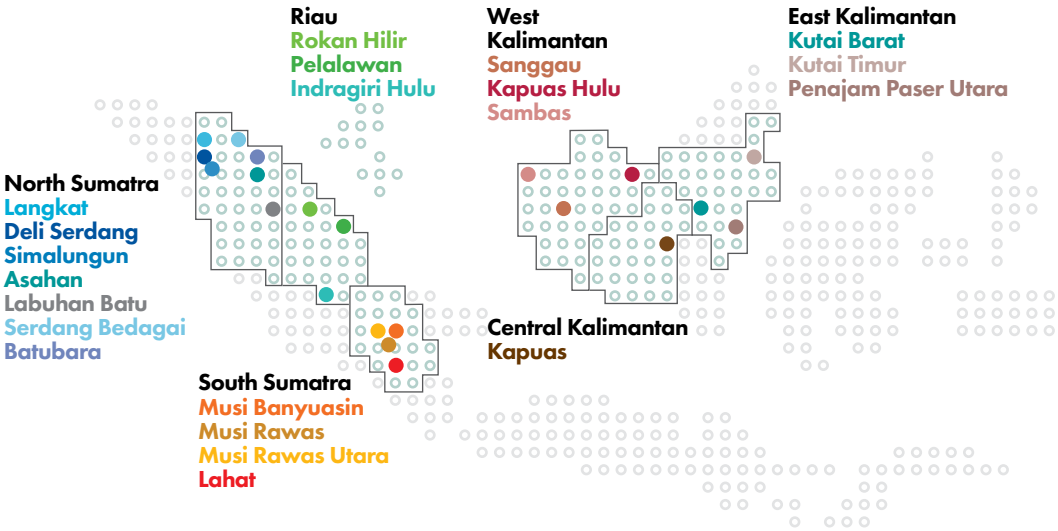
The full list of protected species on our estates which are on the IUCN Red List or Indonesia's national conservation lists can be found in the Appendix, pages 70-73.

To date, we have identified **24,936 hectares** of HCV areas across our sites

All of our sites have HCV Management Plans in place to monitor any disturbances to HCV areas

All of our sites have HCV Rehabilitation Plans to enhance biodiversity and promote afforestation, especially in riparian areas

Since 2016, we have planted approximately **197,112 trees** in over **783 hectares** of HCV areas



In locations where we operate near national conservation zones, such as East Java, we have established suitable buffer zones to mitigate the potential effects of our activities on these protected areas.

In 2024, we undertook a holistic assessment of our environmental impacts, examining how our oil palm plantation operations interact with nature, considering the type, extent, and reversibility of these interactions. This assessment identified key impacts across several areas, including:

- **Agricultural practices**: This includes the potential environmental effects of fertiliser use and cultivation methods within our oil palm plantations.
- **Transportation and processing**: Impacts associated with the transportation and processing of FFB within our operations, such as those related to truck usage and the operation of our oil palm mills.
- **Habitat impacts**: These include the potential for our operations to impact surrounding ecosystems, such as the potential for road networks associated with our plantations to facilitate illegal activities like logging, hunting, and poaching, as well as the potential for the introduction of invasive species within our plantation areas.
- **Water management and wildlife**: This category includes potential impacts on surrounding ecosystems due to water management practices within our plantations, such as the potential for impacts on water resources and the potential for our plantations to fragment wildlife habitats.

We have implemented suitable mitigation measures and are continuously monitoring their effectiveness and adapting our approach as needed to minimise our impact on nature.

Rehabilitation of Proboscis Monkey Habitat in Kalimantan

The Hanjiliwan River bisects PT Hijau Permai Indah Plantation (PT HPIP), a subsidiary of IndoAgri, located in Kuala Kapuas Regency, Central Kalimantan Province. This river serves as a crucial habitat for the endangered Bornean proboscis monkey, a species endemic to the island of Borneo, known for its distinctive large nose and golden fur. These primates rely on the riverbanks, which provide a rich source of food, primarily the rambai tree, as well as suitable trees for sleeping.

While the exact population of Bornean proboscis monkeys in Kalimantan remains uncertain, it is estimated to be smaller than that of orangutans, another protected species. The Hanjiliwan River also supports a diverse ecosystem, including monitor lizards, birds, reptiles, and various mammals.

The preservation of the Hanjiliwan River area is essential for safeguarding this biodiversity. As deforestation has taken place in the region, the river has become a refuge for displaced wildlife. However, the habitat of the Bornean proboscis monkey along the river is experiencing degradation, primarily due to a decline in the population of Rambai trees. This decline is exacerbated by the area's vulnerability to both periods of drought and flooding, which presents considerable challenges for effective habitat rehabilitation.

To address this issue, PT HPIP has initiated a rehabilitation project to restore the habitat by planting Sonneratia caseolaris L. (Rambai Laut), a key food source for the primates. By the end of 2024, PT HPIP had successfully planted 750 new trees, regenerating 11.6km of the riverbank habitat.

This initiative uses compost fertiliser for the newly planted trees. This compost is made from decomposed organic materials, including plant residues, making it an ideal choice for naturally improving soil fertility. Additionally, POME is incorporated, providing organic substances that serve as a carbon source in the composting process.

Rehabilitation of Proboscis Monkey habitat in Lupak Dalam Estate, Kuala Kapuas, Central Kalimantan


Peatland monitoring activity in an estate

Since 2013, we have refrained from any new planting on peatlands, and we have successfully maintained water levels in the peatlands under our stewardship.

Peatlands hold approximately one-third of the world's soil carbon, making them a critical component of our planet's climate system. When drained or burned, these peatlands can release significant amounts of carbon dioxide, a major GHG that exacerbates the climate crisis. In 2023, the Ministry of Environment and Forestry, conducted a comprehensive evaluation of our peatland and issued an official decree designating specific areas as deep peatland. The government is actively evaluating companies to ensure their adherence to peatland protection measures, requiring the submission of monthly reports for ongoing monitoring and annual reports for auditing purposes.

IndoAgri strictly adheres to Indonesian regulations and bans new development on peatlands, regardless of depth. Any nucleus planting programmes require approval at the IndoAgri Executive Board level.

Our approach to managing HCV areas extends to peatlands, as outlined on pages 20-21. We have clearly defined the boundaries of these areas and uphold a minimum water table depth for those that are cultivated, working in close collaboration with various stakeholders, including the Ministry of Environment and Forestry, the Ministry of Agriculture, and peatland experts to ensure compliance. Additionally, we are working with the government to identify the appropriate technology and service provider to enable us to meet peatland effluent monitoring regulations that were introduced during 2024.

For further information on our commitment to peatland protection, please refer to the Policy available on our website.

Our initiatives include monitoring water levels on our estates through methods such as peat subsidence measurement, GIS remote sensing, 3D flood risk modeling and implementation of firebreaks to inhibit the spread of fire. We employ canal engineering techniques to facilitate proper water distribution during dry spells. Additionally, we have conducted hydrographic and topographic mapping of peatland plantings, which has been submitted to the Government of Indonesia.

Partly due to the comprehensive initiatives we have implemented to monitor our peatland, we did not experience any fires in these areas in 2024. Furthermore, all testing of water levels performed by the government during the year was in line with regulatory requirements.

Stakeholder feedback is essential to ensure the robustness of our approach to environmental management. Annual meetings held by IndoAgri with local government officials, labour unions, local non-governmental organizations (NGOs), and community representatives provide a vital platform for raising awareness and for stakeholders to express and address specific environmental concerns.

Fire extinguishing simulation by the fire fighting team at Tirta Agung Estate, Musi Banyuasin, South Sumatra

FIRE CONTROL AND HAZE PREVENTION (GRI 3-3)

Forest fires have significant and harmful impacts on both the environment and society, resulting in loss of life, reduced biodiversity, and negative health effects for surrounding communities. Furthermore, these fires lead to long-lasting commercial, reputational, and financial repercussions for businesses.

IndoAgri enforces strict adherence to zero-burning regulations for all operations and suppliers, as detailed in our Policy. We mandate mechanised land clearing, particularly for non-productive oil palm areas, and actively share best practices with local communities.

IndoAgri takes a proactive stance on fire prevention by implementing hotspot monitoring and stakeholder education initiatives. In 2024, the hotspot mobile mapping system was implemented in remaining estates so that all IndoAgri estates are now benefiting from this fire prevention solution. Our ERM team establishes our strategy for responding to fire risks and associated scenarios. This includes identification of hotspots through daily monitoring of satellite images from the National Oceanic and Atmospheric Administration (NOAA) and the U.S. National Aeronautics and Space Administration (NASA), which are cross-referenced with IndoAgri's concession maps. Estate managers and specialised fire teams carry out on-the-ground inspections to verify potential hotspots, maintaining constant communication to ensure a swift and effective response to fire risks. We have dedicated estate managers and specialized fire teams who conduct on-the-ground inspections to verify potential hotspots. Maintaining constant communication, they ensure a swift and effective response to fire risks. Since 2022, we have partially automated the satellite image monitoring process. This has enhanced the efficiency of the downloading and reviewing of images, enabling our staff to concentrate more on analysis and investigation.

Our fire prevention training programme was created in collaboration with the Ministry of Environment and Forestry, the military, police, and local government. Our estates are outfitted with firefighting vehicles and equipment, and our fire specialists participate in regular training focused on fire prevention and response. In 2024, IndoAgri delivered 44 fire control training days across 55 estates and mills.

Since 2016, we have implemented community collaboration programmes to enhance local capacity and knowledge for fire prevention, engaging a total of 117 local villages and 17 smallholders in 2024. Educating field staff, smallholders, and communities is a crucial aspect of our fire risk management strategy—without a clear understanding of the associated risks and potential consequences for both the environment and our plantations, other elements of our strategy, such as the digital notification solution, would be significantly less effective.

Our monitoring of both our estates and the surrounding areas in 2024 recorded a total of 1,861 hotspot notifications, which resulted in 105 fire incidents, with only 14 occurring within our estates. In 2024, we constructed an additional 6 fire towers, bringing our total to 228 across all estates, with plans to further expand this network, particularly in hotspot areas and along boundaries with local communities.

Fire monitoring in Cipta Graha Estate, Kutai Timur, East Kalimantan

Digitalisation of Hotspot Notification System

In 2023, we launched a new project involving the installation of hotspot sensors throughout our estates. When hotspots are detected, field workers receive immediate alerts on their mobile phones. This mobile application not only provides hotspot notifications but also allows users to capture and submit photos, which are then reviewed and stored by management. We also have the capability to lower the automatic alert threshold if we identify an area as being at heightened risk of fire.

In 2024, joint training and socialisation exercises were undertaken with 9 smallholders across North Riau, South Sumatra, Central Kalimantan, and East Kalimantan. The community engagement activities involved the participation of village heads and community leaders, fostering collaboration to drive the project forward.

CLIMATE CHANGE AND GHG EMISSIONS (GRI 3-3)

The imminent threat of climate change is a pressing reality that impacts our environment and the future of generations to come. As a key player in the agribusiness sector, we are aware of the urgent and severe consequences that climate change presents to our operations.

The rising temperatures are not mere figures; they are harbingers of devastating forest fires and relentless droughts that endanger both ecosystems and livelihoods. At the same time, increased rainfall intensity and duration lead to frequent and catastrophic flooding, undermining agricultural stability and the communities that depend on it.

To ensure our preparedness in tackling these challenges, we have conducted a thorough assessment of our vulnerability to increasing climate risks, in line with the TCFD framework. A summary of the identified risks, along with other relevant information, is available on page 28.

As we develop strategies to adapt to a changing climate, we also recognise our responsibility to contribute to climate change mitigation given the sector's considerable impact on global emissions. To meet our emissions reduction goals, IndoAgri is adopting a range of innovative practices throughout our operations. This includes implementing sustainable farming techniques that reduce reliance on chemical fertilisers and pesticides, investing in advanced technologies to boost productivity, and engaging our stakeholders to promote collaborative efforts.

Adapting to climate change

The primary effect we are currently facing as a result of climate change is the increasing frequency of rainfall, particularly flooding in our lowland plantations. These floods pose challenges by contaminating natural water sources, hindering the delivery of clean water to our operational sites, and disrupting plantation operations. As a result, we face infrastructure damage and delays in transporting FFB.

To mitigate the impacts of rainfall-related risks, we depend on forecasts from the Meteorology Climatology and Geophysics Council (BMKG) for our planning efforts, and we carefully map the land's topography to strengthen areas vulnerable to flooding. In addition, we will further implement preventive measures, including enhancing the efficiency of drainage systems, improving road accessibility during wet seasons, and increasing fire protection measures during dry seasons.

GREENHOUSE GAS (GHG) EMISSIONS (GRI 3-3)

Peat emissions account for 83% of our total GHG emissions, largely due to naturally occurring low-level methane emissions rather than disturbances to the peat itself. Since several of our estates are located in peat regions, peat significantly contributes to our GHG emissions footprint. Other sources of GHG emissions include methane released from POME, fuel consumption in mills and during FFB transportation, chemical usage in mills and plantations, and nitrous oxide emissions from fertilisers.

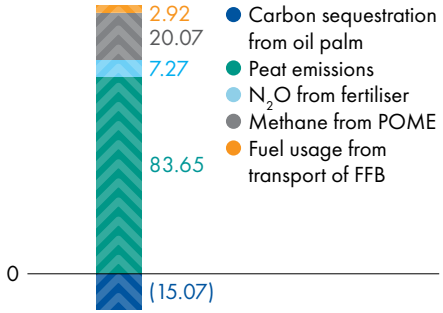
Total emissions from mills and estate operations (per tonne of palm product) experienced a 6% reduction from 2023 to 2024. This decrease is largely attributed to lower energy consumption and lower waste production.

To address methane emissions from palm oil mill effluents, we have achieved up to an 80% reduction in emissions at three of our aerated bunker composters compared to traditional anaerobic composting methods. We also plan to install aerated bunker composters in additional mills to further reduce our GHG emissions. Although carbon credits can be utilised to offset our GHG emissions, we currently have no plans to pursue this option, as we believe there is more to accomplish before turning to carbon credits.

We are committed to mitigating our environmental impact through a range of initiatives and policies focused on forest protection, peatland and biodiversity conservation, the adoption of renewable energy, effluent composting, fire management, and haze prevention. Collectively, these initiatives not only help to manage our carbon footprint but also play a crucial role in preserving the integrity of our ecosystems for future generations.

For detailed emissions data, refer to page 64 in the Appendix.

GHG Emissions from Mills and Estate Operations (%)



Note: Emissions from (1) fuel usage in estates, (2) chemical usage in mills and plantations, (3) emissions from electricity usage and (4) fuel usage in mills are minimal (total 1.16%).

Energy consumption monitoring in our Cipta Graha POM, Kutai Timur, East Kalimantan

Energy Management (GRI 3-3, 305-5)

To reduce energy consumption and enhance energy efficiency, we employ four main strategies across our operations. First, we have implemented ISO 50001-certified energy management systems (EnMS) in two refineries and 19 mills (an additional two mills are currently going through the certification process). Second, we have optimised the combustion chambers of our boilers by lowering oxygen levels, lowering our energy usage. Third, we have improved the reuse of condensate water from our boilers, which allows us to recycle water that would otherwise be lost. This practice not only conserves water but also reduces the energy required for heating new water, thereby decreasing overall energy consumption. Lastly, we perform regular reviews and maintenance of our boilers, along with the optimisation of operational parameters, to ensure they operate at maximum efficiency. Our sustainability team collaborates with colleagues from PT ISM Group to focus on best management practices.

