



From Commitment to Action


wilmar

Palm NDPE
Implementation
Annual Report 2025

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Summary of Progress



Satellite monitoring

>24.4*

MILLION HECTARES (HA)

of land covered by satellite monitoring in Indonesia, Malaysia and other palm-producing countries¹

1,504*

SUPPLIER GROUPS MONITORED

11,456*

PLANTATION UNITS MONITORED



Supplier engagement

900*

(100%*)

SUPPLIERS ASSESSED

890* (98.9%*)

SUPPLIERS ASSESSED AS LOW-PRIORITY MILLS

10* (1.1%*)

SUPPLIERS ASSESSED AS HIGH-PRIORITY MILLS

10* (100%*)

high-priority mills engaged (e.g. field visit, improvement plan follow-up, meeting, email correspondence, etc.)

1,090

SUPPLIERS TRAINED ON NDPE IMPLEMENTATION SINCE 2015

* Limited assurance conducted by CU.

¹ Other palm-producing countries include Brazil, Cambodia, Cameroon, Colombia, Costa Rica, Democratic Republic of the Congo, Dominican Republic, Ecuador, Gabon, Ghana, Guatemala, Honduras, India, Ivory Coast, Liberia, Madagascar, Mexico, Myanmar, Nicaragua, Nigeria, Panama, Papua New Guinea, Peru, the Philippines, Sao Tome and Principe, Sierra Leone, Solomon Islands, Sri Lanka, Thailand, Togo, Uganda and Venezuela.



Approach to supplier non-compliance

34 SUPPLIER GROUPS SUSPENDED SINCE 2015

10 supplier groups remain on our suspension list (covering **1.3** million ha of oil palm plantations)

24 supplier groups (covering **1.3** million ha of oil palm plantations) met Wilmar's re-entry criteria

2.6 MILLION HA OF OIL PALM PLANTATIONS REMOVED FROM OUR SUPPLY CHAIN DUE TO SUSPENSION SINCE 2015

12 SUPPLIER GROUPS HAVE BEEN SUSPENDED SINCE THE INTRODUCTION OF OUR "SUSPEND FIRST" APPROACH EFFECTIVE 2019



Grievance cases as of December 2025

89 GRIEVANCE CASES

3 CASES IN PROGRESS

86 CASES CLOSED



Traceability

98.5%*

TRACEABLE TO MILL

EQUAL TO

27.3*

MILLION MT OF PRODUCTS

90.0%*

TRACEABLE TO PLANTATION

EQUAL TO

24.9*

MILLION MT OF PRODUCTS

* Limited assurance conducted by CU.



Wilmar's Corporate Headquarters in Singapore.

Introduction

Global Context

Palm oil is an exceptional crop that delivers significantly higher yields per hectare than other oilseeds almost all year round. Its efficiency and versatility are crucial for meeting rising global demand for food, personal care products, biofuels and more. Beyond its economic value, palm oil also supports millions of livelihoods worldwide. We acknowledge the environmental and social challenges linked to palm oil production, including deforestation, biodiversity loss and exploitation risks. Nonetheless, these challenges can be addressed through responsible and well-managed practices that require robust and diligent management.

Environmental and social sustainability are central to our work. Since 2013, our No Deforestation, No Peat, No Exploitation (NDPE) commitment underpins our approach to supply chain traceability, supporting farmers to adopt good agricultural practices as well as protecting human and labour rights. Wilmar is committed to producing palm oil sustainably. We believe it is possible to strike a balance between supporting livelihoods and nature conservation in plantation landscapes, balancing the needs of people and nature.

Commitment to No Deforestation, No Peat, No Exploitation

Since its inception in 2013, our **NDPE Policy** has been a fundamental pillar of our sustainability strategy. Wilmar was the first company to extend this commitment beyond our own operations to include joint ventures, regardless of shareholding, and third-party suppliers. Over time, we have reinforced this commitment by enhancing our policies and procedures to address evolving challenges and shape best practices for NDPE implementation across the sector.

Our aim is to build a supply chain free from deforestation, peatland degradation and social exploitation. Transparency, accountability and collaboration across every level of our supply chain are necessary to attain this goal. 2025 marked 12 years of our NDPE implementation, reflecting our unwavering commitment to sustainable palm oil production.

Wilmar continuously tracks and manages our suppliers closely to ensure compliance with our NDPE Policy. We provide training and briefings on our NDPE expectations.

Existing suppliers are assessed where relevant and necessary while every new supplier undergoes a thorough due diligence process. Traceability remains a central priority and a critical foundation for mapping our supply chain from palm oil mills and plantations, facilitating supplier compliance with our NDPE Policy. These efforts have enabled us to progressively transform our supply chain, strengthen traceability and enhance adherence to our sustainability goals.

In addition to enhancing supplier monitoring, we actively identify and evaluate high-risk suppliers, engaging them to improve their operations. When compliance issues arise, we take decisive action, which may include removing non-compliant suppliers from our supply chain.

Recognising the value of collaborative industry efforts, in combination with NDPE commitments, in reducing deforestation and mitigating climate change, we work with stakeholders and peers to ensure the effective implementation of our NDPE Policy.

THE EUROPEAN UNION DEFORESTATION REGULATION (EUDR)

As part of our dedication to deforestation-free practices, we use satellite monitoring to keep a close watch on our operations and third-party suppliers at the group level.² In line with our "suspend first" approach, any verified incident of deforestation or new peatland development results in immediate group-wide suspension. This approach reinforces our broader NDPE Policy and supports biodiversity conservation across our operations and supply chain.

We support the EUDR and acknowledge its importance in promoting the purchase of deforestation-free products and tackling global forest loss and degradation.

In 2025, we continued to engage and work with EU authorities, industry associations, government bodies and service providers to share our knowledge, experiences,

challenges, concerns and recommendations regarding the implementation of the regulation, especially in supporting smallholders to improve their traceability information. We also support government initiatives to enhance consistency and alignment with legal requirements such as the *Dasbor Nasional Data dan Informasi Komoditi Berkelanjutan* in Indonesia, among others.

Recognising the essential role of suppliers in advancing sustainable agriculture and responsible food production, we actively work with suppliers to help them meet EUDR requirements and conduct pilot programmes with customers to test and improve compliance. Through close collaboration, we promote best practices, enhance transparency and work collectively towards the creation of a more sustainable and resilient supply chain.

