



Palm NDPE Implementation Annual Report 2021

Table of contents

02

SUMMARY OF PROGRESS

04

INTRODUCTION



06

NDPE
IMPLEMENTATION

- 06 *Traceability*
- 06 *Traceability to Mill (TtM)*
- 08 *Traceability to Plantation (TtP)*
- 10 *Our key programmes in ensuring supplier compliance*
- 10 *Satellite Monitoring*
- 11 *Supplier Compliance*
- 14 *Grievance Procedure*
- 17 *Transparency and accountability*

18

IMPLEMENTATION OF "NO
DEFORESTATION" AND "NO PEAT"

- 18 *NDPE Implementation Reporting Framework (NDPE IRF)*
- 18 *Reporting on progress using the Implementation Reporting Framework (NDPE IRF)*
- 20 *Ensuring better understanding of HCV-HCS identification and implementation*
- 20 *Our "suspend first" approach*
- 21 *Re-entry Criteria*
- 22 *Recovery plans to address deforestation and peat development*
- 23 *Challenges in removing deforestation from our palm oil supply chain*

24

IMPLEMENTATION OF
"NO EXPLOITATION"

- 24 *Ensuring implementation of "No Exploitation"*

28

SMALLHOLDERS

- 28 *Minimising risk of fires in smallholders' plantations*
- 29 *Other programmes for smallholders*

31

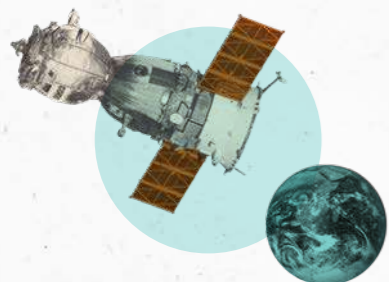
APPENDIX

- 32 *External assurance from Control Union Certifications*



Summary of Progress

Satellite monitoring



> 21.69# million hectares

of land covered by satellite monitoring in Indonesia, Malaysia, and Papua New Guinea

> 665

supplier groups and more than 8,300 plantation units being monitored

Supplier engagement



919# (100%)

suppliers assessed

848# (92.3%)

suppliers assessed as low priority mills

71# (7.7%)

suppliers assessed as high priority mills

48# (67.6%)

high priority mills engaged (e.g. field visit, received Action Plans etc.)

Wilmar's "suspend first" approach



2.5 million hectares

of total oil palm plantations removed from our supply chain due to suspensions since 2015

33

supplier groups suspended since 2015

16 of 33

supplier groups (managing 0.9 million hectares of oil palm plantations) met Wilmar's re-entry criteria

17

supplier groups remain on our suspension list (managing 1.6 million hectares of oil palm plantations)

10

supplier groups have been suspended since the introduction of our 'suspend first' approach

Grievance cases as of December 2021



82#

grievance cases

12#

cases in progress

70#

cases closed

Traceability



98.2%#

traceable to Mill

23.6# million tonnes

traceable to Mill

Delivering on NDPE IRF



83.5%#

of palm oil and lauric volumes across Wilmar's global supply chain are from suppliers that have at least company group-level commitments and/or action plans in place to address the No Deforestation requirements using the NDPE Implementation Reporting Framework (NDPE IRF)

#

CONTROL UNION (CU) HAS CONDUCTED LIMITED ASSURANCE PROCEDURES ON THESE FIGURES

Introduction



Wilmar's Sapi Plantation in Sabah.

The global context for palm oil

Palm oil is the most widely used vegetable oil today. Its unique properties and versatility mean that it can be processed into a variety of goods and is found in products ranging from food to cosmetics and fuel. A 2020 [study](#) by members of the International Union for Conservation of Nature (IUCN) Palm Oil Task Force indicated that palm oil makes up an estimated 40% of the global vegetable oil supply, but only occupies about 5.5% of the total oil crop land area. This makes oil palm the most productive oil crop, with the most efficient use of land. The industry also supports the livelihoods of millions and has been instrumental in lifting communities out of poverty, especially in rural areas.

Over the last few years, significant efforts have made the palm oil sector more sustainable by addressing environmental issues including deforestation and loss of valuable ecosystems in addition to social issues such as land and community rights and labour standards.

One of the most important undertakings that has been made by the industry to date is the adoption of 'No Deforestation, No Peat and No Exploitation (NDPE)' policies and implementation commitments.



