IndoAgri

2025

SUSTAINABILITY REPORT

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 operates through two subsidiaries listed on the Indonesia Stock Exchange (IDX): PT Salim Ivomas Pratama Tbk (PT SIMP) and PT PP London Sumatra Indonesia Tbk (PT Lonsum). These subsidiaries manage strategically located estates and production facilities, primarily cultivating oil palm, alongside sugar cane, rubber, and other crops. In Brazil, IndoAgri holds 36.21% stakes in both CMAA, which operates three sugar and ethanol mills, and Bussola, which owns agricultural land.

Our diverse product portfolio is underpinned by strong research and development (R&D) and seed breeding programs, enabling the adoption of advanced agricultural practices. IndoAgri demonstrates our commitment to quality and responsible production through our award-winning edible oil brands, reflecting excellence in manufacturing and marketing. Across the group, we continuously strive to enhance resource efficiency, improve crop resilience, and reduce environmental impact across our operations.

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

AT A GLANCE

OUR VISION
To be a leading integrated agribusiness and earn global recognition as a world-class agricultural research and seed-breeding company.

OUR MISSION
To achieve high yields and maintain low production costs, while continually strengthening our workforce, processes, and technology to deliver the highest quality standards.

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

OUR POLICY

(GRI 2-1)

For IndoAgri's long-term success, it is essential that our agricultural products are traceable and sustainably produced. That requires tracking and verifying every stage of our supply chains – from plantations to processing – to uphold standards and provide accountability.

Our approach to sustainable agriculture is built on three interconnected pillars:

Sustainable Agriculture & Products

We prioritise responsible agricultural practices that minimise environmental impact and enhance biodiversity, ensuring strict compliance with applicable laws, regulations, and sustainability certifications.

Sustainable Communities

We are committed to building strong relationships with local communities and promoting social responsibility. We strive to respect human rights, enhance social well-being, and support the development of sustainable communities through fair practices and active local engagement.

Responsible Employment & Workplace

We are dedicated to providing fair and safe working environments for all employees (including contract, temporary, and casual workers) through compliance with local, national, and international labour laws and alignment with recognised human rights standards.

The **cornerstone** of all our sustainability efforts is our Sustainable Agriculture Policy (Policy), which has been approved and signed by the Board.

The Policy's key commitments to deliver sustainable products are as follows:

- 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)

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

OUR SUSTAINABILITY REPORT

(GRI 2-3, 2-6)

Rufous-backed Kingfisher (Ceyx erithaca) spotted at Kencana Estate, Rokan Hilir, Riau. A vibrant symbol of wetland biodiversity thriving within the plantation landscape.

We are pleased to share our performance and progress against our policy commitments and targets on key material topics for financial year 2025 (FY2025) in IndoAgri's 14th Sustainability Report.

This report was 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 Practice Note 7.6 on Sustainability Reporting. Our adoption of GRI standards and principles reflects our commitment to stakeholder inclusiveness and ensures that the information we provide is accurate, clear, reliable and comparable.

We continue to disclose relevant climate-related information aligned with the Task Force on Climate-related Financial Disclosures (TCFD) framework (see page 30 for details) and will progressively align to IFRS S2 Climate-related Disclosures from the International Sustainability Standards Board (ISSB) in line with SGX's revised timeline for mandatory climate reporting for non-STI constituent listed companies[1]. Furthermore, this report references the Agricultural Products standard under the Sustainability Accounting Standards Board (SASB) to provide sector-specific guidance on the most relevant sustainability metrics and risks for our stakeholders. This approach reinforces our accountability in managing climate-related risks and opportunities, ensuring IndoAgri remains resilient in a changing environment.

To uphold accuracy and reliability, we have engaged an independent third party to assure this report. Details of the assurance scope are provided in the external assurance statement on page vii.

For full context, please review this document in conjunction with our Annual Report and website; relevant links to these resources are embedded within this report.

We welcome feedback or questions at sustainability@indofoodagri.com. The GRI, TCFD, and SASB Content Indices are collated into a separate document, which is available online along with reports from previous fiscal years.

1 *Extended timelines for most climate reporting requirements to support companies - SGX Group*

REPORTING SCOPE

This report focuses on our primary crops and operations, specifically:

- Oil Palm, which is our principal crop, accounting for 85% of our total planted area.
- Rubber, which occupies 5% of our total planted area.

There have been no significant changes to the company's size, structure, or ownership since the previous report.

This report encompasses the performance of the entire IndoAgri group for key metrics, including financial, employee, community, and health and safety data. Performance data for responsible sourcing and products is limited to our downstream refinery operations.

Environmental data covers the following sites within 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 PROPER-certified/audited)

The use of drones for plantation land monitoring at Isuy Makmur Estate, West Kutai, East Kalimantan, enabling more efficient and precise field surveillance.

EXTERNAL ASSURANCE REPORT

(GRI 2-5)

Moores Rowland

Independent Assurance Statement
Report No. 0426/BD/0053/JK

To the Management of Indofood Agri Resources Ltd,

We were engaged Indofood Agri Resources Ltd ('IndoAgri') to provide assurance in respect to its Sustainability Report 2025 ('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 2025 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
- Protection of forest and peat land and biodiversity
- Water, waste and effluents management
- Fire control and haze prevention
- Occupational health and safety

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

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.
- Examine data samples at depth from their initial aggregated source.

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 14, 2026

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)

We continued to uphold our commitments to no deforestation, no peat development, no exploitation and no burning across our operations.

DEAR STAKEHOLDERS,

I am pleased to present IndoAgri's Sustainability Report for the financial year 2025. This report outlines our progress over the past year and reflects the steps we have taken across our operations to uphold our sustainability commitments and respond to the priorities that are most important to our stakeholders.

We continued to uphold our commitments to no deforestation, no peat development, no exploitation and no burning across our operations. During the year, we recorded no primary forest clearance and no degradation of High Conservation Value (HCV) areas. We also updated our biodiversity disclosures in line with revised reporting requirements while advancing several practical conservation efforts. These included establishing a Biodiversity Seed Bank to cultivate native species and initiating a programme to protect Nepenthes pitcher plants by developing suitable micro-habitats.

Fire prevention and response remained a priority. Building on the group-wide rollout of our mobile hotspot tool in 2024, in 2025 we integrated fire incident reporting into the application to reduce manual reporting and speed up response times. We also constructed 12 additional fire towers and, following the tightening of Indonesia's plantation fire-prevention regulations, have implemented the required measures and confirmed full compliance.

We also progressed our climate-related reporting and continue to disclose our climate risks and opportunities in line with TCFD. We are progressively aligning with the additional IFRS S2 requirements in step with the regulatory timeline. Operationally, we recorded a reduction in GHG emission intensity per tonne of palm product, with 98% of fuel used in our palm oil mills originating from renewable sources. At the mill level, energy and water initiatives delivered a 5% reduction in energy intensity and a 4% reduction in water intensity relative to the 2020 baseline. We also began installing on-site waste-sorting and temporary storage facilities at worker-living sites to meet updated waste-segregation regulations.

FFB from our plantation in Sei Rumbia Estate, Labuhanbatu Selatan, North Sumatra.

Building on these operational improvements, we continued to test and deploy practical agronomy solutions to strengthen long-term sustainability performance. This included launching an EFB biochar project to improve soil quality and reduce reliance on synthetic fertilisers, and expanding the use of drone sprayers to control bagworm in 5 to 10 year-old palms, enabling more precise application and improved efficiency.

Our support for smallholders remained active. In 2025, we worked with local authorities to provide training and supervision on estate management and harvesting. We also supplied agricultural inputs such as fertiliser and seeds in North Sumatra, supported potato farming and small business opportunities in West Java, and assisted brown sugar producers in East Java. We remain committed to assisting smallholders and independent farmers toward ISPO certification, in alignment with Presidential Regulation No. 16/2025 and the national timeline for mandatory certification.

Safety remains central to our operations, and it is with deep regret that we report two work-related fatalities. We offer our sincere condolences to the families and colleagues affected by these tragedies. Following the incidents, we carried out full investigations, strengthened the relevant safety measures, and cooperated fully with government audits of our incident records and training procedures. We have supported the families throughout this difficult period, including facilitating dependants' pensions and relevant compensation.

Building on these operational improvements, we continued to test and deploy practical agronomy solutions to strengthen long-term sustainability performance.

Beyond our sites, we continued community services through Posyandu and Rumah Pintar. In 2025, we supported 167 Posyandu community health posts, helping families access care close to home. We also maintained 19 Rumah Pintar community learning centres, offering early-learning support, tutoring, and practical skills programmes for children and adults. These facilities complement our day-care and school support and remain an important touchpoint for health, education, and lifelong learning in the communities around our operations.

As we look ahead, I would like to thank all our employees, partners, and stakeholders for their continued support and engagement. This commitment has been central to our progress, and we remain focused on working together to strengthen our sustainability performance and advance the long-term resilience of our operations.

Sincerely,

MARK JULIAN WAKEFORD
Chief Executive Officer and
Executive Director

2025 AT A GLANCE

BUSINESS AND PEOPLE

Vertically integrated agribusiness

280,975 hectares of nucleus planted area
85% under oil palm
15% other crops
27 mills
5 refineries
5 rubber processing plants
2 sugar factories

Workforce representation

63% of our permanent operational employees are registered with a union
37% 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

5% reduction in energy consumption intensity in mills (2020 baseline)
20% increase of energy consumption intensity in refineries (2020 baseline)
4% reduction of water intensity in mills (2020 baseline)
27% increase of water intensity in refineries (2020 baseline)
98% of fuel used in mills from renewable sources
100% of milling waste reused by our estates and mills

COMMUNITY

Medical facilities and related data

169 clinics
167 Posyandu community health facilities
53 doctors
214 midwives and nurses
29 ambulances

Education facilities and related data

132 day care centres
1,813 day care centre visitors
120 schools
836 teachers
12,937 students
19 Rumah Pintar community learning centres
31,781 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 nucleus estates' production ISPO-certified
85% 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

A barn owl (Tyto alba), a natural predator of rats, used in our estates as part of an integrated, environmentally friendly pest control approach.

Material Topics	Goal/Target	Updates for 2025
Responsible Business Conduct (RBC)	Zero cases of bribery and corruption	No confirmed incidents of bribery and corruption in our operations in 2025.

GOVERNANCE AND MANAGEMENT

(GRI 2-3, 2-6)

Our sustainability efforts are guided by a comprehensive framework of policies, targets, certifications, standards and programs designed to address risks and opportunities tied to our material topics, including (but not limited to) the following areas:

- Compliance with ISPO, a mandatory national certification system that ensures all oil palm growers comply with sustainable practices
- Adherence to the specifications set out in Indonesia Government's PROPER environmental standard, which evaluates and rates companies on their environmental performance.
- Uphold our commitments to No Deforestation, No Peat, No Exploitation. This means zero deforestation, no peatland development regardless of depth, no exploitation, and a strict no-burning policy.
- Support smallholders and safeguard land and human rights, ensuring our operations benefit local communities.

To drive implementation, we engage both internal and external stakeholders, aligning our partners with these standards and reinforcing the critical importance of their buy-in and participation.

Anti-Bribery sign installed at Sungai Bangko Mills, Rokan Hilir, Riau, reinforcing the company's commitment to integrity and good governance.

We apply a systematic approach to data tracking through our SAP enterprise resource planning system, enabling us to monitor our sustainability performance and progress against defined targets. Our management approach is rigorously assessed through internal and external audits, trend analysis, and stakeholder feedback. Our routine audits and monitoring processes follow recognised frameworks and standards, including ISPO, ISO 14001 (Environmental Management Systems), ISO 45001 (Occupational Health and Safety), and ISO 9001 (Quality Management). This ensures a thorough review of our operations and environmental controls to comply with these standards and relevant government 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)

The Board of Directors holds ultimate responsibility for our sustainability governance, including overseeing climate-related risk management. Sustainability and climate considerations are embedded into our business strategy to ensure this is central to decision-making. The Board reviews and approves the annual sustainability report, validates material topics, and monitors ESG impacts across the Group.

The Sustainability Think Tank (STT) provides updates at the quarterly Board meetings on our sustainability performance, recent developments and actions taken. This includes updates on climate-related risks, opportunities and progress against targets. The committee is responsible for reviewing our material topics each year and makes recommendations to the Board to ensure our sustainability reporting scope remains relevant. Chaired by our CEO, the STT comprises representatives from each of our business units, including Executive Directors, Chief Operating Officers, Enterprise Risk Management (ERM), R&D, and sustainability officers. Information shared at these meetings guides the Board in strategic decision-making.

The STT is responsible for:

- Implementing climate change strategies within its delegated authority and the Group's strategy, policies, targets, and goals concerning climate issues, health and safety, and community matters
- Monitoring and assuming accountability for various key metrics, including those tied to climate performance
- Assisting the Board in overseeing climate-related performance, including monitoring, management and identifying risks
- Reviewing relevant frameworks for identifying, managing and reporting climate risks
- Recommending climate-related key performance metrics for evaluating the performance of the CEO and other Directors

We apply the precautionary principle while managing our material ESG topics to avoid and prevent negative impacts on the environment, economy and communities in which we operate. This includes any potential impacts on human rights. Where necessary, significant sustainability risks and related concerns are escalated on a quarterly basis to the Audit and Risk Management Committee (AC & RMC). This body works together with the ERM team to help the Board monitor and review emerging and priority risks, including climate-related issues, risk management strategies and internal controls.

To ensure accountability, executive compensation is aligned with the achievement of specific sustainability performance indicators that are tailored to drive sustainable practices within each executive's area of influence.

Whistleblowing Policy and Grievance Mechanism

(GRI 2-16, 2-25, 2-26, 3-3, 205-1, 205-2)

We maintain a strong commitment against all forms of corruption, an expectation that applies equally to our own operations and throughout our supply chain.

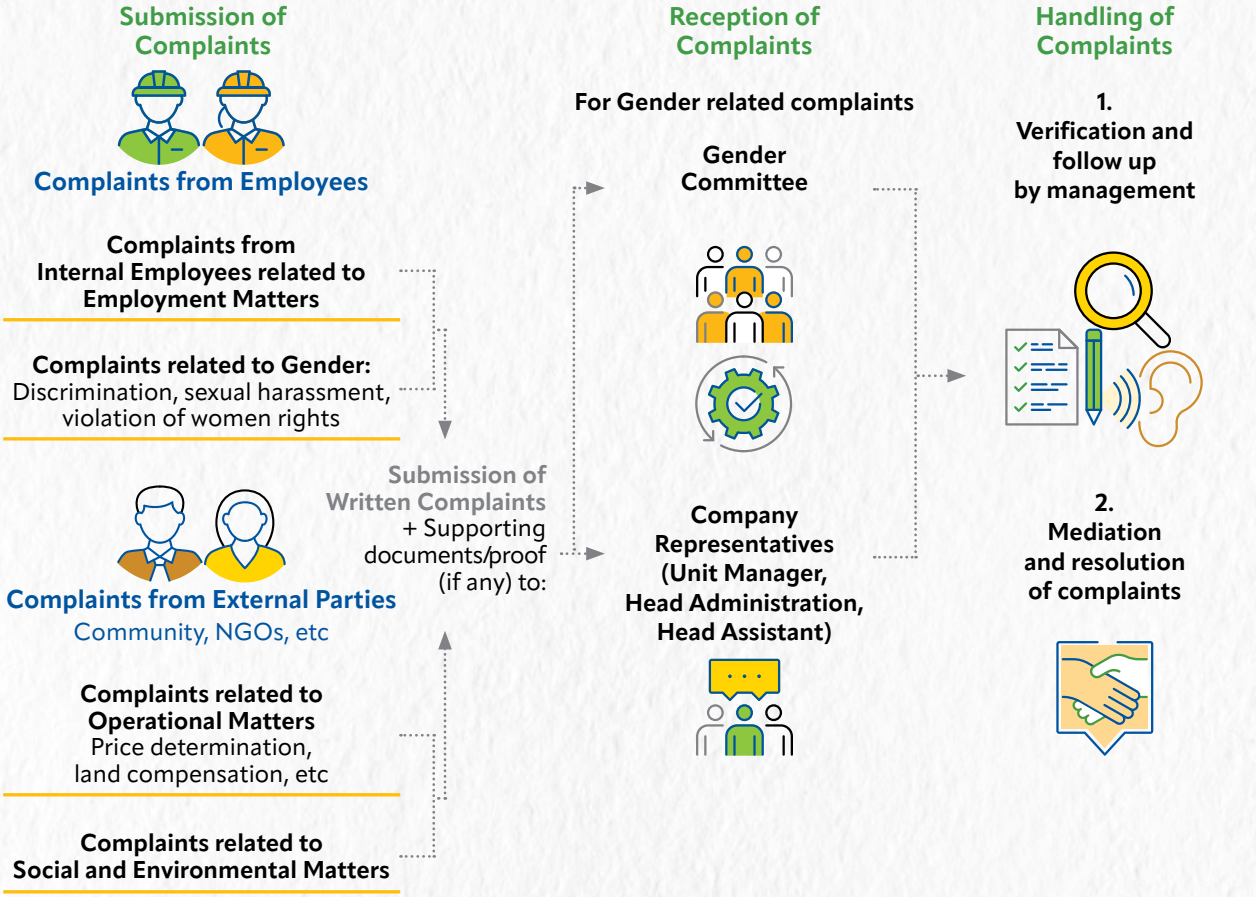
Every new employee is required to attend our mandatory induction training that covers our Code of Conduct, which explicitly prohibits bribery, inducements, and any form of corrupt practice. Existing employees are also required to complete an annual anti-corruption training, which is delivered through our online platform to ensure employees remain familiar with our policies.

