

Sustainability

PERFORMANCE MATRIX

ECONOMIC PERFORMANCE DATA

| In RM million unless otherwise stated | 2024 | 2021 | 2022 | 2021 | 2020 |
|---|-----------|-----------|-----------|-----------|-----------|
| FINANCIAL | | | | | |
| Profit before interest and taxation | 1,535.3 | 1,815.5 | 2,494.2 | 1,747.5 | 1,137.9 |
| Profit attributable to owners of the parent | 1,109.4 | 1,114.2 | 1,725.3 | 1,394.3 | 600.9 |
| Equity attributable to owners of the parent | 11,678.6 | 11,330.8 | 10,943.7 | 10,005.4 | 9,296.2 |
| Return on average shareholders' equity (%) | 9.64 | 10.00 | 16.47 | 14.45 | 6.46 |
| Basic earnings per share (sen) | 17.88 | 17.95 | 27.74 | 22.26 | 9.57 |
| Dividend per share (sen) | 9.5 | 11.0 | 14.0 | 10.5 | 8.0 |
| PLANTATION | | | | | |
| FFB production (MT) | 2,803,965 | 2,686,356 | 2,726,516 | 2,917,621 | 3,097,262 |
| Total oil palm area (Ha) | 172,107 | 173,818 | 175,192 | 176,926 | 176,909 |
| MANUFACTURING | | | | | |
| Oleochemical | | | | | |
| Plant utilisation (%) | 62 | 61 | 67 | 76 | 77 |
| Sales (MT) | 595,801 | 532,493 | 573,942 | 648,130 | 669,854 |
| REFINERY | | | | | |
| Plant utilisation (%) | 55 | 61 | 61 | 63 | 69 |
| Sales (MT) | 1,365,646 | 1,585,419 | 1,868,099 | 2,217,093 | 1,973,792 |

Note:

Source : IOI Corporation Berhad Annual Report 2024

WORKPLACE PERFORMANCE DATA

NUMBER OF EMPLOYEES AND DIVERSITY

GRI 405-1 Diversity of Employees

Number of Employee by Employment Level

| | Senior Management | Middle Management | Executive | Non-Executive | Workers | Total |
|--------|-------------------|-------------------|-----------|---------------|---------|--------|
| Male | 83 | 202 | 729 | 1,914 | 18,127 | 21,055 |
| Female | 20 | 63 | 335 | 1,058 | 5,615 | 7,091 |

Employee Nationality Breakdown

| Nationality | Employee Nationality (%) |
|--------------|--------------------------|
| Indonesian | 55.52 |
| Malaysian | 22.64 |
| German | 0.91 |
| Bangladeshi | 3.09 |
| Filipino | 11.70 |
| Indian | 2.32 |
| Nepali | 3.57 |
| Myanmar | 0.22 |
| Other | 0.04 |
| Total | 100% |

Note:

Total Turnover : 8,200
Total New Employees : 5,248

GRI 404-1: Employee Training Hours

Employee Training Hours by Employment Level (Hours/ Year)

| Gender | Senior Management | Middle Management | Executive | Non-Executive | Workers |
|--------|-------------------|-------------------|-----------|---------------|------------|
| Male | 4,495.17 | 5,946.98 | 39,131.93 | 38,145.03 | 731,663.60 |
| Female | 1,823.50 | 3,412.71 | 12,701.40 | 11,247.63 | 229,891.42 |

Average Training Hours by Employment Level (Hours/Person/Year)

| | Senior Management | Middle Management | Executive | Non-executive | Workers |
|--|-------------------|-------------------|-----------|---------------|---------|
| Average Training Hours by Employment Level (Hours/Person/Year) | 61.35 | 35.32 | 48.72 | 16.62 | 40.50 |

OCCUPATIONAL HEALTH AND SAFETY PERFORMANCE DATA

GRI 403-9 & GRI 403-10: Occupational Health & Safety Data

| Man-hours | Units | IOI Corporation Division | | | |
|------------------------------------|-------|--------------------------|--------------|------------------|---------------|
| | | IOI Plantation | IOI Refinery | IOI Oleochemical | IOI Palm Wood |
| Employees | Hours | 49,256,807.83 | 6,569,615.78 | 6,525,909.38 | 2,503,772.00 |
| Non-employees Workers ¹ | Hours | 48,324,300.35 | 6,156,647.42 | 6,058,197.38 | 146,587.48 |

Note:

¹ An individual who performs work for entity which provide services to IOI

| Health & Safety Performance-Employee ¹ | Units | IOI Corporation Division | | | |
|---|----------------------|--------------------------|--------------|------------------|---------------|
| | | IOI Plantation | IOI Refinery | IOI Oleochemical | IOI Palm Wood |
| Injury | | | | | |
| Total number of injuries | Number | 1176 | 4 | 13 | 9 |
| Total recordable injury frequency rate | Number/Million Hours | 23.87 | 0.61 | 1.99 | 3.59 |
| Total number of fatalities | Number | 3 | 0 | 0 | 0 |
| Fatality rate | Number/Million Hours | 0.06 | 0.00 | 0.00 | 0.00 |
| Total number of high consequences injuries (excluding fatalities) | Number | 119.00 | 0.00 | 0.00 | 4 |
| High consequence injuries rate (excluding fatalities) | Number/Million Hours | 2.42 | 0.00 | 0.00 | 1.60 |
| Total number of lost time injuries | Number | 1393 | 4 | 13.00 | 8 |
| Lost time injury frequency rate | Number/Million Hours | 28.28 | 0.61 | 1.99 | 3.20 |

Note:

¹ Figures include consideration of both employees and workers unless otherwise stated

SUSTAINABILITY PERFORMANCE MATRIX

| Health & Safety Performance-Employee ¹ | Units | IOI Corporation Division | | | |
|--|--------------------------|--------------------------|--------------|------------------|---------------|
| | | IOI Plantation | IOI Refinery | IOI Oleochemical | IOI Palm Wood |
| Disease | | | | | |
| Total cases of recordable work-related ill health | Number | 191.00 | 1.00 | 0.00 | 0 |
| Total fatalities as a result of ill health | Number | 2.00 | 0.00 | 0.00 | 1 |
| Occupational disease rate | Number/ Million Hours | 3.88 | 0.15 | 0.00 | 0.00 |

Note:
1 Figures include consideration of both employees and workers unless otherwise stated