In Indonesia and Malaysia, companies with NDPE policies currently operate a combined refining capacity of 65.21 metric tonnes per year, which is 83% of the total capacity in both countries.¹ Achieved through private sector initiative and government interventions, there has been demonstrable reduction of deforestation caused by oil palm development in **South East Asia since 2017**².

¹ <https://chainreactionresearch.com/report/ndpe-policies-cover-83-of-palm-oil-refineries-implementation-at-75/>

² <https://chainreactionresearch.com/the-chain-deforestation-driven-by-oil-palm-falls-to-a-four-year-low/>

Wilmar's commitment to NDPE

As a leading palm processor and merchandiser, Wilmar recognises that palm oil has the greatest potential to meet the growing demand for vegetable oil when produced sustainably. It was in this spirit that Wilmar became the first in the industry to commit to a No Deforestation, No Peat and No Exploitation (**NDPE**) policy on 5 December 2013 which extended to our entire supply chain. In 2019, we updated our **NDPE** policy.

Wilmar recognises that palm oil has the greatest potential to meet the growing demand for vegetable oil when produced sustainably.

The updated policy strengthens many sustainability commitments that were introduced post 2013, notably the deforestation cut-off date, recovery plan requirements, the suspend first approach, enhanced health and safety responsibilities, more robust grievance mechanisms and more transparent public reporting.

NDPE Implementation

Traceability

Responsible sourcing and supply chain transformation has always been a strategic priority for Wilmar. To meet our sustainability commitments, Wilmar recognises the importance of being able to trace supply flows from ports and refineries back to palm oil mills and eventually plantations. Identifying the provenance of our raw materials enables us to evaluate a supplier's performance against our NDPE policy, identify and assess high-risk suppliers and engage with them to drive continuous improvement.

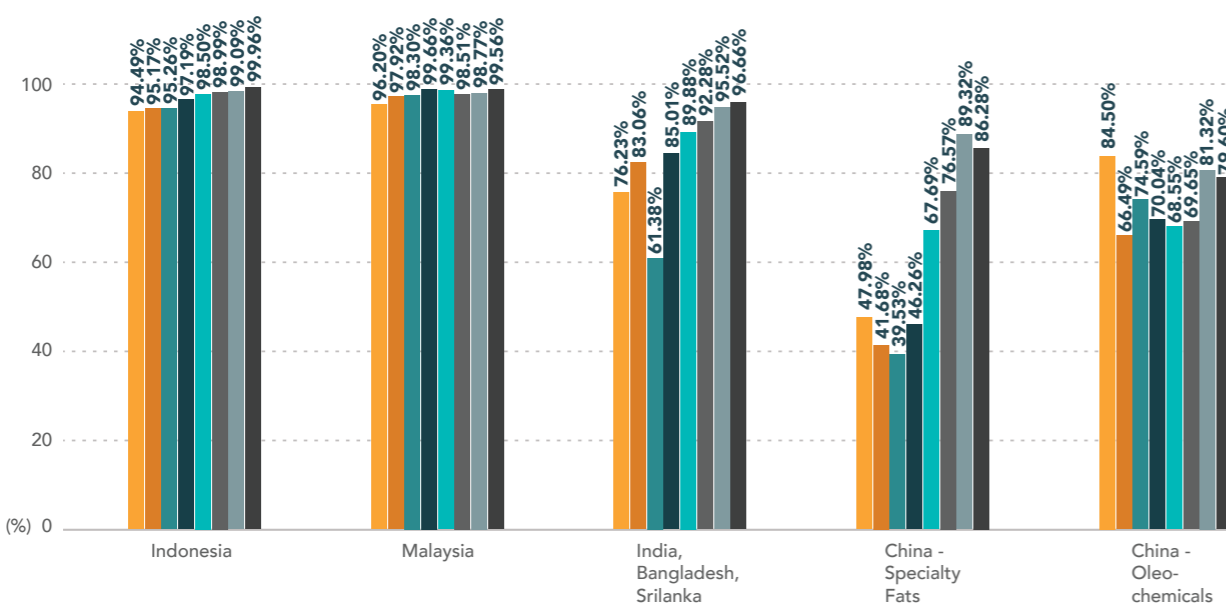
Palm oil supply chains are exceedingly elaborate and convoluted. This sector in Indonesia alone, which is currently a leading producer of the commodity, is highly fragmented and dominated by many smallholders. About 40% of all oil palm estates in Indonesia, amounting to 5.8 million hectares of land (an area greater than Switzerland), is managed by about 2.67 million smallholder farmers whose livelihood is dependent on oil palm cultivation.³ It is the mapping of these growers, smallholders and agents that greatly increases the complexity of the task.