IndoAgri maintains a whistle-blowing policy and system with clear channels for employees and interested parties to report any suspected misconduct, including fraud, corruption, and unethical practices. Our protocol guarantees confidentiality and independent analysis and review by the Internal Audit team. It also protects employees from retaliation when raising concerns. Our whistleblowing procedures are available in Indonesia's national language to improve accessibility, and the policy is circulated across the organisation every six months to maintain awareness. Further details are provided in our Annual Report.

We ensure all relevant stakeholders, internal or external, have access to our grievance process via dedicated channels. Employees are informed of the internal grievance process through regular email and morning briefings. For our external stakeholders, the complaints procedure is shared with village leaders and local communities. The effectiveness of the mechanisms is routinely verified through periodic evaluations conducted by our internal audit teams.

All whistle-blowing and grievance reports submitted to company representatives are channelled for review and analysis by the Internal Audit Division and other relevant departments. Detailed reports are shared with the Board quarterly, ensuring they stay informed and engaged in resolving any issues. In 2025, the company received five whistle-blowing reports. Four of these reports were fully investigated, with one case relating to misconduct while the other three reports were closed as unproven cases. The remaining one report is still under investigation.

GRIEVANCE MECHANISM



Risk Management, Business Continuity and Supply Chain Resilience

We work in close partnership with our suppliers to proactively anticipate and mitigate potential supply chain disruptions. This strategic approach includes the close monitoring of government regulations and other restrictions to minimise interruptions in product delivery to our customers. Additionally, we ensure continuous product availability by maintaining a healthy inventory on e-commerce platforms.

Our risk management approach is guided by a robust framework, which our ERM team is responsible for maintaining. Strong governance and clear controls enable proactive risk identification, assessment, and mitigation. Through cross-functional collaboration with risk owners, managers, and internal audit, the ERM team ensures quarterly risk assessments are conducted, and control measures are evaluated for overall effectiveness.

Management recognises corruption as a potential risk that could impact the business. In response to this, the company has implemented several robust mitigating controls. A core component of this effort is the regular communication of our Code of Conduct to all employees, which encompasses two essential policies: Company Business Ethics and Employee Working Ethics. Violations of these policies constitute a breach of the employment contract and may lead to disciplinary action. We also empower employees to report any witnessed or suspected instances of bribery through our established whistleblowing channels. We extend these anti-corruption standards and commitments to our third-party vendors and suppliers and conduct due diligence to ensure their compliance.

The AC & RMC facilitates risk review by meeting quarterly with the ERM team and presenting the findings, including risk profiles and mitigation strategies, directly to the Board. To maintain resilience, business continuity plans are regularly updated to reflect global developments, particularly in strengthening strategies for climate-related risks and preparing for future pandemics.

Further details on programs, certifications, management systems, R&D, governance, and stakeholder engagement are available online.

CPO tank filling operations at Isuy Makmur Mill, West Kutai, East Kalimantan, as part of the palm oil production process.

MATERIAL TOPICS AND MANAGEMENT

(GRI 3-1, 3-2)

Our sustainability strategy is directly guided by our material priorities, which are identified, prioritised, and validated through a comprehensive materiality assessment exercise conducted in 2024. This process was supported by an independent consultant to ensure rigor and objectivity.

The exercise involved a three-stage methodology. The foundational first stage involved extensive desktop research against industry-specific standards and peer benchmarking. This analysis allowed us to not only confirm existing priorities but also to pinpoint potential emerging issues and ensure the topics remained fully aligned with our unique business context and overall sustainability strategy. Following this, stakeholder engagement and review were conducted through targeted interviews to gather feedback. Finally, the STT reviewed and validated the resulting 15 topics before presenting them to the Board for final validation[2].

This ongoing oversight is maintained as the STT monitors our material topics and the Board conducts an annual review of these key issues, ensuring their continued relevance and alignment with both our business objectives and stakeholder expectations. We intend to regularly reassess our material issues to ensure they accurately reflect our evolving business strategy and the dynamic expectations of our stakeholders.

2 *In the 2024 Materiality Assessment exercise, we have classified "Energy Management" as a separate material topic, which was previously included under "Climate Change and GHG Emissions", reflecting our strategic focus on energy transition and investment in renewable energy technologies.*

Implemented through six distinct, policy-aligned Sustainability Programs, our strategy drives action across our 15 material topics and supports contributions toward the 16 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.		• Responsible Business Conduct • 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.		• 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 • 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.		• 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.		• Smallholder Engagement and Livelihoods • Community Rights and Relations • Water, Waste and Effluents	• Use of Fertilisers, Pesticides and Chemicals • Occupational Health and Safety • 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.		• Human, Child and Labour Rights • Community Rights and Relations • Occupational Health and Safety • 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.		• 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 • Yield Resilience and Innovation • Human, Child and Labour Rights

Details on our Programmes can be found online.

OUR APPROACH TO KEY SUSTAINABILITY FOCUS AREAS

Environmental Protection (GRI 3-3)

Our Policy articulates our dedication to environmental conservation. This document, endorsed by the Board, sets the strategic objective for all our factories to achieve the ISO 14001 environmental management standard. We carefully and responsibly manage our interactions with nature and the environment by optimising resource consumption to reduce our overall environmental impact. This approach includes regularly assessing risks and conserving areas of HCV and HCS to protect forests, peatlands, and biodiversity.

We provide accountability and transparency to our stakeholders concerning the environmental performance of our agricultural practices through our annual sustainability reports. This commitment is supported by our submission of monthly online reports detailing our environmental impacts to Indonesia's Ministry of Environment (KLH) and Indonesia's Ministry of Forestry (KemenHut) to ensure regulatory compliance and supply site-specific data, thereby contributing to national environmental reporting.

We recognise that forest fires and haze events are an evident threat within our operations, posing severe consequences for local and global ecosystems and communities. We take a proactive approach to fire and haze prevention by rigorously monitoring hotspots and actively engaging stakeholders to implement comprehensive fire prevention initiatives across our land concessions.

We manage resources responsibly by complying with Indonesian water regulations and repurposing 100% of milling waste into organic fertiliser and renewable boiler fuel.

A group of Proboscis Monkeys (Nasalis larvatus), a protected species, observed around the Lupak Dalam Estate area, Kapuas Regency, Central Kalimantan.

We continually innovate to reduce dependency on synthetic chemicals in fertilisers and pesticides in oil palm cultivation and replace them with natural, eco-friendly alternatives.

Effective environmental protection requires collaboration across our entire value chain. Therefore, we mandate all suppliers adhere to the sustainability standards outlined in our Policy and utilise our ERM framework and whistle-blowing mechanisms to ensure compliance and mitigate risks. This applies to all major suppliers, commodity providers, and smallholders.

Beyond adhering to our baseline standards, managing the increasing complexity and severity of the climate crisis is also a key priority given its significant impact on our plantation ecosystems, operating communities, and the entire agribusiness value chain. We have conducted a comprehensive climate risk assessment, which aligns with the framework established by the TCFD (further details on page 30). Recognising our exposure to climate risks such as water scarcity and unpredictable weather patterns, we are actively implementing mitigation and adaptation measures, particularly focusing on increasing renewable energy use, enhancing energy efficiency, and reducing GHG emissions.

Responsible Sourcing (GRI 3-3)

Our commercial success depends on the trust consumers have in our products. Customers value clear accountability and ethical sourcing across our supply chain, including clear visibility into the origins of our raw materials. We promote best practices among our suppliers by urging them to maintain transparency throughout their own supply chains and to operate responsibly. Additionally, we conduct regular supplier assessments and audits to ensure their compliance with established standards.

Our palm oil production follows a standard "nucleus–plasma" model. To ensure the traceability of every tonne of palm oil, we document the following:

- Name, parent company, address
- GeoCoordinates of plantation[3] and mill
- Nucleus or plasma Koperasi Unit Desa (KUD)/group farmers profile and data
- Refinery dispatch number
- Certification status

Compliance with third-party sustainability certifications is critical to implementing best practices and assuring our stakeholders on the integrity of our sourcing practices. Our policies and commitments are underpinned by the ISPO standards, mandated by the Indonesian Government. We are committing to achieve 100% ISPO certification, in alignment with the Government Regulations.

Smallholders account for over 40% of Indonesia's oil palm cultivation. Recognising their crucial role, we provide training and capacity-building initiatives to improve their yields, enhance quality, and help them achieve ISPO certification.

To reduce the need for land conversion while achieving long-term profitability, we focus our R&D efforts on enhancing the yield and quality of our seeds and advancing crop management practices. Consequently, these initiatives strengthen crop resilience, including the development of varieties resistant to extreme weather and climate change.

Field officers recording FFB harvest data at Kencana Estate, Rokan Hilir, Riau.

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

People (GRI 3-3)

Employee welfare is central to our success. We uphold workers' rights in line with Indonesian law, the UN Universal Declaration of Human Rights, and International Labour Organization's (ILO) conventions ratified by Indonesia. Our Policy and Labour Policy commit to fair wages, safe working conditions, and equal opportunities, while enforcing strict measures to prevent forced and child labour.

All IndoAgri employees earn above regional minimum wages. This factors in sector variations, living costs in each province, and any applicable collective labour agreements. All permanent plantation employees who are not office-based receive housing, healthcare, and education benefits for their families. We also respect the right to collective bargaining and support union membership.

The safety and security of our employees is a top priority. We ensure that every site operates under SMK3, which is Indonesia's occupational health and safety management standard. We also provide annual refresher training, daily safety briefings, and strict compliance protocols to minimise health risks and accidents.

Our training and development programs foster professional growth, helping retain talent and attract new employees. By investing in skills and career advancement, we strengthen job satisfaction and position ourselves competitively in the labour market.

Community Relations (GRI 3-3)

As a leading palm oil company, we recognise our responsibility to create positive impacts for local communities where we operate. We uphold community rights, including the FPIC rights of indigenous peoples affected by our activities and work proactively to address stakeholder needs. Our engagement with the community is guided by the relevant practices established by Indonesian law, the UN Universal Declaration of Human Rights, and ILO conventions ratified by Indonesia. This includes supporting local development through partnerships with government programs such as our *Work and Estate Living Programme* and by providing access to essential services like healthcare and education.

Our plantation staff at Pahu Makmur Estate, West Kutai, East Kalimantan.

The handover of pineapple seedlings to residents of Bourtrem Jaya Hamlet, Bangko Lestari Village, Bangko Pusako Sub-district, Rokan Hilir Regency, Riau.

Product Integrity (GRI 3-3)

Product quality and safety are critical to our success. As our palm oil is incorporated into both edible and non-edible products, we maintain strict standards through food safety management systems and quality assurance protocols at all refineries, as outlined in our Quality Policy and Policy. Our commitment is reinforced through certifications in local and international standards across our five refineries, including the Indonesia National Standard (SNI) and ISO 9001/FSSC 22000. In 2025, we carried out our regular internal audit training for all five refineries. No significant issues were raised during the ISO 9001 audits.

We prioritise providing full product traceability to our customers and ensuring compliance with regulations on ingredient and nutritional information. We adhere to all regulatory requirements for food safety, food quality and nutrition, consumer protection, labeling and advertising. All CPO is traceable to its source mill through a batch coding system. Additionally, our products and refineries hold Halal certifications from recognised bodies, including LPPOM MUI, The Assessment Institute for Foods, Drugs, and Cosmetics, and the Indonesian Council of Ulama.

Quality control inspection conducted at the laboratory of Priok Refinery, Jakarta.

BUSINESS OVERVIEW

INTRODUCTION

IndoAgri operates as a diversified, vertically integrated agribusiness spanning the entire value chain. Our operations stretch from plantation management and crop production to processing, refining, branding, and marketing of edible oil products. Our processing facilities produce palm oil, rubber, sugar, cocoa, and tea.

Our Indonesian oil palm estates are mainly in rural Sumatra and Kalimantan, while refineries are located in major cities such as Jakarta, Medan, Surabaya and Bitung.

We have plantation R&D centres at Sumatra Bioscience (SumBio) in Bah Lias, North Sumatra, and PT SAIN in Pekanbaru, Riau. These focus on improving yield, crop resilience, pest and disease control, and estate management practices. They carefully select oil palm varieties from Southeast Asia and Africa to develop high-yield, non-GMO seeds. Additionally, we have R&D centres for sugarcane and edible oils and fats (EOF) in South Sumatra and Jakarta, respectively.

In the Indonesian market, our cooking oils are sold under leading brands such as *Bimoli*, *Bimoli Spesial*, and *Happy*. Consumer margarines are marketed as *Amanda*, *Palmia*, and *Royal Palmia*, Industrial counterparts of these products are branded *Amanda*, *Delima*, *Malinda*, *Palmia*, *Royal Palmia* and *Simas*.

Loading FFB onto a transportation vehicle at Kencana Estate, Rokan Hilir, Riau.

OUR OPERATIONS IN INDONESIA

(GRI 2-6)

R&D CENTRES

At our R&D Centres, we engineer more efficient, resilient seeds and planting materials, as well as other R&D works.

4
R&D centres

PLANTATIONS

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

Planted area (hectares)

237,437
oil palm

16,203
rubber

13,719
sugar cane

13,616
other crops

280,975
nucleus area covering all crops

91,352
plasma partnership for oil palm and rubber

Partnership

>54,000
plasma smallholders

MILLS

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

Processing capacity

27
palm oil mills

7.2M
tonnes of FFB per year

3.5M tonnes of FFB from our nucleus estates, plasma, and third parties milled into **733,000** tonnes of CPO and **166,000** tonnes of PK in FY2025

724,000 tonnes of CPO sold:
82% to IndoAgri refineries,
18% to external parties

Rubber processing capacity

5 (3 crumb and 2 sheet) rubber processing 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.

Processing capacity

5
refineries

1.9M
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.

>90%
of EOF products serve domestic consumer

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

IndoAgri Subsidiary, PT Lonsum, Secures Third Katadata ESG Index Award for ESG Excellence

PT Lonsum was honoured with the Katadata ESG Index Award for the third consecutive time, recognising the company's sustained commitment to initiatives that generate positive environmental outcomes and support resilient, sustainable business systems.

The award was presented at the Sustainability Action for the Future Economy (SAFE) 2025 appreciation night, held on 10 September 2025 at Hotel Kempinski, Jakarta. The assessment is based on the Katadata ESG Index, introduced in 2022 and covers eight industry sectors. A gender pillar was added to the index in 2025, further broadening its scope.

For PT Lonsum and the broader IndoAgri Group, this achievement underscores a long-term commitment to integrating ESG principles into core business strategies and operational practices. The award also reinforces IndoAgri Group's ongoing efforts to drive responsible, sustainable, and inclusive practices throughout our value chain.

Group Head of Sustainability at PT Lonsum, Muhammad Waras, proudly accepting KataData ESG Award for the 3rd time.

WORKFORCE PROFILE

(GRI 2-7, 2-8)

55,804 WORKFORCE

By employment type:

32,941	12,802	10,061
permanent employees	short-term employees	seasonal contract workers

By gender:

19%	81%
female	male

By operation:

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

By region:

90%	10%
based in Sumatra and Kalimantan	based in Java and Sulawesi

Additional employee statistics are provided in the appendix.

Our Operations in Brazil

In 2025, CMAA processed 8.3 million tonnes of sugar cane, yielding 682,000 tonnes of raw sugar, 266,000 m^3 of ethanol, and 378,000 MWh of electricity. Notably, 78% (3.7 million tonnes) of the total cane processed achieved Bonsucro certification. The certified output was 60% higher than in 2024 arising from an integrated technical effort between the Agriculture and Environment teams, leveraging a regulatory update that allowed the inclusion of areas previously classified as degraded pastureland prior to conversion to sugarcane.

CMAA's UVT sugar mill and ethanol plant in Brazil.

PROTECTING OUR ENVIRONMENT

INTRODUCTION

Indonesia's archipelago is rich in biodiversity but faces growing climate challenges, including extreme weather patterns that impact ecosystems and communities. IndoAgri is committed to operating as a responsible agribusiness by prioritising ecosystem protection and building long-term resilience and sustainability.

This section outlines our progress in environmental stewardship, focusing on key 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

Pig tail Maccacue (Macaca nemestrina), one of the remarkable biodiversity treasures found in Sungai Bangko Estate, Rokan Hilir, Riau.

UPDATES FOR 2025

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

- **1%** reduction in GHG emission intensity per tonne of palm product
- **98%** of fuel used in palm oil mills is from renewable products

Energy management

- **5%** reduction of energy intensity for mills compared to 2020 baseline
- **98%** 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

- **4%** reduction of water intensity for mills compared to 2020 baseline
- **27%** increase of water intensity in refineries compared to 2020 baseline
- **100%** hazardous waste disposed by an accredited 3rd party
- **61%** 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 2025
Climate Change and GHG Emissions	3% Energy intensity reduction in 2025 based on 2020 baseline across all oil palm operations	5% 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	20% increase in energy consumption intensity in refineries compared to 2020 baseline
	Reduce GHG emissions per tonne of palm product	1% reduction in GHG emission intensity per tonne of palm product
Water, Waste and Effluents	3.5 % Intensity reduction across all oil palm operations and refineries (M3/tonne of FFB processed or material produced) by 2025, based on 2020 baseline	• 4% reduction of water intensity for mills compared to 2020 baseline • 27% increase of water intensity in refineries compared to 2020 baseline
	Maintain effluent levels to be within local regulation thresholds	All effluent levels within regulation thresholds
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 75 or 58% locations to ensure coverage throughout 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 13 villages • 6 of the villages are in Kalimantan and South Sumatra

Note: 2020 was selected as the base year for our targets due to its representative production profile and the availability of a complete and consistent dataset suitable for long-term performance tracking.