ENVIRONMENTAL PERFORMANCE DATA

ENERGY

GRI 302-1 & GRI 302-3: Energy Production and Consumption

| Performance Indicator | Units | IOI Corporation Divisions | | | |
|---|--------------|---------------------------|-------------------|---------------------|------------------|
| | | IOI Plantation | IOI Refinery | IOI Oleochemical | IOI Palm Wood |
| Non-renewable fuels purchased and consumed | GJ | 67,869.06 | 455,718.32 | 3,557,530.33 | 692.80 |
| Non-renewable electricity purchased | GJ | 31,544.84 | 57,903.59 | 101,159.87 | 12,185.00 |
| Steam/heating/cooling and other energy (non-renewable) purchased and consumed | GJ | 0.00 | 0.00 | 314,131.06 | 0.00 |
| Total renewable fuels purchased and consumed | GJ | 4,909,449.81 | 17,934.87 | 47,632.32 | 42,876.48 |
| Total renewable energy purchased or generated | GJ | 5,155,221.14 | 0.00 | 53,427.54 | 0.00 |
| Total Electricity Sold | GJ | 0.00 | 2,017.42 | 0.00 | |
| Total Energy Consumption | GJ | 5,008,863.71 | 531,556.78 | 4,071,863.70 | 55,754.28 |
| Energy Intensity | GJ/MT | - | 0.45 | 7.00 | - |

EMISSIONS

GRI 305-1 & GRI 305-4: GHG Emission

| Performance Indicator | Units | IOI Corporation Divisions (IOI Plantation) | | |
|---|--|--|-------------------|-------------------|
| | | 2022 | 2023 | 2024 |
| Total direct GHG (scope 1) emissions | tCO ₂ e | 2,362,603.31 | 2,545,142.81 | 2,288,000.67 |
| Total indirect GHG (scope 2) emissions | tCO ₂ e | 7,434.55 | 0.00 | 180.10 |
| Total GHG emission reduction (carbon sequestration) | tCO ₂ e | -1,519,027.52 | -1,696,882.68 | -1,778,660.72 |
| Net GHG emission | tCO₂e | 851,010.34 | 848,260.13 | 509,520.05 |
| Emission Intensity | tCO₂e/MT Product | 1.31 | 1.39 | 0.87 |

| Performance Indicator | Units | IOI Corporation Divisions (IOI Refinery) | | |
|---|--|--|------------------|------------------|
| | | 2022 | 2023 | 2024 |
| Total direct GHG (scope 1) emissions | tCO ₂ e | 23,170.98 | 30,125.45 | 26,398.77 |
| Total indirect GHG (scope 2) emissions | tCO ₂ e | 4,910.85 | 13,608.57 | 10,826.28 |
| Total GHG emission reduction (carbon sequestration) | tCO ₂ e | 0.00 | 0.00 | 0.00 |
| Net GHG emission | tCO₂e | 28,081.83 | 43,734.02 | 37,225.05 |
| Emission Intensity | tCO₂e/MT Product | 0.02 | 0.03 | 0.03 |

| Performance Indicator | Units | IOI Corporation Divisions (IOI Oleochemical) | | |
|---|--|--|-------------------|-------------------|
| | | 2022 | 2023 | 2024 |
| Total direct GHG (scope 1) emissions | tCO ₂ e | 182,955.41 | 183,290.25 | 209,210.49 |
| Total indirect GHG (scope 2) emissions | tCO ₂ e | 23,256.00 | 26,163.30 | 21,417.07 |
| Total GHG emission reduction (carbon sequestration) | tCO ₂ e | 0.00 | 0.00 | 0.00 |
| Net GHG emission | tCO₂e | 206,211.41 | 209,453.55 | 230,627.56 |
| Emission Intensity | tCO₂e/MT Product | 0.37 | 0.40 | 0.40 |

Note:
All our GHG calculations are aligned to the GHG Protocol methodology via RSPO PalmGHG for IOI Plantation and ISO14064 for IOI Refinery and Oleochemical

SCOPE 3 EMISSIONS

| Performance Indicator | Units | IOI Corporation Divisions (IOI Plantation) | | |
|-----------------------|----------------------------------|--|------------|------------|
| | | 2022 | 2023 | 2024 |
| Absolute Emissions | tCO ₂ e | 132,139.84 | 121,756.98 | 121,756.98 |
| Emission Intensity | tCO ₂ e/MT Product | 0.20 | 0.20 | 0.21 |

| Performance Indicator | Units | IOI Corporation Divisions (IOI Refinery) | | |
|-----------------------|----------------------------------|--|--------------|--------------|
| | | 2022 | 2023 | 2024 |
| Absolute Emissions | tCO ₂ e | 5,509,699.78 | 4,289,247.03 | 3,752,876.08 |
| Emission Intensity | tCO ₂ e/MT Product | 3.13 | 3.36 | 3.14 |

| Performance Indicator | Units | IOI Corporation Divisions (IOI Oleochemical) | | |
|-----------------------|----------------------------------|--|--------------|------------|
| | | 2022 | 2023 | 2024 |
| Absolute Emissions | tCO ₂ e | 3,088,681.61 | 2,298,993.88 | 511,286.51 |
| Emission Intensity | tCO ₂ e/MT Product | 5.54 | 4.41 | 0.88 |

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GRI CONTENT INDEX

WATER

GRI 303-3, GRI 303-4 & GRI 303-5: Water Consumption & Water Discharged

| Water Consumption & Discharged by Source | Units | IOI Corporation Divisions | | |
|--|-----------------------------|---------------------------|--------------|------------------|
| | | IOI Plantation | IOI Refinery | IOI Oleochemical |
| Total Freshwater Withdrawal (\leq 1,000 mg/L Total Dissolved Solids) | m ³ | 6,080,973.01 | 703,729.00 | 2,148,103.95 |
| Total Other Water Withdrawal (\geq 1,000 mg/L Total Dissolved Solids) | m ³ | - | - | - |
| Total Water Withdrawal | m ³ | 6,080,973.01 | 703,729.00 | 2,148,103.95 |
| Total Water Consumption | m ³ | 1,846,125.76 | 636,897.00 | 1,388,651.95 |
| Total Water Discharge | m ³ | 4,234,847.25 | 66,832.00 | 759,452.00 |
| Water consumption intensity | m ³ / MT product | 0.65 | 0.53 | 2.39 |