³ <https://news.mongabay.com/2020/04/indonesia-aims-for-sustainability-certification-for-oil-palm-smallholders/>

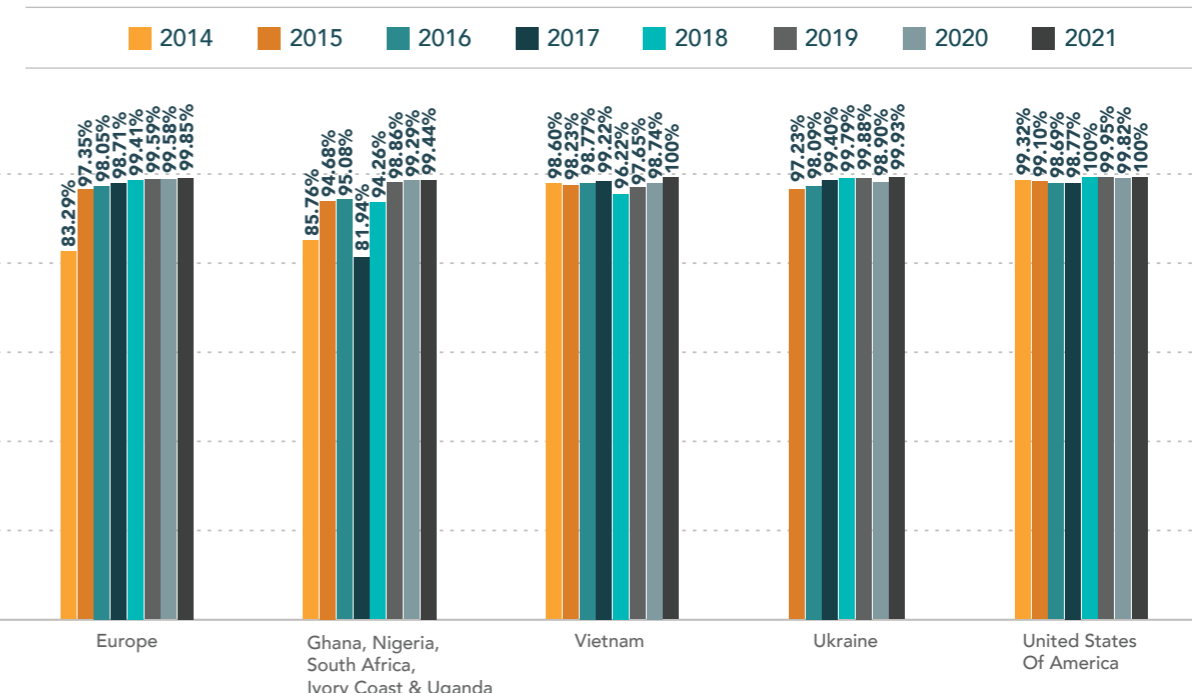
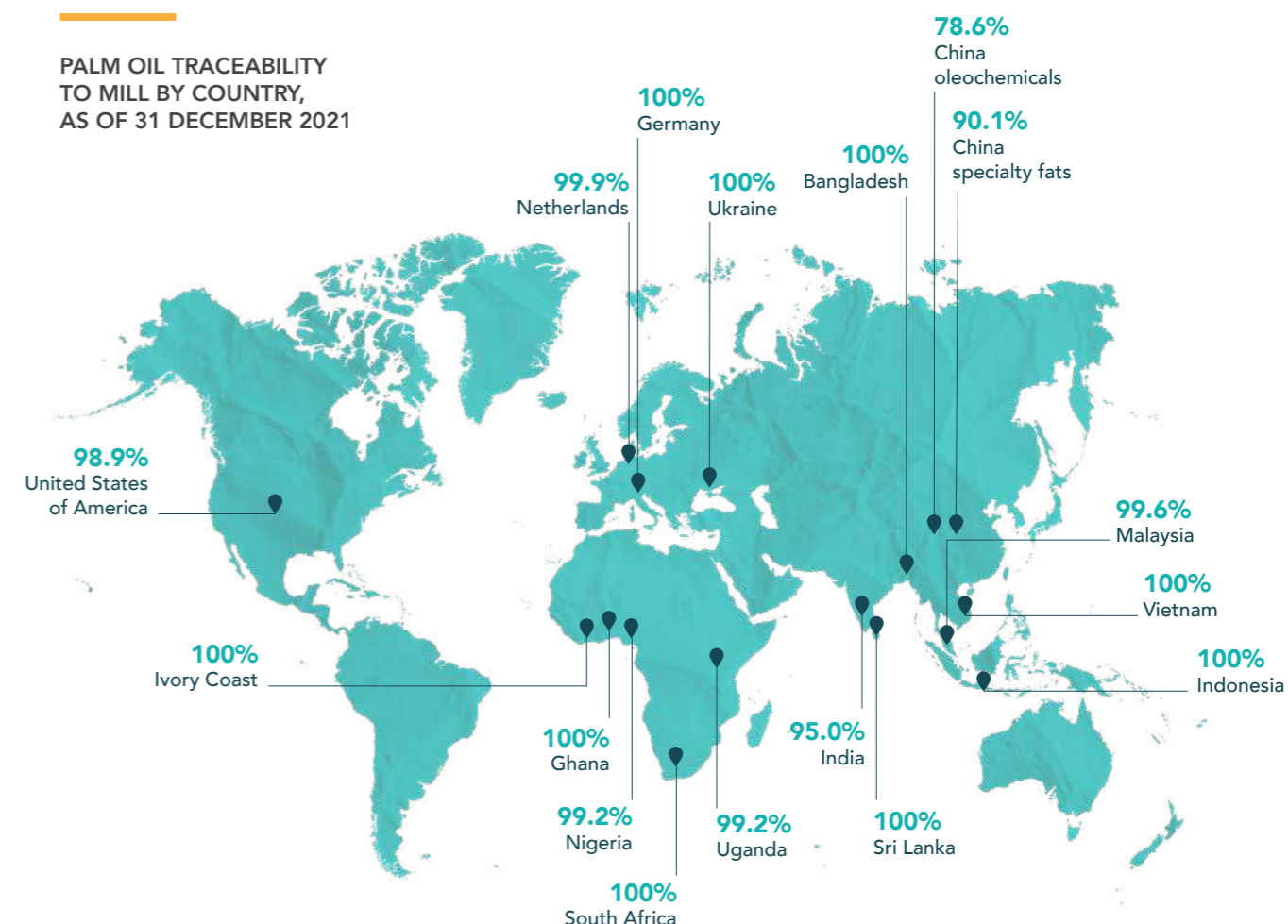
TRACEABILITY TO MILL (TTM)