Material Topics	Goal/Target	Updates for 2025
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 2025
	Expand habitat for proboscis monkey (Nasalis larvatus) in Lupak Dalam Estate in Central Kalimantan by 2030 through rehabilitating 2,000 trees	Planted 400 new trees
Use of Fertilisers, Pesticides and Chemicals	To achieve 100% use of available organic fertiliser (Empty Fruit Bunches (EFBs) and Palm Oil Mill Effluent from our mills)	Achieved
	Improve Integrated Pest Management and reduce chemical pesticide use by 5% by 2030 from 2020 baseline	21% increase in pesticides used compared to 2024

PROTECTION OF FORESTS, PEATLAND AND BIODIVERSITY

(GRI 3-3, 101-1, 2, 4, 5, 6, 7, 8)

We recorded zero primary forest clearance and degradation of HCV areas in 2025.

Our dedication centers on the preservation of HCV and HCS areas. This commitment is operationalised through our Policy, which establishes the essential framework for all our procedures and practices. We have established biodiversity targets focused on conservation encompassing the management of HCV and HCS areas within our operations. We recognise the alignment of the Indonesian Biodiversity Strategy and Action Plan (IBSAP 2025–2045) with the Kunming-Montreal Global Biodiversity Framework (KMGBF).

To further support these national and global biodiversity goals, we will actively work to align our biodiversity efforts more closely, ensuring we contribute to broader conservation goals.

Before any new planting, we apply the HCS Approach Toolkit, a standardised, science-based methodology developed by the multi-stakeholder HCS Approach Steering Group (HCSA)[4], to accurately determine whether land should be cultivated or permanently preserved by identifying protected species in our concessions and surrounding areas. Each land area is given a rating based on their ecological and social significance, whether they are areas of high biodiversity, areas facing declining ecosystem integrity, areas of high water risk, or areas vital to local communities. The assessment of HCV areas is verified through internal reviews and accredited third-party assessments.

The designated HCV areas within our operational landscape consist of indigenous territories, habitats for endangered species and so-called riparian zones[5]. In 2025, no negative impacts on primary forests or HCV areas were recorded during our planting and replanting operations.

4 HCSA is a multi-stakeholder body composed of companies, environmental NGOs, and technical experts. It was established to develop, govern, and promote the HCS Approach methodology, which aims to halt deforestation caused by the clearing of high-carbon forests for commodity production.

5 Riparian zones are areas of land directly adjacent to rivers, stream or other bodies of water that are ecologically important.

Monitoring of High Conservation Value (HCV) areas at Kayangan Estate, Rokan Hilir, Riau.

HCV Management and Rehabilitation Plans Across All IndoAgri Sites

We recognise the vital role of biodiverse ecosystems and acknowledge the potential for our operations to impact biodiversity within the plantation landscape. Palm oil, rubber, and sugar production depend on services such as water purification, soil fertility, pollination, climate regulation, and habitat provision. These services also directly benefit our stakeholders, including smallholders, local communities, workers, and Indigenous communities. We actively manages our operations to protect these crucial resources.

We enforce a strict zero-tolerance policy for all operations and suppliers, explicitly prohibiting any activity that could damage HCV areas. This includes logging and burning, as well as the poaching, injuring or killing of wildlife - whether Rare, Threatened, Endangered (RTE), endemic or ecologically important. We purposefully install warning signs and establish boundary pits around HCV zones to deter violations.

Our HCV Management Plans are approved by accredited assessors. Each site has a custom rehabilitation plan, as shown in the accompanying map. Trained teams manage these areas and patrol them monthly to monitor vegetation and wildlife, developing conservation strategies for species listed on the International Union for Conservation and Nature (IUCN) Red List[6].

Tracking biodiversity indicators and the health of species is key to minimising impact. We employ drones, utilise satellite imagery and conduct local community interviews, among other methods, to monitor biodiversity. Flora and fauna monitoring is conducted every six months, with results

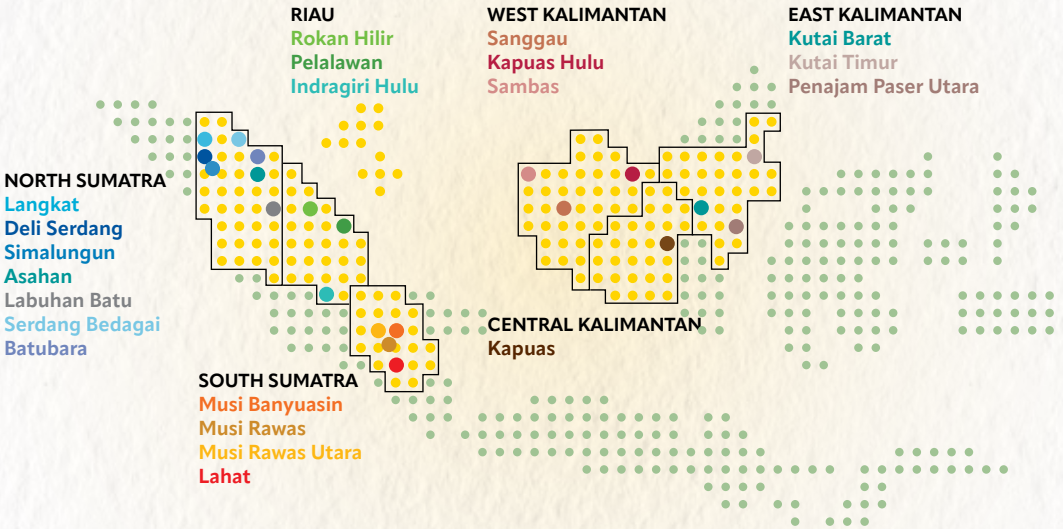
6 The IUCN Red List is an inventory by the IUCN which specifies plants and animal species considered most vulnerable to extinction.

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 **201,146 trees** in over **783 hectares** of HCV areas



submitted to the Natural Resources Conservation Agency (BKSDA). In addition, we prepare a separate annual report for BKSDA that provides comprehensive data on monitoring outcomes, rehabilitation progress, and challenges encountered. Separately, we are also required to submit RKL-RPL (Environmental Management and Monitoring Plan) reports to the Indonesian authorities on a semi-annual basis. These reports serve as a means for guiding the tracking and management of the social and environmental impacts of our operations.

This framework enables us to monitor and mitigate potential environmental impacts, ensuring we maintain ecosystem integrity, prevent pollution, protect endangered species, and guard against the introduction of invasive species.

We extend our biodiversity commitment beyond direct operations by actively managing our supply chain. This includes using supplier questionnaire responses and regular audits, implementing corrective action plans for non-compliant suppliers, especially those involved in illegal deforestation or peatland development, and applying ISPO standards as a standard for driving positive environmental outcomes.

We continuously invest in capacity building for employees and raise public awareness on HCV conservation. To keep estate employees updated on best practices, we provide regular training on HCV Monitoring and Rehabilitation.

In 2024, we carried out a comprehensive assessment of our environmental footprint, examining how plantation activities interact with nature, covering agricultural practices, transportation, habitat integrity, and water management. To minimise these impacts, we maintain buffer zones near conservation areas and implement mitigation measures that are regularly monitored and adapted. As part of our commitment to biodiversity, we also participated in a national wildlife inventory in East Java led by the Ministry of Forestry, using camera traps to monitor species such as leopards, monkeys, and squirrels.

A full list of protected species found on our estates, including those on the IUCN Red List and Indonesia's national conservation lists, can be found in the Appendix, pages 75-78.

In 2025, we strengthened our biodiversity efforts through targeted initiatives, including restoring native plant species and protecting rare flora within our plantation areas. For example, our Biodiversity Seed Bank Program focuses on cultivating native species such as Jelutung and Meranti in dedicated nurseries within our plantation areas. Construction of the first nursery began in Area 3, Riau, and will be progressively expanded to other sites. Seedlings grown in these nurseries are planted in HCV areas to restore natural habitats and support biodiversity. Beyond habitat preservation, the programme also helps maintain water quality in

surrounding ecosystems. We also employ nature-based techniques to enhance ecological health across our operations. These include implementing Integrated Pest Management (IPM) strategies and utilising POME to create compost for soil rehabilitation. Further details on these initiatives can be found in the "Use of Fertilisers, Pesticides and Chemicals" section on page 35.

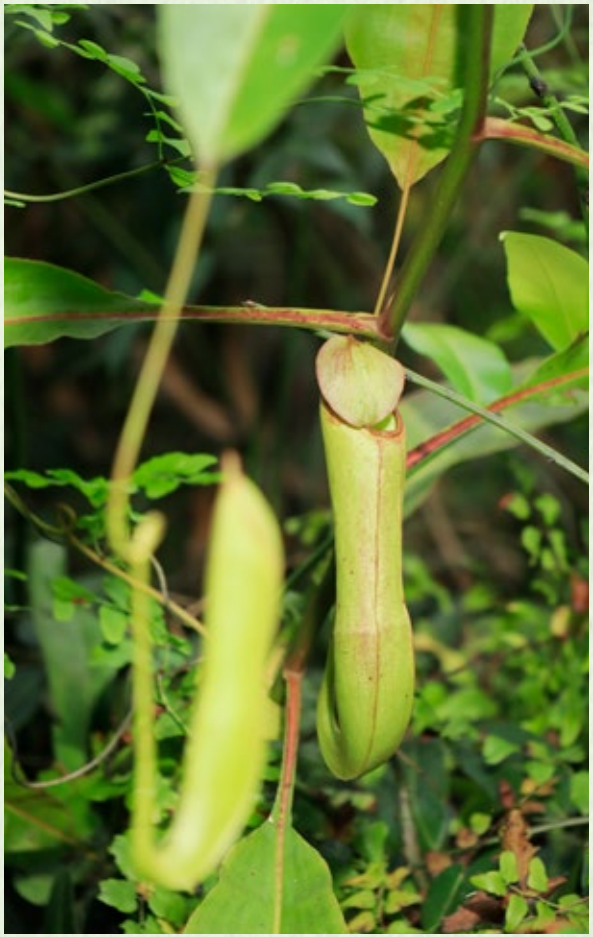
In line with these efforts, we are also prioritising the conservation of rare species such as Nepenthes ampullaria, a unique pitcher plant native to Southeast Asia that is increasingly rare and requires targeted protection. IndoAgri is committed to preserving its natural habitat through land rehabilitation and community education programmes. These initiatives not only safeguard this species for future generations but also help maintain ecosystem balance across our plantation areas.

At IndoAgri, we understand that climate action and biodiversity conservation are mutually reinforcing yet occasionally present competing demands. To navigate these potential trade-offs, we utilise a structured assessment process to ensure the risks and benefits of each operational decision are appropriately evaluated. This balanced approach is guided by our SOPs and relevant national standards.

Pitcher plant (Nepenthes) Conservation Program

Pitcher plants (Nepenthes) are carnivorous plants that trap insects to obtain essential nutrients, enabling them to survive in nutrient-poor soils. They have a remarkable adaptation that allows them to adjust the acidity and viscosity of the fluid inside their pitchers according to the type of prey they commonly capture. Despite their resilience, many Nepenthes species, especially those endemic to parts of Indonesia, are increasingly threatened by habitat destruction, deforestation, land conversion, climate change and overexploitation for trade and private collections. As a result, several species are now classified as vulnerable or endangered.

To preserve these plants, IndoAgri has implemented a conservation program that provides suitable areas for their continued growth, including the creation of artificial habitats designed to mimic their natural ecological conditions. This initiative reflects our responsibility to environmental protection and maintaining ecological balance in our operational areas. Additionally, we leverage this program to raise awareness among employees and local communities about the importance of conserving endemic, endangered and vulnerable plant species.



Pitcher plants (Nepenthes) that found in one of our plantations in Isuy Makmur Estate, West Kutai, East Kalimantan.

Since 2013, we have ceased all new planting on peatlands and have successfully maintained water levels across the peat areas we manage.

Peatlands store about one-third of the world's soil carbon, making them vital for global climate stability. When drained or burned, they release large amounts of carbon dioxide, a major GHG that accelerates climate change.

In 2023, Indonesia's Ministry of Environment and Forestry designated certain areas within our concessions as deep peatland[7] after a detailed review. To ensure compliance with peatland protection rules, the government requires companies to submit monitoring reports monthly and annually for audits purposes. IndoAgri fully complies with these regulations and prohibits new development on peatlands, regardless of their depth. Any nucleus planting programmes require approval at the IndoAgri Executive Board level.

Our approach to managing HCV areas, outlined on pages 21-23, also applies to peatlands. We maintain clearly defined peatland boundaries and minimum water table depths for cultivated areas, working closely with the Ministry of Environment, Ministry of Forestry, and Ministry of Agriculture, and peatland experts to ensure compliance.

In 2025, we worked with the government to identify appropriate technology and service providers to enable us to meet peatland effluent monitoring regulations that were introduced in 2024. We monitor peatland water levels through peat subsidence checks, GIS-based remote sensing, and 3D flood-risk modelling, complemented by firebreak installation and canal engineering to regulate water flow during dry periods. Hydrographic and topographic maps of peatland areas have been submitted to the government to ensure transparency. In addition, automatic groundwater loggers are deployed for continuous monitoring, and we regularly consult with the Ministry of Environment and Forestry and the Ministry of Agriculture to ensure compliance with all applicable regulations.

Monitoring groundwater levels in peatland areas at Tanjung Makmur Estate, West Kutai, East Kalimantan.

Starting in 2026, we will transition to drone-based monitoring, with data transmitted through automatic weather stations in line with new government regulations for peatland management. This system will enable real-time reporting of water levels and weather conditions directly to government platforms, ensuring full compliance and enhanced transparency. In 2025, we did not experience any fires in the peatland areas. All water-level tests performed by the government during the year met regulatory standards.

Beyond compliance, IndoAgri also actively engage stakeholders, including local officials, local NGOs, labour unions and community representatives, though annual meetings which serve as a platform to raise awareness, obtain feedback on our environmental management approach and address any specific environmental concerns raised.

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

7 Deep Peatland refers to peat soil more than three meters deep. These tend to store vast amounts of carbon and are legally protected in Indonesia to prevent large-scale emissions and biodiversity loss.

FIRE CONTROL AND HAZE PREVENTION

(GRI 3-3)

IndoAgri enforces strict zero-burning regulations across all operations and suppliers, as stipulated in our Policy. We require mechanised land clearing, especially for non-productive oil palm areas, and actively share best practices with local communities.

We take a proactive approach to fire prevention through hotspot monitoring and stakeholder education. The framework for addressing fire risks and associated scenarios is set by our ERM team. It incorporates the daily monitoring and identification of hotspots using satellite data from the National Oceanic and Atmospheric Administration (NOAA) and the U.S. National Aeronautics and Space Administration (NASA), which is then cross-referenced against IndoAgri's official concession maps. Estate managers and specialised fire teams verify potential hotspots on the ground, maintaining constant communication for rapid response. Since 2022, we have improved efficiency by partially automating satellite image monitoring, enabling employees to focus on analysis and investigation. Building on this progress, we completed the roll-out of a mobile hotspot mapping system across all estates in 2024 and, in 2025, integrated fire incident reporting into the same application, reducing manual reporting and accelerating response times for our teams.

Our fire prevention training programme was developed with Indonesia's Ministry of Environment and Forestry, the military, police and local government. To ensure readiness, our estates are equipped with firefighting vehicles and equipment, and our fire specialists receive regular training in both prevention and emergency response. In 2025, IndoAgri delivered 56 fire control training days across 75 estates and mills.

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

Strengthening Fire Prevention Through Water Reservoir Development

Six reservoirs (embung) have been constructed in the Sungai Rumbia 2 Estate of PT Gunung Mas Raya, covering a total area of 3,780 m^2 with a combined water storage capacity of 5,910 m^3. These reservoirs serve as water catchment areas designed to collect and store rainwater during the wet season while also helping to control flooding during periods of heavy rainfall. The stored water plays an important role in maintaining the moisture of the surrounding peatland.

Beyond water conservation, the reservoirs also support peatland fire prevention and control efforts. By maintaining peat moisture, they help reduce the risk of fires, while also acting as firebreaks and providing a reliable water source for firefighting when needed.

Fire monitoring activities at Kencana Estate, Rokan Hilir, Riau.

Educating field workers, smallholders and local communities is also critical to our fire-risk management strategy. Without clear understanding of the risks and consequences for both the environment and plantations, other measures like our digital notification system would be far less effective. Since 2016, we have implemented community collaboration programmes to enhance local capacity and knowledge for fire prevention, engaging a total of 130 local villages. In March 2025, Indonesian regulations on fire prevention in plantations were tightened, requiring formal fire management plans, dedicated fire brigades, and integration of modern monitoring technologies. IndoAgri has fully implemented all required measures and is in full compliance with the updated standards.

In 2025, our monitoring across estates and surrounding areas recorded a total of 812 hotspot notifications. These alerts led to 147 fire incidents, with only 130 occurring within our estate boundaries. To enhance prevention, we constructed an additional 12 fire towers during the year.

CLIMATE CHANGE AND GHG EMISSIONS
(GRI 3-3)

Climate change poses an urgent and escalating threat to ecosystems, communities, and future generations.

As a leading agribusiness, we recognise its profound implications for our operations and the sector at large. Rising temperatures are driving severe forest fires and prolonged droughts, while intensified rainfall is causing frequent floods. This jeopardises agricultural stability and increases the vulnerability of dependent communities.

To address these risks, we have completed a comprehensive climate vulnerability assessment aligned with the TCFD framework. A summary of identified risks is provided on page 30.


Riparian areas in one of our estates in South Sumatra.