About this Report

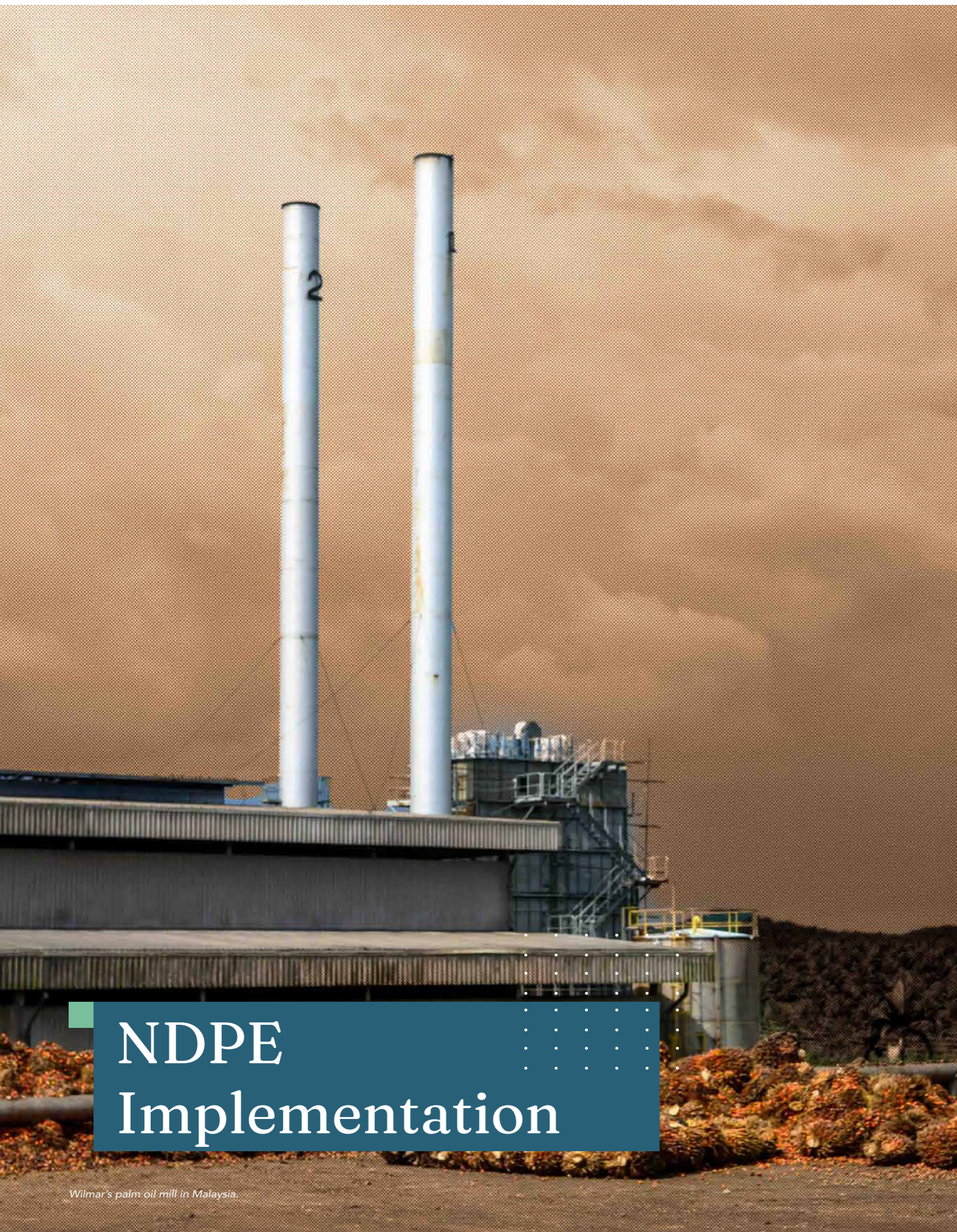
We take a data-driven approach to provide the highest standards of clarity, accuracy and transparency in the data and information we disclose.

The Report delivers up-to-date progress relating to certification, conservation, supply chain monitoring, NDPE compliance, grievances and traceability. It covers data and information for the financial year spanning 1 January 2025 to 31 December 2025 and may reference events in previous years where appropriate.

This Report should be read concurrently with our **Annual Report** and **Sustainability Report** as a collective suite of reporting materials. Additional information is also available on our **Sustainability Dashboard**.

Wilmar's external assurance covers all key aspects of our sustainability disclosures in line with SGX's sustainability reporting requirements. Based on this, no further internal review has been conducted. Control Union Certifications (CU) has assured our material palm disclosures, including traceability to mill and plantation data and satellite monitoring efforts, among others. Other material ESG disclosures have been externally assured by Ernst & Young (EY). Please refer to page 30 of this Report for details of CU's assurance and pages 180 to 181 of our **Sustainability Report** for details on the external assurance from EY.

² Wilmar has adopted the RSPO's definition of "group".



NDPE Implementation

Wilmar's palm oil mill in Malaysia.



Traceability

The palm oil supply chain is a complex nexus, involving millions of smallholders³ to large corporations. Globally, over seven million smallholders rely on palm oil for their livelihoods and contribute to approximately 35.0-40.0% of the world's supply. In Indonesia, which is the leading producer of the commodity, the palm oil sector is highly fragmented and dominated by smallholders. Tracing the journey of palm oil from these smallholder farms to the global market is especially challenging, given the intricate network of growers, agents and intermediaries involved.

At Wilmar, where over 90.0% of palm oil is sourced from third-party suppliers, traceability is more than a logistical necessity; it is a critical step for advancing sustainability. Tracing palm oil back to mills and ultimately to plantations enables the effective implementation of key commitments such as our flagship NDPE Policy. Traceability also allows us to deliver targeted support to smallholders, helping them adopt better agricultural practices and improve productivity while protecting ecosystems and communities. In a sector where supply chain transparency is essential, Wilmar's position as the world's largest palm oil trader presents both a substantial challenge and a powerful opportunity to drive purposeful change.

WILMAR'S SUPPLIER BASE



925 MILLS

881 THIRD-PARTY MILLS

FFB supply to mills	% of third-party mills	% of third-party volumes, mill basis
Own plantations	6.9	6.2
Third-party plantations	22.3	23.3
Own and third-party plantations	53.4	64.1
TOTAL	82.6	93.6

³ <https://rspo.org/as-a-smallholder/>



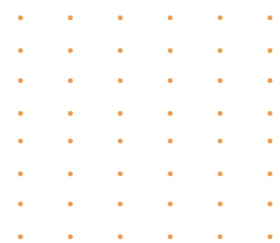
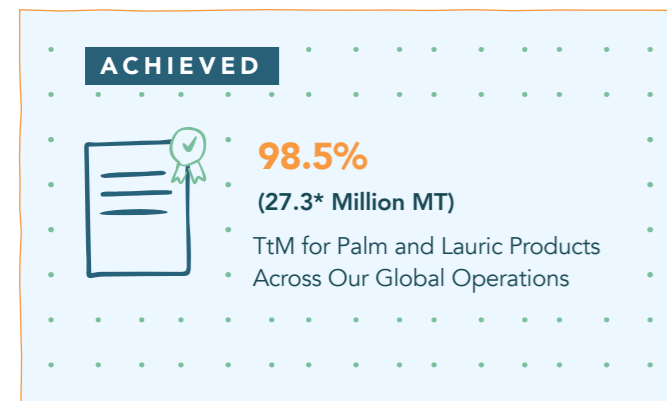
Traceability to Mill

A clear understanding of the origin of our raw materials is crucial to manage supply chain risks. Wilmar is committed to building a fully traceable and transparent supply chain, having first set a target of 100% traceability to mill (TtM) for all volumes processed by our refineries by 2015.

Although we have made considerable progress, full transparency remains challenging due to the complex commodity trading landscapes in countries such as China and India. As of December 2025, we have achieved 98.5%* TtM for crude palm oil (CPO) and palm kernel oil (PKO), equivalent to approximately 27.3* million MT of palm and lauric products traceable to mill across our global operations.

Closing the gap to 100% TtM will require strong collaboration with suppliers and the adoption of stringent mechanisms to overcome structural challenges.

Wilmar remains fully committed to this goal and revised its target to reach 100% TtM by 2026. Our approach to full traceability includes requiring comprehensive traceability information for volumes sourced from third-party refiners, traders and bulkers. Wilmar's Sustainability Department systematically reviews supplier data to enforce strict compliance with our NDPE Policy. In parallel, our procurement practices prioritise suppliers who provide robust traceability of their products, strengthening responsible sourcing across our entire supply chain.