Wilmar first set out to achieve full palm oil mill traceability for all volumes handled by our refineries by 2015. By the end of 2015, we had achieved about 92% traceability to mill-level across our global operations and have since made steady progress year-on-year. Due to challenges in commodity transportation and trading structures in certain markets, we have revised our target to 2022. To ensure we meet this, we have put in place additional processes. For example, we request traceability information for volumes received from third party refiners, traders and bulkers. Wilmar's sustainability team then continually monitors the lists obtained from suppliers to ensure that there is no breach concerning our NDPE Policy. Our procurement practices now also involve buying largely from sources that can provide visibility of origin. As of December 2021, we are on track to meet our target, with 98.2%[#] of crude palm oil (CPO) and palm kernel oil (PKO) equivalent traceable to mill level. This translates to about 23.6[#] million tonnes of palm products traceable to mills across our global operations.

[#] CU has conducted limited assurance procedures on these figures.



PALM OIL TRACEABILITY TO MILL BY COUNTRY, AS OF 31 DECEMBER 2021



TRACEABILITY TO PLANTATION (TTP)

The definition of “traceable to plantation” is highly debated. Wilmar’s **current approach** on traceability to plantation (TtP) requires considerable details about growers. Our calculations of traceable volumes of oil includes gathering all information, according to our TtP criteria from each mill. If any information is missing, volume from the FFB source is considered ‘untraceable’. This may result in a more conservative outcome compared to traceability definitions that require fewer details about each supplier.