Adapting to climate change

Our most immediate climate-related challenge is the rising frequency of heavy rainfall and flooding in lowland plantation areas. Floods contaminate water sources, disrupt clean water delivery, and can damage plantation infrastructure and operations. This can delay the collection and transportation of FFB. To mitigate such risks, we rely on forecasts from Indonesia's Meteorology, Climatology and Geophysics Agency (BMKG) for our planning efforts. We conduct detailed topographic mapping to strengthen flood-prone areas. Preventive measures include upgrading drainage systems, improving road access during wet seasons, and strengthening fire protection in dry periods.

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

While developing strategies to adapt to climate change, we equally recognise our responsibility to contribute to mitigation, given agriculture's significant role in global emissions.

Peatlands represent a major source of our emissions footprint, accounting for 83%, due to the location of several estates in peat regions. The majority of these emissions come from naturally occurring low-level methane, not from peat disturbances. Other contributors include methane released from palm oil mill effluent (POME), fuel use in mills, transportation of FFB, nitrous oxide from fertilisers, and chemical usage in plantations and mills.

Total emissions from mills and estate operations (GHG emission intensity per tonne of palm product) experienced a 1% reduction from 2024 to 2025. This decrease is largely attributed to increased production.

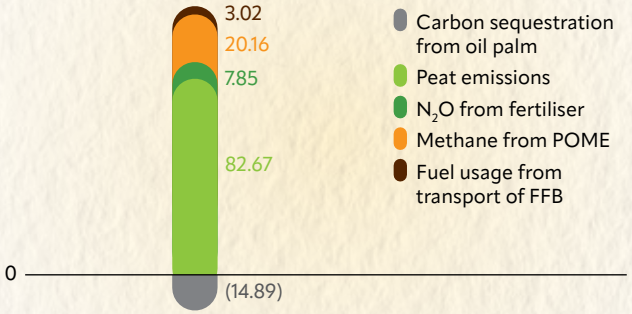
To manage methane emissions from POME, we adopted aerated bunker composters, achieving up to an 80% reduction in emissions compared to traditional anaerobic composting methods. We plan to install more aerated bunker composters in other mills to further reduce our emissions.

Energy monitoring at our boiler facility at Isuy Makmur Palm Oil Mill (POM), West Kutai, East Kalimantan.

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 69 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 1.19%).

ENERGY MANAGEMENT

(GRI 3-3, 305-5)

IndoAgri is committed to reducing energy consumption and improving efficiency through the following core strategies:

- Implementing Certified Energy Management Systems: We have implemented ISO 50001-certified energy management systems in two refineries and 19 mills, with two more mills currently undergoing certification.
- Optimising Boiler Operations: We have optimised boiler combustion chambers by lowering oxygen levels, resulting in reduced overall energy use.
- Energy Conservation through Water Reuse: We reuse condensate water from boilers, conserving water and cutting the energy required to heat new water.
- Ensuring Maximum Operational Efficiency: We conduct regular maintenance and review operational parameters to ensure boilers operate at maximum efficiency
- Reduce Reliance on Non-Renewable Energy Sources: We are gradually increasing the use of renewable alternatives in our refineries and palm oil mills.

Our sustainability team collaborates closely with Indofood Group to share best practices and drive continuous improvement.

In 2024, our Komering factory underwent an energy audit through the Indonesia Denmark Energy Partnership Programme (INDODEPP)[8]. The audit identified key areas for improvement. We will utilise these findings to develop and implement a comprehensive energy efficiency plan, aiming to reduce energy consumption and operational costs.

Assessment and feasibility study for an energy conservation programme at PT Laju Perdana Indah Sugar Factory, Pati, Central Java.

We carried out a similar audit at the Pati Sugar Factory in August 2025 in collaboration with the Indonesian Ministry of Energy and Mineral Resources (ESDM) and the Indofood Group. The audit focused on identifying opportunities to expand the use of recycled condensate water. Two energy audits were also conducted in 2025, one at a factory in Bandung and another in East Java. These audits, funded by the Indonesia-UK PACT country fund[9], identified key opportunities to improve energy efficiency. The Kertasarie Tea Factory audit provided suggestions on lighting, motor optimisation, and process improvements. At the Alas Sukses Factory, the audit included recommendations for installation of a capacitor bank to improve power factor and boiler fuel replacement to biomass. We are now reviewing the audit findings to develop and implement targeted energy-saving initiatives tailored to each factory.

We recorded a 5% reduction in energy consumption intensity in our mills in 2025 compared to the 2020 baseline. We observed a 20% increase in energy consumption intensity in our refineries relative to the 2020 baseline. This was due to the commissioning of a refinery and fractionation plant.

8 INDODEPP refers to the Indonesia–Denmark Energy Partnership Programme, an initiative between the Indonesian government and the Danish Energy Agency aiming to support Indonesia's transition to a sustainable and low-carbon energy system.

9 The Indonesia–UK PACT Country Fund is part of the UK government's Partnering for Accelerated Climate Transitions (UK PACT) initiative.

We are increasing renewable fuel use, demonstrated by the Lubuk Pakam Refinery's 2018 transition from coal to palm shell for its boilers. Renewable energy practices from our palm oil operations have also been rolled out to other crop facilities, including two rubber factories, two sugar factories, one tea factory, and one cocoa factory. These sites use renewable energy derived from palm shells and sugarcane bagasse[10]. 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, 14 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.

As we introduce new initiatives, we continue to monitor and conduct audits to evaluate their performance. Successful measures are scaled and replicated at other locations, adapting them as necessary to reflect site-specific conditions. This approach forms part of our broader renewable energy strategy, which is aligned with government regulations and quotas. In addition, we are certifying more facilities under ISO 50001 energy management standards to systematically improve efficiency, reduce costs and enhance environmental performance.

98% 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

Detailed energy consumption data can be found on pages 66-68 in the Appendix.

TASKFORCE FOR CLIMATE-RELATED DISCLOSURES (TCFD)

Risk and Opportunity Management

To strengthen our resilience against climate-related risks, we began aligning with TCFD recommendations since 2022. The Board of Directors provides continuous oversight of our risk management efforts. To support this, the Board receives a detailed analysis, including key insights and actionable recommendations, every three months.

In 2023, we enhanced our ERM framework, by integrating climate-related physical and transition risk. The team worked closely with the research, sustainability, and operations teams to assess climate risks and embed them into a matrix that evaluates both financial and operational impacts, considering their potential and likelihood of occurrence. Recognising the inherent physical risks of fire, flood, and drought, we maintain a robust data collection system, gathering quarterly data from our operations on incidents, weather, hotspots, and infrastructure. This data-driven approach allows us to analyse past events, predict future risks, and implement proactive management strategies. We monitor and record losses resulting from climate-related events, particularly drought, fire and flooding. We produce quarterly reports for the sustainability committee indicating the extent of plantation affected. A notable outcome of these efforts has been a significant reduction in fire incidents since 2023, a testament to the efforts of the crisis team and respective risk owners. We are refining our financial projection methodology and will publicly report when we have more confidence in our methodology and in line with regulatory reporting requirements.

Scenario Analysis

We completed our first TCFD-aligned climate scenario analysis in 2022 and updated it in 2023 with targeted focus areas. This included a detailed yield assessment using ten years of internal regional data on temperature and FFB performance, combined with World Bank climate projections for Indonesia through 2051.

Climate-related risks and opportunities were evaluated under two warming scenarios:

- **2°C increase above pre-industrial levels by 2100** – aligned with the Paris Agreement, assuming strong policy action and transitional risks during the shift to a low-carbon economy.
- **4°C increase above pre-industrial levels by 2100** – a business-as-usual path with no major interventions, leading to more severe physical impacts.

Our analysis highlighted potential effects on FFB yields and the need for additional flood mitigation measures. Conversely, water deficit and fire risk were sufficiently managed by our existing risk mitigation measures.

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

10 Sugarcane bagasse refers to the fibrous material left after extracting juice from sugarcane.

WATER, WASTE AND EFFLUENTS

(GRI 2-27, 3-3, 303-1, 2, 3, 4, 5)

Water is critical to our operations, and effective resource management is essential for environmental sustainability and the well-being of surrounding communities.

The increased frequency of extreme weather, evidenced by the 2024 droughts and the intense rainfall and flooding witnessed across parts of Indonesia in 2025, underscores the urgent need for careful water management and adaptation strategies.

Our water management practices, covering withdrawal, consumption, and discharge, are overseen by our Chief Operating Officers and fully comply with all Indonesian regulations.

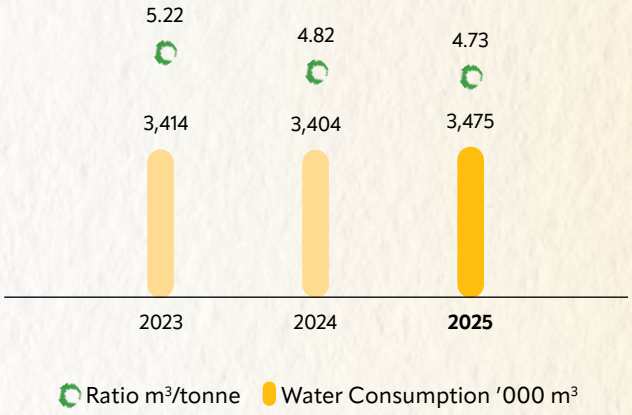
We protect natural waterways by establishing buffer zones where needed and operate under permits that define water sources, withdrawal volumes and discharge quality standards. Indonesia's Ministry of Energy and Mineral Resources (ESDM) requires permits before any water withdrawal. We obtain these permits only after regulatory authorities conduct thorough impact assessments and verify that our controls for the responsible extraction of water from rivers and groundwater meet all requirements. We work together with our suppliers to ensure compliance with relevant water regulations, particularly concerning wastewater treatment.

Additionally, all operational sites undergo Environmental Impact Assessments (AMDAL) during initial development to identify critical water sources supporting biodiversity and local communities. This is detailed in the HCV assessments on pages 21-22.

In 2025, we reported no instances of non-compliance related to water use or wastewater management.

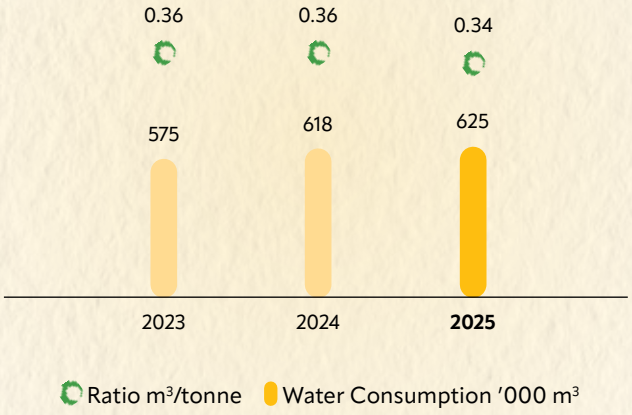
Water Treatment Plant in Refinery Priok, Jakarta.

WATER CONSUMPTION IN PALM OIL MILLS



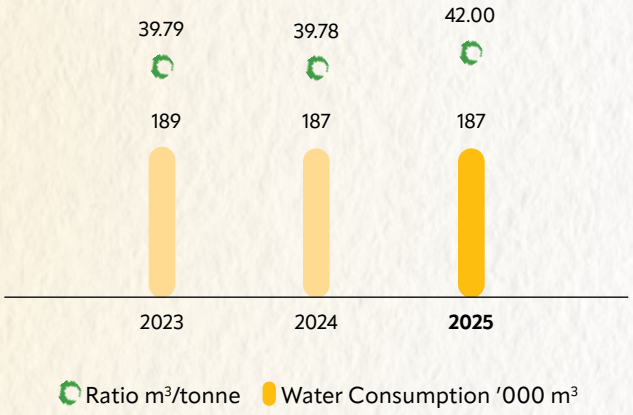
Note: Data from ISPO- and PROPER-certified/audited palm oil mills (27 out of 27 mills). Water consumption ratio covers industrial usage in each mill. Ratio is based on average consumption in m³ per tonne of CPO Production.

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) processing 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 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.

Water use efficiency

Water consumption is closely monitored across our estates, mills and refineries. We tailor practices based on the water source:

- Rubber and oil palm estates in tropical Indonesia rely entirely on seasonal rainfall for irrigation.
- Mills source 87% of water from rivers, with the remainder from groundwater and rain-harvesting.
- Refineries obtain 88% of water from municipal supplies, supplemented by groundwater.
- Rubber factories draw 89% of water from rivers, with the rest from groundwater.
- Offices and site accommodations within plantations use groundwater and rain-harvesting.

Within our mills and refineries, we reuse steam condensate in our boilers to conserve water and reduce energy consumption.

- Mills: In 2025, we utilised 4.73 m³ of water per tonne of CPO Production; a 2% decrease compared to 2024.
- Refineries: We used 0.34 m³ of water per tonne of material produced, leading to a 4% decrease compared to 2024. We observed a 27% increase in water consumption intensity in our refineries relative to the 2020 baseline. This was due to the commissioning of a refinery and fractionation plant.
- Rubber Sites: For rubber processing, we used 42.00 m³ of water per tonne, indicating a 6% increase compared to 2024. The higher usage was driven by unstable production conditions and lower-quality raw materials.

Waste and effluent management (GRI 306)

We implement strict waste and effluent management practices to improve efficiency, reduce costs and minimise environmental impact. All sites operate under systems compliant with Indonesian regulations and guided by PROPER and ISO 14001 standards (see page 70 in the Appendix for more details).

- Mills: In 2025, the average production of hazardous waste per mill was 1.10 tonnes (compared to 1.00 tonnes in 2024).
- Refineries: The total hazardous waste generated in 2025 was 22,570 tonnes (compared to 26,598 tonnes in 2024), with 84% attributed to spent bleaching earth. Additionally, non-hazardous waste totalled 1,766 tonnes in 2025 (compared to 2,155 tonnes in 2024), with 64% directed for recycling and the remaining 36% sent to landfill.
- Rubber Factories: The average production of hazardous waste per factory in 2025 was 0.56 tonnes (compared to 0.43 tonnes in 2024).

In accordance with Ministerial Regulation No. 19 of 2021, which requires household waste to be sorted into organic, inorganic, and residual streams, we are now installing onsite waste sorting and temporary storage facilities at all worker-living sites. We have constructed appropriate spaces and are strengthening our interim waste management measures to ensure effective segregation and secure storage, even in the event of sporadic collection by municipal services.

Milling waste is fully repurposed in our estates and mills as organic fertiliser or boiler fuel. This includes non-hazardous solids such as EFB), fibre and shells,

- In 2025, the total mass of milling waste reached 1,623,457 tonnes, up from 1,493,737 tonnes in 2024.

Using palm oil mill effluent as organic fertiliser, Isuy Makmur Estate, West Kutai, East Kalimantan.

Effluent from milling, known as POME, is a byproduct of processing FFB into CPO. Both solid waste and POME are managed under strict regulatory controls. Mill wastewater, including POME, is treated on-site. We compost POME in aerated bunker composters at three mills, which reduces GHG emissions.

- Mill effluent volume: In 2025, 1,995,105 m^3 of wastewater was produced from our 27 mills, marking a 7% increase from 2024 (1,864,625m^3).

All effluent is treated to meet regulatory quality standards before being discharged into waterways or municipal sewer systems.

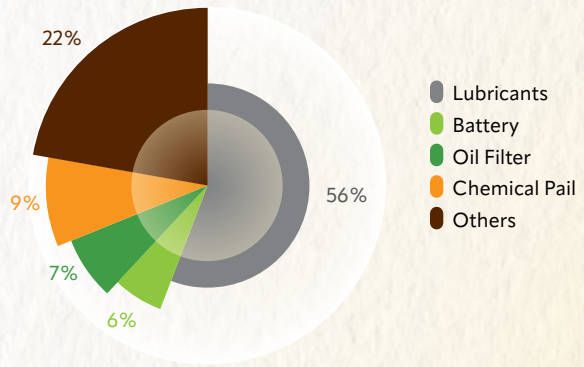
- Refinery effluent volume: 222,233 m^3 of wastewater was produced in 2025 (2024: 294,688 m^3).

In collaboration with the government, we undertake annual effluent quality assessments to ensure we are within regulatory limits for BOD and COD.

- Mill effluent quality: At the 27 mills, the median Biological Oxygen Demand (BOD) was 642 (2024: 780 mg/l), and the median Chemical Oxygen Demand (COD) was 1,748 (2024: 1,960 mg/l).
- Refinery effluent quality: The median BOD was 10 (2024: 20 mg/l), and the median COD was 37 (2024: 50 mg/l).

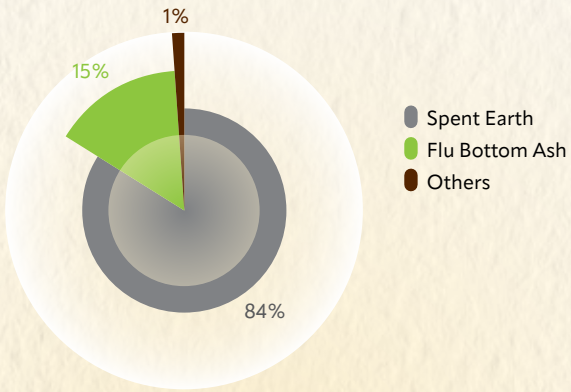
In 2025, we achieved zero spills (effluent, CPO, or diesel) during harvesting, processing, or transportation, incurred zero environmental fines or sanctions, and received no significant stakeholder complaints regarding the environment. Furthermore, 100% of all hazardous waste was legally disposed of via an accredited third-party, adhering to national regulations.