Traceability to Plantation

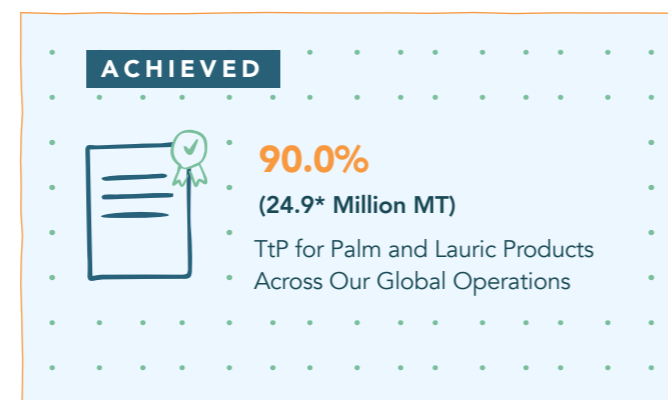
In comparison to TtM, traceability to plantation (TtP) requires comprehensive mapping of supply bases, making it a more complex and resource-intensive process. This is particularly challenging for independent mills. Unlike integrated mills that source from their own or affiliated estates, independent mills usually rely on third-party plantations and smallholders, which requires deeper engagement and more extensive data collection.

In addition, both independent and integrated mills encounter systemic issues surrounding maps, land titles and fragmented sourcing from smallholders and dealers, further hindering the achievement of full TtP.

To address the distinct challenges faced by each mill, we have developed tailored **traceability criteria** for each supplier category and type. While our initial focus was on achieving full TtP in our mills, we have since broadened our scope to encompass the entire supply chain with a firm commitment to achieve 100% TtP by 2026.

To achieve our target, we encourage our suppliers to voluntarily disclose concession maps and evaluate land-clearing risks linked to smallholder fresh fruit bunches (FFB). We also request information from third-party mills, refiners, traders and bulkers through self-assessment tools.

As of December 2025, 90.0%* TtP has been achieved across our global operations, equating to about 24.9* million MT of palm and lauric products, with 93.7% of third-party mill supplies also traceable to plantation level.⁴ This puts us on track to achieve our 2026 targets.



Please refer to our **2025-2026 Timebound Action Plan** for more details on our progress in creating a traceable and transparent supply chain.

* Limited assurance conducted by CU.

⁴ While Wilmar does not publish nor share plantation data of third-party supplying mills, we have been reporting TtP percentages on a per refinery basis on our Sustainability Dashboard since 2015.

Our Key Supplier Compliance Programmes

Effective enforcement of our NDPE Policy necessitates active cooperation from our suppliers. To track compliance and progress across our entire supply chain, we have put in place a three-pronged approach that includes:



Satellite Monitoring

Wilmar, along with the broader palm oil industry, leverages satellite and drone technology to monitor compliance with NDPE commitments. Advances in satellite technology, including higher-resolution visual capture capabilities, improved sensors and integration with radar and laser technologies, have enabled the collection of increasingly detailed and accurate data.

We utilise satellite monitoring to proactively oversee 31,841 ha of designated conservation areas in addition to our supplier operations. In 2013, we introduced the **Supplier Group Compliance Programme (SGCP)** with support from **Earthqualizer** to strengthen oversight of deforestation and peatland development at the supplier group level. To date, SGCP monitors approximately 24.4 million ha across multiple countries, including Malaysia, Indonesia, Papua New Guinea, Solomon Islands, Colombia, Ecuador, Guatemala, Honduras and other palm-producing countries.⁵ Under this programme, any deforestation, peatland development and fire activity tied to specific concessions and responsible parties triggers an alert that activates our grievance mechanism to ensure timely investigation and appropriate corrective action.

The SGCP is a core component of our supplier compliance verification framework. This is complemented by our **Supplier Reporting Tool (SRT)**, grievance mechanism and our partnership with **Satelligence**. Since 2020, Wilmar has worked with Satelligence to strengthen the monitoring of deforestation and peatland development across our operations and those of our suppliers, providing alerts, historical and current deforestation risk analysis and updates against our sustainability targets.

In support of the broader industry, Wilmar partnered with nine other palm oil producers and buyers in 2019 to support and fund the development of Radar Alerts for Detecting Deforestation (RADD)⁶ and verification protocols for when RADD alerts are triggered.

⁵ Other palm-producing countries include Brazil, Cambodia, Cameroon, Costa Rica, Democratic Republic of the Congo, Dominican Republic, Gabon, Ghana, India, Ivory Coast, Liberia, Madagascar, Mexico, Myanmar, Nicaragua, Nigeria, Panama, Peru, the Philippines, Sao Tome and Principe, Sierra Leone, Sri Lanka, Thailand, Togo, Uganda and Venezuela.

⁶ <https://www.wri.org/news/release-palm-oil-industry-jointly-develop-radar-monitoring-technology-detect-deforestation>

The system detects forest changes across 44 countries in high resolution using radar-based monitoring, enabling early identification of deforestation and prompt response. RADD alerts are publicly accessible through the World Resources Institute's **Global Forest Watch (GFW)** platform.



Wilmar's GIS team in Indonesia uses satellite monitoring to track deforestation within our supply chain.

Supplier Compliance and Due Diligence

Our NDPE Policy is enforced without exception across all third-party suppliers at the group level. We were the first in the industry to publish a full list of our supplying mills on our [Sustainability Dashboard](#).

To date, we have formally engaged with 100% of our group-level palm oil suppliers. Our purchasing practices towards suppliers are continuously reviewed to ensure alignment with our NDPE Policy and Supplier Guidelines. Internally, we also conduct training and engagement with our Sustainability and Sourcing Departments to ensure effective supplier communication.

Due Diligence on Potential New Suppliers

Wilmar conducts due diligence on all potential new suppliers to ensure adherence to our NDPE standards before joining our supply chain. This process evaluates various environmental and social criteria and entails the gathering of data, including but not limited to:

- Location and proximity to forest and peat landscape risks through concession maps or supply chain sourcing information
- High conservation value (HCV) and high carbon stock approach (HCSA) assessment, where applicable
- Legal compliance
- Traceability data
- Public information on potential non-compliance or grievance


This process plays an important role in mitigating potential breaches of our NDPE Policy. We actively seek clarifications on allegations of non-compliance and, if the allegations are verified, suppliers must resolve the issue or agree to a corrective action plan before being eligible to enter Wilmar's supply chain.

Written confirmation of compliance with our NDPE Policy is also mandatory unless the supplier has publicly adopted our Policy in their operations.

Assessing Existing Suppliers through the Supplier Reporting Tool

The SRT is an annual, online self-reporting tool used to assess 100% of Wilmar's direct supplying mills, including our own mills and their associated estates. The data collected through the SRT enables us to identify potential environmental and social risks, including potential negative impacts across the supply chain and any associated country-specific risks. Outcomes from the SRT form the foundation of our [Human Rights Due Diligence \(HRDD\)](#) process. The SRT covers the following core NDPE elements:

- | | |
|---|--|
| <ul style="list-style-type: none"> • Access to grievance mechanisms • Women's rights • Child protection • Environmental and biodiversity impact management, including HCV, High Carbon Stock (HCS), fire and peat management and no-burning • Labour rights and standards, including but not limited to forced labour and human trafficking, freedom of association and collective bargaining, non-discrimination, equal opportunities and fair living wages | <ul style="list-style-type: none"> • Recruitment fees • Legality • Legal and customary (or traditional) land rights • Commitment to protecting and respecting Human Rights Defenders • Occupational health and safety • Traceability • Sourcing practices |
|---|--|

 More information is available in our [Sustainability Brief](#).



SRT Process



1. Questionnaire review

The questionnaire is reviewed annually and updated by relevant teams (supplier compliance, ESG, grievance, traceability, conservation, human rights and trading) to ensure effective NDPE progress monitoring and assessment.

2. Questionnaire launch

The questionnaire is disseminated to all Wilmar's supplying mills annually. We support our suppliers through regular follow-up emails, in-person and online meetings, phone calls and messages to ensure completion of the questionnaire.