WASTE

GRI 306-2: Waste Disposal

| | Units | IOI Plantation | IOI Refinery | IOI Oleochemical | IOI Palm Wood |
|--|-------|-------------------|------------------|------------------|---------------|
| Total Hazardous Waste | MT | 561.67 | 83.44 | 5,547.17 | |
| Scheduled waste | MT | 318.68 | 11.13 | - | - |
| Incineration | MT | - | - | 130.95 | - |
| Landfill | MT | 195.40 | 70.96 | 454.23 | - |
| Recycle* | MT | 1.79 | 1.35 | 1,161.96 | |
| Reuse* | MT | 41.18 | - | 762.28 | |
| Other disposed waste | MT | 4.62 | - | 3,037.75 | - |
| Total non-hazardous waste disposed | MT | 24,352.16 | 219.63 | 1,410.95 | 62.94 |
| Incineration | MT | - | - | 148.57 | - |
| Landfill | MT | 13,291.76 | 212.46 | 980.97 | 62.94 |
| Other disposed waste | MT | 11,060.40 | 7.17 | 281.41 | - |
| Total Non-hazardous waste reuse/ recycled | MT | 971,117.80 | 13,529.20 | 4,478.14 | - |
| Reuse | MT | 429.52 | - | 1,140.11 | - |
| Recycled | MT | 5,528.95 | 94.56 | 3,301.71 | - |
| Composting (self-fertiliser) | MT | 489,132.48 | 5,266.03 | - | - |
| Recovery, including energy recovery | MT | 476,026.85 | 8,168.61 | 36.32 | - |
| Other reuse/recycled waste | MT | - | - | - | - |
| Total waste generated | MT | 996,031.63 | 13,832.27 | 11,436.26 | 62.94 |
| Total disposed waste | MT | 24,870.86 | 301.72 | 5,033.88 | 62.94 |
| Percentage of waste reused/ recycled (including recycled hazardous waste) | % | 98 | 98 | 56 | - |

| | | | | | | | |
|----------------------------|---|--|--|--|--|--|--|
| Statement of use | IOI Corporation Berhad has reported in accordance with the GRI Standards for the period from 1 July 2023 to 30 June 2024. | | | | | | |
| GRI 1 used | GRI 1: Foundation 2021 | | | | | | |
| Applicable GRI Standard(s) | GRI 13: Agriculture Aquaculture and Fishing Sectors 2022 | | | | | | |

| GRI standard/ other source | Disclosure | Section | Page number | Additional information | Omission | | GRI sector standard ref. no. |
|---------------------------------|------------|---|---|------------------------|--|--------|------------------------------|
| | | | | | Requirement(s) omitted | Reason | |
| General Disclosures | | | | | | | |
| GRI 2: General disclosures 2021 | 2-1 | Organizational details | About this report | ASR, 1 | | | |
| | 2-2 | Entities included in the organization's sustainability reporting | About this report | ASR, 1 | | | |
| | 2-3 | Reporting period, frequency and contact point | About this report | ASR, 1 | | | |
| | 2-4 | Restatements of information | About this report | ASR, 1 | There are no restatements of information | | |
| | 2-5 | External assurance | About this report | ASR, 1 | | | |
| | 2-6 | Activities, value chain and other business relationships | About this report | ASR, 1, 16-17 | Value Creation Model | | |
| | 2-7 | Employees | Protecting our workforce | ASR, 70, 84-85 | Appendix | | |
| | 2-8 | Workers who are not employees | Appendix | ASR, 82-83 | | | |
| | 2-9 | Governance structure and composition | Corporate Governance Overview Statement | ASR, 18-21 | AR, 85 - 95 | | |
| | 2-10 | Nomination and selection of the highest governance body | Corporate Governance Overview Statement | ASR, 18-19 | AR, 101 - 103 | | |
| | 2-11 | Chair of the highest governance body | Corporate Governance Overview Statement | ASR, 18-19 | AR, 85 - 95 | | |
| | 2-12 | Role of the highest governance body in overseeing the management of impacts | Governance: Sustainability | ASR, 18-19 | AR, 96 - 98 | | |
| | 2-13 | Delegation of responsibility for managing impacts | Governance: Sustainability | ASR, 18-21 | | | |
| | 2-14 | Role of the highest governance body in sustainability reporting | Governance: Sustainability | ASR, 18-21 | | | |
| | 2-15 | Conflicts of interest | Profile of Directors | AR, 89 | | | |

A gray cell indicates that reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available.

GRI CONTENT INDEX

| GRI standard/other source | Disclosure | Section | Page number | Additional information | Omission | | | GRI sector standard ref. no. |
|---------------------------|--|--|-------------|------------------------|------------------------------------|--------|-------------|------------------------------|
| | | | | | Requirement(s) omitted | Reason | Explanation | |
| 2-16 | Communication of critical concerns | Our Material Sustainability Matters | ASR, 31 | | | | | |
| 2-17 | Collective knowledge of the highest governance body | Corporate Governance Overview Statement | AR, 96 | | | | | |
| 2-18 | Evaluation of the performance of the highest governance body | Corporate Governance Overview Statement | AR, 103 | | | | | |
| 2-19 | Remuneration policies | Corporate Governance Overview Statement | AR, 108 | | | | | |
| 2-20 | Process to determine remuneration | Corporate Governance Overview Statement | AR, 108 | | | | | |
| 2-21 | Annual total compensation ratio | Key management personnel compensation | AR, 207 | | Information unavailable/incomplete | | | |
| 2-22 | Statement on sustainable development strategy | Message from our Group Managing Director & Chief Executive | ASR, 2-5 | | | | | |
| 2-23 | Policy commitments | Our sustainability approach | ASR, 14 | | | | | |
| 2-24 | Embedding policy commitments | Our Sustainability Approach | ASR, 14 | | | | | |
| 2-25 | Processes to remediate negative impacts | Protecting Our Workforce | ASR, 70-75 | | | | | |
| 2-26 | Mechanisms for seeking advice and raising concerns | Protecting Our Workforce | ASR, 71-73 | | | | | |
| 2-27 | Compliance with laws and regulations | Regulatory and Third-Party Compliance | ASR, 15 | | | | | |
| 2-28 | Membership associations | Stakeholder engagement | ASR, 22-24 | | | | | |
| 2-29 | Approach to stakeholder engagement | Stakeholder engagement | ASR, 22-24 | | | | | |
| 2-30 | Collective bargaining agreements | Protecting Our Workforce | ASR, 71 | | | | | |

| GRI standard/other source | Disclosure | Section | Page number | Additional information | Omission | | | GRI sector standard ref. no. |
|---|------------|---|-------------------------------------|------------------------|------------------------|--------|-------------|---|
| | | | | | Requirement(s) omitted | Reason | Explanation | |
| Material Topics | | | | | | | | |
| GRI 3: Material Topics 2021 | 3-1 | Process to determine material topics | Our Material Sustainability Matters | ASR, 31 | | | | |
| | 3-2 | List of material topics | Our Material Sustainability Matters | ASR, 32 | | | | A gray cell indicates that reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available. |
| Topic 13.1 Emissions | | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 | Management of material topics | Management Approach | ASR, 42 | | | | |
| GRI 305: Emissions 2016 | 305-1 | Direct (Scope 1) GHG emissions *additional sector recommendations | Appendix | ASR, 86-87 | | | | |
| | 305-2 | Energy indirect (Scope 2) GHG emissions | Appendix | ASR, 86-87 | | | | |
| | 305-3 | Other indirect (Scope 3) GHG emissions *additional sector recommendations" | Appendix | ASR, 86-87 | | | | |
| | 305-4 | GHG emissions intensity | Metrics and Targets - TCFD | ASR, 51-53 | | | | |
| | 305-5 | Reduction of GHG emissions | Metrics and Targets - TCFD | ASR, 52 | | | | |
| | 305-6 | Emissions of ozone-depleting substances (ODS) | | | | | | Information unavailable/incomplete |
| | 305-7 | Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions | | | | | | Information unavailable/incomplete |
| Topic 13.2 Climate Adaptation and Resilience | | | | | | | | |
| GRI 201: Economic Performance 2016 | 201-2 | Financial implications and other risks and opportunities due to climate change *additional sector recommendations | Notes to the Financial Statements | AR, 168 | | | | |
| Topic 13.3 Biodiversity | | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 | Management of material topics | Management Approach | ASR, 63 | | | | 13.3.1 |