HAZARDOUS WASTE FROM MILLS
(%)



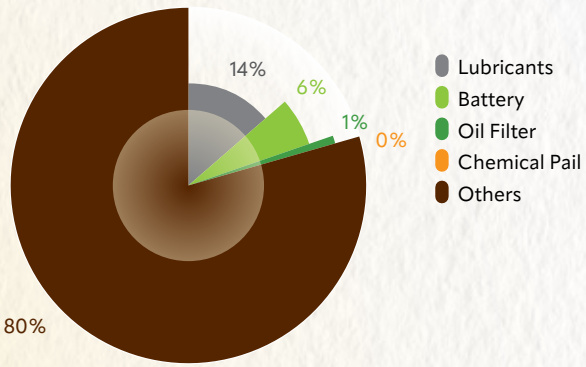
Note: Data from our palm oil mills (27 mills). "Others" comprise rags, electric lamps, paint cans, clinical and laboratory waste, used cartridges, and contaminated goods.

HAZARDOUS WASTE FROM REFINERIES
(%)



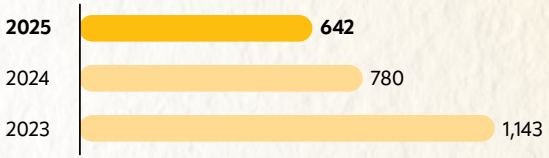
Note: Data from 5 refineries. "Others" consist of batteries, filter oil, lubricants, electric lamps, rags, clinical waste, carbon waste, sludge waste, used nickel catalysts, contaminated packaging and gloves, and used print cartridges.

HAZARDOUS WASTE FROM RUBBER FACTORIES
(%)



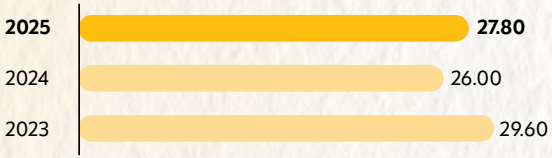
Note: Data from 3 rubber factories. "Others" comprise used turpentine, rags, electric lamps, paint cans, clinical and laboratory waste, used cartridges, and contaminated goods.

Mill BOD effluents
(mg/l)

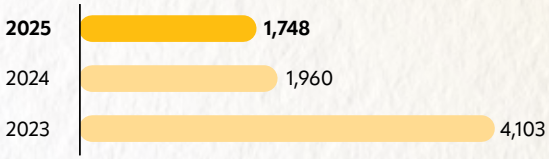


Refinery BOD effluents
(mg/l)

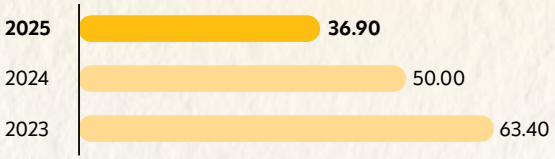
Rubber factories BOD effluents
(mg/l)



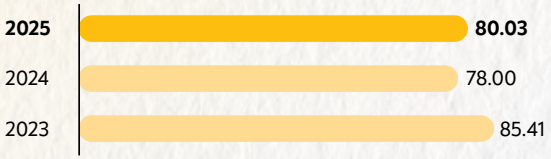
Mill COD effluents
(mg/l)



Refinery COD effluents
(mg/l)



Rubber factories COD effluents
(mg/l)



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

Although oil palm is globally recognised as the most efficient oilseed crop by yield per hectare, we are continually striving to improve our yields further and minimize our environmental impact. (See the Yield Resilience and Innovation section, page 42, for details.)

Fertiliser Consumption

Healthy, high-yield crops depend on effective fertilisation. We prioritise the use of organic fertilisers and are working to reduce reliance on chemical alternatives.

Fertiliser is applied during planting and replanting, with its efficiency maximised through careful scheduling at optimal intervals (avoiding heavy rainfall to prevent dilution). Application rates are precisely adjusted based on soil fertility and tree age across different plantation blocks. Between palm crop cycles, we also plant legumes as cover crops to naturally enrich the soil. These naturally convert nitrogen from the atmosphere into forms that improve soil health and fertility.

Building on last year's efforts to explore fertilisers derived from palm fronds and controlled-release options, we continued to advance nature-based solutions for sustainable nutrient management. In 2025, we launched a new project testing the use of EFB biochar as a soil amendment to improve fertility and reduce reliance on synthetic fertilisers.

We also recycle EFBs and POME, converting them into compost and soil enhancers.

Our long-term goal is to gradually increase average oil palm yields by accelerating replanting with improved planting materials developed in our laboratories and adopting sustainable practices such as using beneficial microbes like Trichoderma as bio-fertilisers and bio-control agents.

Integrated Pest Management (IPM)

In line with the UN's Stockholm and Rotterdam Conventions, IndoAgri and all our suppliers avoid using pesticides classified as Class 1A and 1B by the World Health Organisation. Instead, we employ IPM techniques. These methods combine natural, biological, and mechanical controls, allowing us to effectively reduce chemical use, lower health risks, and support biodiversity. Chemical pesticides are employed only when necessary, following the exhaustion of other measures. We have stopped using the toxic chemical pesticide Paraquat since 2018, to avoid any potential health risks to our workers.

In 2025, IndoAgri expanded the use of drone sprayers to control bagworm (Clania tertia) infestations in 5 to 10-year-old palms. This technology enables precise application, reducing excessive pesticide use while improving efficiency, lowering labour requirements, cutting operational costs, and minimising human error. With pest outbreaks increasing, likely due to rising temperatures, the use of drones has been scaled up across plantations, including in newly affected areas such as Riau.

The use of drones for pesticide spraying to improve the effectiveness and efficiency of pesticide application at Cibaliung Estate, Rokan Hilir, Riau.

We also advanced biological control methods to reduce chemical insecticide use. These include the introduction of natural predators like Eocanthecona and Sycanus species, with over 29,000 insects released in 2025, and applying a virus-based treatment (Setothosea asigna virus) to manage nettle caterpillars. To date, 46 liters of the treatment have been produced, covering 92 hectares. In 2025, we used a total of 140.85 tonnes of biopesticides.

Examples of IPM controls include:

- **Barn owl rearing**: Establishing habitats to encourage barn owl populations for natural rat control.
- **Leguminous cover crops**: Planting nitrogen-fixing plants in between oil palm crops to suppress weeds and improve soil health.
- **Predatory beetles**: Releasing Eocanthecona and Sycanus species, which are natural predators of other insects that attack oil palms.
- **Biological pathogens**: Using viruses and fungi to target leaf-eating insects, reducing reliance on chemical pesticides.

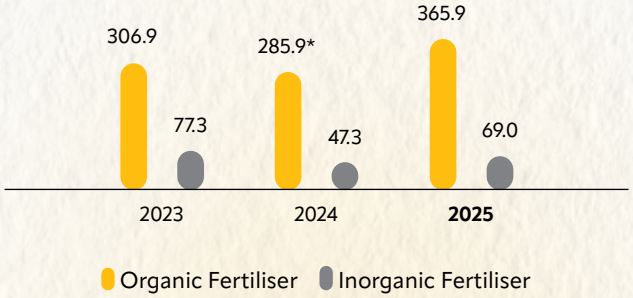
We recorded a 21% increase in total pesticide consumption from 305,000 litres in 2024 to 369,660 litres in 2025, primarily due to intensified infestations of fireworm (Setora nitens) and bagworm (Metisa plana) and rehabilition activities undertakenin selected estates in East Kalimantan. To manage these outbreaks responsibly, IndoAgri prioritised biological control methods and IPM approaches, including the use of environmentally friendly biological agents and natural predators, to minimise ecological impact and reduce reliance on synthetic chemical pesticides.

We will continue to enhance pest monitoring and detection systems to drive further reductions in pesticide use.

A barn owl (Tyto alba), a natural predator of rats, used in our estates as part of an Integrated Pest Management.

FERTILISER CONSUMPTION

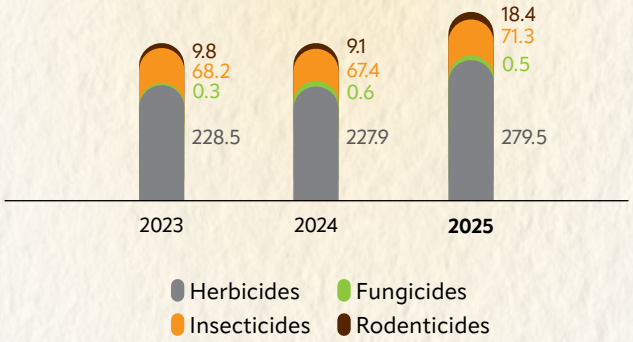
('000 tonnes)



Note: Scope of data is 63 ISPO certified/audited oil palm estates and 7 rubber estates.
** Minor correction of the 2024 consumption figure due to improved calculation methodology.*

PESTICIDE CONSUMPTION

('000 tonnes)



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

RESPONSIBLE SOURCING

INTRODUCTION

We are dedicated to responsible procurement, and we do our best to ensure all sourcing decisions consider both their environmental and social impacts. We aim to develop a supply chain that provides complete transparency and traceability. We collaborate with smallholders and suppliers to align their practices with our Policy.

Innovation and research are central to our efforts, driving the development of advanced planting materials and agronomy techniques. These initiatives are designed to boost yield resilience and promote sustainability across both our operations and the wider palm oil industry. We exclusively source all rubber and palm oil for our operations from within Indonesia.

Our Board provides oversight and approval of our Policy, holding overall accountability for supply chain management. Accountability and performance reporting are channeled to the Board through defined sustainability governance processes (see Sustainability Governance section on page 06).

This section highlights our efforts to ensure compliance with our policies by both 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 operations

FFB sorting process in Sungai Bangko POM, Rokan Hilir, Riau.

UPDATES FOR 2025

In this section

Sustainability certification

- **89%** of all nucleus estates' hectarage production is ISPO certified
- **85%** 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
- **212** internal audits conducted
- **48** external audits conducted
- **Zero** major non-conformities reported
- **Good practice workshops held** for **100%** of mills and supplying estates

Smallholder engagement and livelihoods

- **100%** of plasma smallholders comply with our Policy
- **Continued financial and technical support** for smallholders as part of FPKM programme

RESPONSIBLE SOURCING

Material Topics	Goal/Target	Updates for 2025
Sustainability certification (in line with government regulations)	ISPO certification for all nucleus estates	Achieved certification for 89% of nucleus estates hectarage*
	ISPO certification for all mills	Achieved certification for 22 out of 27 mills.
	ISPO certification for all CPO we refine	On track. 76% of CPO we refined in 2025 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 2025

* *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 2025.*

Material Topics	Goal/Target	Updates for 2025
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)

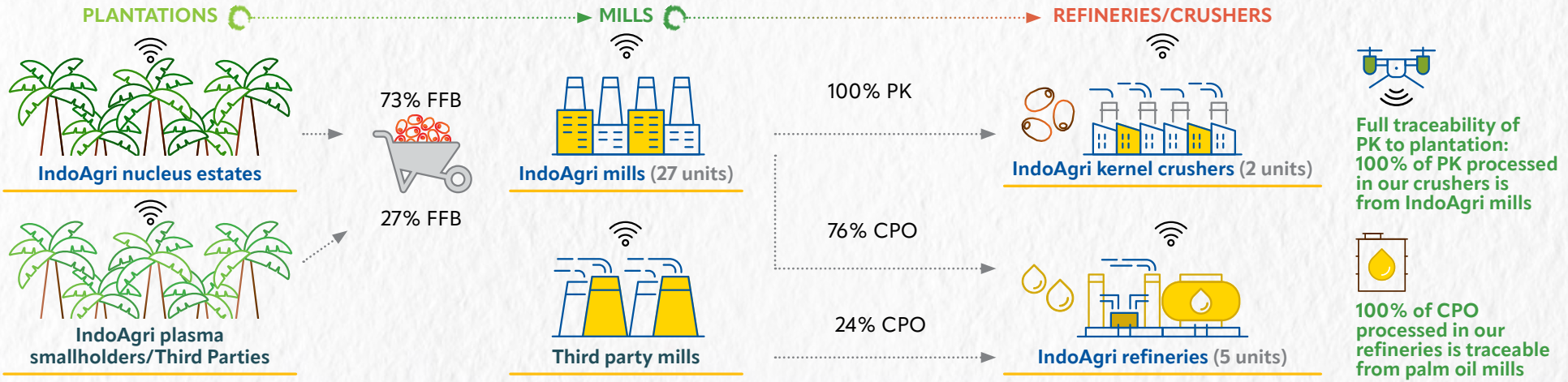
As part of Indonesia's national commitment to a sustainable plantation sector, ISPO certification is mandatory for all oil palm growers in the country. The government is currently working to obtain international recognition for ISPO, which will strengthen global acceptance and competitiveness of Indonesian palm oil.

At IndoAgri, 89% of our total estate area is officially ISPO certified. All estates consistently adopt ISPO-aligned practices, regardless of their formal certification status. We remain committed to fully supporting our smallholders in achieving compliance. We remain committed to achieve 100% ISPO certification, in alignment with the Government Regulations.

SUPPLY CHAIN TRACEABILITY AND TRANSPARENCY

(GRI 2-6, 308-1, 414-1)

INDOAGRI'S PALM OIL SUPPLY CHAIN TRACEABILITY



Plantations

Under the direction of our Policy, we are committed to full compliance across all plantations, including plasma smallholders. This is reinforced through annual audits covering key principles: zero deforestation, protection of HCV and HCS areas, no peatland planting, zero burning, respect for labour and human rights, including FPIC. We uphold consistent FFB quality standards across operations and smallholder partnerships. To further support smallholders, we provide advanced agronomy training and financial support for ISPO certification (see pages 43-44).

Mills

All IndoAgri mills and third-party suppliers must formally commit to and accept our Policy. All IndoAgri mills and third-party suppliers formally commit to our policies. To ensure compliance, we conduct annual risk assessments on our mills to identify and address potential issues. We also maintain a detailed supplier database, capturing ownership, organisational structure, operational scale and precise location coordinates. This enables effective auditing and full traceability.

FFB Harvesting at Kayangan Estate, Rokan Hilir, Riau.

Supplier engagement and assessment (GRI 308-1)

Procurement contracts reference our Policy and are legally binding. This applies to all suppliers, including smallholders, nucleus/plasma estates, mills, and third-party CPO providers. The contracts cover alignment with ISPO standards[11] and upholding the principles of environmental protection, social equity, and human rights. Suppliers have six months to resolve non-compliance issues in line with ISPO guidelines, during which time we provide support through the development and implementation of mitigation plans. We terminate business relationships with any supplier that persistently fails to comply.

In 2025, we conducted 212 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.

11 ISPO certification is required for third-party suppliers and smallholders by November 2029. This requirement is in addition to the existing mandate for large plantation companies to comply with the Indonesian Sustainable Palm Oil (ISPO) scheme.

- Operational Efficiency: Energy and water use, GHG emissions, and waste management.
- Regulatory Compliance: Adherence to government regulations and ISPO certifications.

We aim to expand the implementation of the ISO 50001 Energy Management System, which sets rigorous standards for energy efficiency, across additional refineries and palm oil mills. Our Begerpang palm oil mill underwent an ISO 50001 pre-certification review in December 2025. We intend to progress with this certification for an additional mill in 2026. Certification ensures that CPO from our mills and suppliers meets higher quality benchmarks, reducing processing time and energy use. Every CPO shipment undergoes quality checks and suppliers failing to meet requirements are given a grace period to comply.

We maintained a continuous CPO supply throughout 2025, as all sourcing remained fully compliant with our Policy and quality requirements.

We apply the same regulatory and commercial standards to all suppliers, ensuring equal treatment in pricing, quality, and capacity. To strengthen the resilience of our supply chain, we help smallholders improve productivity and achieve sustainability certifications (see pages 43-44). We also invest in community development initiatives that enhance local socio-economic conditions and create opportunities for micro-enterprises (see page 55).

Human rights assessments in our supply chain

Our human rights assessments are guided by Policy, Labour Policy, ISPO certification requirements, Indonesian government regulations, and ratified ILO conventions. Suppliers identified as high-risk, based on publicly available information, undergo annual assessment by certified auditors. Any non-conformance identified is addressed promptly.

All ISPO-certified units undergo yearly external audits by independent bodies. This includes human rights risk reviews, particularly for new suppliers. The expertise gained through ISPO certification provides valuable guidance for other IndoAgri sites to learn from as they progress towards certification. In 2025, 100% of our ISPO-certified units were formally assessed for labour and human rights risks. Non-ISPO-certified units are subject to annual assessments by certified internal auditors, following comparable 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.

Workers right along our supply chain can raise concerns through IndoAgri's grievance and whistleblowing mechanisms. This includes employees of second-tier suppliers. There were no reported breaches related to human rights through our whistleblowing mechanism in 2025.

To ensure consistency and raise the standard of knowledge across our supply chain, we work with the Indonesian Palm Oil Association (GAPKI) to deliver comprehensive and targeted human rights training. This collaboration helps ensure that all suppliers are aware of, and can implement, the necessary protocols to safeguard human rights.

Recognition of IndoAgri's Commitment to Business and Human Rights

PT Lonsum and PT SIMP, subsidiaries of IndoAgri, received the Business and Human Rights Award (BHAM) 2025 from SETARA Institute in collaboration with Yayasan Taruma Negara. Utilising the Institute's Responsible Business Conduct (RBC) Benchmark, this award recognises companies that demonstrate a strong commitment to responsible business conduct and respect for human rights, including the implementation of the UN Guiding Principles on Business and Human Rights (UNGPs) and the integration of ESG and sustainability principles. In 2025, the assessment specifically focused on publicly listed palm oil and mining companies in Indonesia.