To reduce our reliance on non-renewable energy sources, we are focusing on increasing the use of renewable fuel in our refineries. Since the start of 2018, the Lubuk Pakam Refinery in North Sumatra has completely transitioned from coal to palm shell for its boilers. In 2024, we conducted an energy audit in partnership with the Indonesia Denmark Energy Partnership Programme (INDODEPP) at our factory in Komering. While we see the use of biomass as an alternative to grid electricity, we are currently reviewing our processes and may either increase storage capacity needed for excess biomass or alternatively create an additional revenue stream by selling the excess.

In 2024, we achieved a 4% reduction in energy consumption intensity in our mills compared to the 2020 baseline, reflecting our ongoing efforts to enhance efficiency through the strategies mentioned earlier.

Conversely, we observed a 26% increase in energy consumption intensity in our refineries relative to the 2020 baseline. Although our mills represent a minority of our total non-renewable energy consumption, we are assessing the feasibility of installing solar panels at remote locations that are not connected to the state electricity grid (currently, 13 out of 27 mills rely on grid electricity). We are also performing a study to evaluate the feasibility of transforming POME biogas into electricity and bio-CNG, with the potential to market these products in the industrial sector.

We leverage the successful use of renewable energy from our palm oil operations to adopt best practices in our crop operations. This includes two rubber factories, two sugar factories, one tea factory, and one cocoa factory that utilise renewable energy derived from palm shells and sugarcane bagasse. As we implement various energy efficiency initiatives across our operations, we continuously monitor and conduct audits to evaluate their effectiveness. Successful initiatives will be rolled out and adapted in other facilities, recognising the unique circumstances of each location. These efforts are part of a larger strategy we are implementing in relation to renewable energy, with consideration given to government regulations and quotas in this area.

We are actively certifying more facilities with energy management systems that meet the ISO 50001 standard, which allows us to systematically enhance our energy efficiency, reduce costs, and improve our environmental performance. Currently, two refineries have achieved certification, while two palm oil mills are in the process of obtaining ISO 50001 certification.

Detailed energy consumption data can be found on pages 61-63 in the Appendix.

99% of fuel used in mills is from renewable sources

23 energy managers and 9 energy auditors across all facilities, who identify and implement energy reduction initiatives

Energy Audit and Pre-feasibility study in Komering Sugar Factory, Ogan Komering Ulu Timur, South Sumatra

TASKFORCE FOR CLIMATE-RELATED DISCLOSURES (TCFD)

Risk and Opportunity Management

The nature of our agribusiness operations makes us particularly aware of our exposure to climate-related risks. Our efforts to align our activities with TCFD recommendations began in 2022 and extended to 2023, where we made enhancements to our enterprise risk management (ERM) framework by incorporating additional physical and transition risks. Our ERM team collaborated closely with research, sustainability, and operational teams to evaluate climate risks and integrate them into a risk assessment matrix that considers both financial and operational impacts. We also refined our quantification of financial implications for physical risks associated with flooding, water shortages, and fire. This improved our ability to identify, assess, manage, and monitor these challenges, enabling us to determine effective mitigation strategies and justify expenditures. Water deficit and fire risks were appropriately addressed with our existing risk mitigation measures.

Monitoring of water levels in the Muara Merang Estate, Musi Banyuasin, South Sumatra

Scenario Analysis

We conducted our first TCFD-aligned climate scenario analysis exercise in 2022, which was updated in 2023 with specific focus areas. This included a detailed yield analysis using ten years of internally generated regional research data on temperature ranges and FFB yield effects, as well as World Bank climate projections for Indonesia up to 2051. Potential climate-related risks and opportunities were assessed based on two warming scenarios: a 2°C increase above pre-industrial levels by 2100 (aligned with the Paris Climate Accord) and a 4°C rise, reflecting the current status quo, for our operations in Indonesia and Brazil. The first scenario envisions the successful implementation of ambitious measures to mitigate the most severe effects of climate change, limiting the temperature increase to 2°C. This scenario presumes significant policy actions and their associated transitional risks as society transitions to a low-carbon economy. In contrast, the second scenario represents a business-as-usual approach, with no changes in policies or actions, leading to an anticipated 4°C rise in global temperatures and intensified physical impacts of climate change.

Our analysis identified potential impacts on FFB yields and highlighted additional mitigation initiatives needed for flooding risks. Water deficit and fire risk, on the other hand, were sufficiently addressed through our existing risk mitigation measures.

The results of the analysis are summarised on pages 24-28 of our FY2023 Sustainability Report.

WATER, WASTE AND EFFLUENTS (GRI 3-3, 305-5)

Water is essential to our operations, and managing water resources effectively is vital for both environmental sustainability and the well-being of the communities in our operational areas. As we experience more unusual and unseasonal weather patterns such as the drought periods which occurred during 2024, it is particularly important that we manage our water use carefully. Our water management practices, overseen by our Chief Operating Officers, include withdrawal, consumption, and discharge, all of which comply with Indonesian laws.

We are dedicated to safeguarding natural waterways and have established buffer zones between our operations and water sources as necessary. We have obtained the relevant permits that specify the sources of our water withdrawal, the volume of water consumed, and the quality standards for discharge. Before these permits are granted, regulatory authorities perform impact assessments regarding our water withdrawals. With these permits in place, we responsibly extract water from rivers and groundwater, ensuring that our water-related activities comply with government regulations. Furthermore, we work closely with our suppliers to ensure their compliance with water-related regulations, particularly those related to wastewater treatment.

Water Treatment Plant in Arta Kencana POM, Lahat, South Sumatra

Water use efficiency

Water consumption is carefully monitored across our estates, mills, and refineries, taking into account the specific characteristics of each water source:

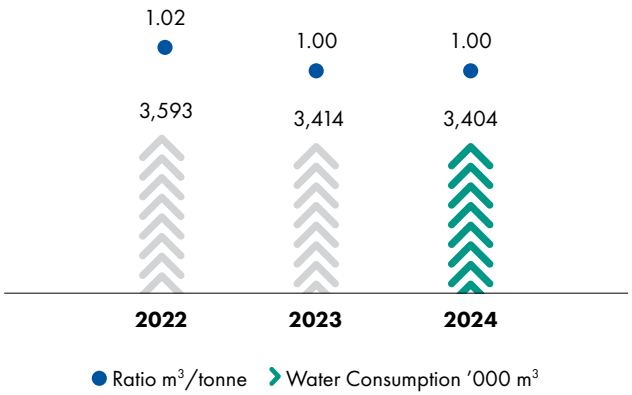
Our rubber and oil palm estates in tropical Indonesia depend solely on seasonal rainfall for irrigation.

- In mills, 87% of the water is sourced from rivers, while the remaining portion is derived from groundwater and rain-harvesting.
- Within our refineries, 88% of the water is procured from municipal sources, with the remainder originating from groundwater.
- In rubber factories, 89% of the water is drawn from rivers, while the remaining share comes from groundwater.
- Water utilised in our offices and site accommodation within plantations is sourced from groundwater and rain-harvesting.

Within our mills and refineries, we reuse steam condensate in our boilers, which contributes to water and energy reductions.

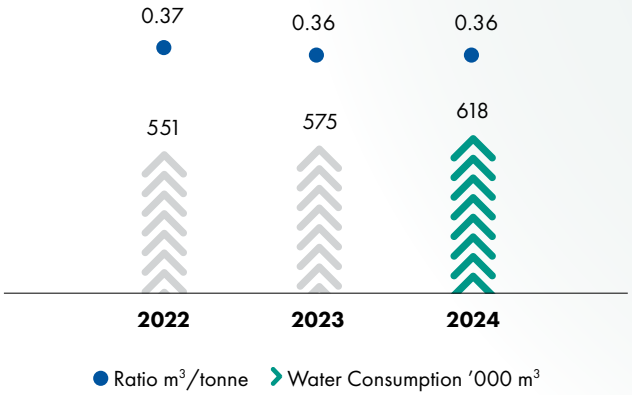
- Mills: In 2024, we utilised 1.00 m^3 of water per tonne of FFB processed; a 1% improvement compared to 2023.
- Refineries: We used 0.36 m^3 of water per tonne of material produced, leading to a 2% decrease compared to 2023.
- Rubber Sites: For rubber processing, we used 39.78 m^3 of water per tonne, indicating a 1% decrease reduction compared to 2023.

Water consumption in palm oil mills



Note: Data from our palm oil mills (27 out of 27 mills). Water consumption ratio covers industrial usage in each mill. Ratio is based on average consumption in m³ per tonne of FFB processed. Data provided in 2022 report represented 22 mills. Prior year data has been updated in this report in line with increased scope.

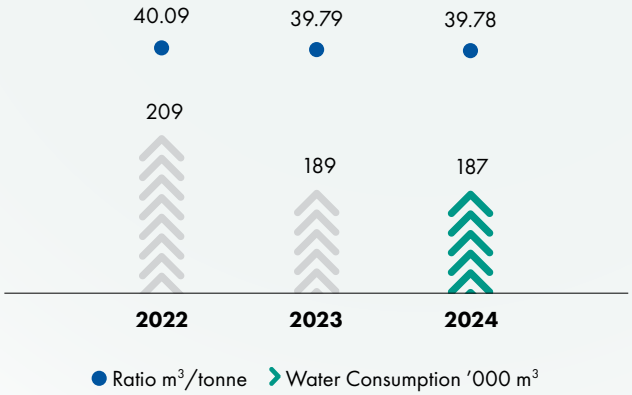
Water consumption in refineries



Notes: Data from five refineries based on water consumption per tonne of material produced, in six processes: (i) tank yard (ii) refining CPO (iii) fractionation (iv) margarine (v) cooking oil filling and (vi) finished goods warehousing. Calculations are based on metered volumes. Water content of product is excluded.

Water ratio for prior years has been restated due to a change in calculation methodology. The increase in water consumption in 2024 was due to fluctuations in the quality of raw materials and additional processing performed at one refinery.

Water consumption in rubber factories



Note: Data from three factories with three crumb rubber and two sheet rubber processing lines. Water consumption ratio covers industrial usage in each factor. Ratio is based on consumption in m³ per tonne of rubber produced.

All of our operational sites are required to undergo Environmental Impact Assessments (AMDAL) during their initial development phases. These assessments identify critical water sources that support local biodiversity and surrounding communities, as outlined in the HCV assessments on pages 20-22. Furthermore, Indonesia's Ministry of Energy and Mineral Resources (ESDM) mandates that a permit must be acquired prior to any water withdrawal. In 2024, we reported no instances of non-compliance related to water use or wastewater management.

Waste and effluent management (GRI 306)

We diligently implement waste and effluent management practices to enhance operational efficiency, reduce costs, and minimise environmental impact. All our sites utilise waste management systems that comply with Indonesian regulations, guided by PROPER and ISO 14001 standards (refer to page 65 in the Appendix for our PROPER ratings and ISO 14001 certification information).

- Mills: In 2024, the average production of hazardous waste per mill was 1.00 tonnes (compared to 0.96 tonnes in 2023).
- Refineries: The total hazardous waste generated in 2024 was 26,598 tonnes (compared to 24,770 tonnes in 2023), with 77% attributed to spent bleaching earth. Additionally, non-hazardous waste totalled 2,155 tonnes in 2024 (compared to 2,164 tonnes in 2023), with 67% directed for recycling and the remaining 33% sent to landfill.
- Rubber Factories: The average production of hazardous waste per factory in 2024 was 0.43 tonnes (compared to 0.40 tonnes in 2023).

In 2024, we continued a project to replace fluorescent and mercury lamps across our operations with LED lamps. This reduces both hazardous waste volumes and energy requirements.

Milling waste, comprising solid non-hazardous components like EFBs, fibre, and shells, is entirely repurposed by our estates and mills as either organic fertiliser or fuel for our boilers. In 2024, the total mass of milling waste reached 1,493,737 tonnes, up from 1,448,674 tonnes in 2023.

The effluent generated during milling, known as POME, is a byproduct of the processing of FFB into CPO. Both solid waste and POME are managed in strict adherence to regulatory controls. Mill wastewater, including POME, is treated on-site. POME is composted in aerated bunker composters at three of our mills, resulting in reductions in GHG emissions.

- Mill effluent volume: In 2024, 1,864,625 m^3 of wastewater was produced from our 27 mills, marking a 1% increase from 2023 (1,850,973 m^3).
- Mill effluent quality: At the 27 mills, the median Biological Oxygen Demand (BOD) was 780 (2023: 1,143 mg/l), and the median Chemical Oxygen Demand (COD) was 1,960 (2023: 4,103 mg/l).

We ensure that the effluent quality complies with regulatory standards, and all effluents undergo treatment before being discharged into watercourses or municipal sewer systems.

- Refinery effluent volume: 294,688 m^3 of wastewater was produced in 2024 (2023: 264,384 m^3).
- Refinery effluent quality: The median BOD was 20 (2023: 20 mg/l), and the median COD was 50 (2023: 63 mg/l).

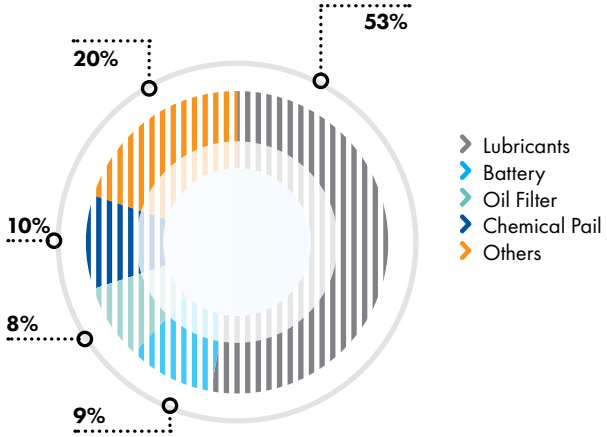
We are committed to engaging with the government, and as part of our obligations, we are required to undergo annual assessments relating to BOD and COD in collaboration with the Ministry of Environment and Forestry.

In 2024, there were no recorded spills of effluent, CPO, or diesel during harvesting, processing, or transportation; IndoAgri faced no fines or law enforcement sanctions relating to environmental regulations; and there were no significant complaints from stakeholders concerning the environment. All hazardous waste is disposed of in accordance with national regulations and transported by an accredited third-party.

Using palm oil mill effluent as organic fertiliser, Arta Kencana Estate, Lahat, South Sumatra

Hazardous waste from mills

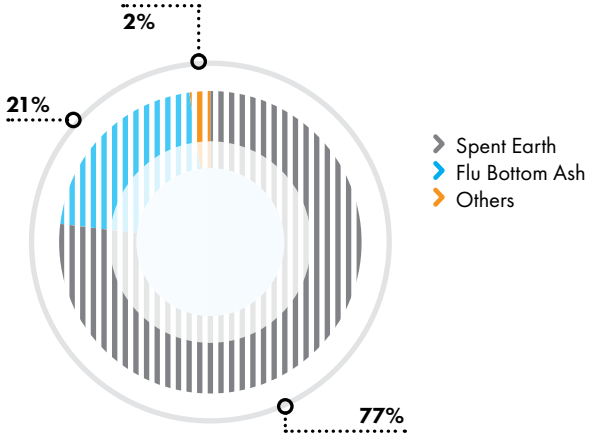
(%)



Note: Data from our palm oil mills (27 mills). "Others" comprise rags, electric lamps, paint cans, clinical and laboratory waste, used cartridges, and contaminated goods.