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| GRI standard/other source | Disclosure | Section | Page number | Additional information | Omission | | | GRI sector standard ref. no. |
|--|---|---|--|------------------------|------------------------|--------|-------------|------------------------------|
| | | | | | Requirement(s) omitted | Reason | Explanation | |
| GRI 304: Biodiversity 2016 | 304-1 | Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas | Safeguarding Natural Ecosystem | ASR, 63-64 | | | | 13.2 |
| | 304-2 | Significant impacts of activities, products and services on biodiversity | IOI's Pathway to Net-Zero by 2040, Strategy | ASR, 43 | | | | 13.3 |
| | 304-3 | Habitats protected or restored | Enhancing Biodiversity and Ecosystem | ASR, 66-67 | | | | 13.4 |
| | 304-4 | IUCN Red List species and national conservation list species with habitats in areas affected by operations | Enhancing Biodiversity and Ecosystem RTE Listing | ASR, 87-89 | | | | 13.5 |
| Topic 13.4 Natural Ecosystem Conversion | | | | | | | | |
| Additional sector disclosure | Report the percentage of production volume from land owned, leased or managed by the organization determined to be deforestation- or conversion-free, by product, and describe the assessment method used | Management Approach | ASR, 66 | | | | | 13.4.2 |
| | For products sourced by the organization, report the following by product: | Enhancing Biodiversity and Ecosystem | ASR, 66-67 | | | | | 13.4.3 |
| | <ul style="list-style-type: none"> - the percentage sourced volume determined to be deforestation- or conversion-free, and describe the assessment methods used: - the percentage of sourced volume for which origins are not known to the point where it can be determined whether it is deforestation- or conversion-free, and describe actions taken to improve traceability | | | | | | | |

| GRI standard/other source | Disclosure | Section | Page number | Additional information | Omission | | | GRI sector standard ref. no. |
|---------------------------------------|--|---|---|------------------------|---|--------------------------------------|-------------|---|
| | | | | | Requirement(s) omitted | Reason | Explanation | |
| | | | | | Report the size in hectares, the locations and the type of natural ecosystems converted since the cut-off date on land owned, leased or managed by the organization | Enhancing Biodiversity and Ecosystem | ASR, 65 | 13.4.4 |
| | | | | | Report the size in hectares, the locations, and the type of natural ecosystems converted since the cut-off date by suppliers or in sourcing locations | Enhancing Biodiversity and Ecosystem | ASR, 65 | 13.4.5 |
| Topic 13.5 Soil Health | | | | | | | | |
| Additional sector disclosure | Describe the soil management plan, including: | Management Approach | ASR, 62 | | | | | 13.5.1 |
| | <ul style="list-style-type: none"> - a link to this plan if publicly available; the main threats to soil health identified and a description of the soil management practices used; - the approach to input optimization, including the use of fertilizers. | | | | | | | |
| Topic 13.6 Pesticides Use | | | | | | | | |
| Additional sector disclosure | Report the volume and intensity of pesticides used by the following toxicity hazard levels: | Management Approach | ASR, 62 | | | | | Information unavailable/incomplete 13.6.2 |
| | <ul style="list-style-type: none"> - Extremely hazardous; - Highly hazardous; - Moderately hazardous; - Slightly hazardous; - Unlikely to present an acute hazard. | | | | | | | |
| Topic 13.7 Water and effluents | | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 | Management of material topics | Management Approach | ASR, 61 | | | | 13.7.1 |
| GRI 303: Water and Effluents 2018 | 303-1 | Interactions with water as a shared resource | Circular Economy and Managing Natural Resources | ASR, 61-62 | | | | 13.7.2 |
| | 303-2 | Management of water discharge-related impacts | Circular Economy and Managing Natural Resources | ASR, 61 | | | | 13.7.3 |
| | 303-3 | Water withdrawal | Appendix | ASR, 88 | | | | 13.7.4 |
| | 303-4 | Water discharge | Appendix | ASR, 88 | | | | 13.7.5 |
| | 303-5 | Water consumption | Appendix | ASR, 88 | | | | 13.7.6 |

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| GRI standard/other source | Disclosure | Section | Page number | Additional information | Omission | | | GRI sector standard ref. no. |
|--|--|---|---|------------------------|------------------------------------|--------|-------------|------------------------------|
| | | | | | Requirement(s) omitted | Reason | Explanation | |
| Topic 13.8 Waste | | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 | Management of material topics | Management Approach | ASR, 59 | | | | 13.8.1 |
| GRI 306: Waste 2020 | 306-1 | Waste generation and significant waste-related impacts | Circular Economy and Managing Natural Resources | ASR, 59-60 | | | | 13.8.2 |
| | 306-2 | Management of significant waste-related impacts | Circular Economy and Managing Natural Resources | ASR, 59 | | | | 13.8.3 |
| | 306-3 | Waste generated *Additional sector recommendations | Appendix | ASR, 88 | | | | 13.8.4 |
| | 306-4 | Waste diverted from disposal | Appendix | ASR, 88 | | | | 13.8.5 |
| | 306-5 | Waste directed to disposal | Appendix | ASR, 88 | | | | 13.8.6 |
| Topic 13.12 Local Communities | | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 | Management of material topics | Management Approach | ASR, 78 | | | | 13.12.1 |
| GRI 413: Local Communities 2016 | 413-1 | Operations with local community engagement, impact assessments, and development programs | Expanding Our Impact | ASR, 78-81 | | | | 13.12.2 |
| | 413-2 | Operations with significant actual and potential negative impacts on local communities | Expanding Our Impact | ASR, 80 | | | | 13.12.3 |
| Topic 13.15 Diversity and Equal Opportunity | | | | | | | | |
| GRI 405: Diversity and Equal Opportunity 2016 | 405-1 | Diversity of governance bodies and employees | Management Approach | ASR, 70 | | | | 13.15.2 |
| | 405-2 | Ratio of basic salary and remuneration of women to men *Additional sector recommendations | | | Information unavailable/incomplete | | | 13.15.3 |
| GRI 406: Non-discrimination 2016 | 406-1 | Incidents of discrimination and corrective actions taken | Protecting Our Workforce | ASR, 71-73 | | | | 13.15.4 |
| Additional sector disclosures | Describe any differences in employment terms and approach to compensation based on workers nationality or migrant status by location of operations | | | | Information unavailable/incomplete | | | 13.15.5 |