For IndoAgri, this recognition underscores our continued commitment to upholding human rights as a core value in our business operations, and to strengthening responsible, rights-respecting practices across our value chain in alignment with national regulations and international standards.

Edy Suryanto, Sustainability Department Manager of PT Salim, receiving the Business and Human Rights Award (BHAM) 2025 from SETARA Institute in collaboration with Yayasan Taruma Negara, on 25 November 2025 in Jakarta.

YIELD RESILIENCE AND INNOVATION

(GRI 3-3)

We view yield resilience as a core component of sustainable growth. Innovation that leads to higher productivity ensures shared economic benefits for IndoAgri and our smallholders. It also reduces pressure to convert additional land 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. These seeds are used not just in our own plantations, but a portion is also sold externally to other growers and smallholders.

In 2025, IndoAgri advanced several initiatives to improve oil palm resilience and productivity through sustainable practices. Field trials continued on the use of Trichoderma endophytes, natural soil-enhancing fungi that help release locked nutrients such as phosphate and promote root development. If successful, this approach could reduce reliance on chemical fertilisers and improve soil health.
We also tested Trichoderma strains for their ability to protect palms against Ganoderma Basal Stem Rot (BSR), a major disease affecting oil palm. Early results show up to 81% disease reduction in nursery trials, and applications have begun in Central Kalimantan and South Sumatra. These treatments aim to extend palm lifespan and stabilise yields in challenging soil conditions.

Research into genetic markers for Ganoderma resistance progressed, with several promising candidates identified for future validation. Additional efforts included monitoring pest populations, developing bio-based controls, and exploring novel palm traits to improve harvesting efficiency.

To monitor oil palm health and leaf nutrient status, we use Sentinel satellite imagery and apply the Normalised Difference Vegetation Index (NDVI) along with raster band analysis to conduct remote assessments. We leverage the use of unmanned aerial vehicles (UAVs) to increase detailed surveying and assessment of ground conditions throughout our estates.

In 2026, IndoAgri will focus on several research initiatives to enhance crop resilience and operational efficiency. A key priority is developing new carrier materials for Cordyceps that allow long-term storage at room temperature without compromising spore quality. This innovation would eliminate the need for costly -20°C freezer facilities, making biological pest control more practical and scalable. Other planned activities include refining sugarcane tissue culture methods for large-scale planting, optimising gene markers to identify high oil-to-dry mesocarp palms early in growth, and expanding barn owl breeding for natural rodent control.

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.

Our field officers providing guidance to our smallholders in North Musi Rawas, South Sumatra, on the use of Integrated Pest Management as part of sustainable palm oil governance.

SMALLHOLDER ENGAGEMENT AND LIVELIHOODS (GRI 3-3)

With smallholders cultivating over 40% of Indonesia's palm oil land, the industry plays a vital role in poverty reduction, improving rural livelihoods and narrowing the urban–rural wealth gap. Given this critical reliance, their inclusion in sustainable palm oil production is essential.

IndoAgri is committed to meeting the government's FPKMS[12] requirement of allocating at least 20% of plantation area to smallholders. We have achieved this in most locations and will increase compliance with upcoming developments in East Kalimantan and South Sumatra.

Through the programme, IndoAgri supports the prosperity of communities surrounding our operations. In 2025, we provided training and supervision for smallholders in collaboration with local authorities, ensuring best practices in estate management and FFB harvesting. We also supplied inputs such as fertiliser and seeds in North Sumatra, supported potato farming and small business opportunities in West Java, and assisted brown sugar producers in East Java. While these initiatives strengthen local livelihoods, we continue to face challenges, including resistance from some farmers who prefer land allocation under the programme and incidents of fruit theft. Encouragingly, these incidents have declined over time as our engagement efforts have gained traction and our community partnerships have deepened.

FFB prices are set by Indonesia's Agriculture Department (Dinas Perkebunan) with input from companies and farmers. This reduces price volatility. IndoAgri supports smallholders by providing subsidised, high-quality seeds.

12 The FPKMS (Fasilitasi Pembangunan Kebun Masyarakat Sekitar) is an Indonesian government initiative aimed at empowering communities around plantation concessions by allocating at least 20% of plantation company-managed land to nearby communities or, where land is limited, requiring participation in productive business activities such as palm-cattle integration or food crops.

IndoAgri is committed to supporting smallholders and independent farmers in achieving ISPO certification in alignment with Presidential Regulation No. 16/2025 and the national timeline for mandatory certification. We provide targeted training and financial assistance to help cover certification costs and ensure compliance with the updated requirement.

ISPO certification promotes best practices such as protecting HCV areas, proper plantation management, labour standards, and health and safety compliance. Our training covers key requirements, including water conservation during droughts and riparian management within HCV zones. This provides smallholders with the capacity to optimise their cultivation, effectively reduce their environmental impact, and secure higher incomes.

Following the successful ISPO certification of one KUD in 2023, we now have a total of four ISPO-certified KUD with one additional cooperative part way through the audit process. We are also working with the rest of our smallholders to help them achieve compliance.

IndoAgri has adopted a region-specific approach to supporting smallholders in improving both productivity and sustainability. Our models vary, ranging from "One Roof" management (a centralised system for processing and logistics) to the "Active Plasma" model (where smallholders partner directly with the company). We collaborate with village cooperatives known as KUDs on best management practices and environmental management. We also participate in the national Rejuvenation Scheme (Peremajaan Sawit Rakyat, PSR), to replant mature oil palm areas.

Testimony of Harvesting Prosperity: The Success Story of Mrs. Husna Latifah with PT Lonsum

Mrs. Husna Latifah began her journey as a palm oil farmer and, through years of perseverance, became a Lonsum partner through KUD Marga Makmur. Through this collaboration, she gained access to superior seeds, high-quality fertilisers, and ongoing technical guidance, providing a strong foundation for the professional and efficient management of her palm oil plantation.

This support has contributed to measurable improvements in plantation productivity. The FFB she produces consistently meet PT Lonsum's standards, ensuring a stable source of income for her family. Market certainty and fair pricing from PT Lonsum have also provided a level of security and economic stability that was previously difficult to achieve.

Today, Mrs. Husna Latifah's achievements extend beyond personal success and serve as an example for other members of KUD Marga Makmur. Her experience demonstrates how effective collaboration between independent farmers and large companies can support economic independence in rural communities.

Husna Latifah, one of our smallholders from KUD Marga Makmur.

These efforts have led to partnerships such as our one with the KUD Sumber Sawit Nusantara cooperative, covering 268 hectares.

We are committed to achieving mutual benefits through smallholder engagement, prioritising the continuous strengthening of trust and good relations with farmers and KUDs for effective operations.

OUR PEOPLE

INTRODUCTION

Indonesia's agriculture sector is the core driver of economic and social growth in rural regions. In 2025, we employed over 55,000 people and partnered with around 54,000 plasma farmers[13]. Reflecting this importance, our social commitment begins with our people. We prioritise maintaining safe and healthy workplaces, rigorously upholding human rights and promoting employee wellbeing. We further invest in continuous employee development to empower our people and sustain the skilled labour required for this critical sector.

This section demonstrates our commitment to improving labour conditions and building a sustainable work environment that goes beyond regulatory requirements.

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

Our employee at Refinery Priok, Jakarta.

13 Plasma farmers are smallholders connected to plantations through structured schemes that share resources and benefits.

UPDATES FOR 2025

In this section

Occupational health and safety
- 2 fatalities
- 2% decrease in rate of recordable work-related injuries
- **7 sites** obtained zero accident awards from the Ministry of Manpower

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
- **47,934 hours** of employee training (approximately 5,992 man-days)

OUR PEOPLE

Material Topics	Goal/Target	Updates for 2025
Occupational Health and Safety	Achieve zero fatalities (across total workforce)	We regret to report two fatalities in our palm oil operations
	15% reduction in accident rate by 2030 (baseline 2020)	2% decrease in accident rate compared to 2020 baseline
	Ensure 100% completion of annual health and safety training programs 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 ensures a secure work environment across all operations through a comprehensive OHS management system. This system aligns with SMK3, Indonesia's national OHS standard, and meets ISPO sustainability requirements as well as ISO 45001 certification and other relevant benchmarks.

Every operational site has an OHS committee registered with Indonesia's Ministry of Manpower. These committees comprise a head, OHS expert, security personnel and assistants. They oversee compliance and act as first responders during emergencies, accidents, or near misses. OHS experts investigate all incidents to identify root causes and implement corrective actions, which are subsequently monitored for effectiveness by our Supervision Division. In 2025, our OHS teams prioritised genset management processes, operator certifications for bulldozers, metal handling procedures, and further strengthening of factory controls and operational standards.

Safety equipment inspection and briefing in Kayangan Estate, Rokan Hilir, Riau.

OHS Training and Standard Operating Procedures (SOPs)

Safety is central to everything we do at IndoAgri. We provide regular OHS training, including first aid, to empower workers as first responders. Daily safety briefings are conducted across all sites, reinforcing use of personal protective equipment (PPE) and our safety-first mindset. Danger warning signs are also strategically placed to reinforce safety awareness.

We distribute clear SOPs to all employees, as aligned with national regulations, to ensure the well-being of all employees. We place special focus on high-risk roles such as chemical sprayers, heavy equipment operators, and those in hazardous environments. To reduce health risks, these employees undergo annual checkups as required under SMK3 regulations. Detailed health results are shared with employees, who are also invited to participate in health audits. Employees identified with potential health issues are temporarily reassigned to lower-risk roles until their health recovers.

We use the Hazard Identification and Risk Assessment Tool (HIRAT) to conduct comprehensive risks assessments at each estate. The results are reviewed monthly by our OHS committee. Together with workers, we prioritise and address

high-risk hazards to ensure safe and healthy working environments. Internal and external audits are also conducted using HIRARC form to drive continuous improvement and identify follow-up actions.

As stated in our Collective Labour Agreement, employees have the right to refuse unsafe work. If this right is obstructed, they can raise concerns via our grievance mechanism (see page 07), labour unions, daily safety briefings, or OHS committee meetings.

It is with deep regret that we report two work-related fatalities at IndoAgri companies in 2025. These incidents involved colleagues at PT HPIP and PT Lonsum. We have since completed full investigations into the causes which involved a harvesting accident and a fall from a truck, and have updated our safety measures accordingly. To ensure the highest standards moving forward, the government has audited our safety incidents and training SOPs. We are strictly adhering to their subsequent recommendations to strengthen our safety culture. 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). There were no recordable cases of work-related ill-health in 2025.

IndoAgri strives for zero workplace accidents and occupational illnesses through rigorous risk assessments across all operations. We pursue Zero Accident Gold certification, a national recognition for exemplary safety performance. To strengthen safety and productivity, we are implementing comprehensive training programmes for employees at all levels and promoting a strong safety culture through regular outreach, K3 socialisation (Indonesia's OHS programme), fire prevention initiatives, and strict supervision of PPE usage. Our Internal Audit team conducts reviews to identify potential control gaps and provide recommendations. In 2025, the team conducted a Field Worker Safety audit and noted inconsistent PPE usage; relevant controls are being reinforced to ensure full compliance and safeguard worker well-being.

PT Gunta Samba (PT GS) Awarded Zero Accident Certification in recognition of Safety Excellence

PT GS has been awarded Zero Accident Certification by the East Kalimantan Provincial Manpower Office (Disnaker). This award highlights PT GS's exemplary performance within the Zero Accident Program, in recognition of the company's commitment to Occupational Health and Safety (OHS/K3) compliance, including the reporting of their Occupational Health and Safety Committee (P2K3), and their outstanding safety record, evidenced by the absence of moderate and severe workplace accidents. Consistent safety initiatives have been key to this achievement, including regular safety awareness sessions and Hazard Identification & Risk Assessment (IBPR) programs for employees, provision and strict monitoring of Personal Protective Equipment (PPE) usage supported by reward and disciplinary systems, as well as continuous monitoring and reporting of workplace accident statistics. These efforts demonstrate PT GS's sustained commitment to creating a safe and healthy working environment for its employees.

Safety Certification

All 67 IndoAgri estates, factories, bulking stations, research units and refineries are certified under SMK3. Of these, 60 units have achieved SMK3 Gold, including 45 palm oil, 6 rubber, 2 cocoa, 2 tea, 1 bulking, 1 research, and 3 refineries.

We maintain alignment to the standards through annual refresher training and a progressive disciplinary system: warnings for violations, followed by termination for repeated non-compliance. All our rubber operations are ISO 45001 certified, an international standard for safe and healthy workplaces that recognises proactive risk prevention and continuous improvement.

Data on units certified to SMK3 and ISO 45001 standards can be found on page 73 in the Appendix.

Healthcare provisions for our employees

The nature of field work exposes agricultural employees to environmental hazards, including extreme weather, sun exposure, and biological agents. To safeguard their well-being, we provide on-site clinics and first-aid posts, supported by daily health checks from medical officers to ensure people are fit for duty. The results of these medical checks are treated as confidential and are communicated only to the individual worker concerned. Workers are trained to respond safely when they encounter wildlife.

Our OHS standards apply across the entire value chain, and all suppliers must comply with IndoAgri's policies. We actively help KUD village cooperative units to obtain SMK3 and ISPO certifications. We aim to have all KUDs certified for both SMK3 and ISPO in line with Presidential Regulation No. 16/2025 and the national timeline for mandatory certification.

Medical check up for our employee in Kayangan Estate, Rokan Hilir, Riau.

Detailed OHS data is available on page 70 of the Appendix.

Security Guards (GRI 410-1)

IndoAgri prioritises not just the health and well-being of our workers and their families, but also their physical safety.

Morning briefing for our security personnel in Kertasarie Estate, Bandung, West Java.

To maintain secure operations, we deploy trained personnel across sites. Our security officers undergo intensive, specialised training at a dedicated centre. This program, delivered in collaboration with military commandos and local police, builds physical and mental resilience while rigorously upholding human rights and legal compliance. This comprehensive approach ensures our officers are professionally equipped to manage non-criminal situations effectively, thereby guaranteeing a safe environment for all.

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

IndoAgri enforces stringent mitigation measures to ensure compliance and to prevent forced or child labour.

We ensure fair and respectful treatment for all employees by upholding labour rights and fully complying with both national and local labour laws. Specifically, we guarantee freedom of association, fair wages, reasonable working hours, non-discrimination, and the absolute prohibition of forced and child labour. These principles form the foundation of our comprehensive Labour Policy.

Seasonal contract workers (GRI 2-8)

The seasonal nature of agriculture requires us to employ contract workers during peak periods. We prioritise hiring from local communities, including family members of permanent employees. This flexible arrangement, which is highly valued in rural Indonesia, allows workers to effectively balance their employment with household responsibilities and personal ventures.

To support career progression, high-performing seasonal workers may be prioritised for permanent roles when they become available. Job vacancies are announced during daily briefings and displayed on estate and mill notice boards. In 2025, 1,969 contract workers, including seasonal workers, were successfully transitioned to permanent roles.

All contracts comply with government regulations, our Code of Conduct and ISPO standards, as outlined in our Labour Policy. Seasonal workers are registered through our fingerprint recognition system.

Child labour

IndoAgri strictly complies with Indonesian law, which prohibits people under 18 from working at our sites. Our employee database confirms that no registered worker is underage. Our Labour Policy sets out proactive measures to prevent child labour, emphasising the importance of education in steering children away from agricultural work. To support this, we provide free schooling and daycare facilities for employees' children on our estates.

A sign prohibiting child labour installed in Kencana Estate, Rokan Hilir, Riau.

Our rigorous hiring process includes age and identity verification checks. All contracts clearly prohibit child labour. Visible signage across plantations reminds workers that children are not allowed in operational areas. Any breach of this rule results in immediate disciplinary action.

Diversity and equal opportunity

At IndoAgri, we ensure merit takes precedence over ethnicity, race, gender or religion to ensure a discrimination-free hiring process. We are committed to creating equal opportunities and actively promoting women's participation across all our operations. We allocate resources to identify and remove barriers to inclusion, starting at recruitment.

Recognising the male-dominated nature of our industry, we provide diversity training with a strong focus on gender equality. Our Board-approved Labour Policy defines the role of Gender Committees in every unit, reinforcing our advocacy for women's rights both professionally and personally. We enforce a strict zero-tolerance policy on sexual harassment, supported by regular social initiatives that raise awareness and safe channels for employees to voice concerns.

In compliance with Indonesian labour laws, all female permanent employees receive maternity and menstrual leave, with job positions reserved for new mothers during their absence. In 2025, 264 women took maternity leave (up from 226 in 2024), and 87% or 230 women returned to their roles (189 in 2024). The remainder either extended leave or resigned. No cases of discrimination or harassment were reported through our whistleblowing system or Gender Committees.

Testimony of Nurhayati, PT Lonsum

Nuryati, a 53-year-old woman, has dedicated more than 27 years of her life to PT Lonsum. What started as a job evolved into a lasting career, offering stability and opportunities for personal development. Over the years, the company has consistently supported her growth and contributed to a more secure future for her family.

What she values most at PT Lonsum is the inclusive work environment fostered at the workplace. Throughout her career, Nuryati has never felt limited or underestimated as a woman. Equal opportunities, responsibilities, and recognition have been consistently upheld, allowing her to contribute with confidence in a harmonious and family-oriented workplace, free from discrimination. Her long-standing experience reflects a culture where dedication and hard work are recognised regardless of gender – one she is proud to be part of.

Nuryati, PT Lonsum.