3. Data collection and analysis

Upon completion of the questionnaire, improvement plans and recommendations are generated for every direct supplying mill to resolve identified gaps. The Supplier Compliance team conducts regular follow-ups to support suppliers in the implementation of their improvement plans.

4. Risk assessments

To identify potential risks and negative impacts, our risk assessments are informed by SRT responses, mill certification status, NDPE commitments, TtP, SGCP data, grievance records and GFW commodity risk geospatial analysis. Mills identified as high-priority mills undergo site assessments and/or direct engagement as part of our NDPE Policy implementation programme.

A. SITE ASSESSMENTS

Site assessments are conducted at high-priority mills and plantations to verify SRT responses and gain a better understanding of identified gaps. While these assessments are mainly carried out by Wilmar teams, third-party organisations or subject matter experts may be involved depending on the nature of the gaps identified.

Activities during site assessments include:

- | | |
|---|--|
| <ul style="list-style-type: none"> • Opening meeting with a refresher on Wilmar's NDPE Policy • Documentation reviews • Observations of practices and conditions at the mills and plantations, including workplaces and housing facilities | <ul style="list-style-type: none"> • Interviews with mill and plantation management staff • Confidential interviews with mill and plantation workers (without management's presence) • Closing meeting with an initial summary of the findings, feedback and guidance |
|---|--|

B. IMPROVEMENT PLANS

Upon completion of each site assessment, suppliers are expected to review the findings and provide clarifications prior to acknowledging the proposed improvement plans, with their progress monitored annually through SRT. Issues that cannot be resolved satisfactorily are escalated to Wilmar's Grievance team for further action.



Ongoing Engagement with Suppliers

To ascertain conformity with our NDPE Policy, continuous supplier engagement is vital. We hold suppliers responsible for achieving the necessary milestones required to meet their NDPE commitments through the engagement process.

In 2025, we continued to:

- Implement the SRT and supplier engagement programmes across global operations
- Organise supplier training sessions
- Conduct due diligence on potential supplying mills prior to their entry into Wilmar's supply chain
- Adopt a group-level approach towards supply chain transformation, encompassing the management of non-compliant suppliers

SUPPLIER ENGAGEMENT IN 2025

	NUMBER OF SUPPLIER MILLS	%
TOTAL DIRECT SUPPLIERS	900*	100*
SUPPLIERS ASSESSED AS LOW-PRIORITY MILLS (DENOMINATOR: TOTAL DIRECT SUPPLIERS)	890*	98.9*
SUPPLIERS ASSESSED AS HIGH-PRIORITY MILLS (DENOMINATOR: TOTAL DIRECT SUPPLIERS)	10*	1.1*
ENGAGEMENT WITH HIGH PRIORITY MILLS ⁷ (DENOMINATOR: SUPPLIERS ASSESSED AS HIGH-PRIORITY MILLS)	10*	100*

Building a strong understanding of and adherence to our NDPE principles is essential to advancing sustainability across our supply chain. To achieve this, we conduct training sessions on key subject matters, including child protection, forced labour and ethical recruitment, conservation and peat management, occupational health and safety and traceability. Led by Wilmar teams or third-party subject matter experts, the programmes are held online or in person, depending on the topic.

SUPPLIER CAPACITY BUILDING ON NDPE

	IN 2025	SINCE THE IMPLEMENTATION OF WILMAR'S NDPE POLICY
TOTAL NUMBER OF CAPACITY BUILDING SESSIONS	15	126
TOTAL NUMBER OF PARTICIPATING MILLS	340	1,090

* Limited assurance conducted by CU.

⁷ Examples of engagement include field verification or direct communication with suppliers on SRT improvement plans, among others.

Grievance Mechanism

A robust **grievance mechanism** is fundamental to an effective sustainability approach. By providing a structured channel for feedback, we enhance transparency and accountability, enabling the resolution of concerns and reinforcing our NDPE implementation.

Wilmar introduced our grievance mechanism in 2015 to enable stakeholders to report issues relating to the company's operations and those of its third-party suppliers regarding adherence to our NDPE Policy. Since then, it has become an essential tool for monitoring compliance with our NDPE commitments across our operations and supply chain.

In 2019, we updated our **Grievance Procedure** to better address NDPE non-compliances through the following:



IMMEDIATE SUSPENSION AT THE GROUP LEVEL

for suppliers involved in verified cases of deforestation and/or new development on peatland, effective from 1 January 2019, based on Wilmar's "suspend first" approach



INTRODUCTION OF A RE-ENTRY CRITERIA

to enable suppliers to re-enter Wilmar's supply chain following a suspension due to non-compliance on deforestation and peat development. This includes a commitment to recovery plans for past non-compliances from a cut-off date of 31 December 2015



LAUNCH OF THE NO EXPLOITATION PROTOCOL

to address the "No Exploitation of People and Local Communities" aspect of our NDPE Policy



COMMITMENT TO PROTECT HUMAN RIGHTS

including human rights defenders, whistle-blowers, complainants and community spokespersons, while ensuring a provision for anonymity



A STANDALONE POLICY ON HUMAN RIGHTS DEFENDERS

published in 2021



A GUIDANCE ON DEVELOPMENT OF RECOVERY PLAN

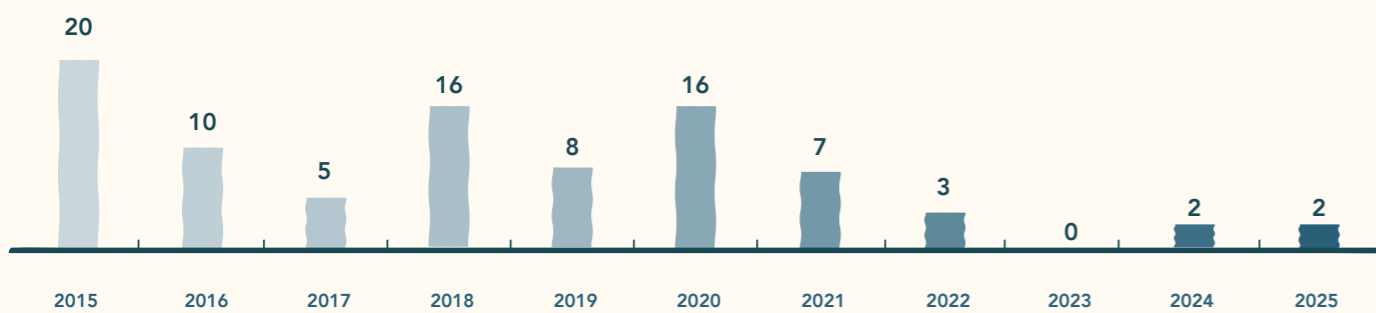
released in 2023

To maintain the effectiveness of our grievance mechanism, we engaged key stakeholders in the design, review and improvement of our No Exploitation Protocol. Its development was shaped through multi-stakeholder consultations involving local and international NGOs as well as human rights experts. Through the Consortium of Resource Experts (CORE), Wilmar also partnered with labour rights and land rights specialist organisations such as **Dignity in Work for All** (formerly known as Verité Southeast Asia), **Landesa** and **Earthworm Foundation** in developing the protocol.

As part of our commitment to transparency, we publicly disclose a full list of grievances and provide regular updates on actions taken to address them on our **Sustainability Dashboard** which is updated on an ongoing basis. We regularly review case studies to identify lessons learnt, applying these insights to continuously improve our grievance mechanism and uphold its effectiveness.

WE AIM TO ACHIEVE A 100% RESPONSE RATE FOR ALL GRIEVANCES RAISED AND TO RESOLVE OPEN CASES IN A TIMELY AND TRANSPARENT MANNER. IN 2025, OUR RESPONSE RATE WAS 100%.