Hazardous waste from refineries

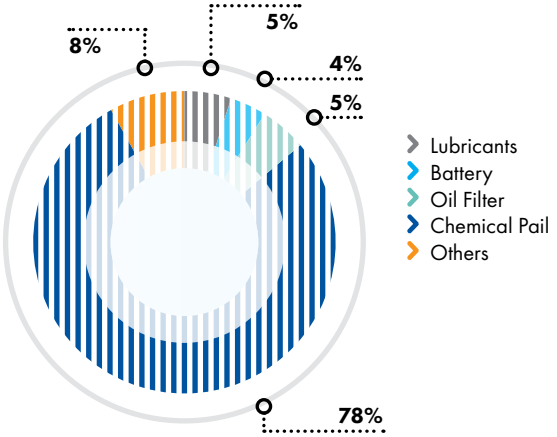
(%)



Note: Data from 5 refineries. "Others" consist of batteries, filter oil, lubricants, electric lamps, rags, clinical waste, carbon waste, sludge waste, used nickel catalysts, contaminated packaging and gloves, and used print cartridges.

Hazardous waste from rubber factories

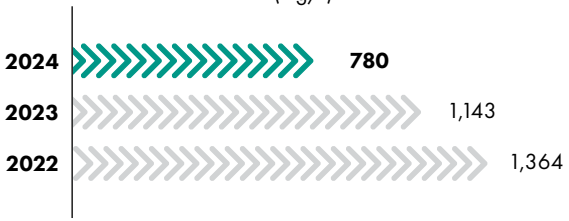
(%)



Note: Data from 3 rubber factories. "Others" comprise used turpentine, rags, electric lamps, paint cans, clinical and laboratory waste, used cartridges, and contaminated goods.

Mill BOD effluents

(mg/l)



Refinery BOD effluents

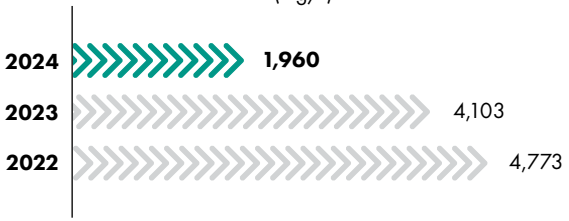
(mg/l)

Rubber factories BOD effluents

(mg/l)

Mill COD effluents

(mg/l)



Refinery COD effluents

(mg/l)

Rubber factories COD effluents

(mg/l)

Breeding of natural pest control at Bah Lias Research Station, Simalungun, North Sumatra
Nimfa Sycanus, the assasin bugs of nettle caterpillar and bagworm on oil palm

USE OF FERTILISERS, PESTICIDES AND CHEMICALS (GRI 3-3, 301-1)

Oil palm is recognised globally as the most efficient oilseed crop in terms of yield per hectare. Despite this, we are continually exploring opportunities to enhance our palm oil yield with the aim of minimising our environmental impact (see page 40 for the Yield Resilience and Innovation section).

Fertiliser Consumption

The key to growing a healthy and high-yielding crop is the effective application of fertilisers. We are dedicated to utilising organic fertilisers and minimising our dependence on chemical alternatives. We continuously explore alternative fertilisation options, such as controlled-release fertilisers and those derived from palm fronds. Additionally, we are expanding the use of soil and water enhancement technologies and investigating more nature-based solutions. In 2024, we commenced a collaboration with an academic institution to conduct research into the creation of biochar from EFBs. We are confident that use of the biochar will lead to increased soil quality and reduced fertiliser consumption.

The appropriate dosage of fertiliser is tailored to key factors, including soil productivity and the age of trees in each plantation block. Fertiliser is applied during both planting and replanting. We utilise leguminous cover crops to help manage atmospheric nitrogen and enhance soil quality. Furthermore, we recycle EFBs and POME and used them as soil enhancers and compost. To prevent dilution and depletion, we avoid applying fertilisers during heavy rainfall and schedule applications across optimal intervals.

Integrated Pest Management (IPM)

In adherence to both the Stockholm and Rotterdam Conventions, IndoAgri is committed to avoiding the use of pesticides classified as Class 1A and 1B by the World Health Organisation. This commitment extends to our suppliers, who are also required to meet these standards. We employ IPM techniques to effectively address the environmental and health impacts associated with chemical pesticides. By utilising natural, biological, and mechanical controls, we have achieved cost savings, reduced potential risks to human health, and enhanced biodiversity within our ecosystem.

Chemical pesticides are used only as a last resort when other methods have proven ineffective. Our ongoing initiatives include developing bio-pesticides such as Trichoderma and Cordyceps for managing plant diseases and controlling pests. Trichoderma acts as a preventive measure against Ganoderma disease through soil mixing during the nursery stage and application in planting holes during oil palm field planting. In contrast, Cordyceps application is part of IPM strategy aimed at controlling the nettle caterpillar population during its larger larval stage.

In 2024, we used a total of 73.10 tonnes of biopesticides. Since March 2018, we have eliminated the use of Paraquat, a toxic chemical pesticide, from our operations to avoid any potential health risks to our workers. Examples of controls from our IPM include:

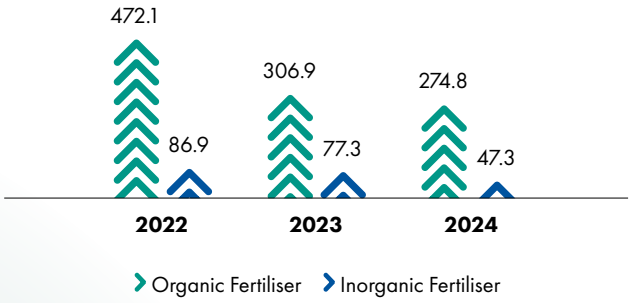
- A project to rear barn owls to control rat populations in our estates. This includes providing a supportive ecosystem to encourage population development.
- Planting of leguminous cover crops to suppress weeds.
- Release of Eocanthecona species and Sycanus species beetles (both predators of other insect pests that attack oil palms) and encour agement of natural habitats for these predators;
- Use of pathogens i.e. viruses and fungi to control leaf-eating insects.

Alongside our commitment to biopesticides, we have also reduced herbicide usage by implementing a new weed solution that cuts herbicide application by up to 50% while preserving its effectiveness in controlling weeds. This change has significantly minimised the negative environmental impacts associated with herbicide use, such as air, water, and soil pollution, as well as the loss of biodiversity. In conjunction with the new weed solution, we are utilising the Micron Herbi 4 sprayer. Unlike conventional cap sprayers, this device reduces water consumption from 120 liters per hectare to approximately 10 liters per hectare, leading to both economic and environmental advantages.

To manage the population of leaf eating caterpillars (bagworm and nettle caterpillar) in our estates, we have increased the use of drone sprayers. The drones enable more precise application of pesticides and also offer time and labour benefits, leading to cost efficiencies.

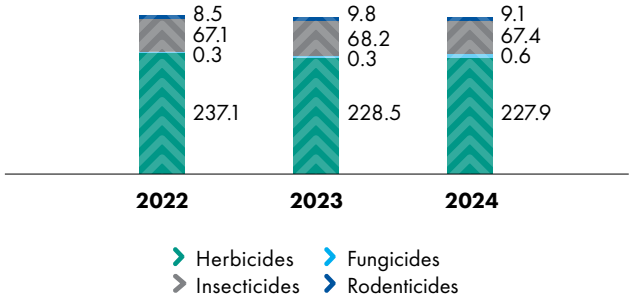
We recorded a 1% decrease in total pesticide consumption from 306,000 litres in 2023 to 305,000 litres in 2024.This reduction resulted from more efficient usage compared to the previous year. We will continue to improve our pest monitoring and detection capabilities to further minimise pesticide use.

Fertiliser consumption ('000 tonnes)



Note: Scope of data is 63 ISPO certified/audited oil palm estates and 7 rubber estates.

Pesticide consumption ('000 tonnes)



Note: Scope of data is 63 ISPO certified/audited oil palm estates and 7 rubber estates.

RESPONSIBLE SOURCING

Recording of harvest results using a real time system at Dolok Estate, Simalungun, North Sumatra

INTRODUCTION

We are committed to responsible procurement practices and consider both the environmental and social impacts of our sourcing decisions. Our goal is to ensure a supply chain that is fully transparent and traceable. To achieve this, we collaborate closely with smallholders and suppliers, aligning their practices with our Policy. Innovation and R&D are at the heart of our efforts, focusing on developing advanced planting materials and agronomy techniques. These initiatives aim to boost yield resilience and promote sustainability across our operations and the wider palm oil industry. For our rubber and palm oil operations, we exclusively source from within Indonesia. Our Board, which oversees and approves our Policy, is ultimately responsible for supply chain management and receives regular updates and reports through our sustainability governance processes (see Sustainability Governance section on page 05).

This section highlights our efforts to ensure compliance with our policy among our estates and independent suppliers.

Aligned with SDGs

Material topics and focus areas:

- Sustainability certification
- Supply chain traceability and transparency
- Yield resilience and innovation
- Smallholder engagement and livelihoods

Scope of section

Palm oil and rubber operations

Updates for 2024

In this section

Sustainability certification

89% of all estates' hectarage is ISPO certified

84% of nucleus CPO production is ISPO certified

Supply chain traceability and transparency

100% of FFB processed in mills is traceable to estates

100% of CPO processed in refineries is traceable to mills

100% of PK processed in kernel crushers is traceable to estates

100% of mills audited to Policy requirements

502 internal audits conducted

251 external audits conducted

Zero major non-conformities reported

100% of mills and supplying estates held good practice workshops

Yield resilience and innovation

9,473 hectares of replanted area monitored by drones

Smallholder engagement and livelihoods

100% of plasma smallholders comply with our Policy

Support in technical and continued financial for smallholders as part of FPKM programme

RESPONSIBLE SOURCING

Material Topics	Goal/Target	Updates for 2024
Sustainability Certification	By end 2026: ISPO certification for all nucleus estates	Achieved 89% of nucleus estates hectarage*
	By end 2026: ISPO certification for all mills	Achieved certification for 22 out of 27 mills. Additional 3 mills have undergone first round audits and one has been subject to the second round of audit*
	By 2026: 100% of CPO we refine is ISPO-certified	On track. 80% of CPO we refined in 2024 was ISPO-certified
Supply chain traceability and transparency	Maintain 100% traceability to mill	Achieved
	Maintain 100% traceability to plantation for FFB processed at our mills and kernel crushing plants	Achieved
	Obtain ISPO certificate for 4 KUD Smallholders in 2024 and conduct 6 audits for 6 KUD for first ISPO Certification by 2025	Four KUD certified as of 2024. The others are undergoing the audit process

* *Figures cover hectarage or number of mills that are already certified or have completed ISPO first stage audit. The certificate release date is subject to the accreditation period of the certifying body. Hectarage data are based on planted areas on 31 December 2024.*

Material Topics	Goal/Target	Updates for 2024
Yield Resilience and Innovation	Annual replanting supplied by ganoderma-tolerant seeds since 2018	Achieved
Smallholder Engagement and Livelihoods	Support Training on Sustainable agriculture for 149 KUD	Achieved

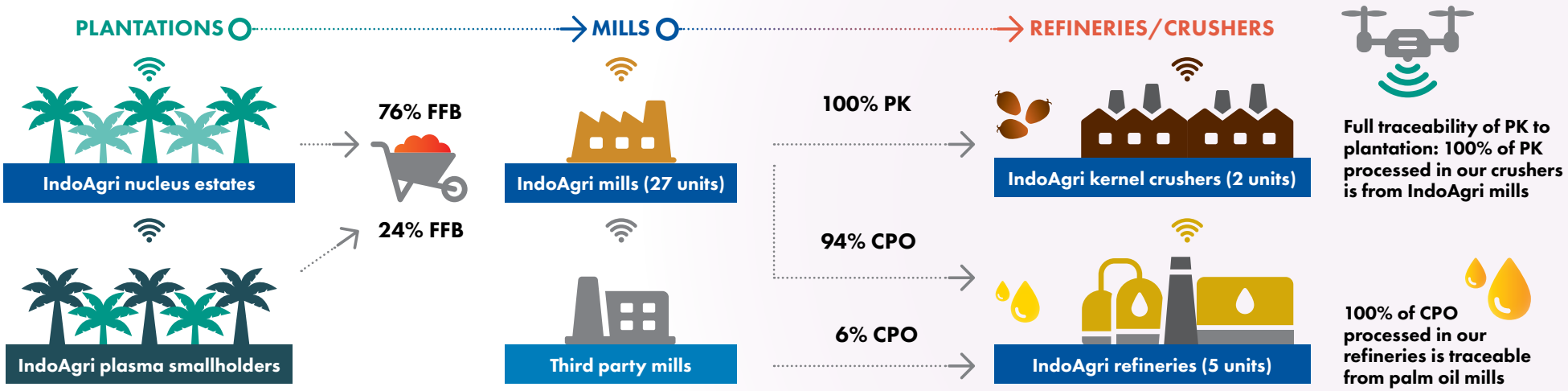
SUSTAINABILITY CERTIFICATION
(GRI 3-3, 308-1)

ISPO certification is obligatory for all oil palm growers in Indonesia as the nation aims to foster a sustainable plantation industry. At present, the Indonesian Government is striving to secure international accreditation for ISPO, which will enhance the global competitiveness and acceptance of Indonesian palm oil products.

At IndoAgri, 89% of our total estate area is officially ISPO certified. All estates have implemented ISPO practices, including those that have yet to obtain formal certification, and we are committed to assisting our smallholders to achieve certification.

SUPPLY CHAIN TRACEABILITY AND TRANSPARENCY (GRI 2-6, 308-1, 414-1)

IndoAgri's palm oil supply chain traceability



Plantations

Guided by our Policy, we are committed to 100% compliance across all our plantations, including those of plasma smallholders. This commitment is underpinned by annual audits that assess our adherence to key principles: no deforestation, protection of HCV and HCS areas, no planting on peatlands, zero burning, and full respect for labour rights and human rights, including FPIC.

We maintain consistent FFB quality standards across all our operations, including our smallholder partnerships. To support our smallholders in meeting these standards, we provide enhanced agronomy training and financial assistance towards ISPO certification (refer to pages 41-42).

Mills

All IndoAgri mills and third-party suppliers are required to formally accept our Policy. To ensure compliance, we conduct annual risk assessments on our own mills to identify and mitigate potential risks. Additionally, we maintain a comprehensive database of all third-party suppliers, including their names, parent companies, ownership details, organisational structure, scale of operations, and location coordinates, to facilitate effective auditing and traceability.