| GRI standard/other source | Disclosure | Section | Page number | Additional information | Omission | | | GRI sector standard ref. no. |
|---|------------|--|--------------------------|------------------------|------------------------|--------|------------------------------------|------------------------------|
| | | | | | Requirement(s) omitted | Reason | Explanation | |
| Topic 13.16 Forced or Compulsory Labour | | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 | Management of material topics | Management Approach | ASR, 70 | | | | 13.16.1 |
| GRI 409: Forced or Compulsory Labor 2016 | 409-1 | Operations and suppliers at significant risk for incidents of forced or compulsory labor | Protecting Our Workforce | ASR, 71-73 | | | | 13.16.2 |
| Topic 13.18 Freedom of Association and Collective Bargaining | | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 | Management of material topics | Management Approach | ASR, 70 | | | | 13.18.1 |
| GRI 407: Freedom of Association and Collective Bargaining 2016 | 407-1 | Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk | Protecting Our Workforce | ASR, 71 | | | | 13.18.2 |
| Topic 13.19 Occupational Health and Safety | | | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 | Management of material topics *Additional sector recommendations | Management Approach | ASR, 73 | | | | 13.19.1 |
| GRI 403: Occupational Health and Safety 2018 | 403-1 | Occupational health and safety management system | Protecting Our Workforce | ASR, 73-74 | | | | 13.19.2 |
| | 403-2 | Hazard identification, risk assessment, and incident investigation | Protecting Our Workforce | ASR, 74 | | | | 13.19.3 |
| | 403-3 | Occupational health services *Additional sector recommendations | | | | | Information unavailable/incomplete | 13.19.4 |
| | 403-4 | Worker participation, consultation, and communication on occupational health and safety | | | | | Information unavailable/incomplete | 13.19.5 |
| | 403-5 | Worker training on occupational health and safety | Protecting Our Workforce | ASR, 74 | | | | 13.19.6 |
| | 403-6 | Promotion of worker health | Protecting Our Workforce | ASR, 74-75 | | | | 13.19.7 |
| | 403-7 | Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | Protecting Our Workforce | ASR, 73-75 | | | | 13.19.8 |

GRI CONTENT INDEX

| GRI standard/other source | Disclosure | Section | Page number | Additional information | Omission | | | GRI sector standard ref. no. |
|--|--|--|----------------------------------|------------------------|------------------------|------------------------------------|-------------|------------------------------|
| | | | | | Requirement(s) omitted | Reason | Explanation | |
| | 403-8 | Workers covered by an occupational health and safety management system | Protecting Our Workforce | ASR, 73-74 | | | | 13.19.9 |
| | 403-9 | Work-related injuries | Appendix | ASR, 85 | | | | 13.19.10 |
| | 403-10 | Work-related ill health | Appendix | ASR, 86 | | | | 13.19.11 |
| Topic 13.22 Economic inclusion | | | | | | | | |
| GRI 201: Economic Performance 2016 | 201-1 | Direct economic value generated and distributed | Sharing Prosperity | ASR, 81 | | | | 13.22.2 |
| GRI 203: Indirect Economic Impacts 2016 | 203-1 | Infrastructure investments and service supported | | | | Information unavailable/incomplete | | 13.22.3 |
| | 203-2 | Significant indirect economic impacts | Sharing Prosperity | ASR, 81 | | | | 13.22.4 |
| Topic 13.23 Supply chain traceability | | | | | | | | |
| GRI 3: Material Topic 2021 | 3-3 | Management of material topics *Additional sector recommendation | Management Approach | ASR, 49 | | | | 13.23.1 |
| Additional sector disclosures | Describe the level of traceability in place for each product sourced, for example, whether the product can be traced to the national, regional, or local level, or a specific point of origin (e.g., farms, hatcheries and feed mill levels) | | Mitigation and Adaptation - TCFD | ASR, 50 | | | | 13.23.2 |
| | Report the percentage of sourced volume certified to internationally recognized standards that trace the path of products through the supply chain, by product and list these standards | | Mitigation and Adaptation - TCFD | ASR, 50 | | | | 13.23.3 |
| | Describe improvement projects to get suppliers certified to internationally recognized standards that trace the path of products through the supply chain to ensure that all sourced volume is certified | | Mitigation and Adaptation - TCFD | ASR, 49-50 | | | | 13.23.4 |

Rare, Threatened AND ENDANGERED

List of Wildlife Species as Stated in the International Union for Conservation of Nature (IUCN) Red List of Threatened Species Found Within and Surrounding IOI's Concession Areas

IOI conducted surveys regularly to monitor the impact of our operations on biodiversity (particularly Rare, Threatened and Endangered species) within and around our concession areas. These monitoring efforts are part of our commitments to safeguard biodiversity as stated in our biodiversity and ecosystem enhancement guidelines. In total, we had identified 5 critically endangered, 11 endangered and 14 vulnerable species across our estates in Malaysia and Indonesia. Full details on the list of the IUCN Red List species can be found in the tables below.