NUMBER OF GRIEVANCE CASES RECEIVED PER YEAR



OVERALL STATUS AS OF 2025



Total no. of cases closed



Total no. of cases in progress

CASE TYPE	NO. OF CASES RAISED	STATUS	
		IN PROGRESS	CLOSED
Deforestation	56	0	56
Human rights defenders	3	0	3
Labour rights	12	1	11
Land rights	6	2	4
Deforestation and human rights defenders	1	0	1
Deforestation and land rights	6	0	6
Land rights and labour rights	1	0	1
Deforestation, land rights and labour rights	2	0	2
Environmental pollution, land rights and labour rights	2	0	2
TOTAL	89	3	86



Levy Tan is Wilmar's GIS Officer and an Honorary Wildlife Ranger accredited by the state government of Sarawak in Malaysia. Drone usage enables her team to strengthen the coverage of wildlife monitoring and detection of forest encroachment.



Implementation of "No Deforestation" and "No Peat"

Australasian Pipit.



NDPE Implementation Reporting Framework (NDPE IRF)

The **NDPE IRF** is a comprehensive tool for palm oil companies to evaluate and monitor their progress in meeting NDPE commitments across the entire supply chain. It provides a framework to document implementation activities, assess sustainability outcomes and identify areas for improvement.

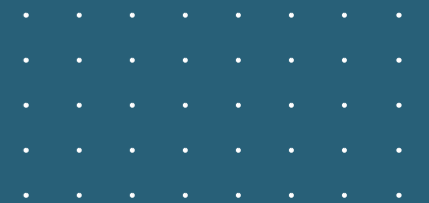
Wilmar has been an active participant of the NDPE IRF initiative since 2019, contributing to industry-wide dialogue and joint efforts to address key sustainability issues. We also use this framework to track progress towards our deforestation- and conversion-free commitments. In 2025, the NDPE IRF framework was updated as part of efforts to continually strengthen transparency, comparability and accountability in palm oil supply chain reporting. The updated framework incorporates new allocation criteria, enhanced data verification protocols, expanded exploitation indicators and clearer guidance for supplier classification and reporting.

Reporting on Progress Using the NDPE IRF

In 2024, 95.9%* across our global supply chain was sourced from suppliers that were delivering on No Deforestation requirements. As we work to align with the updated framework, we are currently revising our reporting data in line with the updated NDPE IRF framework and intend to report on our 2025 progress in our upcoming Sustainability Report 2026.

Further information on our previous year's progress using the NDPE IRF can be found in our [Palm NDPE Implementation Annual Report 2024](#). For more details on our progress in building a traceable and transparent supply chain, please see [Wilmar's NDPE IRF Action Plan 2025-2026](#).

* Limited assurance conducted by CU.



Improving Understanding and Protection of HCV-HCS Areas

Safeguarding high conservation value (HCV) and high carbon stock (HCS) areas is essential to achieving sustainable palm oil, as they host rich biodiversity, provide essential ecosystem services and contribute to carbon sequestration.

Providing Technical Guidance to Suppliers

Wilmar places strong emphasis on biodiversity conservation, extending beyond our own operations and across our supply chain. To support the integration of sustainable principles into supplier practices, we have developed and published a series of **Best Management Practices (BMP)** Guidelines providing practical on-the-ground guidance for implementing conservation measures and monitoring HCV and HCS areas. These resources are available in multiple languages to ensure broad accessibility. Our **BMP Manual for Growers on Forest Conservation and Community Collaboration** is available in **English** and **Bahasa Indonesia**. Our Practical Guidance on Conservation Areas Monitoring is similarly available in **English**, **Bahasa Indonesia** and **Bahasa Melayu**.

Training Initiatives to Strengthen Conservation Practices

In 2025, Wilmar and Proforest delivered BMP training workshops for third-party suppliers in Malaysia, covering topics including riparian management, biodiversity monitoring and HCV-HCS identification and management. Through interactive sessions, case studies and practical field exercises, these sessions equipped over 120 CPO suppliers and 100 local community members with the necessary knowledge and skills to implement effective conservation practices. To reinforce biodiversity conservation efforts in our supply chain, these topics were integrated into supplier training on SRT and NDPE.

As part of efforts to foster sustainable management beyond our supply chain and across the wider industry, we also partner with external organisations and multi-stakeholder initiatives. Through our partnerships, we supported research-led programmes by the **South East Asia Rainforest Research Partnership (SEARRP)**, promoting BMPs within plantation landscapes and bridging the gap between scientific research and practical applications. Wilmar is also an active participant in several Roundtable on Sustainable Palm Oil (RSPO) working groups, including the **RSPO Biodiversity and High Conservation Values (BHCV) Working Group**, **RSPO Remediation and Compensation Procedure (RaCP) Compensation Task Force 2 (CTF 2)** and the Compensation Panel. Through these platforms, we provide strategic and technical support for the implementation of RSPO's HCV approach as well as the review of remediation and compensation plans.

For more information on our HCV-HCS initiatives, please see the **Biodiversity and Conservation** section of our Sustainability Report 2025.



A fire drill in Indonesia.

Minimising Risk of Fires in Plantations

Fire and haze are complex issues often influenced by factors outside a company's direct control, including traditional agricultural practices, peatland management, weather patterns and natural causes. Proper management requires a holistic approach encompassing heightened public awareness of responsible land management, stronger law enforcement against unauthorised burning, early detection and specialised firefighting teams in remote or inaccessible areas, as well as strategies to combat prolonged dry seasons exacerbated by climate change.

Wilmar enforces a strict No Burning policy in all land preparation and development. We employ satellite technology to monitor fire hotspots across our plantation areas including up to five kilometres beyond concession boundaries. These systems operate 24/7, providing continuous oversight. We complement this with ground-level monitoring, enabling rapid detection and containment of fires before they escalate. Hotspot alerts are generated using the Visible Infrared Imaging Radiometer Suite (VIIRS)

and NASA satellite data. Once fires are confirmed, dedicated on-site response teams stationed at all Wilmar concessions are immediately dispatched.

Since 2016, Wilmar has been a voluntary member of the Fire Free Alliance (FFA). The multi-stakeholder initiative aims to prevent, detect, suppress and report fires, placing particular emphasis on community engagement and awareness-raising. Through this initiative, we educate local communities on sustainable agricultural practices and responsible land management. As of 2025, since joining the FFA, Wilmar has carried out fire-free socialisation programmes in 147 villages, including 74 villages located around existing management concessions in 2025.

For more information on our fire prevention and management initiatives, please refer to the **Biodiversity and Conservation** section in our Sustainability Report 2025.

Landscape and Jurisdictional Approaches

Facilitating Landscape Approaches

Sustainability challenges in the palm oil industry require a combination of approaches. Landscape and jurisdictional approaches represent an important component of these efforts, as they consider the broader ecological, social and governance contexts in which we operate. These approaches complement NDPE implementation and other sustainability initiatives by promoting collaboration and coordinated action across multiple stakeholders.

The importance of landscape and jurisdictional approaches lies in their ability to help address complex and interconnected issues such as deforestation, biodiversity loss, greenhouse gas emissions and community livelihoods. By bringing together industry players, governments, civil society organisations and local communities, these approaches support better alignment of policies, strengthen accountability and enable more effective and inclusive solutions at scale.