Supplier engagement and assessment (GRI 308-1)

Sustainable procurement practices are essential for a responsible and successful business. They contribute to environmental protection, social equity, and respect for human rights. We require all suppliers, including smallholders, to comply with our Policy, which aligns with ISPO standards[1]. This includes our nucleus and plasma estates, mills, and all third-party CPO suppliers.

FFB Harvesting at Riam Indah Estate, Musi Rawas, South Sumatra

1 *ISPO certification is required for third-party suppliers and smallholders with farms smaller than 25 hectares by November 2025. This requirement is in addition to the existing mandate for large plantation companies to comply with the Indonesian Sustainable Palm Oil (ISPO) scheme.*

Our procurement contracts are legally binding and reference our Policy. Suppliers, including smallholders, have six months to address non-compliance issues based on ISPO guidelines. We provide support during this period, but persistent non-compliance will result in the termination of our business relationship.

As over 80% of our CPO is produced internally, our audit focus is primarily on our own supply chain. In 2024, we conducted 502 audits, workshops, and site visits across all our mills and their supplying estates. These assessments evaluate compliance with our Policy, as well as:

- Agronomy: Good Agricultural Practices, yield, soil health, crop protection.
- Responsible Operations: Safety, biodiversity, peatland protection, fire prevention, human rights, community engagement, and FPIC.
- Operational Efficiency: Energy and water use, GHG emissions, and waste management.
- Regulatory Compliance: Adherence to government regulations and ISPO certifications.

To ensure third-party CPO suppliers meet our requirements, we maintain regular engagement. We actively assist them in developing and implementing mitigation plans for significant audit findings identified during annual assessments conducted against our Policy. Additionally, we support capacity building efforts to improve their sustainability performance.

Our refineries are currently undergoing certification for the ISO 50001 Energy Management System. Being certified ISO 50001 implies that the quality of CPO produced by both our mills and third-party suppliers are subjected to more rigorous standards and this enhanced CPO quality translates to reduced processing time and energy consumption. Each CPO shipment received undergoes a quality assessment and suppliers falling short of our quality requirements are granted a grace period for compliance. However, persistent non-compliance will lead to the discontinuation of our business relationship. In 2024, we continued our efforts in conducting audits as part of ISO 50001 certification preparation, successfully auditing one sugar factory in Komering. In 2025, we plan to audit one sugar factory in Pati and progressively increase the number of audits across our palm oil and sugar mills

In 2024, none of our CPO sourcing was interrupted due to supplier non-compliance with our Policy or quality requirements. All suppliers are subject to the same regulatory and commercial standards, and we treat them equitably in terms of price, quality, and capacity. We are committed to enhancing the resilience of our supply chain by supporting our smallholders in improving their agricultural productivity and achieving sustainability certifications (see page 41). Furthermore, we invest in community development projects to enhance local socio-economic conditions and create micro-enterprise opportunities (see page 51).

Human rights assessments in our supply chain

Our human rights assessments adhere to our Policy, Labour Policy, ISPO certification requirements, Indonesian government regulations, and ratified ILO conventions. Certified auditors annually assess high-risk suppliers, identified based on publicly available information with non-conformances being promptly reported and addressed. To enhance supplier awareness, we collaborate with the Indonesian Palm Oil Association (GAPKI) to conduct human rights training.

All of our ISPO-certified units undergo annual external audits by independent bodies. These audits include assessments of human rights risks, particularly for new suppliers. The knowledge and expertise gained through the ISPO certification process provide valuable resources for guiding other IndoAgri sites in their ISPO certification journeys. In 2024, 100% of our ISPO-certified units were formally assessed for labour and human rights risks. Our non-ISPO-certified units are also subject to annual assessments by certified internal auditors, adhering to similar audit standards and control reviews. We are pleased to report that the audits identified no material risks or issues, confirming our compliance with ISPO standards.

Where workers from our supply chain have concerns, they can raise concerns through our grievance and whistleblowing mechanisms. This includes workers from second-tier suppliers. There were no reported breaches related to human rights through our whistleblowing mechanism in 2024.

More information on our commitment to respecting human rights can be found on page 47.

YIELD RESILIENCE AND INNOVATION
(GRI 3-3)

Increased yield drives revenue growth for both IndoAgri and our smallholders. By improving efficiency, we minimise the need for further land conversion for agriculture. Our ISO 9001-certified Bah Lias (BLRS) and SAIN Research Stations specialise in developing high-yielding oil palm seeds, capable of producing up to 34 tonnes of FFB per hectare. While we utilise some of these seeds in our own plantations, a portion is sold to external entities.

Palm oil yield is influenced by various factors, including tree age, seed quality, soil and weather conditions, and effective plantation management. To enhance yields, our agronomy research teams are continuously exploring improved techniques, such as optimised fertiliser application for young palms and innovative methods like trunk chipping to mitigate Ganoderma disease. These efforts have resulted in the development of advanced planting materials that exhibit faster maturity and higher oil content.

Trichoderma cultivation at Bah Lias Research Station, Simalungun, North Sumatra

We enhance oil palm seedling growth by utilising selected Trichoderma root-endophytes to improve nutrient uptake. Seedlings are immunised with another Trichoderma isolate to protect against Ganoderma infections and then planted in areas endemic to Ganoderma. After successful nursery experiments, a field trial commenced in 2024 to enhance abiotic stress tolerance through application of a specific Trichoderma endophyte.

Our Novel Trait programme also advanced with the aim of improving fruit quality and enhancing harvesting efficiency, experiencing more positive results in the 2024 relating to late fruit abscission duration and long peduncle character[2]. We also continue to employ Sentinel satellite imagery, utilizing Normalised Difference Vegetation Index (NDVI) and raster band analysis, to monitor the health and leaf nutrient status of our oil palms and have expanded the use of unmanned aerial vehicles (UAVs) to capture the ground condition in estates.

2 *Abscission relates to the length of time fruit is attached to the bunch and peduncle refers to length of stalk that connects the fruit bunch to the palm tree.*

SMALLHOLDER ENGAGEMENT AND LIVELIHOODS (GRI 3-3)

Smallholders are vital to Indonesia's palm oil sector, cultivating over 40% of the land. This has played a crucial role in poverty reduction, improving rural livelihoods, and narrowing the gap between urban and rural communities. Their significant environmental impact and reliance on the industry make their inclusion in sustainable palm oil production essential.

IndoAgri is committed to meeting the government Plasma Scheme requirement of having a 20:80 ratio of plasma to nucleus plantation area. We have achieved this in most of our locations and will further increase compliance after planned progress in East Kalimantan and South Sumatra.

We are also committed to supporting our smallholders and independent farmers in achieving ISPO certification by 2026. This includes providing free training and facilitating their financial independence to address the associated costs. Proposed additional financial support from the government will also help with this goal. ISPO certification encompasses best practices like HCV protection, proper plantation management, labour standards, and health and safety regulations. We train smallholders to meet these requirements, including managing riparian areas within HCV zones and ensuring water availability, especially during droughts. This empowers them to improve cultivation and harvesting, reducing environmental impact and increasing income.

Meeting with our plasma farmers from KUD Teratai Biru, in Musi Banyuasin, South Sumatra

Following the successful ISPO certification of one KUD in 2023, an additional three KUD were certified in 2024 and a further six are undergoing the audit process. We are also working with the rest of our smallholders to help them achieve compliance. It is targeted that all our KUD will undergo audits and achieve ISPO certification by 2026.

IndoAgri supports smallholders through various initiatives, and we understand that techniques and processes must be adapted depending on location – for instance some regions prefer 'One Roof' management while others opt for 'Active Plasma'[3]. We assist with ISPO certification by collaborating with KUD on best management practices and environmental management, and participation in the Rejuvenation Scheme (Peremajaan Sawit Rakyat, PSR) to replant mature oil palm areas. To mitigate price volatility, FFB prices are determined by Dinas Perkebunan (the Agriculture Department) with input from plantation companies and smallholders. We also provide subsidised high-quality oil palm seeds. These efforts have resulted in new partnerships, such as with the KUD Sumber Sawit Nusantara Cooperative, encompassing 268 hectares of land.

We hope that by engaging the smallholders across our business operations, it will result in benefits to all parties. Moving forward, we hope to continue forging good relations with the farmers and KUD so that trust is built, and operations function effectively.

Testimony of Ajusman, Chairman of KUD Teratai Biru

For over thirty years, I have had the honour of working with PT Lonsum as a plasma farmer, a partnership that has significantly transformed my life and the lives of KUD Teratai Biru members. PT Lonsum has provided essential support and guidance, equipping us with resources and training that have improved our yields and product quality, leading to increased income and stability for our families.

This collaboration has fostered a strong sense of community, allowing us to share knowledge and support one another. The training programmes have introduced us to modern farming techniques, enabling us to adapt to market demands and invest in better equipment. The positive changes are evident in our harvests and overall quality of life, with families thriving and children receiving better education. I am grateful for this partnership and look forward to continuing our successful collaboration.

Ajusman, Chairman of KUD Teratai Biru

3 *Under 'One Roof' management, IndoAgri is responsible for full plantation management, including financial reporting, while 'Active Plasma' involves more independent farming and plantation administration by the smallholders.*

OUR PEOPLE

Our employees at Riam Indah Estate, Musi Rawas, South Sumatra

INTRODUCTION

The agriculture sector drives economic growth in rural Indonesia. In 2024, IndoAgri contributed by employing over 54,000 individuals and collaborating with approximately 54,000 plasma farmers. We prioritise safe and healthy workplaces, ensuring human rights and well-being. We also invest in employee development.

This section highlights our commitment to enhancing labour conditions and fostering a positive and sustainable work environment that exceeds regulatory standards.

Aligned with SDGs

Material topics and focus areas:

- Occupational health and safety
- Human, child and labour rights
- Training and development

Scope of section

All IndoAgri operations

Updates for 2024

In this section

Occupational health and safety

- **2** fatalities
- **17%** decrease in rate of recordable work-related injuries
- **11** sites obtained zero accident awards from the Ministry of Labour

Human, child and labour rights

- **No** forced labour or child labour
- **Comply** with minimum wage regulations
- **All** workers free to participate in labour union of choice
- **Full** compliance with government labour law

Training and development

- **81,427** hours of employee training (approximately 10,178 man-days)

OUR PEOPLE

Material Topics	Goal/Target	Updates for 2024
Occupational Health and Safety (OHS)	Achieve zero fatalities (across total workforce)	We regret to report two fatalities in our palm oil operations
	15% reduction in accident rate by 2029 (baseline 2020)	17% reduction in accident rate compared to 2023 and 12% increase in accident rate compared to 2020 baseline
	Ensure 100% completion of annual health and safety training programmes by all operational employees.	Achieved
Human, child and labour rights	No incidents of child and forced labour	Achieved
	No incidents of harassment or abuse	Achieved
	No incidents of discrimination or harassment	Achieved
	All employees paid wages equal or above legal minimum wages	Achieved
	Continue to conduct refresher course to all field assistant and foreman on Best Management Practices, at a minimum, every 2 years	Achieved

OCCUPATIONAL HEALTH AND SAFETY (OHS) (GRI 3-3, 403-1,2,3,4,5,6,7,8)

OHS System and Committee

IndoAgri prioritises employee health and safety. We are committed to providing a safe and secure working environment for all employees across all our operations. Our OHS management system ensures this commitment.

Our OHS management system is aligned with SMK3, Indonesia's national OHS standard, and adheres to ISPO certification and ISO 45001 OHS certification requirements and other relevant standards.

Each IndoAgri operational site has an OHS committee registered with the Ministry of Manpower. These committees, comprising a head, OHS expert, security guard, and assistants, ensures compliance with IndoAgri's OHS management system.

The committee serves as the primary response team for emergencies, accidents, and near misses. OHS experts rigorously investigate all incidents, including near misses, to identify root causes. They collaborate with workers to develop corrective actions, which are then monitored for implementation and effectiveness by the Supervision Division.

OHS Training and Standard Operating Procedures (SOPs)

To enhance safety, we provide regular OHS training, including first aid, empowering workers as first responders. Daily safety briefings are conducted across all sites, emphasising PPE use and a safety-conscious mindset. Danger warning signs are strategically placed to reinforce safety awareness. IndoAgri has established clear SOPs aligned with national regulations to ensure employee well-being. These SOPs apply to all employees, with a focus on those in high-risk roles, such as chemical sprayers, heavy equipment operators, and workers in potentially hazardous environments.

To mitigate risks, employees in high-risk roles undergo annual health checkups as per SMK3 regulations. Detailed results are shared with employees, who may also participate in health audits. Employees identified with potential health issues are temporarily reassigned to lower-risk roles until their health improves.

Employee safety is paramount. We utilise the Hazard Identification and Risk Assessment Tool (HIRAT) for comprehensive risk assessments at each estate, with results being reviewed monthly by the OHS committee. In collaboration with workers, we prioritise and address high-risk hazards, ensuring a safe and healthy work environment.

Safety equipment inspection and briefing in Riam Indah Estate, Musi Rawas, South Sumatra

To enhance safety, we conduct regular internal and external safety audits using the HIRAT form, fostering continuous improvement. These audits enable the identification of follow-up actions for risk mitigation. Employees have the right to refuse unsafe work. If prevented from exercising this right, they can utilise our grievance mechanism (see page 06), their labour union, daily safety briefings, or OHS committee meetings to voice concerns.

We regret to report two fatalities in 2024; one at an oil palm estate and one at a palm oil mill. Both incidents were investigated, and corrective actions have been implemented to prevent future reoccurrence. Our company supported the families of our employees from the time of the incidents and ensured release of the dependants' pensions. We also helped our employees' families obtain compensation from Indonesia's social security system (BPJS).

We strive for zero accidents and occupational diseases by conducting thorough risk assessments across all work areas and pursuing Zero Accident Gold certification. To enhance employee safety and productivity, we will implement comprehensive safety training programmes for all levels. Additionally, we continue to promote workplace safety in all areas of operation by conducting regular outreach, K3 socialisation[1], and fire prevention initiatives, while strictly supervising PPE use.

We are pleased to report that there were no recordable cases of work-related ill-health in 2024.

1 *K3 stands for Keselamatan dan Kesehatan Kerja, which translates to Occupational Health and Safety (OHS) in English.*

Safety Certification

All 67 of our estates, factories, bulking, research and refineries have achieved SMK3 Certification, with 60 units (45 palm oil, 6 rubber, 2 cocoa, 2 tea, 1 bulking, 1 research and 3 refineries) achieving SMK3 Gold. We enforce compliance through annual refresher training and a progressive disciplinary system: warnings followed by termination for persistent violations with safety performance impacting bonuses.

All rubber operations are ISO 45001 certified. This international standard emphasises proactive risk prevention and continuous improvement for a safe and healthy work environment.

Data on our units certified to SMK3, and ISO 45001 is on pages 68-69 in the Appendix.

Routine medical check up for our employee in Tanjung Perak Refinery, Surabaya, East Java.

Healthcare provisions for our employees

Our outdoor operations expose workers to various environmental factors. To ensure their well-being, we provide readily accessible healthcare through on-site first-aid posts and clinics while daily health checks by medical officers ensure workers are fit for duty. Recognising the potential for wildlife encounters, we provide training to equip workers with the knowledge and skills to respond safely in such situations. This comprehensive approach prioritises employee health and safety across our operations.