Peninsular Malaysia

| Common name | Scientific name | IUCN status | Type |
|-----------------------------|----------------------------------|-----------------------|--------|
| Sunda pangolin | <i>Manis Javanica</i> | Critically endangered | Mammal |
| Bornean orangutan | <i>Pongo Pygmaeus</i> | Critically endangered | Mammal |
| Asian elephant | <i>Elephas maximus</i> | Endangered | Mammal |
| Proboscis monkey | <i>Nasalis larvatus</i> | Endangered | Mammal |
| Long-tailed macaque | <i>Macaca fascicularis</i> | Endangered | Mammal |
| Southern pig-tailed macaque | <i>Macaca nemestrina</i> | Endangered | Mammal |
| Flat-headed cat | <i>Prionailurus planiceps</i> | Endangered | Mammal |
| Dusky langur | <i>Trachypithecus obscurus</i> | Endangered | Mammal |
| Malay tapir | <i>Tapirus indicus</i> | Endangered | Mammal |
| Sun bear | <i>Helarctos malayanus</i> | Vulnerable | Mammal |
| Asian small-clawed otter | <i>Aonyx cinereus</i> | Vulnerable | Mammal |
| Bornean slow loris | <i>Nycticebus borneanus</i> | Vulnerable | Mammal |
| Sambar deer | <i>Rusa unicolor</i> | Vulnerable | Mammal |
| Bearded pig | <i>Sus barbatus</i> | Vulnerable | Mammal |
| Malayan porcupine | <i>Hystrix brachyura</i> | Least concern | Mammal |
| Banded linsang | <i>Prionodon linsang</i> | Least concern | Mammal |
| Small toothed-palm civet | <i>Arctogalidia trivirgata</i> | Least concern | Mammal |
| Leopard cat | <i>Prionailurus bengalensis</i> | Least concern | Mammal |
| Wild boar | <i>Sus scrofa</i> | Least concern | Mammal |
| Malay civet | <i>Viverra tangalunga</i> | Least concern | Mammal |
| White-breasted waterhen | <i>Amaurornis phoenicurus</i> | Critically Endangered | Bird |
| Purple heron | <i>Ardea Purpurea</i> | Critically endangered | Bird |
| White crowned hornbill | <i>Berenicornis comatus</i> | Endangered | Bird |
| Wallace's hawk-eagle | <i>Nisaetus nanus</i> | Vulnerable | Bird |
| Blue-rumped parrot | <i>Psittinus cyanurus</i> | Near threatened | Bird |
| Intermediate egret | <i>Ardea intermedia</i> | Least concern | Bird |
| Greater coucal | <i>Centropus sinensis</i> | Least concern | Bird |
| Common hill myna | <i>Gracula religiosa</i> | Least concern | Bird |
| Buffy fish owl | <i>Ketupa ketupu</i> | Least concern | Bird |
| Scaly-breasted munia | <i>Lonchura punctulata</i> | Least concern | Bird |
| Blue-crowned hanging-parrot | <i>Loriculus galgulus</i> | Least concern | Bird |
| Red junglefowl | <i>Gallus gallus</i> | Least concern | Bird |
| Brahminy kite | <i>Haliastur indus</i> | Least concern | Bird |
| Lesser whistling-duck | <i>Dendrocygna javanica</i> | Least concern | Bird |
| Barn owl | <i>Tyto alba</i> | Least concern | Bird |
| Egret | <i>Egretta garzetta</i> | Least concern | Bird |
| Oriental pied hornbill | <i>Anthracoceros albirostris</i> | Least Concern | Bird |

| Common name | Scientific name | IUCN status | Type |
|---------------------------|---------------------------------|-----------------------|---------|
| White stork | <i>Ciconia ciconia</i> | Least concern | Bird |
| Asian giant tortoise | <i>Manouria emys</i> | Critically endangered | Reptile |
| King cobra | <i>Ophiophagus hannah</i> | Vulnerable | Reptile |
| Estuarine crocodile | <i>Crocodylus porosus</i> | Least concern | Reptile |
| Common water monitor | <i>Varanus salvator</i> | Least concern | Reptile |
| Reticulated python | <i>Malayopython reticulatus</i> | Least concern | Reptile |
| Malayan soft-shell turtle | <i>Dogania Subplana</i> | Least concern | Reptile |
| Rat snake | <i>Pytas mucosa</i> | Least concern | Reptile |

Sabah, Malaysia

| Common name | Scientific name | IUCN status | Type |
|-----------------------------|-----------------------------------|-----------------------|---------|
| Sunda pangolin | <i>Manis Javanica</i> | Critically endangered | Mammal |
| Bornean orangutan | <i>Pongo Pygmaeus</i> | Critically endangered | Mammal |
| Pygmy elephant | <i>Elephas maximus borneensis</i> | Endangered | Mammal |
| Proboscis monkey | <i>Nasalis larvatus</i> | Endangered | Mammal |
| Long-tailed macaque | <i>Macaca fascicularis</i> | Endangered | Mammal |
| Southern pig-tailed macaque | <i>Macaca nemestrina</i> | Endangered | Mammal |
| Sun bear | <i>Helarctos malayanus</i> | Vulnerable | Mammal |
| Asian small-clawed otter | <i>Aonyx cinereus</i> | Vulnerable | Mammal |
| Bornean slow loris | <i>Nycticebus borneanus</i> | Vulnerable | Mammal |
| Sambar deer | <i>Rusa unicolor</i> | Vulnerable | Mammal |
| Island flying fox | <i>Pteropus hypomelanus</i> | Near Threatened | Mammal |
| Kinabalu squirrel | <i>Callosciurus baluensis</i> | Least concern | Mammal |
| Malayan porcupine | <i>Hystrix brachyura</i> | Least concern | Mammal |
| Banded linsang | <i>Prionodon linsang</i> | Least concern | Mammal |
| Small toothed-palm civet | <i>Arctogalidia trivirgata</i> | Least concern | Mammal |
| White crowned hornbill | <i>Berenicornis comatus</i> | Endangered | Bird |
| Wallace's hawk-eagle | <i>Nisaetus nanus</i> | Vulnerable | Bird |
| Intermediate egret | <i>Ardea intermedia</i> | Least concern | Bird |
| Greater coucal | <i>Centropus sinensis</i> | Least concern | Bird |
| Common hill myna | <i>Gracula religiosa</i> | Least concern | Bird |
| Buffy fish owl | <i>Ketupa ketupu</i> | Least concern | Bird |
| Scaly-breasted munia | <i>Lonchura punctulata</i> | Least concern | Bird |
| Blue-crowned hanging-parrot | <i>Loriculus galgulus</i> | Least concern | Bird |
| Asian giant tortoise | <i>Manouria emys</i> | Critically endangered | Reptile |
| King cobra | <i>Ophiophagus hannah</i> | Vulnerable | Reptile |
| Estuarine crocodile | <i>Crocodylus porosus</i> | Least concern | Reptile |
| Common water monitor | <i>Varanus salvator</i> | Least concern | Reptile |
| Reticulated python | <i>Malayopython reticulatus</i> | Least concern | Reptile |