Recognising the role of these approaches in our ongoing sustainability efforts, we actively support and contribute to landscape and jurisdictional initiatives by:

- Engaging with suppliers and smallholders beyond our concessions to promote sustainable practices and NDPE compliance
- Participating in multi-stakeholder platforms to align interventions, policies and enforcement efforts
- Providing technical support and capacity building to strengthen local implementation

We also collaborate with and contribute to various multi-stakeholder platforms, including but not limited to:

- **Palm Oil Collaboration Group (POCG)** including the **Production and Protection Beyond Concessions (PPBC) Working Group**
- **Sabah Jurisdictional Certification Steering Committee (JCSC)**
- **Private Sector Coalition for Green Siak**
- **Siak Pelalawan Landscape Programme**
- Certification of Seruyan Jurisdiction

We also support sustainable forest management and promote sustainable practices through our work with the **Community Forest Ecosystem Services (CFES)** in Telaga Village Forest in Kalimantan, Indonesia, as well as the Sekar Imej Conservation Area (SICA) Project in the Sugut region of Sabah, Malaysia.

In 2025, we continued to support various landscape-level initiatives in Indonesia, namely the Siak-Pelalawan Landscape Programme in Riau Province, Sumatra, focusing on sustainable palm oil production, environmental conservation and community development. We also continued to support the Seruyan Regency of Central Kalimantan Jurisdictional Certification initiative, actively engaging with the local government to align policies with sustainability goals. These initiatives form part of Wilmar's ongoing commitment to addressing deforestation, biodiversity loss and social issues linked to palm oil cultivation.

Through these efforts, we aim to complement our existing sustainability commitments and contribute to scalable, inclusive and measurable outcomes across landscapes and jurisdictions.

APPROACHES

- Wilmar collaborates with our customers, peers, government agencies, NGOs and other stakeholders to promote sustainable practices at a landscape level. This involves working across large areas, including multiple land uses such as agriculture, forests and community lands.
 - We collaborate with independent organisations such as Proforest and Daemeter to monitor their implementation.
 - We work with local communities to improve livelihoods through programmes that promote sustainable agriculture, provide education and support smallholder farmers.
 - Our initiatives also include supporting smallholders to achieve mandatory ISPO certification, ensuring that they comply with government regulations.
 - We support independent smallholders in mapping their plots and monitoring their supply chains to ensure transparency and traceability.
- Our landscape-level initiatives demonstrate our commitment to responsible palm oil production and environmental protection while balancing economic development with ecological conservation and social equity.

Sabah Jurisdictional Approach

In 2015, Sabah became the first region in the world to launch a jurisdictional approach to certify sustainable palm oil. As a major player in the global market, contributing 10.0% of annual trade, Sabah's palm oil industry supports many smallholders but also faces environmental and social challenges.⁸ The Sabah Jurisdictional Approach for Sustainable Palm Oil (JASPO) is a state-led initiative that aims to achieve 100% RSPO certification across all oil palm operations with the goal of transforming the supply chain, stopping deforestation, restoring ecosystems and securing livelihoods.

Wilmar actively supports and contributes to the Sabah Jurisdictional Approach as a key partner and stakeholder.

As a member of the Sabah Jurisdictional Certification Steering Committee, we contribute to the state's strategic efforts to:

- Achieve no loss of HCV and HCS forests
- Enable zero-conflict in production landscapes
- Strengthen smallholder sustainability
- Uplift livelihoods

As an industry leader, we bring valuable expertise and knowledge in palm oil, sustainability and supply chain management to support informed decision-making at the state level. We also collaborate with government agencies, industry peers and civil society organisations to advance the jurisdictional approach.

Read more about the Sabah Jurisdictional Approach [here](#).



Wilmar's oil palm plantation in Sabah, Malaysia.

⁸ https://rspo.org/wp-content/uploads/Sustainable-Palm-Oil-Europes-Business-Report_SEP2022.pdf

Production and Protection Beyond Concessions⁹

Wilmar is an active member of the Production and Protection Beyond Concessions (PPBC) Action Group, which brings together 40 companies and technical groups coordinated by Proforest, a global non-profit organisation.

Modern deforestation monitoring systems enable companies to respond quickly and directly to suppliers when issues arise within their known supply chains. However, alerts occurring outside company concessions, including illegal encroachment, community or smallholder land ownership, pose significant challenges due to a lack of direct commercial leverage with these smallholders. Companies must therefore collaborate with other stakeholders, including local governments, communities

and civil society organisations, to plan and implement inclusive and holistic long-term strategies promoting forest conservation and sustainable livelihoods beyond concessions.

To accelerate efforts towards responsible production and forest conservation beyond concession boundaries, the PPBC Action Group was established, focusing on developing and implementing robust monitoring and response protocols for critical oil palm landscapes, particularly in Indonesia and Malaysia. Key activities include identifying high-priority areas using geospatial analysis, engaging key stakeholders and aligning with complementary initiatives.

Malaysian Sustainable Palm Oil

The Malaysian Sustainable Palm Oil (MSPO) certification scheme lays the foundation for mandatory legal frameworks governing oil palm production in Malaysia. It is designed to promote environmentally responsible, socially beneficial and economically viable palm oil practices and is mandatory for all palm oil operators, including smallholders.

The MSPO Impact Alliance brings together leaders across Malaysia's palm oil sector and global partners to drive sustainability for the industry. As a partner of the alliance,

Wilmar, together with relevant subsidiaries and suppliers, has achieved full compliance with the revised MSPO standards, launched in 2022, as of the end of the transition period (December 2024).

Effective January 2025, Malaysia implemented the MS2530:2022 (MSPO 2.0) standard, which introduces stricter and more comprehensive guidelines to reinforce sustainability across the palm oil sector.

Supporting Palm Oil Smallholders in Indonesia Towards Sustainability

Despite the increasingly important role that smallholders play in the palm oil sector, they often face limited access to quality seeds, fertilisers, training and market opportunities. These challenges are often compounded when unsustainable practices like slash-and-burn or deforestation are involved.

Since 2017, Wilmar has implemented targeted programmes in Riau, Jambi and North Sumatra to help smallholders adopt sustainable practices and adhere to our NDPE commitments, particularly those related to no deforestation and no conversion. Our smallholder certification roadmap outlines key initiatives to enhance livelihoods through training in deforestation-free cultivation, traceability, organisational management and Indonesian Sustainable Palm Oil (ISPO) certification. We also help smallholders access financial

assistance through government schemes and the Indonesian Oil Palm Plantation Fund Management Agency.

To further drive efforts towards a sustainable and traceable supply chain, Wilmar works with NGOs and industry peers to address high-priority areas. In 2019, we introduced the Wilmar Traceability Tracking Tool (WT3) to support smallholders, mills and cooperatives in monitoring and verifying the deforestation-free status of their FFB supply. The system is integrated with Wilmar's geographic information system, allowing users to access geolocation data alongside remote sensing insights for improved traceability and accountability.

As of the end of 2025, Wilmar had supported 4,156 smallholders supplying our mills to obtain ISPO certification.

⁹ <https://palmoilcollaborationgroup.net/ppbc>



Implementation of "No Exploitation"

Wilmar's mill employees in Nigeria.



No Exploitation Protocol

Wilmar's No Exploitation Protocol reinforces our "No Exploitation of People and Local Communities" commitment outlined in our NDPE Policy, safeguarding the most vulnerable groups within our supply chain.

The protocol introduces enhanced oversight and targeted measures to address non-compliance beyond the scope of our Grievance Procedure. It provides a framework for suppliers to implement corrective actions, undertake remediation, drive systemic change and report their progress. Key principles addressed by the protocol include:



Protecting workers' rights



Respecting indigenous peoples, community rights and land rights



Upholding the rights of Human Rights Defenders (HRDs)

To reinforce safeguards in our policies, Wilmar partnered with the Consortium of Resource Experts (CORE) to establish a specialised technical working group with input from **Dignity in Work for All** (formerly known as Verité Southeast Asia), **Landesa** and the **Earthworm Foundation**. Two rounds of consultations with a broad range of stakeholders, including local and international NGOs and human rights experts, also played a vital role in shaping the protocol.