IndoAgri prioritises OHS across the value chain. Suppliers must comply with our OHS policies and regulations and we actively support KUD in achieving SMK3 and ISPO certifications. We have a total of four KUD that are ISPO certified and we intend to achieve full SMK3 compliance and ISPO certification for all KUD by 2026.

For our rubber operations, ISO 45001 certification ensures a safe and healthy work environment, emphasising proactive risk prevention and continuous improvement.

Detailed occupational health and safety data is on page 65 in the Appendix.

Security Guards (GRI 410-1)

In addition to workers' health and well-being, ensuring the physical safety of our workers and their families remains a key priority. To help achieve this, we deploy security guards who play a crucial role in maintaining a secure operational environment.

Our security team undergoes rigorous training at a dedicated centre, collaborating with military commandos and local police. This comprehensive training emphasises physical and mental strength, equipping officers with the skills to effectively handle non-criminal situations while upholding human rights and ensuring compliance with the law.

Our security personnel in Kertasarie Estate, Bandung, West Java

Human, Child and Labour Rights
(GRI 3-3, 406-1, 407-1, 408-1, 409-1)

IndoAgri has implemented mitigation measures to ensure that the risk level for operations or suppliers identified as being exposed to forced or child labour has been reduced to a minimal level.

We respect employee rights and ensure fair treatment. Our commitment includes full compliance with national and local labour laws, including freedom of association, fair wages, reasonable hours, non-discrimination, and the elimination of forced and child labour. These principles are outlined in our comprehensive Labour Policy.

Seasonal contract workers (GRI 2-8)

The agricultural sector experiences seasonal workloads, necessitating the employment of contract workers. We prioritise hiring from local communities, including family members of permanent employees. This type of contract work offers flexibility, enabling workers to balance their employment with other commitments, such as household responsibilities and personal ventures, which is highly valued in rural Indonesia.

Our employment contracts strictly adhere to Government regulations, our Code of Conduct, and ISPO standards, as outlined in our Labour Policy, and all seasonal workers are registered in our fingerprint recognition system. To promote career growth, deserving seasonal workers may be offered permanent positions based on job availability and performance. Job vacancies are announced during daily briefings and posted on estate and mill notice boards. In FY2024, 2,073 contract workers, including seasonal workers, were successfully transitioned to permanent roles.

Child labour

In compliance with Indonesian laws, individuals under 18 are not permitted to work at our sites. Our employee database verifies that no registered IndoAgri worker is underage. Our Labour Policy outlines proactive strategies to combat child labour, emphasising the importance of education in steering children away from agricultural work. To support this, we provide free educational and daycare services for our employees' children on our estates.

Our rigorous hiring process includes age and identity verification, and all employment contracts contain a clear prohibition against child labour in agriculture. To further uphold this commitment, we have visible signs throughout our plantations reminding workers of the policy against bringing children into the working estates. We take immediate disciplinary action against anyone who violates this rule, ensuring a strict adherence to our policies and safeguarding the well-being of children in our communities.

A sign prohibiting child labour installed in Rambong Sialang Estate, Serdang Bedagai, North Sumatra

Diversity and equal opportunity

IndoAgri is dedicated to promoting equal opportunities and actively including women in all aspects of our operations. To demonstrate this commitment, we allocate resources to identify and eliminate any barriers to inclusion. Our efforts start at the recruitment stage, where we prioritise merit over ethnicity, race, gender, or religion, ensuring a discrimination-free process.

Recognising the male-dominated nature of our industry, we provide training and support on diversity issues, focusing particularly on gender equality. Our Labour Policy, approved by the Board, outlines the responsibilities of Gender Committees in all units, highlighting our commitment to advocating for women's rights both professionally and personally. We enforce a strict zero-tolerance policy against sexual harassment, and employees are frequently reminded of this through social initiatives that inform them of our gender policies. These initiatives include regular activities that allow employees to express concerns about discrimination and harassment.

In line with Indonesian labour laws, all permanent employees receive maternity and menstrual leave, with job positions reserved for new mothers during their maternity absence. In 2024, 226 women took maternity leave (up from 223 in 2023), with 84% or 189 women returning to their previous roles (compared to 84% in 2023). The remaining employees either extended their leave or resigned. In 2024, there were no reported incidents of discrimination or harassment through our whistleblowing system or Gender Committees.

Freedom of association (GRI 2-30)

We adhere to Indonesian laws regarding freedom of association and consistently inform all employees about their right to join their chosen labour union and engage in collective bargaining. We believe there are no locations where the right to freedom of association is significantly

Testimony of Kasmawati, PT Lonsum

Kasmawati, a 40-year-old woman, has dedicated over a decade of her life to PT Lonsum. Reflecting on her journey, she expresses pride in being part of a company that truly values diversity and empowers its employees. From her very first day, Kasmawati felt welcomed and supported, which has allowed her to grow both professionally and personally. The strong sense of community among her colleagues has made her work experience not only enjoyable but also fulfilling.

Throughout her time at the company, Kasmawati has come to appreciate its commitment to sustainability and social responsibility. This dedication inspires her to contribute to meaningful projects that make a positive impact. For Kasmawati, her career at PT Lonsum has provided stability and the opportunity to make a difference, and she looks forward to continuing her journey with the company in the years to come.

Kasmawati, PT Lonsum

Testimony from The Chairman of SPSI at Riam Indah Estate, Samsudin.

Samsudin, the chairman of the SPSI at Riam Indah Estate

Samsudin, the chairman of the SPSI at Riam Indah Estate, has expressed his appreciation for IndoAgri's strong commitment to the freedom of association for our workers. He emphasised that the company has created an environment where employees can freely organise and advocate for their rights without fear of retaliation. "**IndoAgri has always respected our right to form unions and engage in collective bargaining**," Samsudin stated. "**This support has empowered us to voice our concerns and work collaboratively with management to improve our working conditions**."

He further highlighted the positive impact of this commitment on employee morale and productivity. "**When workers feel secure in their rights to associate and negotiate, it fosters a sense of trust and cooperation between employees and management**," he explained. "**IndoAgri's dedication to upholding these principles not only benefits us as workers but also contributes to the overall success of the company**."

threatened. By the end of 2024, 70% (68% in 2023) of our permanent operational employees were union members. The remaining employees are governed by a company policy called Peraturan Perusahaan, which aligns with government labour regulations.

All employees have access to our Labour Policy, which outlines the collective bargaining process. To foster amicable agreements, we regularly hold bipartite meetings with labour unions to address labour matters, employee benefits, and workloads. These discussions help us effectively meet our employees' needs while minimising disruptions to operations, and lawful collective labour agreements are accessible to all workers.

Fair wages and access to benefits

We are dedicated to providing fair compensation for all IndoAgri employees, as outlined in our Labour Policy. Every worker receives a wage that meets or surpasses the minimum wage set by the respective regional government. Additionally, for all permanent operational staff (non-office-based employees), we offer a rice allowance, housing, schooling, and free medical services to support a decent standard of living.

IndoAgri has introduced various initiatives to improve employee benefits, incentives, and overall job satisfaction. Beyond competitive pay, our Work and Estate Living Programme offers comprehensive amenities such as housing, sports facilities, places of worship, educational institutions, and medical services. For more details on our Community Relations and the healthcare and education facilities available at no cost to employees and their dependants, please refer to pages 50 and 52 respectively.. Furthermore, IndoAgri employees benefit from a government pension scheme, additional company contributions, and retirement packages in accordance with the Indonesian government's BPJS insurance scheme.

Data on remuneration as a percentage of the minimum legal wage is on page 65 in the Appendix.

TRAINING AND DEVELOPMENT
(GRI 3-3, 404-3)

We recognise the vital role that every member of our organisation plays, from operations to administration to management. It is important that we provide comprehensive support and training to all our staff, ensuring everyone has the resources they need to excel in their roles. In line with Total Quality Management principles, our programmes and initiatives are carefully crafted to promote career growth, job satisfaction, and overall employee well-being. By encouraging continuous learning and skill development, we equip our employees to effectively tackle challenges and capitalise on opportunities, with a focus on cultivating transferable skills that will be beneficial in the future.

For those looking to pursue leadership positions and advance their careers, we offer a variety of programmes, including Managerial and Administrative Development courses for prospective estate, mill, and refinery managers. In 2024, we maintained our hybrid training approach, delivering some sessions virtually and others in person. The training covers a wide range of topics, including environmental sustainability, technical agricultural skills, and soft skills like conflict resolution, effective leadership, and problem-solving.

Employee training in our Training Centre in Kayangan Estate, Rokan Hilir, Riau

In 2024, our permanent employee turnover rate was 4%, (4% in 2023). Employee statistics, including training hours, turnover rates, and new hires, can be found in the Appendix on pages 66-68.

To help employees identify areas for improvement and recognise their strengths, all employees at the staff level and above undergo an annual appraisal process. Performance is documented in a balanced scorecard that measures employees' achievements against specific targets, focusing on crop performance, cost efficiency, conditions, social practices, cultural change, and learning. The appraisal results and scorecard allow IndoAgri to reward and retain high-performing employees with competitive compensation while motivating others to improve their performance.

Indofood Agri's Investment in Future Leaders Through Sustainable Agronomy Scholarship

PT Lonsum's Sustainable Agronomy Scholarship launch event, attended by HR&GS Director Joefly J Bahroeny

PT Lonsum Group, in partnership with Institut Pertanian Stiper (INSTIPER), has launched a significant scholarship programme. This initiative underscores the company's commitment to developing a skilled workforce in sustainable agronomy, providing 19 students with full tuition and travel for an eight-semester Bachelor's Degree programme. By investing in education and cultivating future leaders, Indofood Agri is not only addressing the industry's growing need for qualified professionals but also demonstrating our dedication to long-term sustainability and human capital development.

COMMUNITY RELATIONS

Our Posyandu activities in Tirta Agung Estate, Musi Banyuasin, South Sumatra

INTRODUCTION

We value strong community relationships, recognising them as essential to our long-term success. We actively listen to local stakeholders and are committed to fostering inclusive growth in rural Indonesian communities. As an agribusiness, we respect indigenous land rights and contribute to the safety, health, and well-being of the communities where we operate.

In this section, we explain our progress on maintaining good relations with our host communities, contributing to their positive development and ensuring their well-being.

Aligned with SDGs

Material topics and focus areas:

- Community rights and relations

Scope of section

All IndoAgri operations

Updates for 2024

In this section

Land Rights

Full compliance with all Indonesian regulations on land rights and land management

Medical facilities and related data

- **175** clinics
- **168** Posyandu
- **39** doctors
- **208** midwives and nurses
- **24** ambulances

Education facilities and related data

- **125** day care centres
- **1,850** day care centre visitors
- **146** schools
- **881** teachers
- **12,702** students
- **19** Rumah Pintar
- **28,380** Rumah Pintar visitors

Community projects

- **6** out of 19 Rumah Pintar are financially self-sufficient

COMMUNITY RELATIONS

Material Topics	Goal/Target	Updates for 2024
Community Rights and Relations	Comply with all Indonesian laws and regulations on land rights and land management	Full compliance with regulations
	Maintain zero incidents of FPIC violations on new development area	Zero incidents of FPIC violations in new development areas

COMMUNITY RIGHTS AND RELATIONS

(GRI 3-3, 411-1, 413-1, 203-1, 203-2)

We are dedicated to positively impacting the communities where we operate. As an agribusiness in rural Indonesia, we aim to improve the socioeconomic conditions of our employees, their families, and the surrounding communities. Beyond providing employment opportunities, we actively contribute to their holistic development through initiatives in education, healthcare, infrastructure, microenterprise support, agriculture, cultural preservation, and humanitarian aid. By engaging in these diverse efforts, we strive to create sustainable and thriving communities in the regions where we operate.

Land Rights

IndoAgri is committed to the principle of FPIC, which is embedded in our policies and procedures for working with communities and authorities on land tenure and rights. We support the rights of communities and indigenous people who face challenges due to complex land tenure systems in rural Indonesia. We believe in open and transparent negotiations, inclusive decision-making, and clear agreements.

We are committed to going beyond regulatory compliance and improving the livelihoods of our farmers, suppliers, and their families. We achieve this through community development and engagement programmes implemented across our estates. All our land transactions strictly adhere to Indonesian laws and our company policy. Before developing an estate, we conduct an Environmental Impact Assessment (AMDAL) and a Social Impact Assessment (SIA) to identify baseline conditions and potential social impacts. All our operations have undergone AMDAL and SIA processes, as required by Indonesian law. We share the assessment results and development plans with local governments and communities for their input and approval.

To ensure fair land compensation, we have established certification and verification processes to confirm ownership, with the village head as a witness. For any land rights concerns, community members can file complaints with the

PT Lonsum Empowers Farmers in Tarumajaya Through Community Garden Development Programme

Handover of 2,400 kg of potato seeds and eight knapsack sprayer units to 31 farmers who are members of two farmer groups in the Tarumajaya Village area, Kertasari, Bandung.

PT Lonsum has reaffirmed its commitment to community empowerment through the Fasilitasi Pembangunan Kebun Masyarakat Sekitar (FPKMS) program. On December 10, 2024, PT Lonsum provided 2,400 kg of potato seeds and eight knapsack sprayers to 31 farmers from two groups in Tarumajaya Village, Kertasari District, Bandung Regency. Dewi Widyastuti, the Kertasarie Estate Manager, emphasised the importance of the programme, stating, "This is one manifestation of Lonsum's commitment to empowering communities around our operational areas. With the assistance of seeds and agricultural tools, we hope farmers can increase their productivity and open up greater collaboration opportunities in the future."

The initiative has received positive feedback from local government officials, including Kertasari Sub-district Head Heri Mulyadi, who praised PT Lonsum's efforts to uplift local farmers. He remarked, "We fully support this initiative because its benefits are directly felt by the community." Ahmad Iksan, the Head of Tarumajaya Village, expressed gratitude for the support, stating, "We thank PT Lonsum immensely. The assistance of potato seeds and sprayers is very helpful for our farmers." The programme not only aims to enhance economic benefits but also aligns with PT Lonsum's vision of fostering sustainable agriculture and harmonious relationships with local communities.

Indonesian government or IndoAgri through our Grievance Mechanism. Complaints are documented and require supporting evidence, as outlined on page 07. Government complaints are typically addressed to the local government office or land agency (BPN). In 2024, there were no reported incidents of FPIC violations, violations of indigenous rights, or significant land rights issues related to IndoAgri.

Our Grievance Mechanism not only captures complaints about FPIC violations but also addresses other operational, social, and environmental concerns. Company representatives will receive, verify, follow up on, and mediate these complaints to reach a resolution. Community members can also raise issues during engagement events like regular stakeholder meetings and fire training days.

Read more in our Sustainable Agriculture Policy.

Access to Healthcare

We believe that access to healthcare is crucial for both our employees and their families, as well as the broader community. At each of our operating sites, we provide clinics and first-aid posts for our employees and their families. For the wider community, we operate Posyandu centres, which offer monthly health check-ups for mothers and infants, vaccinations, food and nutritional supplements, and counseling services on nutrition, maternal, and child health. These Posyandu centres are also equipped with infrastructure to support maternal and infant healthcare.