Testimony of Mustakim Sitorus, Chief of the KSPSI labour union

In his role as a SIMP employee and Chief of the KSPSI labour union, Mustakim Sitorus has seen IndoAgri's commitment to freedom of association in practice. Within his workplace, hundreds of employees are represented by labour unions and are provided with a secure and democratic space to organise in accordance with established procedures. For Mustakim, this openness reflects the company's genuine effort to foster sound industrial relations, where employees are regarded as strategic partners in supporting business sustainability.

This commitment is further reflected in the transparent and responsive communication between management and employees. Concerns related to facilities, occupational safety, and working conditions are addressed through clear and accessible mechanisms. Mustakim also noted the company's strong attention to workplace safety, including the timely provision of personal protective equipment for female field workers. Looking ahead, he hopes this harmonious industrial relationship will continue to grow, alongside improvements in employee welfare, to support shared and sustainable success.

Mustakim Sitorus, Chief of the KSPSI labour union.

Freedom of association (GRI 2-30)

We fully comply with Indonesian laws on freedom of association and regularly inform employees of their right to join labour unions and engage in collective bargaining. Based on our assessment, no locations have been identified where the right to freedom of association is significantly threatened. By the end of 2025, 63% (70% in 2024) of our permanent operational employees were union members. The remaining employees are covered by our Collective Labour Agreement, which is fully aligned with government labour regulations.

To foster constructive dialogue and achieve mutually beneficial outcomes, we hold regular bipartite meetings with unions, focusing on worker issues, benefits, and workloads. This process, detailed in our accessible Labour Policy, ensures employee needs are met, operational disruption is minimised, and all lawful collective agreements are accessible to every worker.

Fair wages and access to benefits

IndoAgri ensures fair remuneration, consistent with the guidelines outlined in our Labour Policy. All employees receive wages that meet or exceed minimum standards set by their respective regional government. Permanent non-office employees benefit from a rice allowance, housing, schooling and free medical services to support a decent standard of living.

To enhance job satisfaction, we offer competitive pay alongside our Work and Estate Living Programme, which provides housing, sports facilities, places of worship, schools and healthcare services. For more details on our Community Relations and the healthcare and education facilities available at no cost to employees and their dependents, please refer to pages 74 and 57 respectively. In addition, IndoAgri employees benefit from a government pension scheme supported by additional company contributions, as well as retirement packages under Indonesia's BPJS social insurance system.

Data on remuneration as a percentage of the legal minimum wage is available in the Appendix (page 70)

TRAINING AND DEVELOPMENT

(GRI 3-3, 404-3)

IndoAgri values every team member, from operations to management. We provide comprehensive support and training to help them excel. Guided by Total Quality Management principles, our programmes promote career growth, job satisfaction, and overall wellbeing. We provide opportunities of continuous learning and skills development to prepare employees to meet challenges, seize prospects and cultivate transferable skills that will be beneficial in future. In 2025, we maintained a 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. Key focus areas during the year included providing training opportunities for harvesters through the Harvester Trainee Programme, which now features a digitalised assessment process, as well as continuing the Safety and Proper Driving Training Programme to ensure compliance with regulatory safety requirements for all drivers.

For those aspiring to leadership roles, we offer Managerial and Administrative Development courses for prospective estate, mill and refinery managers.

In 2025, our permanent employee turnover rate was 4%, (4% in 2024). Employee statistics, including training hours, turnover rates, and new hires, can be found in the Appendix on pages 72-73.

Mandatory annual appraisals are conducted for all staff and managers to objectively identify individual strengths and areas for improvement. Performance is assessed using a scorecard that measures their achievements against defined targets. This includes crop performance, cost efficiency, working conditions, social practices, cultural change, and learning. These evaluations help us retain high performers and reward them with competitive compensation, while motivating others to improve.

Certified to Soar: Strengthening Skills and Safety Through Drone Pilot Training

Muhammad Yovi Perdana, one of our certified drone pilots, from PT Lonsum.

As part of our commitment to providing high-quality human capital development, IndoAgri continues to invest in prestigious training and certification programs to equip employees with future-ready competencies. One of these initiatives is the Drone Pilot Training and Certification Program, designed to strengthen technical expertise and ensure employees are well-prepared to support operational excellence through advanced technology utilisation.

The program is designed to enhance practical skills in drone operations while deepening pilots' understanding of the 12 core aeronautical knowledge areas that must be mastered and complied with. The certification strengthens professional credibility, builds pilot confidence, improves emergency mitigation procedures, helps prevent regulatory violations, and facilitates flight permit approvals in restricted or special authority areas, ultimately optimising the quality and reliability of aerial data produced. Certified participants include Bayu Setiawan, Deven Fernanda Artha Graha, Muhammad Yovi Perdana, Theo Ivan Imanuel, Rizky Ikhwansyah Purba, Muhammad Pandu Prabowo, Muhammad Fatahillah Putra Joni, Afifah Faizah, and Kristiawan Kristanto.

Participants who complete the program receive an official Drone Pilot Certificate valid for two years after undertaking approximately one week of training, consisting of four days of theory and one to two days of practical flight sessions. This certification is in compliance with aviation regulations, including the Indonesian Ministry of Transportation Regulations PM 63 Year 2021 (CASR Part 107) and PM 37 Year 2020.

COMMUNITY RELATIONS

INTRODUCTION

We recognise strong community relationships as vital to our long-term success. We actively engage local stakeholders to ensure our efforts foster inclusive growth, particularly for rural Indonesian communities. As a responsible agribusiness, our operational standards mandate rigorous respect for indigenous land rights and customary land use principles. Beyond compliance, we believe in being a positive force in the areas where we operate, actively contributing to the safety, health, and overall wellbeing of the local communities through targeted social programs and impact mitigation efforts.

This section outlines our progress in maintaining positive relations with host communities, supporting their development, and safeguarding their welfare.

Aligned with SDGs

Material topics and focus areas:

- Community rights and relations

Scope of section

All IndoAgri operations

Entrepreneurship training for residents of Tarumajaya Village, Kertasarie Sub-district, Bandung Regency, West Java. This activity was conducted as part of IndoAgri's commitment to fostering harmonious relationships with communities around our operational areas.

UPDATES FOR 2025

In this section

Land Rights
- **Full** compliance with all Indonesian regulations on land rights and land management

Medical facilities and related data
- **169** clinics
- **167** Posyandu
- **53** doctors
- **214** midwives and nurses
- **29** ambulances

Education facilities
- **132** day care centres
- **1,813** day care centre visitors
- **120** schools
- **836** teachers
- **12,937** students
- **19** Rumah Pintar
- **31,781** Rumah Pintar visitors

Community projects
- **4 out of 19** Rumah Pintar are financially self-sufficient

COMMUNITY RELATIONS

Material Topics	Goal/Target	Updates for 2025
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)

Acknowledging our deep presence in rural Indonesia, we are dedicated to driving the socio-economic development of our workforce, their households, and the communities within our sphere of influence.

In addition to providing employment, we facilitate holistic community development through strategic initiatives covering key sectors: education, healthcare, infrastructure, micro-enterprises, agriculture, cultural preservation, and humanitarian aid. This wide-ranging support aims to establish sustainable, thriving communities.

Bale Kertasari MSME Corner: Strengthening Local Economies through Community Empowerment

PT Lonsum reinforces its commitment to supporting local economic development through the inauguration of the MSME Corner "Bale Kertasarie" at the Kertasarie Tea Plantation area, Tarumajaya Village, Kertasarie District, Bandung Regency.

In 2025, IndoAgri launched the Bale Kertasari MSME Corner at the Kertasari Tea Plantation in Bandung Regency. This initiative is part of our ongoing commitment to strengthening local economies and empowering communities around our operations.

Developed in collaboration with Indofood through the Facilitation Program for the Development of Community Plantations (FPKMS) program and in partnership with the Bina Usaha Kertasari Women Farmers Group (KWT), the initiative provides a promotional platform for 16 micro and small enterprises (MSMEs) from surrounding communities, expanding their market reach through its strategic location along the Kertasari tourism route.

Participating MSMEs were identified through regional potential mapping, with a focus on local flagship products such as coffee, tea, traditional snacks, and other food and beverage products to strengthen competitiveness and regional identity.

Beyond providing a marketplace, we also support MSME capacity building through skills development training delivered in collaboration with the Bogasari Baking Center. This initiative complements earlier community empowerment programs, including the distribution of potato seedlings to farmer groups in Tarumajaya Village, and reflects our ongoing efforts to create sustainable social and economic value for local communities.

Land Rights

Upholding the principle of FPIC, IndoAgri ensures local communities, including indigenous peoples, have the guaranteed right to participate in decisions concerning land acquisitions and new projects. We help them to navigate complex land systems in rural Indonesia, and allow for open negotiations, inclusive decision-making and clear agreements.

All land transactions strictly follow Indonesian law and our company policies. We guarantee fair land compensation by employing transparent procedures that confirm legitimate ownership. These procedures include established certification and verification processes, which are validated by the village head to ensure fairness and provide local community oversight.

Before developing any estate, we conduct an Environmental Impact Assessment (AMDAL) and Social Impact Assessment (SIA) to identify baseline conditions and potential impacts. All our existing operations have completed these assessments, and the resulting findings are shared with local governments and communities for their input and approval.

Our commitment goes beyond regulatory compliance. We seek to improve the livelihoods of our farmers, suppliers and their families through community development and engagement programmes across our estates. Communities can raise land rights concerns through the Indonesian government or IndoAgri's grievance mechanism. Complaints are documented and must include supporting evidence, as outlined on page 06. Where necessary, complaints are addressed to local government offices or Indonesia's land agency (BPN). In 2025, there were no reported incidents of FPIC violations, violations of indigenous rights, or significant land rights issues related to IndoAgri, and we complied with updated government requirements on land use rights by

completing the mandated return of certain areas to the state, ensuring full alignment with national regulations.

Our Grievance Mechanism addresses not only FPIC-related concerns but also operational, social and environmental issues. Company representatives are responsible for receiving, verifying, and following up on all complaints, providing mediation where necessary to achieve a resolution. Community members can also raise concerns during engagement activities such as stakeholder meetings and fire training days.

Read more in our Sustainable Agriculture Policy

Access to Healthcare

IndoAgri recognises that access to healthcare is essential for our employees, their families and the wider community. Each operating site is equipped with clinics and first-aid posts for workers and their dependents. For local communities, we operate Posyandu community-based health centres that are equipped to support maternal and infant care, offering monthly health checks for mothers and infants, vaccinations, nutritional supplements, and counselling. To support maternal health, IndoAgri promotes healthy lifestyles during pregnancy and provides regular check-ups for expectant mothers. Employees' children benefit from health screenings through partnerships with the District Health Centre.

In 2025, our Posyandu centers provided essential healthcare services to over 6,513 children under five, 795 pregnant women, and 1,728 breastfeeding mothers through monthly health checks and other programmes. We also implemented several community health initiatives to improve overall well-being. These included educating young women in the Dolok Estate on the benefits of sanitary napkins to promote reproductive health and providing counselling on family planning and child health programmes to reduce maternal and infant mortality in Begerpang. Additionally, efforts to

Supporting Maternal and Child Health Through Community-Based Posyandu

Our Posyandu activities in Kayangan Estate, Rokan Hilir, Riau.

In 2025, IndoAgri continued supporting monthly Posyandu activities at Sungai Rumbia Estate 1 in Riau Province to help improve maternal and child health. Warnita Tarigan, a midwife at Posyandu Permata Hati, shared, "*I have witnessed many positive outcomes.*"

These outcomes include monitoring toddlers' growth through regular nutritional assessments and ensuring timely immunisations. Pregnant women also benefit from antenatal check-ups, nutritional monitoring, and the provision of iron–folic acid supplements.

Emphasising the importance of community participation, Warnita added, "I hope parents of children under five will continue to actively participate, and pregnant women will routinely monitor their pregnancy conditions, helping to build a healthier generation." She also expressed appreciation for IndoAgri's continued support, stating, "*I would like to express my sincere appreciation for its continuous support of the monthly Posyandu activities.*"

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

address stunting in Bungara Estate focused on raising awareness about malnutrition, promoting proper nutrition for pregnant women, and encouraging exclusive breastfeeding and complementary feeding practices.

As of 2025, we have 169 medical clinics, 167 Posyandu centres, and 29 ambulances across our estates, staffed by 214 midwives, nurses, and 53 doctors. For more details on IndoAgri's healthcare facilities in Indonesia, please refer to page 74 in the Appendix.

Access to Education

To promote learning in our communities, IndoAgri has established Rumah Pintar within our oil palm plantations. These centres - also known as "Rumpin" or "Smart Houses" - provide books, learning materials and computer workstations. They offer students additional academic support, particularly in mathematics and physics. Rumpin also fosters financial independence by creating a platform for local artisans to market their products.

In 2025, our 19 Rumah Pintar facilities welcomed 31,781 visitors and were supported by 21 tutors. We upgraded our Rumah Pintar network by distributing over 600 books collected through a donation drive and by providing 90 new computer sets to 18 centres to foster reading interest and improve digital literacy.

Our book centres continue to be the most popular, serving as libraries. Four of the 19 Rumah Pintar are financially self-sufficient. For more details on IndoAgri's education facilities across Indonesia, please refer to page 74 in the Appendix. Since the start of the Rumpin revitalisation project in 2022, we have upgraded the facilities and expanded the team by recruiting additional tutors. These enhancements ensure the Rumpin centres can continue to serve the community for events and provide children with a conducive, supportive environment for supplemental academic learning.

Our school bus facility in Kayangan Estate, Rokan Hilir, Riau.

Training for Early Childhood Educators and Rumah Pintar Tutors

Training for PAUD Teachers and Rumpin Tutors, Rambung Sialang Training Center, North Sumatra.

On 20 May 2025, IndoAgri conducted a training program for Early Childhood Education (PAUD) teachers and Rumah Pintar (Rumpin) tutors at the Rambung Sialang Training Center in North Sumatra. This initiative reflects our commitment to improving education quality in our operational areas.

The program focused on enhancing PAUD teachers' competencies through the Kurikulum Merdeka and play-based learning approaches, while strengthening the managerial skills of Rumpin tutors. Training sessions were led by experienced facilitators and concluded with a reflection session to reinforce key learnings.

The event brought together 29 participants (20 PAUD instructors and 9 Rumpin tutors) from across North Sumatra. Feedback was overwhelmingly positive, with more than 70% of participants reporting valuable takeaways and describing the training as a "new experience" that expanded their knowledge in both teaching and management.

Looking ahead, IndoAgri plans to expand this initiative to other business areas, ensuring broader access to quality education and community learning support.

Extracurricular Futsal at SMA Bina Bangsa: Nurturing Talent through Sports

Futsal team of SMA Bina Bangsa.

At SMA Bina Bangsa, a school under PT SIMP and IndoAgri, the futsal extracurricular program provides students with a positive platform to develop their interests and talents through sports. Over the years, the team has achieved consistent success, earning recognition in sub-district and district-level competitions. These accomplishments reflect not only the students' dedication and discipline, but also the school's focus on character development, teamwork, and healthy lifestyles.

The program receives full support from the school management, as well as IndoAgri, ensuring that students have access to proper facilities, coaching, and opportunities to participate in competitions. Beyond competition results, the futsal program serves as a constructive outlet for students to channel their energy, build confidence and display sportsmanship.

Through sustained support and encouragement, SMA Bina Bangsa continues to foster an environment where students can grow, excel, and achieve their full potential both on and off the court.

Looking ahead, IndoAgri plans to pilot and implement a digital reporting system for Posyandu to improve data management and monitoring efficiency. The first phase will begin in Riau Province next year, replacing the current manual Excel-based reporting process. This initiative aims to strengthen health data accuracy and streamline reporting across all IndoAgri Posyandu facilities in the future.

To encourage holistic development beyond academics, IndoAgri also actively encourages student participation in extracurricular activities in cultural activities such as dance and singing classes.

Inculcating sustainability in daily living

IndoAgri's Care & Ownership programme was developed to promote sustainable habits beyond the workplace. Led by spouses of plantation employees, it engages families across plantations, factories, and offices to champion environmental responsibility. This initiative targets key areas: cutting paper and plastic use, improving waste management, and conserving water and energy.

As part of the Care and Ownership programme, in 2025, Begerpang Estate conducted monthly activities focused on growing beneficial plants and vegetables. This initiative has helped improve family nutrition and health by providing fresh produce for daily consumption.

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.

Food security programme in Kayangan Estate, Rokan Hilir, Riau.

PRODUCT INTEGRITY

INTRODUCTION

IndoAgri's priority is to deliver safe, nutritious and high-quality products that earn consumer trust. This requires rigorous food safety standards and responsible marketing.

The next section outlines our safety protocols, consumer health initiatives and efforts to engage our customers.

Aligned with SDGs

Material topics and focus areas:

- Product quality and safety

Scope of section

Edible oil and fats products

Sampling in progress—our workers collecting oil samples at Priok Refinery, Jakarta, as part of our ongoing commitment to maintaining product quality.

UPDATES FOR 2025

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 2025
Food Safety/Quality Management System	Quality and safety: Maintain Global Food Safety Initiative (GFSI) certifications (e.g. FSSC 22000) for Tanjung Priok Plant	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

Quality control process in our laboratory at Refinery Priok, Jakarta.

PRODUCT QUALITY AND SAFETY

(GRI 3-3, 416)

As an agri-company, we recognise the importance of integrating food safety throughout our value chain. By providing safe, high-quality products, we strengthen brand reputation, enhance consumer trust, and reinforce our position as an employer of choice.

Food safety

We uphold rigorous production standards through formal change management processes. Our Quality Control and Assurance teams receive ongoing training in hygiene, safety, Halal compliance and the latest food safety standards. Food safety strategy and operations are overseen by our Sustainability Head, supported by annual audits for hygiene, sanitation, and housekeeping at all production sites. In 2024, we have extended our audit scope beyond the 'Big Five'[14] 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 December 2025.