Wilmar categorises fresh fruit bunch (FFB) suppliers into four types, with shared general characteristics such as supplier name or number of growers:

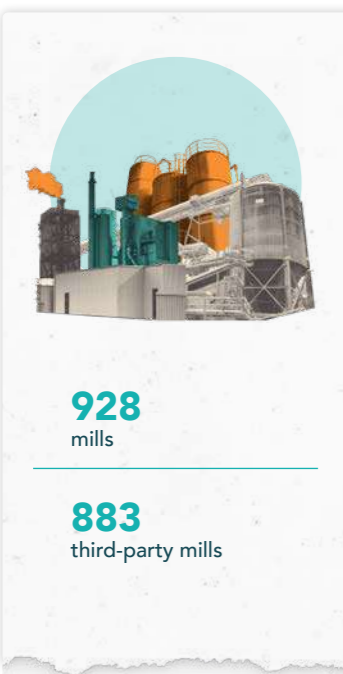
- **Estates** – usually with affiliated mill, though can also be companies with multiple estate sites
- **Smallgrowers** – without affiliated mill, usually a single estate owned by private owner, usually with staff and employed management
- **Smallholders** – small scale operations, managed by the owner(s) and may employ workers
- **Dealers** – collection centres where FFB is purchased from the surrounding area

Wilmar is committed to attaining 100% traceability to plantation for all Wilmar-owned palm oil mills across our global operations by the end of 2015. Based on our **traceability criteria** for each supplier type, all 45 Wilmar-owned palm oil mills have been 100% traceable to plantation level since 2015. In addition, Wilmar-owned concession maps have been publicly available since 2014. These are accessible via the Roundtable on Sustainable Palm Oil (RSPO) platform, and on the public Global Forest Watch (GFW) map platform.

As a leading player at many levels of the production chain, we recognise that we have an important role to play in supply chain transformation. We are cognisant of increased market appetite for TtP disclosure but are finding that some suppliers still have a low level of willingness to share such data. This is largely due to the additional resources required to put in place systems and track the data in the first place. We will continue to work diligently with our third-party suppliers to secure accurate information through, for instance, suppliers’ self-declaration documents, which aid in the computation of our TtP percentage.

As of December 2021, approximately 15.3% of our supply from third-party mills within our global supply chain is traceable to plantation level. At this juncture, Wilmar does not publish nor share plantation data for third-party supplying mills, but we have declared TtP percentages on a per-refinery basis on our Sustainability Dashboard since 2015.

WILMAR’S SUPPLIER BASE



FFB SUPPLY TO MILLS	% OF 3 RD PARTY MILLS	% OF 3 RD PARTY VOLUMES, MILL BASIS
OWN PLANTATIONS	13.4	9.8
3 RD PARTY PLANTATIONS	9.2	8.7
OWN AND 3 RD PARTY PLANTATIONS	30.1	39.7
TOTAL	52.6	58.2



Our key programmes in ensuring supplier compliance

To ensure that our suppliers adhere to our NDPE commitments, Wilmar takes a three-pronged approach to monitoring our entire supply chain:

- **Satellite Monitoring**
- **Supplier Compliance**
- **Grievance Procedure**

SATELLITE MONITORING

The palm oil industry has become increasingly reliant on satellite, as well as drone technology and visuals for monitoring purposes. We use satellite imagery to proactively monitor our own conservation areas as well as our suppliers'. In December 2013, we launched our Supplier Group Compliance Programme (SGCP). Delivered by Earthqualizer (formerly Aidenvironment Asia), SGCP helps us to identify deforestation through proactive monitoring of all concession areas within a supplier group. It provides deforestation and fire alerts linked directly to the concessions and companies responsible for them, enabling us to confirm and act upon non-compliances occurring within our supply chain. Once an alert is received, the grievance process is triggered. As of end December 2021, the programme monitors more than 21.69[#] million hectares, which covers over 665 parent company groups, representing more than 8,300 plantation units, spanning across Malaysia, Indonesia and Papua New Guinea.