In 2024, our Posyandu centres provided essential healthcare services to over 5,720 children under five, 846 pregnant women, and 1,503 breastfeeding mothers through monthly health checks and other programmes. To support maternal health, we launched initiatives promoting healthy lifestyles during pregnancy, offering regular check-ups for expectant

mothers. Additionally, our employees' children had access to health screenings in collaboration with the District Health Centre.

While we have made strides in supporting children, pregnant women, and mothers, we recognise the ongoing need for improvement. To further enhance our efforts, we will develop promotional materials highlighting the benefits of Posyandu, adapt counseling and educational sessions to prioritise stunting prevention and balanced nutrition, and conduct annual monitoring and needs assessments for Posyandu centres. We will also replenish and refresh medical equipment and supplies as necessary.

As of 2024, we have 175 medical clinics, 168 Posyandu centres, and 24 ambulances across our estates, staffed by 208 midwives and nurses, and 39 doctors. For more details on IndoAgri's healthcare facilities in Indonesia, please refer to page 69 in the Appendix.

Access to Education

To promote education within our communities, we have established Rumah Pintar ('Rumpin', or Smart Houses) in our oil palm plantations. These facilities provide books, learning materials, and computer workstations, with students receiving extra academic support, particularly in Mathematics, Physics and English. Rumpin additionally foster financial independence by offering a platform for local artisans to sell their products. Dancing and singing classes are also available, providing a well-rounded education for the children.

In 2024, our 19 Rumah Pintar facilities welcomed 28,380 visitors and were supported by 21 tutors. The most popular location continues to be our book centre, which serves as a library. Six of the 19 Rumah Pintar were financially self-sufficient. For more details on IndoAgri's education facilities across Indonesia, please refer to page 69 in the Appendix.

One of our clinic facilities in Kayangan Estate, Rokan Hilir, Riau

A Rumpin revitalisation project that started in 2022 has continued into 2024. Our facilities have been upgraded and additional tutors have been recruited so that the Rumpin can continue to serve as centres for community events and children can continue to benefit from a conducive learning environment and seek help on academic subjects outside of school.

Community resilience and food security

As an agribusiness, we recognise the significant impact of climate change on our operations and global food systems. In response, we have launched our PROKLIM projects, aligned with Indonesia's national programme to enhance community resilience and food security. These projects address climate change by implementing mitigation measures and adapting agricultural practices, waste management, and energy use.

Through PROKLIM, we strengthen community resilience, reduce GHG emissions, improve local climate change policy coordination, and empower villages to adopt low-carbon technologies. One successful initiative relates to crop diversification, which boosts household income and increases food security. We also support good water management practices and build infrastructure to protect communities from floods, landslides, and droughts.

Food security programme in Balam Estate, Rokan Hilir, Riau

The establishment of PROKLIM Principles and Criteria has motivated more IndoAgri units to join the programme. Our aim is to broaden support for PROKLIM, protecting more communities from the intensifying impacts of climate change.

We are currently preparing new PROKLIM sites, drawing on the lessons learned from successful projects.

Inculcating sustainability in daily living

To promote sustainable practices beyond the workplace, we established the IndoAgri Care & Ownership programme, led by the spouses of our plantation employees. This programme encourages environmental protection and sustainable behaviour among our employees and their families across our operations, from plantations to factories and offices. The programme focuses on reducing paper and plastic use, effective waste management, and conserving water and energy.

In 2024, we conducted nine training sessions for 278 plasma farmers in Riau and covered a variety of topics including oil palm cultivation and tax reporting. Moving forward, we aim to assist more farmers in obtaining organic fertiliser and provide technical support to plasma areas to improve oil palm quality. We also plan to develop oil palm cultivation modules as a guide for plasma farmers.

PRODUCT INTEGRITY

Our product storage in Tanjung Perak Refinery, Surabaya, East Java

INTRODUCTION

We are committed to providing safe, healthy, and high-quality products that our consumers can trust. We maintain strict standards for food quality and safety and engage in responsible product marketing. The following section details our safety protocols, initiatives to promote consumer health, and our efforts to engage with consumers.

Aligned with SDGs

12 RESPONSIBLE CONSUMPTION AND PRODUCTION

Material topics and focus areas:

- Product quality and safety

Scope of section

EOF products

Updates for 2024

In this section

Food Safety / Quality Management System

100% certified with ISO 9001 / FSSC 22000

100% of non-raw material suppliers (packaging and ingredients) – audits completed

100% of products and refineries are Halal-certified

PRODUCT INTEGRITY

Material Topics	Goal/Target	Updates for 2024
Food Safety/Quality Management System	Quality and safety: Maintain Global Food Safety Initiative (GFSI) certifications (e.g. FSSC 22000) for Tanjung Priok Refinery	Full compliance
	Quality and safety: Comply with Halal certification system	All products are Halal-certified
	Quality: Conduct annual quality assurance audits for all refineries against ISO 9001 standards, ensuring 100% completion of all identified major corrective actions in compliance with audit report recommendations	Audit completed for all refineries
	Quality: Complete annual audit on food safety & quality against (FSSC 22000 and ISO 9001) standards for all raw material suppliers	100% of supply tonnage to our refineries comes from sources that are audited annually on food safety
	Continue to meet and exceed nutritional requirements as per Indonesian law	Met and exceeded all nutritional requirements as per Indonesian law
	Food safety: All refineries to maintain GMP certification in line with requirements of National Agency for Drug and Food Control of Indonesia (BPOM)	All refineries certified GMP standard by National Agency for BPOM
	Food safety: Zero food recalls issued	There were no incidents of product recall

PRODUCT QUALITY AND SAFETY
(GRI 3-3, 416)

We recognise the importance of fostering a strong food safety culture within our organisation. A culture of quality excellence not only enhances consumer satisfaction and strengthens our brand reputation but also mitigates product safety risks and streamlines regulatory compliance. Moreover, it promotes continuous improvement and attracts skilled and talented employees.

Food safety

We are committed to producing safe, high-quality products that our consumers trust. We maintain rigorous production standards through formal change management processes. Our Quality Control and Quality Assurance teams receive regular training on hygiene, safety, Halal risk and control, and the latest food safety standards. The Sustainability Head oversees all aspects of food safety operations and strategy at IndoAgri. We also conduct annual audits of hygiene, sanitation, and housekeeping at our production sites and in 2024 we extended our audit scope beyond the 'Big Five'[1] to ensure that 100% of supply tonnage to our refineries comes from sources that are audited annually on food safety. We also perform regular testing of our emergency recall procedures; the last simulation was conducted in September 2024.

We have established a comprehensive product recall process, covering incident identification, investigation, corrective actions, and knowledge sharing. In 2024, we did not have any product recalls. We regularly review our procedures to ensure their effectiveness, demonstrating our commitment to regulatory compliance and proactive product safety management.

We have implemented the latest standards mandated by FSSC 22000 (version 6), which is a part of the Global Food Safety Initiative (GFSI), with our Tanjung Priok Refinery being audited against the latest standards in November 2024. As part of the updated requirements, additional quality checks have been added to our monthly food safety inspection checklist.

A selection of our products and brands

Achieving GMP+ certification at Tanjung Priok Refinery

GMP+ is a globally recognised certification scheme for the feed industry. It focuses on ensuring the safety and quality of feed products, as well as promoting sustainable practices throughout the feed supply chain.

To achieve GMP+ certification at our Tanjung Priok Refinery, we began by conducting GMP+ awareness and internal audit training for all relevant personnel. This training aimed to educate employees about the specific requirements of the certification and to equip them with the necessary knowledge and skills to implement the standards.

Next, a comprehensive self-assessment and gap analysis was performed to identify the differences between the existing system and the new GMP+ requirements. This analysis helped to pinpoint areas where improvements were needed and to develop a targeted implementation plan.

Based on the gap analysis, a detailed implementation plan was developed. This plan outlined the specific actions required to address identified gaps and achieve compliance with GMP+ standards. The plan covered various aspects, including documentation, training, process improvements, and supplier management. One key change, for example, involved the separation of pipelines carrying Palm Fatty Acid Distillate (PFAD) and waste oil/margarine.

After implementing the necessary changes, we underwent a rigorous audit by a certified GMP+ auditor. The audit assessed the plant's compliance with all GMP+ requirements, including feed safety, animal welfare, and environmental sustainability. Following a successful audit, the Tanjung Priok Refinery was awarded GMP+ certification in September 2024.

1 *Big Five refers to the top five raw material suppliers based on raw material tonnage supplied to our refineries.*

Quality control process in our laboratory at Tanjung Perak Refinery, Surabaya, East Java

Additionally, we have received self-assessment evaluations from all vendors, with their assurance of their commitment against engaging in fraud, while all of our refineries adhere to "Good Manufacturing Practices" (GMP), confirming our implementation of best-practice processes. Implementation of these voluntary principles facilitates product export with the certification being valid for five years. In September 2024, our Tanjung Priok Refinery also obtained the GMP+ certification, which focuses on feed material production. In 2024 IndoAgri did not have any critical non-conformance with either the FSSC 22000 or GMP standards and requirements. Looking forward, we are targeting implementation and accreditation of ISO 17025 standards at our Surabaya Refinery. This international standard specifies general requirements for the competence of testing and calibration laboratories and, when obtained, will reduce our reliance on external testing laboratories.

All our product packaging adheres to Indonesian National food safety standards. To meet the requirements of Perka BPOM No.20 2019, which mandates 'migration' testing to verify the packaging materials are in compliance with food safety requirements. As of the end of 2024, 100% of our packaging materials had successfully passed these tests, even though an official compliance date had not yet been set.

In 2024, we reported zero incidents of non-compliance with regulations and voluntary codes related to the health and safety impacts of our products.

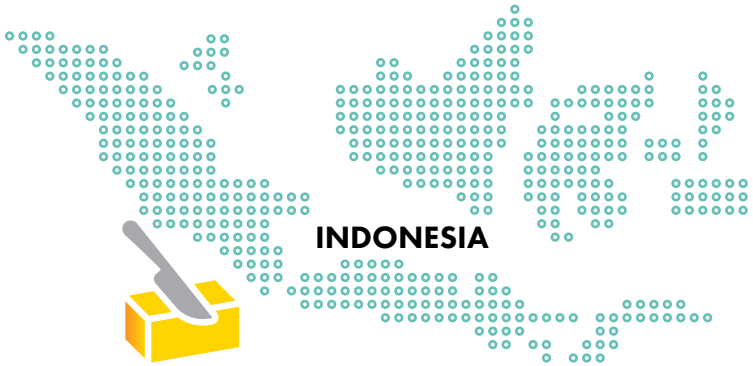
Nutrition facts

Our products provide vitamin A and tocopherol (for vitamin E) to ensure consumers achieve a balanced diet and to mitigate risk of vitamin deficiency.

OUR PRODUCTS

Our exported cooking oils to the Philippines are further enriched with vitamin A, as required by regulations in that market.

Our products are fortified with essential vitamins. These vitamins strengthen the immune system, eyesight and the developing foetus in utero. These vitamins also improve cell development, and promote a healthy nervous system.



We take vitamin fortification beyond compliance. Whilst vitamins A and D are mandated by Indonesian law, as a manufacturer of high-quality food products, we aim to contribute to the healthy diet of Indonesians. For example, we have also added vitamins E, B1, B2, Niacin, Folic Acid and B12 in our table margarine.

Palm oil contains the right sorts of fat (saturated and unsaturated fatty acids) which promote healthy growth, supple skin and energy storage. **Palm oil is free of cholesterol and trans-fat.**

Nutrition

Over 80% of our EOF products are sold domestically in Indonesia. Our cooking oils are marketed under the *Bimoli*, *Bimoli Spesia*l, *Delima*, and *Happy* brands, while our margarine and shortening products are packaged and sold under the *Royal Palmia*, *Palmia*, *Simas*, and *Amanda* brands.

Given the rise of diet-related illnesses like undernutrition, micronutrient deficiencies, and obesity, we prioritise improving the nutritional profile of our products. This includes eliminating harmful trans fats from all our consumer products and by replacing partial hydrogenated fats with interesterified (IE) oils. We are committed to full substitution and are currently trailing, in coordination with our supply chain, a new formulation for our margarine and shortening products with the initial focus being on our *Palmia* branded products.

Since January 2020, all our consumer pack cooking oil brands have been fortified with Vitamin A in alignment with various national requirements. In 2024, we made some adjustments to the supplement of Vitamin A added to cooking oil sold in the Philippines to ensure that the level meets regulatory requirements for the full 24-month shelf-life. This change was necessary to the effects of a heating climate; the amount of Vitamin A is affected by ambient temperature, with the concentration falling in higher temperatures.

Read more online.

PRODUCT INFORMATION, PACKAGING AND MARKETING (GRI 417-1,2)

Our product information and marketing communications adhere to both national and export market regulations and we have established a responsible procedure for our marketing team to follow when publishing product information. To comply with allergen management requirements set by BPOM, we provide allergen information on all product packaging.

Recognising our role in reducing plastic waste, our product packaging aligns with Indonesia's Extended Producer Responsibility policy. In 2024, we successfully completed a project to reduce the thickness of plastic used in our one-litre *Minyakita* standing pouches, thus reducing the volume of plastic waste associated with our products. We have also completed transport tests on the two-litre pouches and are moving to the production phase of the project.

We are also working towards making our packaging more easily recyclable and are testing the replacement of nylon with oriented polypropylene. Successful substitution will mean that the packaging can be recycled more efficiently. The new packaging is currently going through a consistency testing phase at our vendor.

PVC has been eliminated from our shrink cap seals, complying with Permen LHKRI No. P.75 Tahun 2019.

In 2024, IndoAgri continued to support the government's *Minyakita* cooking oil programme, fulfilling the Domestic Market Obligation (DMO) for packaged cooking oil. Our Instagram page, @Palmia_ID, hosts popular cooking demonstrations for both individual consumers and SMEs. We also continue to publish recipes on our website.

One of our margarine products, *Palmia*

CUSTOMER SERVICE AND SATISFACTION

Our brands are well-known for their high-quality and competitive pricing. We actively engage with consumers to address their concerns about product quality, communicate our sustainability efforts, and implement improvements based on their valuable feedback. We continuously monitor the market to ensure our prices remain competitive and we conduct annual customer satisfaction surveys to gauge product and service quality. Our 2024 customer satisfaction report, for which feedback was solicited from 117 distributors, revealed that 96 distributors indicated a high level of satisfaction with our products.

To ensure prompt resolution of consumer feedback, we utilise Indofood Group's centralised Customer Service Center, accessible via toll-free lines or email. Each complaint is recorded and addressed through a systematic process. We also maintain communication channels on our website and social media platforms, such as Instagram and Facebook. All feedback is acknowledged within two weeks. In 2024, we received and addressed 10 customer inquiries, primarily related to product information.