We recognise the potential impact that suspension may have on the ability of our workers and communities to access remedies and reparations. As such, we are committed to exhausting all possible alternatives before considering supplier suspension. Our approach is aligned with globally recognised standards for responsible disengagement, including the OECD Due Diligence Guidance for Responsible Business Conduct and the United Nations Guiding Principles on Business and Human Rights (UNGPs).



Our Human Rights Due Diligence Approach

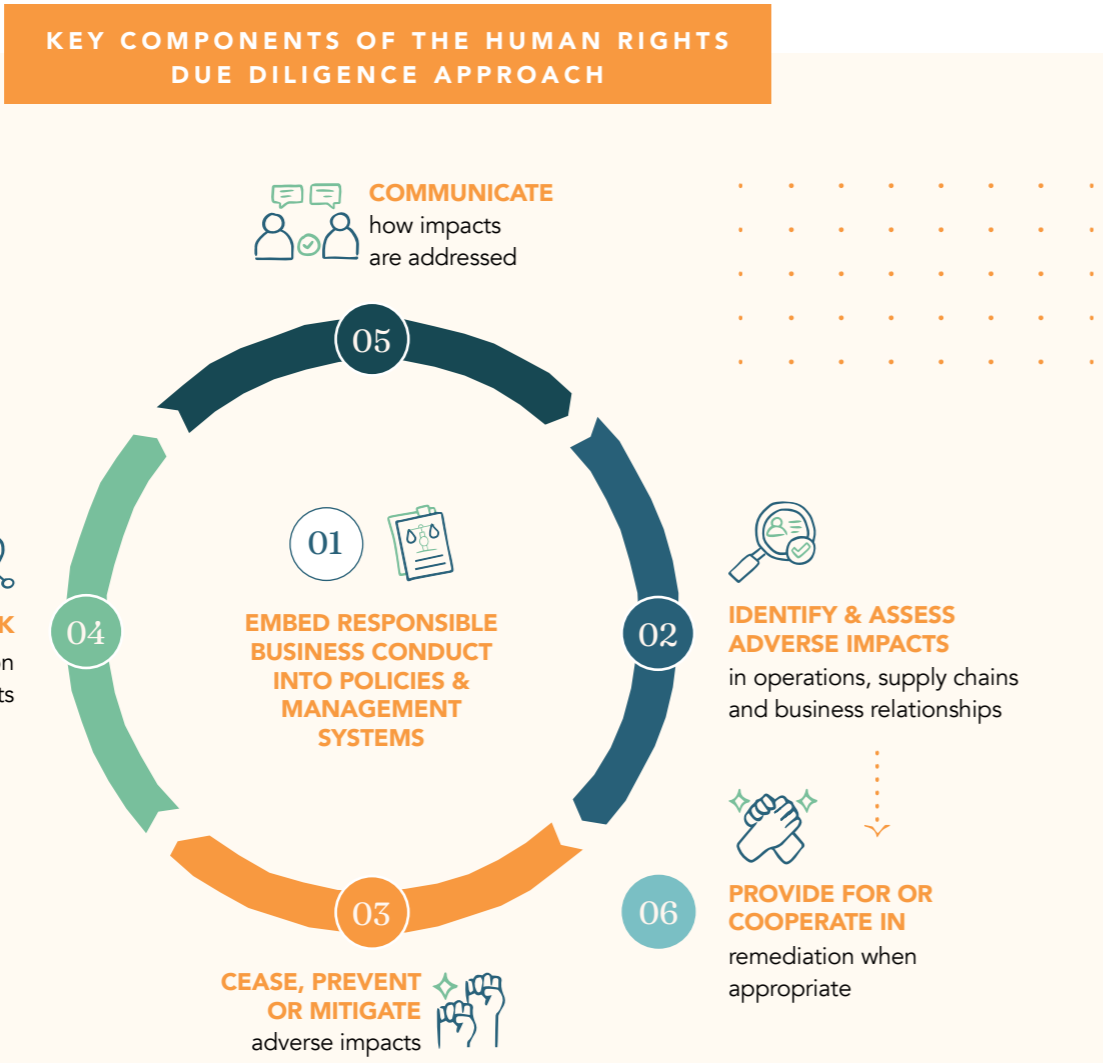
Our HRDD process plays an important role in our approach to upholding the rights of individuals and communities across our supply chain. Through proactive identification, assessment and mitigation of human rights risks, we strive to prevent adverse impacts on vulnerable groups including workers, local communities and indigenous peoples. We have identified eight key focus areas for human rights:

- Women's rights
- Child protection
- No forced or bonded labour
- Supporting smallholders
- Community development, land and indigenous rights
- Occupational health and safety
- Freedom of association
- Non-discrimination and equal opportunities

Our HRDD process aligns with our Human Rights Framework and related policies as well as with the UNGPs on Business and Human Rights. It includes the following elements:

- Policy commitment
- Assessment of actual and potential human rights impacts
- Integration of findings
- Tracking performance
- Communicating how we address impacts
- Implementing processes for remediation, when appropriate

The diagram¹⁰ below outlines the key components of our HRDD framework, which include but are not limited to the following activities:



¹⁰ <https://mneguidelines.oecd.org/OECD-Due-Diligence-Guidance-for-Responsible-Business-Conduct.pdf>

HRDD is a continuous process that requires regular reviews of our strategies and programmes, which we conduct diligently. As part of implementing the HRDD process, we regularly engage with relevant stakeholders to gain insights into ground-level issues and identify effective mitigation measures. A notable example is the development of our No Exploitation Protocol, which was developed in collaboration with local and international stakeholders, including NGOs, trade unions and workers' unions, and provides clear guidance for addressing, mitigating and resolving grievances related to human rights.

This is complemented by our SRT and Grievance Procedure, which we leverage to monitor suppliers' progress, ensure adherence

Living Wage

We are committed to assessing and ensuring that all employees and contractors within our palm operations are paid a living wage, in line with available living wage frameworks in the countries where we operate, by following the RSPO Living Wage Benchmark. In regions or countries where living wage standards are not established, we focus on ensuring that employees and contractors are paid at least the statutory minimum wage.

In 2025, we continued to assess our employees and contractors to ensure that they are paid a living wage.

to our NDPE Policy and identify concerns involving Wilmar or third-party suppliers that require timely action.

Raising awareness is a key priority, with capacity building at the centre of our approach. Insights from stakeholder engagements and SRT assessments have highlighted ethical recruitment as a critical area of focus for suppliers in Malaysia. To address this, we organised training workshops focused on tackling challenges related to forced labour and ethical recruitment, while providing a platform for participants to engage with experts and raise concerns. The sessions also covered key topics including updates to the Employment Act and detailed interpretations of its provisions.

Beyond our commitment to ensuring that all employees and contractors are paid a living wage, we also assess our suppliers on key elements of a living wage using the Supplier Reporting Tool (SRT). This assessment covers essential provisions, including:

- Food
- Water
- Accommodation
- Healthcare
- Transportation
- Education
- Daycare



Wilmar's estate employees in Ghana.

Partnerships and Platforms

To drive our "No Exploitation" commitment forward, Wilmar actively engages in multi-stakeholder platforms and partnerships that promote human rights protections.

Social Issues Working Group

Beyond financial support, Wilmar is an active participant in POCG, including its **Social Issues Working Group**, a collective of more than 30 companies working together to address human rights issues in the sector. The group focuses on issues such as responsible recruitment in Malaysia, HRDD management systems and safeguarding indigenous peoples' and local communities' rights.