RARE, THREATENED AND ENDANGERED

Indonesia

| Common Name | Scientific name | IUCN status | Type |
|------------------------------|-----------------------------------|-----------------------|--------|
| Bornean orangutan | <i>Pongo Pygmaeus</i> | Critically endangered | Mammal |
| Sunda pangolin | <i>Manis Javanica</i> | Critically endangered | Mammal |
| Proboscis monkey | <i>Nasalis larvatus</i> | Endangered | Mammal |
| Long-tailed macaque | <i>Macaca fascicularis</i> | Endangered | Mammal |
| Southern pig-tailed macaque | <i>Macaca Nemestrina</i> | Endangered | Mammal |
| Bornean white-bearded gibbon | <i>Hylobates albibebris</i> | Endangered | Mammal |
| Clouded leopard | <i>Neofelis nebulosa</i> | Vulnerable | Mammal |
| Bearded pig | <i>Sus barbatus</i> | Vulnerable | Mammal |
| Sun bear | <i>Helarctos malayanus</i> | Vulnerable | Mammal |
| Sambar deer | <i>Cervus unicolor</i> | Vulnerable | Mammal |
| Asian small-clawed otter | <i>Aonyx Cinerea</i> | Vulnerable | Mammal |
| Bornean clouded leopard | <i>Neofelis diardi borneensis</i> | Vulnerable | Mammal |
| Silvery lutung | <i>Trachypithecus cristatus</i> | Near threatened | Mammal |
| Red langur | <i>Presbytis rubicunda</i> | Least Concern | Mammal |
| Southern red muntjac | <i>Muntiacus Muntjak</i> | Least Concern | Mammal |
| Plantain squirrel | <i>Callosciurus notatus</i> | Least Concern | Mammal |
| Leopard cat | <i>Prionailurus Bengalensis</i> | Least Concern | Mammal |
| Storm's stork | <i>Ciconia stormi</i> | Endangered | Bird |
| Rhinoceros hornbill | <i>Buceros rhinoceros</i> | Vulnerable | Bird |
| Black hornbill | <i>Anthracoceros malayanus</i> | Vulnerable | Bird |
| Lesser adjutant | <i>Leptoptilos javanicus</i> | Vulnerable | Bird |
| Common hill myna | <i>Gracula religiosa</i> | Least Concern | Bird |
| Oriental pied hornbill | <i>Anthracoceros albirostris</i> | Least Concern | Bird |
| Black-winged kite | <i>Elanus Caeruleus</i> | Least Concern | Bird |
| Changeable hawk-eagle | <i>Nisaetus cirrhatus</i> | Least Concern | Bird |
| Crested serpent-eagle | <i>Spilornis Cheela</i> | Least Concern | Bird |
| Collared kingfisher | <i>Todiramphus chloris</i> | Least Concern | Bird |
| Moustached kingfisher | <i>Actenoides bougainvillae</i> | Least Concern | Bird |
| Rufous kingfisher | <i>Micropternus brachyurus</i> | Least Concern | Bird |
| Cattle egret | <i>Bubulcus ibis</i> | Least Concern | Bird |
| Greater coucal | <i>Centropus sinensis</i> | Least Concern | Bird |

Glossary

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| Accountability Framework Initiative (“AFI”) | A roadmap for achieving ethical supply chains that protect forests, natural ecosystems, and human rights. The framework gives consensus-based guidelines for companies in the agriculture and forestry sectors . |
| Business for Social Responsibility (“BSR”) | A mission-driven non-profit organisation focusing on innovation, impact, and long-term positive change, particularly climate change, human rights, inclusive economy, supply chain sustainability, sustainability management, and women's empowerment. |
| Carbon Dioxide Equivalents (“CO₂e”) | CO ₂ e is a measure used to compare the emissions from various greenhouse gases based on their global warming potential. |
| Carbon Neutral | Balancing the greenhouse gas (GHG) that are emitted into the environment and capturing the carbon dioxide with various approaches. |
| Climate Change Action initiatives (“CCAI”) | IOI's long-term action plans to mitigate and reduce GHG emissions from our diverse operations. This initiative aims to achieve carbon neutral as a group. |
| Corporate Sustainability Reporting Directives (“CSRD”) | EU law that strengthens and modernises the rules on social and environmental reporting for large and listed companies. |
| Crude Palm Oil (“CPO”) | An edible oil derived from the pulp of oil palms. |
| Economic/Environmental, Social and Governance (“EESG”) | Key factors that are used to measure the sustainability and ethical impacts of an investment in a business or company. |
| European Union Deforestation Regulations (“EUDR”) | Regulation adopted by the European Union aimed at combating deforestation and forest degradation. |
| Energy Management System (“EMS”) | Support the tracking and optimisation of energy consumption to conserve its usage across an organisation's physical assets, including in factories and office buildings. |
| Enterprise Risk Management (“ERM”) | The framework essentially links the Group's strategic objectives and goals that are aligned with its vision to principal risks, and the principal risks to controls and opportunities that are translated into actions and programmes. |
| SAP Enterprise Resource Planning (“ERP”) System | Enterprise resource planning refers to a type of software that organizations use to manage business activities, accounting, and resource management. |
| Empty Fruit Bunch (“EFB”) | Remains of the fresh fruit bunches after the fruit has been removed for oil pressing. |
| Free, Prior, and Informed Consent (“FPIC”) Principle | A specific right that pertains to indigenous peoples and is recognised in the United Nations Declaration on the Rights of Indigenous Peoples (“UNDRIP”). It allows them to give or withhold consent to a project that may affect them or their territories. |
| Fresh Fruit Bunch (“FFB”) | Bunch harvested from the oil palm tree. |
| Global Reporting Initiative (“GRI”) | An international independent organisation that helps businesses, governments and other organisations understand and communicate the impact of business on critical sustainability issues such as climate change, human rights, corruption, and many others. |
| Greenhouse Gas (“GHG”) | GHG are gases in Earth's atmosphere that trap heat and act like glass walls of a greenhouse. The main GHG include carbon dioxide, methane, nitrous oxides, and water vapor that causes the global warming. |
| High Carbon Stock (“HCS”) | Tropical forests that hold large stores of carbon and biodiversity, which are released and lost when these forests are cleared. |

GLOSSARY

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| High Climate Change Scenario (RCP 8.5) | Continuation of business as usual with emissions at current rates. This scenario is expected to result in warming in excess of 4 degrees Celsius by 2100. |
| High Conservation Values (“HCV”) | HCVs are biological, ecological, social, or cultural values which are outstandingly significant or critically important at the national, regional, or global level. |
| Human-Elephant Conflict (“HEC”) | Any human-elephant interaction which results in negative effects on human social, economic or cultural life, and/or on elephant conservation and the environment. |
| Internal Carbon Pricing (“ICP”) | A monetary value on each ton of carbon emission generates within organization that will help in a long-term business planning and investment strategies. |
| International Labour Organisation (“ILO”) | ILO is the United Nations agency for the world of work. It sets international labour standards, promotes rights at work and encourages decent employment opportunities, the enhancement of social protection and the strengthening of dialogue on work-related issues. |
| International Sustainability & Carbon Certification (“ISCC”) | An independent multi-stakeholder organisation providing a globally applicable certification system for the sustainability of raw materials and products. |
| International Sustainability Standards Board (“ISSB”) | A standard-setting body under IFRS Foundation, whose mandate is the creation and development of sustainability-related financial reporting standards to meet investors' needs for sustainability reporting. |
| International Organization for Migration (“IOM”) | A United Nations agency that provides services and advice concerning migration to governments and migrants, including internally displaced persons, refugees, and migrant workers. |
| IOI Group Sustainable Policy (“IOISP”) | The keystone policy for IOI Group's commitment to sustainability practices and the implementation of a responsible global palm oil supply chain, formerly known as the IOI Sustainable Palm Oil Policy. |
| Integrated Pest Management (“IPM”) | IPM is the careful consideration of all available pest control techniques and subsequent integration of appropriate measures that discourage the development of pest populations and keep pesticides and other interventions to levels that are economically justified and reduce or minimise risks to human health and the environment. IPM emphasises the growth of a healthy crop with the least possible disruption to agroecosystems and encourages natural pest control mechanisms. |
| Joint Consultative Committee (“JCC”) | A part of a grievance mechanism where it serves as a platform for the workers to voice out their issues or grievances to the Management through elected Workers' Representatives as well as to provide alternatives for the worker union. |
| Landscape Level Approach (“LLA”) | A term used to describe collaborative initiatives in specific places that span multiple sectors and go beyond the scale of individual farms, forest management units, and protected areas. |
| Life Cycle Assessment (“LCA”) | The process of evaluating the effects that a product has on the environment over the entire period of its life. |
| Lost Time Injury Frequency Rate (“LTIFR”) | The amount or number of lost time injuries that occurred in a workplace per 1 million hours worked. |
| Low Climate Change Scenario (RCP 2.6) | Aggressive mitigation actions to halve emissions by 2050. This scenario is likely to result in warming of less than 2 degree Celsius by 2100. |
| Malaysia's National Policy on Biodiversity (“NBD”) | Direction and framework to conserve our biodiversity and use it sustainably in the face of the increasingly complex challenges. |