APPENDIX – DATA SUMMARY

ENVIRONMENTAL DATA

Energy Consumption in Mills (GRI 302-1,3,4)

Energy Consumption	2020 (Baseline)		2022		2023		2024	
	GJ ('000)	%	GJ ('000)	%	GJ ('000)	%	GJ ('000)	%
Fibre	4,862	62%	4,794	63%	4,699	64%	4,676	63%
Palm Shell	2,789	36%	2,730	36%	2,561	35%	2,620	35%
Total from renewable fuel	**7,651**	**98%**	**7,524**	**99%**	**7,260**	**99%**	**7,296**	**99%**
Diesel	110	1%	113	1%	93	1%	82	1%
Electricity	21	0%	8	0%	9	0%	11	0%
Total from non renewable fuel	**131**	**2%**	**121**	**1%**	**102**	**1%**	**93**	**1%**
Total Energy Consumption	**7,782**	**100%**	**7,645**	**100%**	**7,362**	**100%**	**7,389**	**100%**
GJ per tonne of FFB Processed	**2.26**		**2.16**		**2.16**		**2.16**	

Note: Our intensity figures refer to the energy types listed for mills as shown and are based on energy consumed within the organisation. Data are not currently available on the overall breakdown of electrical, heating, cooling, and steam energy consumed: we are reviewing the data on these. No energy is sold off site. Data from palm oil mills (27 out of 27 mills). Percentage figures are rounded.

Water Consumption in Mills (GRI 303-5)

Water Consumption	2020 (Baseline)		2022		2023		2024	
	'000 m^3	m^3/tonne	'000 m^3	m^3/tonne	'000 m^3	m^3/tonne	'000 m^3	m^3/tonne
Total Water Consumption	**3,510**	**1.02**	**3,593**	**1.02**	**3,414**	**1.00**	**3,404**	**1.00**

Energy Consumption in Refineries[1] (GRI 302-1,3,4)

Energy Consumption	2020 (Baseline)		2022		2023		2024	
	Gj ('000)	%	Gj ('000)	%	Gj ('000)	%	Gj ('000)	%
Palm Shell	137	9%	80	6%	77	6%	15	1%
Palm Olein	2	0%	-	0%	-	0%	-	0%
Total from renewable fuel	**139**	**9%**	**80**	**6%**	**77**	**6%**	**15**	**1%**
Diesel*	52	3%	27	2%	38	3%	45	3%
Coal	459	30%	441	34%	432	32%	567	37%
Gas**	741	49%	674	51%	727	53%	801	52%
Electricity	119	8%	94	7%	97	7%	102	7%
Total from non renewable fuel	**1,371**	**91%**	**1,236**	**94%**	**1,294**	**94%**	**1,515**	**99%**
Total Energy Consumption	**1,510**	**100%**	**1,316**	**100%**	**1,371**	**100%**	**1,530**	**100%**
GJ per tonne of Material Produced	**0.70**		**0.88**		**0.86**		**0.88**	

1 Gas and electricity consumption figures have been restated for prior years. This is due to a revision of conversion factors to align with the Indonesia Handbook of Energy & Economic Statistics.

** Includes High Speed Diesel Oil, Gasoline and Marine Fuel Oil.*

*** Includes Liquefied Natural Gas (LNG), Compressed Natural Gas (CNG) and Liquefied Petroleum Gas (LPG).*

Note: Data from five refineries (out of five) are based on consumption per tonne of material produced, in six processes: (i) tank yard (ii) refining CPO (iii) fractionation (iv) margarine (v) cooking oil filling and (vi) finished goods warehousing. Data are not currently available on the breakdown of electrical, heating, cooling and steam energy consumed. Percentage figures are rounded.

Water Consumption in Refineries (GRI 303-5)

Water Consumption	2020 (Baseline)		2022		2023		2024	
	'000 m^3	m^3/tonne	'000 m^3	m^3/tonne	'000 m^3	m^3/tonne	'000 m^3	m^3/tonne
Total Water Consumption	**579**	**0.27**	**551**	**0.37**	**575**	**0.36**	**618**	**0.36**

Energy Consumption in Rubber Factories (GRI 302-1,3,4)

Energy Consumption In OC Mills	2020 (Baseline)		2022		2023		2024	
	Gj ('000)	%	Gj ('000)	%	Gj ('000)	%	Gj ('000)	%
Palm Shell	14	7%	14	10%	11	9%	11	9%
Rubber Wood	181	88%	116	86%	105	86%	104	86%
Total from renewable fuel	**195**	**95%**	**130**	**96%**	**116**	**95%**	**115**	**95%**
Diesel	6	3%	2	1%	2	1%	1	1%
Electricity	5	2%	4	3%	5	4%	5	4%
Total from non-renewable fuel	**11**	**5%**	**6**	**4%**	**7**	**5%**	**6**	**5%**
Total Energy Consumption	**206**	**100%**	**136**	**100%**	**123**	**100%**	**121**	**100%**
GJ per tonne of Rubber Produced	**26.29**		**25.92**		**25.86**		**25.59**	

Note: Data from 3 factories with 3 crumb rubber and 2 sheet rubber processing lines. Percentage figures are rounded off.

Water Consumption in Rubber Factories (GRI 303-5)

Water Consumption	2020 (Baseline)		2022		2023		2024	
	'000 m^3	m^3/tonne	'000 m^3	m^3/tonne	'000 m^3	m^3/tonne	'000 m^3	m^3/tonne
Total Water Consumption	**340**	**43.34**	**209**	**40.09**	**189**	**39.79**	**187**	**39.78**

GHG Emissions (GRI 305-1,2,3,4)

Emission Sources	Description	2020 (Baseline)		2022		2023		2024	
		tCO_2e ('000)	tCO_2e/tonne	tCO_2e ('000)	tCO_2e/tonne	tCO_2e ('000)	tCO_2e/tonne	tCO_2e ('000)	tCO_2e/tonne
Direct Emission Estate	Land Conversion	137	0.15	(181)	(0.20)	(181)	(0.21)	(198)	(0.22)
	Peat emissions	1,017	1.13	1,105	1.20	1,105	1.25	1,099	1.25
	N_2O from fertiliser	82	0.09	174	0.19	157	0.18	95	0.11
	Fuel usage in the estates	-	-	0.00000059	0.000000001	0.00000051	0.000000001	0.00000047	0.0000000004
Direct Emission Mill	Methane from POME	263	0.29	272	0.30	267	0.30	264	0.30
	Fuel usage in the mills	11	0.01	11	0.01	9	0.01	8	0.01
Direct Emission Estate and Mill	Chemical usage in the mills and plantations	5	0.01	4	0.00	6	0.01	5	0.01
Indirect Emission Mill (Scope 2)	Electricity emission	4	0.00	2	0.00	2	0.00	2	0.00
Transportation Emission (Scope 3)	Fuel usage from transport of FFB	43	0.05	42	0.05	42	0.05	38	0.04
Total Emissions from Mills and Estate Operations		**1,562**		**1,429**		**1,407**		**1,314**	
Emission per total Palm Product			**1.73**		**1.56**		**1.59**		**1.50**

PROPER Evaluation and ISO 14001 Certification Status (GRI 2-27)

Region	PROPER Total number of IndoAgri facilities : 27 mills, 7 factories, 5 refineries, 15 estates containing peatland		ISO 14001 Certification
Sumatra	12 mills, 2 factories, 1 refinery and 2 estates	1 mill and 4 estates	17 mills
Kalimantan	7 mills and 2 estates		9 mills
Java	3 refineries and 1 factory	1 factory	2 refineries
Sulawesi	1 refinery and 1 factory		Factory and refinery implemented ISO 14001 (yet to be certified)

PROPER is the Indonesian Government's Environmental Management evaluation. Participation in the PROPER audit is subject to approval by the Indonesian Ministry of Environment and Forestry.
- *Environmental management procedures are in compliance with national regulatory standards.*
- *Environmental management efforts are in place but do not fully comply with national regulatory standards.*

SOCIAL DATA

Health and Safety Data (GRI 403-9, 10)

	2020 (Baseline)	2022	2023	2024
Fatalities	1	1	2	2
Rate of fatalities as a result of work-related injury[2]	0.008	0.008	0.020	0.018
Rate of high-consequence work-related injuries (excluding fatalities)[3]	0.016	0.008	0.010	0.009
Rate of recordable work-related injuries[4]	1.22	2.16	1.64	1.36
Number of cases of recordable work-related ill-health	0	0	0	0

2 *Rate of fatalities as a result of work-related injury is calculated as follows: No. of fatalities as a result of work-related injury x 1,000,000 divided by Total Hours Worked.*
3 *Rate of high-consequence work-related injuries (excluding fatalities) is calculated as follows: No. of high-consequence work-related injuries (excluding fatalities) x 1,000,000 divided by Total Hours Worked.*
4 *Rate of recordable work-related injuries is calculated as follows: No. of recordable work-related injuries x 1,000,000 divided by Total Hours Worked.*

Lowest Monthly Remuneration and Minimum Legal Wage

Region	Minimum Legal Wage (IDR)	Indoagri lowest monthly remuneration (IDR)	Indoagri lowest monthly remuneration as a % of minimum legal wage
Java	2,152,000	2,190,000	102%
Sumatra	2,900,330	3,280,750	113%
Kalimantan	2,746,009	3,147,000	115%
Sulawesi	2,736,700	2,737,000	100%

Ratio of remuneration by gender and employee category (GRI 405-2)

Region	Remuneration ratio Men: Women
Manager and Senior Manager	1 : 1
Supervisor	1 : 1
Staff	1 : 1
Administrative/Operational	1 : 1

Employee Statistics (GRI 2-7, 2-8 and 405-1)

	18 – 24 Years		25 – 35 Years		36 – 45 Years		≥ 46 Years		TOTAL	
	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
Education										
Academy and University (Strata 1, 2 and 3)	102	56	764	311	454	201	998	226	2,318	794
Diploma (D1-D4)	36	9	198	130	187	136	213	77	634	352
Senior High School	2,710	230	6,334	881	4,791	570	3,354	298	17,189	1,979
Junior High School	873	81	2,608	712	3,189	826	2,106	377	8,776	1,996
Primary School	2,059	211	4,429	1,173	5,337	1,963	3,620	1,441	15,445	4,788
Total	**5,780**	**587**	**14,333**	**3,207**	**13,958**	**3,696**	**10,291**	**2,419**	**44,362**	**9,909**
Level										
Manager and Senior Manager	-	-	4	2	39	10	327	45	370	57
Supervisor	-	2	44	21	98	21	234	60	376	104
Staff	86	22	475	86	240	34	769	106	1,570	248
Administrative/Operational	5,694	563	13,810	3,098	13,581	3,631	8,961	2,208	42,046	9,500
Total	**5,780**	**587**	**14,333**	**3,207**	**13,958**	**3,696**	**10,291**	**2,419**	**44,362**	**9,909**
Region										
Sumatra	3,956	273	9,532	1,785	9,209	2,072	6,440	1,293	29,317	5,423
Kalimantan	1,554	247	3,709	1,201	3,546	1,393	2,194	806	11,003	3,647
Java	231	63	911	187	732	187	1,155	280	3,029	717
Sulawesi	39	4	181	34	471	44	502	40	1,193	122
Total	**5,780**	**587**	**14,333**	**3,207**	**13,958**	**3,696**	**10,291**	**2,419**	**44,362**	**9,909**

	18 – 24 Years		25 – 35 Years		36 – 45 Years		≥ 46 Years		TOTAL	
	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
Status										
Permanent Employee	725	76	8,015	889	11,178	1,640	8,742	1,438	28,660	4,043
Non Permanent Employee	2,655	217	3,765	905	1,591	791	838	356	8,849	2,269
Seasonal Workers	2,400	294	2,553	1,413	1,189	1,265	711	625	6,853	3,597
Total	**5,780**	**587**	**14,333**	**3,207**	**13,958**	**3,696**	**10,291**	**2,419**	**44,362**	**9,909**

New Hires (GRI 401-1)

	18 – 24 Years		25 – 35 Years		36 – 45 Years		≥ 46 Years		TOTAL	
	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
Region										
Sumatra	26	-	79	4	28	22	48	11	181	37
Kalimantan	228	32	313	84	160	90	56	37	757	243
Java	3	7	21	5	8	8	7	6	39	26
Sulawesi	-	-	-	-	-	-	-	-	-	-
Total	**257**	**39**	**413**	**93**	**196**	**120**	**111**	**54**	**977**	**306**

Resignations (Excluding Contract Workers)

	18 – 24 Years		25 – 35 Years		36 – 45 Years		≥ 46 Years		TOTAL	
	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
Region										
Sumatra	24	-	349	14	351	10	338	39	1,062	63
Kalimantan	70	7	227	27	155	12	148	16	600	62
Java	5	1	27	9	15	6	98	14	145	30
Sulawesi	-	-	3	-	6	-	39	2	48	2
Total	**99**	**8**	**606**	**50**	**527**	**28**	**623**	**71**	**1,855**	**157**

Turnover rate (GRI 401-1)

	18 – 24 Years		25 – 35 Years		36 – 45 Years		≥ 46 Years	
	Male	Female	Male	Female	Male	Female	Male	Female
Region								
Sumatra	1%	0%	4%	1%	4%	0%	5%	3%
Kalimantan	5%	3%	6%	2%	4%	1%	7%	2%
Java	2%	2%	3%	5%	2%	3%	8%	5%
Sulawesi	0%	0%	2%	0%	1%	0%	8%	5%
Turnover Group				**4%**				

Training hours (GRI 404-1)

	Total Participants		Employee Training Hours			Average Training Hours per Employee	
	Male	Female	Male	Female		Male	Female
Level							
Manager and Senior Manager	234	27	3,377	190	Manager and Senior Manager	14	7
Supervisor	369	204	2,045	815	Supervisor	6	4
Staff	915	205	49,402	1,634	Staff	54	8
Administrative/Operational	3,848	111	22,784	1,180	Administrative/Operational	6	11
Total	**5,366**	**547**	**77,608**	**3,819**	**Average**	**14**	**7**

SMK3 Certification

Type	2022	2023	2024
Gold Rating	**60**	**60**	**60**
Palm Oil	45	45	45
Rubber	6	6	6
Tea	2	2	2
Cocoa	2	2	2
Refinery	3	3	3
Research	1	1	1
Bulking	1	1	1
Silver Rating	**7**	**7**	**7**
Palm Oil	6	6	6
Rubber	1	1	1

ISO 45001:2018 Certification

Type	2022	2023	2024
Total Certified	**13**	**13**	**13**
Refinery	2	2	2
Rubber	5	5	5
Tea	2	2	2
Cocoa	2	2	2
Office	2	2	2

COMMUNITY DATA

Medical facilities and related data	North Sumatra	South Sumatra	Kalimantan	Riau	Java	Sulawesi	Total
Division Clinic	44	27	21	29	2	1	**124**
Central Clinic	4	27	12	4	2	2	**51**
Ambulances	1	8	10	5	0	0	**24**
Doctors	0	1	1	4	0	0	**6**
Visiting Doctors	13	15	3	2	0	0	**33**
Midwife/Nurses	50	57	37	62	2	0	**208**
Posyandu	54	35	20	43	14	2	**168**

Education facilities and related data	North Sumatra	South Sumatra	Kalimantan	Riau	Java	Sulawesi	Total
Day Care Centres	0	28	55	41	1	0	**125**
Day Care Visitors	0	437	742	642	29	0	**1,850**
Kindergarten	25	27	6	17	4	5	**84**
Primary Schools	9	18	1	14	5	1	**48**
Secondary Schools	5	1	0	4	0	0	**10**
High Schools	1	0	0	3	0	0	**4**
Teachers	249	127	21	444	17	23	**881**
Rumah Pintar	4	6	4	4	0	1	**19**