RSPO Living Wage Task Force

Although Wilmar stepped down from its role as co-chair of the RSPO Living Wage Task Force in 2023, we remain an active and committed member. We continue to collaborate with stakeholders to support the implementation of the RSPO requirements on decent living wages across certified regions. Our engagement is aligned with the **RSPO Guidance for Implementing a Living Wage** (2019), to which Wilmar contributed, particularly to the development of the prevailing wage calculation methodology. As part of the task force, we also contributed key recommendations to the RSPO Principles & Criteria (P&C) standards review in 2023.

Smallholders

Smallholders in Indonesia, the world's largest palm oil producer, are projected to manage 60.0% of the country's plantations by 2030.¹¹ Their growing role in the palm oil industry highlights the need to integrate them into a holistic sustainability approach to production and supply chains.

In 2025, we received 157,432 MT of FFB from more than 27,800 scheme smallholders and 269,422 MT of FFB from over 9,500 independent smallholders, representing 2.0% and 3.4% of our overall supply respectively.

Smallholder Programmes

To help smallholders become part of sustainable supply chains, we work closely with external partners to develop programmes that enhance agricultural practices in line with international sustainability standards.

We strive to ensure that 100% of scheme and independent smallholders enrolled in our programmes have access to and benefit from expertise and best practices, enabling them to meet NDPE compliance.

Our scheme smallholder programmes focus on equipping farmers with training and resources to adopt sustainable agricultural practices, improve yields and pursue certifications such as RSPO and relevant national standards. Our independent smallholder programmes are location-specific and tailored to the distinct challenges faced by smallholders in their regions. While certification support is also provided to independent smallholders, this is not the primary focus of our programmes.



For more information on our smallholder programmes, please refer to the section on **Economic and Community Contribution** in our Sustainability Report 2025.

¹¹ <https://www.wri.org/insights/smallholder-farmers-are-key-making-palm-oil-industry-sustainable>



As part of Wilmar's smallholder upskilling programme in Indonesia launched in October 2024, a training was conducted in South Sumatra in February 2025.

External Assurance From Control Union Certifications

Independent Assurance Statement

Control Union Certifications was commissioned by Wilmar to conduct an independent assurance of the following disclosures: Traceability to Mill (TtM), Traceability to Plantation (TtP), Satellite Monitoring, Supplier Engagement and Certifications. The scope of this assurance covers palm oil and lauric.

The information provided for verification in the Sustainability Report 2025 and the Palm NDPE Implementation Annual Report 2025 is the exclusive responsibility of Wilmar. Control Union Certifications was not involved in the preparation of any materials included in this Report.

The responsibility of Control Union Certifications is to express an opinion concerning the statements included in the Report regarding TtM, TtP, Satellite Monitoring, Supplier Engagement and Certifications disclosures, within the assurance scope mentioned below, with the purpose to inform all the interested parties.

Assurance Scope

The assurance engagement has been planned and performed in accordance with AA1000AS v3. The assurance process involves verification of the following aspects:

Inclusivity

Engagement with stakeholders in the Report development process and their involvement in organisational decision making

Wilmar employs various ways of engaging their stakeholders depending on stakeholder category and stakeholder location. The ways in which the different categories of stakeholders are engaged include regular meetings, memberships and partnerships with associations, whistleblowing mechanisms and grievance processes.

Materiality

Identification of issues in the Report that are relevant and significant to the organisation's stakeholders, the presence of and the extent to which these material issues are disclosed in the Report

The disclosures stated in this Report are a prerequisite to implement sustainability programmes within the supply chain. Thus, within the scope of this review they have been identified as relevant material topics. As a result, Wilmar has a policy in place that addresses traceability; NDPE compliance such as satellite monitoring and supplier engagements; grievance mechanisms processes; and obtaining relevant sector-related certifications.

Responsiveness

Acting on stakeholder issues and provision of feedback through decisions, actions, performance and communication

Wilmar runs an annual supplier programme to assess suppliers' progress and their implementation of the No Deforestation, No Peat, No Exploitation (NDPE) Policy. Based on the outcome of this programme, action plans are generated to assist suppliers in resolving NDPE-related issues at their mills and associated estates. In addition, Wilmar also has grievance processes and whistleblowing mechanisms through which stakeholders can provide feedback.

Impact

Monitoring, measuring and providing accountability for how the actions of the organisation affect the economy, environment, society, stakeholders or the organisation itself

For 2025, Wilmar's progress against their commitments and targets are categorised below according to the disclosures within the scope of this assurance statement.

TtM and TtP

98.5% which translates to approximately 27.3 million MT of palm and lauric products is traceable to mill level

90.0% which translates to approximately 24.9 million MT of palm and lauric products is traceable to plantation level

Supplier Engagement

900 (100%) suppliers assessed

890 (98.9%) suppliers assessed as low-priority mills

10 (1.1%) suppliers assessed as high-priority mills

10 (100%) high-priority mills engaged (e.g. field visit, action plan follow-up, meeting, email correspondence, etc).

Certifications

For operations in Malaysia, Indonesia, Ghana and Nigeria:

- 29 mills are RSPO-certified (82.9%)
- 252,501 ha of oil palm plantations are RSPO-certified (82.2%)

For operations in Indonesia

- 25 mills are ISPO-certified (73.5%)
- 7 independent palm oil mills completed ISPO certification audits (63.6%)

For operations in Malaysia

- 8 mills are MSPO-certified (100%)
- 20 oil palm plantations are MSPO-certified (100%)

Satellite Monitoring

>24.4 million ha of land covered by satellite monitoring across Wilmar's global operations and supply base¹²

1,504 supplier groups and 11,456 plantation units monitored

¹² Indonesia, Malaysia, Brazil, Cambodia, Cameroon, Colombia, Costa Rica, Democratic Republic of the Congo, Dominican Republic, Ecuador, Gabon, Ghana, Guatemala, Honduras, India, Ivory Coast, Liberia, Madagascar, Mexico, Myanmar, Nicaragua, Nigeria, Panama, Papua New Guinea, Peru, the Philippines, Sao Tome and Principe, Sierra Leone, Solomon Islands, Sri Lanka, Thailand, Togo, Uganda and Venezuela.

Level of Assurance

The level of assurance is used to determine the depth of detail that an assurance provider uses to identify if there are material errors, omissions, or misstatements. The level of assurance for this report is moderate.

Methodology

- **REVIEW** of internal and external documentary evidence presented by Wilmar.
- **VERIFICATION** of data presented in the Report including a detailed review of sample data.
- **INTERVIEWS** of personnel within relevant divisions responsible for management of the programmes presented within the scope of this statement i.e. TtM, TtP, Satellite Monitoring, Supplier Engagement and Certifications.

Independence and Quality Control

Control Union Certifications is accredited according to ISO 17021-1:2015/ISO 17065:2012 covering our global scope and operations. This includes the need to maintain a comprehensive system of quality control including documented policies and procedures on compliance to ethical and legal requirements as well as objectivity throughout our operations. The auditors performing the data check were selected appropriately based on our internal qualifications, training, and experience. It is also reviewed by management to ensure that the applied approach and assurance are strictly followed and operated transparently.

Conclusions

Based on our moderate process, nothing has come to our attention that causes us to believe that the scope (subject matter) as detailed above and presented in the Report is not presented fairly in accordance with the criteria. Hence, our work confirms that the information included in the Report is reliable and objective and is presented clearly and understandably.

Zulkarnain Ishak
Head of Assurance Services
COE Sustainability Assurance Asia
30 April 2026



Our palm oil mill employee in Nigeria.



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