We maintain a robust product recall process covering incident detection, investigation, corrective action, and knowledge sharing. In 2025, no recalls of our products were required. Regular reviews ensure effectiveness and reinforce our commitment to compliance and proactive safety management.

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

Empowering Food Safety Through Knowledge: The Food Safety & Quality Pocket Book

A selection of our products and brands.

At IndoAgri, building a robust food safety culture is central to our commitment to delivering high-quality, safe products. This culture is not only a requirement under FSSC 22000 certification but also a core part of our vision and mission. It must be embraced by every department and every individual across the organisation.

To strengthen this culture, IndoAgri undertakes various initiatives, including communication, training, employee feedback, and performance measurement.

One of the most impactful steps in 2025 was the launch of the Food Safety & Quality Pocket Book, developed internally by our Food Safety team.

This Pocket Book serves as a practical guide, outlining essential food safety requirements that all employees must follow in their daily work. Distributed across all levels of the organisation, it ensures that food safety principles are easily accessible and understood by everyone. By simplifying complex standards into clear, actionable guidelines, the Pocket Book empowers employees to consistently uphold food safety and quality practices.

Through this initiative, IndoAgri aims to deepen understanding, enhance compliance, and foster a culture where food safety is second nature.

We have adopted latest standards mandated by FSSC 22000 (version 6) under the Global Food Safety Initiative (GFSI). Our Tanjung Priok plant was formally certified to these standards in January 2025. Updated requirements include additional quality checks in our monthly food safety inspections.

We have received statement letters from all our vendors, confirming their commitment to fraud prevention. Additionally, self-assessments are conducted for routine evaluation to monitor ongoing compliance. Our refineries comply with Good Manufacturing Practices (GMP), ensuring best-practice processes. These voluntary principles support product exports, with certification valid for five years.

In 2025, IndoAgri did not experience any critical non-conformance with either the FSSC 22000 or GMP standards or requirements. Preparations are currently underway to achieve ISO 17025 accreditation for our Surabaya Plant. One of the key challenges is the need for additional infrastructure and facilities to meet the accreditation standards. Our Tanjung Priok facility is already certified. Obtaining this international standard will specify and confirm the competence of our testing and calibration laboratories, thereby reducing our reliance on external testing services.

All our product packaging complies with Indonesia's national food safety standards. To meet Perka BPOM No.20/2019, we have conducted migration testing[15] on all of our primary packaging to ensure they comply with food safety requirements. In 2025, there were zero incidents of non-compliance with regulations and voluntary codes related to the health and safety impacts of our products.

15 *Migration Testing refers to the analytical process of quantifying the transfer of chemical substances from Food Contact Materials (FCMs) into food products.*

Nutrition

More than 83% of our EOF products are sold in Indonesia. Cooking oils are marketed under the *Bimoli*, *Bimoli Spesial*, *Delima*, and *Happy* brands, while margarine and shortening are sold as *Malinda, Delima, Royal Palmia*, *Palmia*, *Simas*, and *Amanda*.

Addressing the growing public health challenge of diet-related illnesses, including undernutrition, micronutrient deficiencies, and obesity, we have prioritised enhancing the nutritional profile of our product range. We achieve this, in part, by eliminating harmful trans fats and substituting partially hydrogenated fats with interesterified (IE) oils. In 2025, we achieved our goal of full substitution across all plants for all margarine and shortening products.

Consistent with national regulations, all consumer-pack cooking oil produced by IndoAgri has been fortified with Vitamin A since January 2020. In the Philippines, we continue to ensure that fortification levels meet regulatory requirements throughout the product's 24-month shelf life, even under higher ambient temperatures that can affect Vitamin A stability.

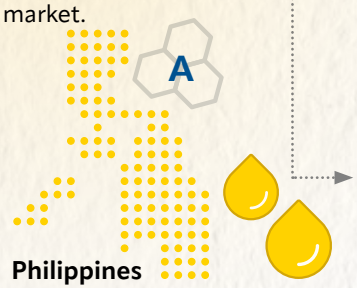
Read more online.

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.



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.

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.

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.**

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

Our product information and marketing comply with regulations both in Indonesia and our various export markets. We have set up responsible procedures for our marketing team to follow when publishing product information. All packaging includes allergen details, meeting requirements set by BPOM.

We align our product packaging with Indonesia's Extended Producer Responsibility policy as part of our efforts to cut down on plastic waste. In 2025, we continued our sustainable packaging efforts, building on last year's reduction in plastic thickness for Minyakita standing pouches. Our main focus this year is developing recyclable packaging using mono-material plastic. Working with our supplier, we are advancing MDO-PE (Machine Direction Oriented Polyethylene), which offers improved stability and easier recyclability compared to current materials.

Our Instagram page, @Palmia_ID, remains a popular platform for cooking demonstrations, catering to both individual consumers and SMEs. We also regularly share new recipes on our website to inspire and engage our customers.

CUSTOMER SERVICE AND SATISFACTION

Our brands are recognised for their quality and competitive pricing. We continuously engage consumers to resolve concerns, share updates on our sustainability initiatives, and implement improvements based on their valued input. We monitor market trends to keep prices competitive and conduct annual customer satisfaction surveys to assess product and service quality.

In 2025, we upheld strong customer service and satisfaction standards, maintaining our goal of meeting 100% service levels for direct sales. Distributor performance was monitored through regular updates, and our annual survey of 117 distributors provided feedback on quality, packaging, and improvement areas, with 95 distributors reporting high satisfaction. For end consumers, we offer a toll-free service for inquiries and complaints, and we conduct weekly price surveys to ensure our branded commodity products remain competitively priced.

We ensure the timely resolution of consumer feedback through the Indofood Group's centralized Customer Service Centre, which can be reached via toll-free lines or email. Complaints are systematically logged and addressed, and all feedback is acknowledged within two weeks. Additional channels for engagement are available on our website and social media platforms (such as Instagram and Facebook). All feedback is acknowledged within two weeks. In 2025, we received and addressed 9 customer inquiries, primarily related to product information.

One of our cooking oil products, Bimoli.

APPENDIX – DATA SUMMARY

ENVIRONMENTAL DATA

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

	2020 (Baseline)		2023		2024		2025	
Energy Consumption	**Gj ('000)**	**%**	**Gj ('000)**	**%**	**Gj ('000)**	**%**	**Gj ('000)**	**%**
Fibre	4,862	62%	4,699	64%	4,676	63%	4,762	63%
Palm Shell	2,789	36%	2,561	35%	2,620	35%	2,614	35%
Total from renewable fuel	**7,651**	**98%**	**7,260**	**98%**	**7,296**	**98%**	**7,376**	**98%**
Diesel	140	2%	118	2%	103	2%	103	2%
Electricity	21	0%	9	0%	11	0%	11	0%
Total from non renewable fuel	**160**	**2%**	**127**	**2%**	**114**	**2%**	**114**	**2%**
Total Energy Consumption	**7,811**	**100%**	**7,387**	**100%**	**7,411**	**100%**	**7,490**	**100%**
GJ per tonne of CPO Production	**10.78**		**10.44**		**10.50**		**10.19**	

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. We have change intensity calculation base to CPO Production from FFB Processed in the previous years. 2020 was selected as the base year for our targets due to its representative production profile and the availability of a complete and consistent dataset suitable for long-term performance tracking.

Water Consumption in Mills (GRI 303-5)

	2020 (Baseline)		2023		2024		2025	
Water Consumption	**'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**	**4.94**	**3,414**	**5.22**	**3,404**	**4.82**	**3,475**	**4.73**

Note: We have change intensity calculation base to CPO Production from FFB Processed in the previous years.

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

Energy Consumption	2020 (Baseline) Gj ('000)	%	2023 Gj ('000)	%	2024 Gj ('000)	%	2025 Gj ('000)	%
Palm Shell	137	9%	77	6%	15	1%	0.2	0%
Palm Olein	2	0%	-	0%	-	0%	-	0%
Total from renewable fuel	**139**	**9%**	**77**	**6%**	**15**	**1%**	**0.2**	**0%**
Diesel*	52	3%	38	3%	45	3%	45	3%
Coal	459	30%	432	32%	567	37%	597	39%
Gas**	741	49%	678	53%	801	52%	761	50%
Electricity	119	8%	81	7%	102	7%	132	9%
Total from non renewable fuel	**1,371**	**91%**	**1,294**	**94%**	**1,516**	**99%**	**1,534**	**100%**
Total Energy Consumption	**1,510**	**100%**	**1,371**	**100%**	**1,531**	**100%**	**1,534**	**100%**
GJ per tonne of Material Produced	**0.70**		**0.86**		**0.88**		**0.84**	

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) processing 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) '000 m^3	m^3/tonne	2023 '000 m^3	m^3/tonne	2024 '000 m^3	m^3/tonne	2025 '000 m^3	m^3/tonne
Total Water Consumption	**579**	**0.27**	**575**	**0.36**	**618**	**0.36**	**625**	**0.34**

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

Energy Consumption In OC Mills	2020 (Baseline)		2023		2024		2025	
	Gj ('000)	%	Gj ('000)	%	Gj ('000)	%	Gj ('000)	%
Palm Shell	14	11%	10	13%	10	13%	11	16%
Rubber Wood	105	81%	61	78%	60	78%	55	76%
Total from renewable fuel	**119**	**91%**	**71**	**91%**	**70**	**91%**	**66**	**92%**
Diesel	6	5%	2	3%	1	2%	1	2%
Electricity	5	4%	5	6%	5	7%	4	6%
Total from non-renewable fuel	**11**	**9%**	**7**	**9%**	**6**	**9%**	**5**	**8%**
Total Energy Consumption	**130**	**100%**	**78**	**100%**	**76**	**100%**	**71**	**100%**
GJ per tonne of Rubber Produced	**16.52**		**16.42**		**16.24**		**16.01**	

Note: Data from 3 factories with 3 crumb rubber and 2 sheet rubber processing lines. Percentage figures are rounded off. We have corrected number of Rubber Wood consumption due to double counting measurement mistakes found in the previous years data.

Water Consumption in Rubber Factories (GRI 303-5)

Water Consumption	2020 (Baseline)		2023		2024		2025	
	'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**	**189**	**39.79**	**187**	**39.78**	**187**	**42.00**

Note: Water intensity in rubber factories increased due to unstable production process and low quality of raw material.

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

Emission Sources	Description	2020 (Baseline)		2023		2024		2025	
		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)	(0.21)	(198)	(0.22)	(198)	(0.22)
	Peat emissions	1,017	1.13	1,105	1.25	1,099	1.25	1,099	1.23
	N_2O from fertiliser	82	0.09	157	0.18	95	0.11	104	0.12
	Fuel usage in the estates	-	-	0.00000051	0.000000001	0.00000047	0.000000001	0.00000046	0.0000000005
Direct Emission Mill	Methane from POME	263	0.29	267	0.30	264	0.30	268	0.30
	Fuel usage in the mills	11	0.01	9	0.01	8	0.01	8	0.01
Direct Emission Estate and Mill	Chemical usage in the mills and plantations	5	0.01	6	0.01	5	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	38	0.04	40	0.04
Total Emissions from Mills and Estate Operations		**1,562**		**1,407**		**1,314**		**1,329**	
Emissions per Tonne of Palm Product			**1.73**		**1.59**		**1.50**		**1.49**

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 palm oil mills, 1 bulking, 1 office
Kalimantan	7 mills and 2 estates		10 palm oil mills and 5 estates oil palm
Java	3 refineries and 1 factory	1 factory	2 refineries and 1 office
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.*

The above reflects 2024 PROPER data; 2025 results are pending from the Ministry of Environment.

SOCIAL DATA

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

	2020 (Baseline)	2023	2024	2025
Fatalities	1	2	2	2
Rate of fatalities as a result of work-related injury[1]	0.008	0.020	0.018	0.018
Rate of high-consequence work-related injuries (excluding fatalities)[2]	0.016	0.010	0.009	0.000
Rate of recordable work-related injuries[3]	1.22	1.64	1.36	1.19
Number of cases of recordable work-related ill-health	0	0	0	0

1 *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.*

2 *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.*

3 *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. Data includes third-party workers.*

Lowest Monthly Remuneration and Minimum Legal Wage

Region	Minimum Legal Wage (IDR)	Indoagri lowest monthly remuneration (IDR)	Indoagri lowest monthly remuneration as a percentage of minimum legal wage
Java	2,201,520	2,212,000	100%
Sumatra	3,181,517	3,303,000	104%
Kalimantan	2,924,501	3,380,500	116%
Sulawesi	2,915,000	2,915,000	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)	210	98	1,139	397	636	233	477	141	**2,462**	**869**
Diploma (D1-D4)	43	18	233	124	241	136	126	79	**643**	**357**
Senior High School	3,233	285	6,688	1,006	4,908	668	3,340	290	**18,169**	**2,249**
Junior High School	982	103	2,506	800	3,157	880	2,147	390	**8,792**	**2,173**
Primary School	2,145	231	4,219	1,241	5,076	1,954	3,721	1,503	**15,161**	**4,929**
Total	**6,613**	**735**	**14,785**	**3,568**	**14,018**	**3,871**	**9,811**	**2,403**	**45,227**	**10,577**
Level										
Manager and Senior Manager	-	-	6	3	106	17	224	36	**336**	**56**
Supervisor	-	1	69	38	164	42	158	34	**391**	**115**
Staff	185	37	819	119	347	37	301	41	**1,652**	**234**
Administrative/Operational	6,428	697	13,891	3,408	13,401	3,775	9,128	2,292	**42,848**	**10,172**
Total	**6,613**	**735**	**14,785**	**3,568**	**14,018**	**3,871**	**9,811**	**2,403**	**45,227**	**10,577**
Region										
Sumatra	4,494	365	9,735	1,968	9,161	2,136	6,168	1,291	**29,558**	**5,760**
Kalimantan	1,702	272	3,748	1,272	3,621	1,443	2,097	867	**11,168**	**3,854**
Java	349	83	1,079	265	791	234	1,036	200	**3,255**	**782**
Sulawesi	68	15	223	63	445	58	510	45	**1,246**	**181**
Total	**6,613**	**735**	**14,785**	**3,568**	**14,018**	**3,871**	**9,811**	**2,403**	**45,227**	**10,577**

	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	942	91	7,981	1,001	11,289	1,757	8,405	1,475	**28,617**	**4,324**
Non Permanent Employee	3,155	322	4,352	1,226	1,574	1,024	751	398	**9,832**	**2,970**
Seasonal Workers	2,516	322	2,452	1,341	1,155	1,090	655	530	**6,778**	**3,283**
Total	**6,613**	**735**	**14,785**	**3,568**	**14,018**	**3,871**	**9,811**	**2,403**	**45,227**	**10,577**

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	268	8	12	2	51	12	6	3	**337**	**25**
Kalimantan	266	46	298	115	184	116	72	52	**820**	**329**
Java	26	15	49	19	12	20	3	6	**90**	**60**
Sulawesi	-	1	16	-	6	1	1	-	**23**	**2**
Total	**560**	**70**	**375**	**136**	**253**	**149**	**82**	**61**	**1,270**	**416**

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	25	1	314	14	332	20	365	43	**1,036**	**78**
Kalimantan	57	11	267	25	169	18	111	9	**604**	**63**
Java	2	6	28	25	15	5	108	8	**153**	**44**
Sulawesi	-	-	5	-	4	-	55	6	**64**	**6**
Total	**84**	**18**	**614**	**64**	**520**	**43**	**639**	**66**	**1,857**	**191**

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%	3%	1%	4%	1%	6%	3%
Kalimantan	3%	4%	7%	2%	5%	1%	5%	1%
Java	1%	7%	3%	9%	2%	2%	10%	4%
Sulawesi	0%	0%	2%	0%	1%	0%	11%	13%
Group Turnover rate				**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	194	16	2,277	121	12	8
Supervisor	257	65	1,940	487	8	7
Staff	951	179	23,447	1,505	25	8
Administrative/Operational	3,321	138	17,018	1,139	5	8
Total	**4,723**	**398**	**44,682**	**3,252**	**9**	**8**

SMK3 Certification

Type	2023	2024	2025
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	2023	2024	2025
Total Certified	**13**	**13**	**14**
Refinery	2	2	2
Rubber	5	5	6
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	47	42	22	26	2	1	**140**
Central Clinic	-	10	12	5	-	2	**29**
Ambulances	1	11	10	6	1	-	**29**
Doctors	1	1	3	6	-	-	**11**
Visiting Doctors	14	16	6	5	1	-	**42**
Midwife/Nurses	49	56	42	63	2	2	**214**
Posyandu	54	36	18	43	14	2	**167**

Education facilities and related data	North Sumatra	South Sumatra	Kalimantan	Riau	Java	Sulawesi	Total
Day Care Centres	1	29	59	42	1	-	**132**
Day Care Visitors	15	416	910	444	28	-	**1,813**
Kindergarten	21	25	7	17	4	1	**75**
Primary Schools	-	17	1	14	3	-	**35**
Secondary Schools	1	2	-	4	-	-	**7**
High Schools	-	-	-	3	-	-	**3**
Teachers	242	166	34	366	23	5	**836**
Rumah Pintar	4	6	4	4	-	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

NO	CLASS	LOCAL NAME	COMMON NAME	SCIENTIFIC NAME	PROTECTED UNDER INDONESIA REGULATION*	IUCN STATUS
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

NO	CLASS	LOCAL NAME	COMMON NAME	SCIENTIFIC NAME	PROTECTED UNDER INDONESIA REGULATION*	IUCN STATUS
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
Updated December 2025

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.