OVERVIEW OF SPECIES FOUND IN OUR ESTATES AND THEIR STATUS UNDER IUCN RED LIST AND INDONESIA REGULATION

NO	CLASS	LOCAL NAME	COMMON NAME	SCIENTIFIC NAME	PROTECTED UNDER INDONESIA REGULATION*	IUCN STATUS
1	BIRDS	Elang tikus	Black-winged Kite	*Elanus caeruleus*	Yes	Least concern
2	BIRDS	Elang-ular bido	Crested Serpent Eagle	*Spilornis cheela*	Yes	Least concern
3	BIRDS	Burung-madu sepah-raja	Crimson Sunbird	*Aethopyga siparaja*	Yes	Least concern
4	BIRDS	Bangau tongtong	Lesser Adjutant	*Leptoptilos javanicus*	Yes	Vulnerable
5	BIRDS	Kipasan belang	Pied Fantail	*Rhipidura javanica*	Yes	Least concern
6	BIRDS	Bangau sandang-lawe	Woolly-necked Stork	*Ciconia episcopus*	Yes	Vulnerable
7	BIRDS	Baza hitam	Black baza	*Aviceda leuphotes*	Yes	Least concern
8	BIRDS	Rangkong badak	Rhinoceros hornbill	*Buceros rhinoceros*	Yes	Vulnerable
9	BIRDS	Puyuh hitam	Black partridge	*Melanoperdix niger*	No	Vulnerable
10	BIRDS	Bangau bluwok	Milky stork	*Mycteria cinerea*	Yes	Endangered
11	BIRDS	Enggang jambul	White-crowned hornbill	*Aceros comatus*	No	Endangered
12	BIRDS	Betet ekor-panjang	Long-tailed Parakeet	*Psittacula longicauda*	Yes	Vulnerable
13	BIRDS	Luntur putri	Scarlet-rumped Trogon	*Harpactes duvaucelii*	No	Near Threatened
14	BIRDS	Takur tutut	Red-crowned Barbet	*Megalaima rafflesii*	No	Near Threatened
15	BIRDS	Takur warna-warni	Red-throated Barbet	*Megalaima mystacophanos*	No	Near Threatened
16	BIRDS	Takur topi-merah	Yellow-crowned Barbet	*Megalaima henricii*	No	Near Threatened
17	BIRDS	Sempur-hujan darat	Black-and-yellow Broadbill	*Eurylaimus ochromalus*	No	Near Threatened
18	BIRDS	Cica-daun kecil	Lesser Green Leafbird	*Chloropsis cyanopogon*	Yes	Near Threatened
19	BIRDS	Cucak kelabu	Grey-bellied Bulbul	*Pycnonotus cyaniventris*	No	Near Threatened
20	BIRDS	Pelanduk dada-putih	White-chested Babbler	*Trichastoma rostratum*	No	Near Threatened

NO	CLASS	LOCAL NAME	COMMON NAME	SCIENTIFIC NAME	PROTECTED UNDER INDONESIA REGULATION*	IUCN STATUS
21	BIRDS	Tepus-merbah sampah	Chestnut-rumped Babbler	*Stachyris maculata*	No	Near Threatened
22	BIRDS	Tangkar kambing	Black Magpie	*Platysmurus leucopterus*	Yes	Least concern
23	BIRDS	Luntur kasumba	Red-naped Trogon	*Harpactes kasumba*	Yes	Near Threatened
24	BIRDS	Tepus tunggir-merah	Chestnut-rumped Babbler	*Stachyris maculata*	No	Near Threatened
25	BIRDS	Kadalan beruang	Black-bellied Malkoha	*Phaenicophaeus diardi*	No	Near Threatened
26	BIRDS	Kadalan saweh	Chestnut-bellied Malkoha	*Phaenicophaeus sumatranus*	No	Near Threatened
27	BIRDS	Elang bondol	Brahminy Kite	*Haliastur indus*	Yes	Least concern
28	BIRDS	Elang-ikan kepala-kelabu	Grey-headed Fish Eagle	*Ichthyophaga ichthyaetus*	Yes	Near Threatened
29	BIRDS	Sikep-madu asia	Crested Honey Buzzard	*Pernis ptilorhynchus*	Yes	Least concern
30	BIRDS	Alap-alap capung	Black-thighed Falconet	*Microhierax fringillarius*	Yes	Least concern
31	BIRDS	Kangkareng perut-putih	Oriental Pied Hornbill	*Anthracoceros albirostris*	Yes	Least concern
32	MAMMALS	Kucing kuwuk	Leopard Cat	*Prionailurus bengalensis*	Yes	Least concern
33	MAMMALS	Kukang	Greater slow loris	*Nycticebus coucang*	Yes	Vulnerable
34	MAMMALS	Sero ambrang	Oriental Small-Clawed Otter	*Aonyx cinerea*	No	Vulnerable
35	MAMMALS	Trenggiling	Pangolin	*Manis javanica*	Yes	Critically Endangered
36	MAMMALS	Beruk	Pig Tailed Macaque	*Macaca nemestrina*	Yes	Vulnerable
37	MAMMALS	Rusa sambar	Sambar Deer	*Cervus unicolor*	Yes	Vulnerable
38	MAMMALS	Kijang	Red Muntjac	*Muntiacus muntjak*	Yes	Least concern
39	MAMMALS	Owa	Sumatran Gibbon	*Hylobates agilis*	Yes	Endangered
40	MAMMALS	Lutung simpai	Sumatran Surili (Simpai)/ Mitred Leaf Monkey	*Presbytis melalophos*	Yes	Endangered

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41	MAMMALS	Beruang madu	Sun Bear/Malayan Sun Bear	*Helarctos malayanus*	Yes	Vulnerable
42	MAMMALS	Harimau sumatra	Sumatran tiger	*Panthera tigris sumatrae*	Yes	Endangered
43	MAMMALS	Kancil	Lesser Mouse-deer	*Tragulus javanicus*	Yes	Least concern
44	MAMMALS	Siamang	Symphalangus gibbon	*Symphalangus syndactylus*	Yes	Endangered
45	MAMMALS	Krabuku ingkat	Sunda tarsier	*Tarsius bancanus*	Yes	Vulnerable
46	MAMMALS	Babi berjenggot	Bearded pig	*Sus barbatus*	No	Vulnerable
47	MAMMALS	Pelanduk napu	Greater mouse-deer	*Tragulus napu*	Yes	Least concern
48	MAMMALS	Macan dahan	Sunda clouded leopard	*Neofelis diardi*	Yes	Vulnerable
49	MAMMALS	Jelarang	Black Giant Squirrel	*Ratufa bicolor*	No	Near Threatened
50	MAMMALS	Bekantan kahau	Proboscis monkey	*Nasalis larvatus*	Yes	Endangered
51	MAMMALS	Lutung-merah kalimantan	Maroon Leaf Monkey	*Presbytis rubicunda*	Yes	Least concern
52	MAMMALS	Banteng	Bantheng	*Bos Javanicus*	Yes	Endangered
53	MAMMALS	Macan Tutul Jawa	Javan Leophard	*Pantera Pardus Melas*	Yes	Critically Endangered
54	REPTILES	Buaya sinyulong	False Gharial	*Tomistoma schlegelii*	Yes	Vulnerable
55	REPTILES	Buaya muara	Salt-water Crocodile	*Crocodylus porosus*	Yes	Least concern
56	PLANTS	Acung- Jangkung	Amorphophallus	*Amorphophallus decus-silvae*	Yes	Endangered
57	PLANTS	Ayah	Resak	*Cotylelobium burcki*	No	Endangered
58	PLANTS	Majo	Light Red Meranti	*Shorea palembanica*	No	Critically Endangered
59	PLANTS	Cerindak	Balau tree	*Shorea seminis v. Slooten*	No	Critically Endangered
60	PLANTS	Mengkaras beringin	Eaglewood tree	*Aquilaria beccariana v. Tiegh.*	No	Vulnerable

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61	PLANTS	Engkaras	Eaglewood tree	*Aquilaria malaccensis Lamk.*	No	Critically Endangered
62	PLANTS	Ulin	Borneo ironwood	*Eusideroxylon zwageri T. & B.*	Yes	Vulnerable
63	PLANTS	Mang	Light hopea	*Hopea mengerawan Miquel*	No	Critically Endangered
64	PLANTS	Belangeran	Red balau	*Shorea belangeran*	No	Critically Endangered
65	PLANTS	Tengkawang layar	Light Red Meranti	*Shorea smithiana Symington*	No	Critically Endangered
66	PLANTS	Pekawai	Durian pulu	*Durio kutejensis (Hassk.) Beccari*	No	Vulnerable
67	PLANTS	Entuyut	Tropical Pitcher Plants	*Nepenthes adnata*	Yes	Endangered
68	PLANTS	Entuyut	Tropical Pitcher Plants	*Nepenthes albomarginata*	Yes	Least concern
69	PLANTS	Entuyut	Tropical Pitcher Plants	*Nepenthes bicalcarata*	Yes	Vulnerable
70	PLANTS	Entuyut	Tropical Pitcher Plants	*Nepenthes chaniana*	No	Endangered
71	PLANTS	Entuyut	Tropical Pitcher Plants	*Nepenthes tentaculata*	Yes	Least concern
72	PLANTS	Tengkawang putih	Dark Red Meranti	*Shorea cf. pauciflora King*	No	Endangered
73	PLANTS	Kelat, Perepat	Tumih wood	*Combretocarpus rotundatus*	No	Vulnerable
74	PLANTS	Akas, keruing gajah	Keruing tree	*Dipterocarpus cornutus Dyer*	No	Critically Endangered
75	PLANTS	Keruing tempudau, keruing kepudo	Keruing tree	*Dipterocarpus elongatus Korth.*	No	Critically Endangered
76	PLANTS	Kapur sintuk	Borneo camphor	*Dryobalanops beccarii I*	No	Endangered
77	PLANTS	Angsana	Rosewood	*Pterocarpus indicus Willd.*	No	Endangered
78	PLANTS	Meranti buaya	Meranti	*Shorea uliginosa King.*	No	Vulnerable

Note: Ministry of Environment and Forestry's Regulation No. P.106/MENLHK/SETJEN/KUM.1/12/2018
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GLOSSARY

Analisis Dampak Lingkungan (AMDAL)
An environmental impact assessment which companies are required by law to undertake when starting a business or activity that will have an impact on the environment in Indonesia.

Badan Penyelenggara Jaminan Sosial (BPJS)
An authorised body established by the Indonesian Government to provide medical coverage for Indonesian citizens and residents.

Biodiversity
The variety of life forms within a particular ecosystem, biome, or habitat.

Biological Oxygen Demand (BOD)
A measure of the degree of water pollution by the amount of dissolved oxygen needed by aerobic biological organisms in a body of water to break down organic materials.

Carbon Footprint
A measure of the total amount of greenhouse gases, including carbon dioxide, methane and nitrous oxides, emitted directly or indirectly by an organisation, event, product or person.

Child Labour
A person under 18 years of age, according to Indonesian law, who is engaged in work that is mentally, physically, socially or morally dangerous and harmful, and that interferes with that person's schooling.

Crude Palm Oil (CPO)
Oil produced from oil palm fruits in milling process.

Food Safety System Certification (FSSC) 22000
A food safety certification scheme based on the existing internationally recognised standard ISO 22000 and complemented by other technical standards. This certification aims to provide an effective framework for the development, implementation and continual improvement of a food safety management system (FSMS).

Forced Labour
A person who is coerced to work under the threat of violence, intimidation, or undue stress of penalty.

Free Prior Informed Consent (FPIC)
Consent which represents the rights of a community to give or withhold its consent to proposed projects that may affect the lands it customarily owns, occupies or uses.

Fresh Fruit Bunch (FFB)
The fruit bunch harvested from the oil palm tree.

Global Reporting Initiative (GRI)
A non-profit organisation that promotes economic sustainability and develops an international standard for sustainability reporting.

Greenhouse Gas (GHG)
Gases, such as carbon dioxide, methane and nitrous oxide, which trap solar radiation and contribute to climate change and ozone destruction.

High Carbon Stock (HCS)
An area of land with large amounts of carbon and high biodiversity value.

High Conservation Value (HCV)
HCV land comprises certain critical ecological or socio-cultural attributes. A key part of HCV management is ensuring activity in forests does not have a negative impact on the critical ecological and socio-cultural attributes, a process that aligns with ISPO's requirements.

High-consequence work-related injury
According to the GRI Standards, a high-consequence work-related injury (excluding fatalities) is defined as an injury from which the worker cannot or is not expected to recover fully to pre-injury health status within 6 months.

HCV Assessment
Recording ecological or sociocultural attributes is part a process that aligns with ISPO's requirements. HCV assessments use accredited third-party assessors.

Integrated Pest Management (IPM)
The use of ecological pest control techniques to reduce pest populations and replace pesticides and other harmful intervention to minimise risks to human health and the ecosystem.

Indonesian Sustainable Palm Oil (ISPO)
A government effort led by the Ministry of Agriculture to support sustainable palm oil agriculture in Indonesia.

ISO 14000 series
A family of international standards for addressing environmental management.

Koperasi Unit Desa (KUD)
Village unit cooperatives to improve the economic and social well-being of rural communities in relation to agricultural activities.

No Deforestation
No new development on HCV areas within IndoAgri's operations and no primary forest clearance.

Nucleus
A system developed by the Indonesian Government for estates (nucleus) owned by plantation companies to develop oil palm plots (plasma) near their own plantation for smallholders.

Palm Kernel (PK)
Seed of the oil palm fruit, which is processed to extract crude palm kernel oil (CPKO) and other by-products.

Panitia Pembina Keselamatan dan Kesehatan Kerja (P2K3)
A health and safety committee responsible for monitoring IndoAgri's compliance to the SMK3 in the estates, mills and refineries.

Palm Oil Mill Effluent (POME)
Liquid waste or sewage produced from the palm oil milling process or refinery.

Plasma or Scheme Smallholder
Plasma smallholders are farmers who participated in the Plasma Transmigration Program (Perkebunan Inti Rakyat, also known as PIR-Trans), organised by the Indonesian government in 1987. Under the scheme, villagers from rural parts of Indonesia were relocated to oil palm growing areas and allocated with two hectares of farming land. The plasma farmers were partnered with local companies for initial financing of development and land preparation, planting materials, and technical knowledge. In return for this assistance, smallholders are committed to selling their crops to the company at a price set by the government.

Program for Pollution Control, Evaluation and Rating (PROPER)
An Indonesian regulatory mechanism based on public disclosure of pollution records and environmental performance.

Recordable work-related injury
According to the GRI Standards, a recordable work-related injury is defined as any of the following: death, days away from work, restricted work or transfer to another job, medical treatment beyond first aid, loss of consciousness, or significant injury or ill health diagnosed by a physician or licensed healthcare professional.

Sistem Keselamatan dan Kesehatan Kerja (SMK3)
Occupational health and safety management system according to Indonesia regulation.

Social Impact Assessment (SIA)
A methodology for analysing, monitoring and managing the social consequences of planned interventions and the social change processes arising from these interventions.

Stakeholders
A person, group, organisation, member or system that affects or can be affected by an organisation's actions.