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| Malaysian Sustainable Palm Oil Certificate (“MSPO”) | Certification Scheme is the national scheme in Malaysia for oil palm plantations, independent and organised smallholdings, and palm oil processing facilities to be certified against the requirements of the MSPO Standards. |
| Management and Ecology of Malaysian Elephants (“MEME”) | A research project that thrives to develop a science-based conservation of elephants in Malaysia. |
| Moderate Climate Change Scenario (RCP 4.5) | Strong mitigation actions to reduce emissions to half of current levels by 2080. This scenario is more likely than not to result in warming in excess of 2 degrees Celsius by 2100. |
| MPOB Sustainable Palm Oil Cluster (“SPOC”) | An initiative from MPOB to group smallholders within a small group of between 1000 – 2000 smallholders to enable them to be certified together under a single certificate. |
| National Union of Plantation Workers (“NUPW”) | The largest plantation workers union in Malaysia and one of the largest in Asia. |
| Implementation Reporting Framework (“IRF”) | A reporting tool that provides a shared and consistent view of progress towards NDPE commitments across the full supply base of companies throughout the supply chain. |
| Net Zero | A state in which the GHG entering the atmosphere are balanced by removal from the atmosphere. |
| No Deforestation, No New Planting on Peat, and No Social Exploitation (“NDPE”) | ‘No Deforestation’ is achieved by protecting High Conservation Value (HCV) and High Carbon Stock (HCS) areas, ‘No New Planting on Peat’ is achieved by avoiding planting on peat and ‘No Social Exploitation’ is achieved by protecting human rights, workers' rights and the rights of local communities and indigenous peoples. |
| Normalised Difference Vegetation Index (“NDVI”) | A dimensionless index that described the difference between visible and near-infrared reflectance of vegetation cover and can be used to estimate the density of green on an area of land. |
| Oil Extraction Rate (“OER”) | The quantity of oil that is obtained from fresh fruit bunches. |
| Palm Fatty Acid Distillate (“PFAD”) | A by-product from refining CPO. |
| Palm Kernel (“PK”) | PK is the seed of any palm that yields palm-kernel oil. |
| Palm Kernel Oil (“PKO”) | PKO is a plant oil derived from the kernel of the oil palm. |
| Precision Agriculture (“PA”) | An approach to farm management that uses information technology to ensure that crops and soil receive exactly what they need for optimum health and productivity. |
| Production, Protection, Inclusion (“PPI”) | PPI compacts are agreements between public, private, and civil society stakeholders to make land more productive and improve livelihoods, in exchange for protection of natural resources, most notably forests. |
| Rare, Threatened and Endangered (“RTE”) species | Plants or animal species that are regionally relatively uncommon, nearing endangered status, or whose existence is in immediate jeopardy and that are usually restricted to highly specific habitats. |
| Regeneration Agriculture (“RA”) | A conservation and rehabilitation approach to farming systems which it focuses on improving soil health and biodiversity by protecting soil from erosion and improve water infiltration, water retention and others. |

GLOSSARY

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| Roundtable on Sustainable Palm Oil (“RSPO”) | A multi-stakeholder organisation based in Kuala Lumpur, Malaysia. The organisation has developed a certification scheme for sustainable palm oil. |
| RSPO Annual Communication of Progress (“ACOP”) | Reports submitted by RSPO members to gauge their progress towards 100% RSPO-certified sustainable palm oil. Those reports are mandatory for Ordinary and Affiliate members, and are submitted each year. |
| Science Based Target initiative – Forest, Land and Agriculture (“SBTi-FLAG”) | A framework that provides standard guidance for companies to develop verifiable science-based emission reduction targets in line with the latest climate science. IOI have committed to this initiative since March 2023. |
| Science Based Target for Nature (“SBTN”) | The guidance draws on the best available science today and includes collaboration with the Earth Commission on the upcoming safe and just Earth System Boundaries. It is also aligned with global goals on climate, nature and development including the Global Biodiversity Framework, the Paris Agreement, and the UN Sustainable Development Goals. |
| Scope 1 Emissions | All direct GHG emissions. |
| Scope 2 Emissions | Indirect GHG emissions for consumption of purchased electricity, heat, or steam. |
| Scope 3 Emissions | Includes all other indirect GHG emissions that occur in a company’s value chain. |
| Spent Bleaching Earth (“SBE”) | SBE is a waste generated from the palm oil refining process. |
| Task Force on Climate-Related Financial Disclosures (“TCFD” Framework | A set of disclosure recommendations was created by the Financial Stability Board to help companies, banks, and investors in disclosing consistent climate-related financial information to their stakeholders. |
| Tools for Transformation (“T4T”) | Tools for Transformation is an online platform intended to help the industry adopt responsible practices that support businesses, ecosystems, and people to thrive. |
| Traceability to Plantations (“TTP”) | Defined as known information about the FFB suppliers; estates (names, parent company name, GPS coordinates/addresses, % volumes, certification status), dealers (names, % volumes), and smallholders (number of smallholders, % volumes, certification status). |
| United Nations Sustainable Development Goals (“UN SDGs”) | The 17 SDGs by the UN are the blueprint to achieve a better and more sustainable future for all. They address the global challenges we face, including those related to poverty, inequality, climate, environmental degradation, prosperity, and peace and justice. |
| Voluntary Carbon Market (“VCM”) | Allow carbon emitters to offset their emissions by purchasing carbon credits generated from projects that remove or reduce greenhouse gases (GHG) from the atmosphere. |
| Women and Empowerment Committee (“WEC”) | A platform for female employees to discuss any issues that may affect women workers, explore opportunities in empowering women in workplace and social activities. |