In addition to the SGCP, in October 2019, Wilmar joined nine other palm oil producers and buyers to support and fund the development of a new, publicly available, radar-based forest monitoring system known as Radar Alerts for Detecting Deforestation (RADD). RADD is a programme facilitated by World Resources Institute (WRI), which includes agreed verification protocols for when RADD alerts are triggered. RADD alerts capture forest changes in high resolution and serve as another tool to quickly uncover recent deforestation and take action. RADD alerts are available on WRI's GFW platform covering 44 countries including Indonesia, Malaysia, Democratic Republic of the Congo, Cameroon, Madagascar and other countries.

In addition, since 2020 Wilmar has partnered with **Satelligence** on satellite monitoring on our palm operation and our suppliers' operation. Satelligence is a leading satellite-powered geodata analytics company providing daily insights into the global performance of agricultural production and supply chain risks, such as deforestation, forest fires and

The use of different tools and technologies ensures that we can work towards a supply chain that is free from deforestation.

flooding. Commodities covered by Satelligence include palm oil, cocoa, soy, rubber, beef, pulp and paper, and biomass among others. The collaboration with Satelligence has been extended to cover Latin America and Africa in 2021 with more than 23 million hectares under the monitoring programme.

The use of different tools and technologies ensures that we can work towards a supply chain that is free from deforestation. SGCP forms part of our supplier compliance verification framework and is complemented by our Supplier Reporting Tool (SRT), proactive monitoring of deforestation by Satelligence and Grievance Mechanism.

Production and Protection Beyond Concessions (PPBC)

Wilmar is part of the PPBC action group, a joint effort by 13 companies and 13 technical support organisations which is coordinated by Proforest, a global non-profit organisation that supports sustainable agricultural commodity production and sourcing. Recognising that a large proportion of deforestation in the oil palm landscape actually occurs outside oil palm production concessions, the PPBC aims to define a proactive approach to address this forest loss through interventions and targeted monitoring, and livelihood enhancement. Key efforts focus on prioritising locations where action is needed through geospatial analysis, stakeholder engagement and initiative mapping. The target is to develop, collectively agree and implement action and monitoring protocols for oil palm priority areas, mainly in Indonesia and Malaysia.



SUPPLIER COMPLIANCE

Supplier Reporting Tool (SRT)

In 2017, Wilmar developed and launched the Supplier Reporting Tool (SRT), an online self-reporting tool hosted on the **OnConnect** system, to better assess our suppliers' progress and their implementation of our NDPE policy. SRT is used to assess suppliers for environmental and social risks and forms a key part of our Human Rights Due Diligence (HRDD) process. The SRT is an annual programme conducted with all (100%) of Wilmar's direct supplying mills (including Wilmar mills) and their associated estates. SRT covers core NDPE elements, including:

- Access to grievance mechanisms
- Child protection
- Environmental impact management (HCV, HCS, fire and peat management, no burning)
- Labour rights and standards (including, but not limited to, Forced labour and human trafficking; Freedom of association and collective bargaining; Non-discrimination and equal opportunities; Fair living wages)
- Legality
- Legal and customary (or traditional) rights (FPIC)
- Commitment to protect and respect Human Rights Defenders (HRDs)
- Occupational health and safety
- Traceability

Drone image of Sapi palm oil mill in Malaysia.



[#] CU has conducted limited assurance procedures on these figures.

1.

REVIEWING SRT QUESTIONNAIRE

2.

LAUNCHING SRT QUESTIONNAIRE

3.

COMPLETING SRT QUESTIONNAIRE

4.

CONDUCTING RISK ASSESSMENTS

5.

CONDUCTING SITE ASSESSMENTS

6.

DEVELOPING ACTION PLANS

Willmar's Supplier Compliance Team, together with the wider Wilmar Sustainability Team gather input, discuss and incorporate improvements, additions and/or amendments to be made on the SRT questionnaire annually. The amended SRT questionnaire goes through multiple rounds of reviews before being finalised, including our ESG, Grievance, Traceability, Conservation, Human Rights, Trading and Marketing teams. Once finalised, the questionnaire is uploaded on the OnConnect system and trialled to avoid any potential errors in the system before it is officially launched to suppliers.

The SRT questionnaire is launched on an annual basis for all suppliers to complete. Wilmar's Supplier Compliance Team continuously follows up via email, phone calls and messages, to encourage all our suppliers to complete the questionnaire, with support from the Trading and Marketing teams.

Once completed, suppliers receive a report with action plans based on the gaps identified from the questionnaire. Individual action plans for all direct supplying mills are generated using the "Action Plan" feature within the OnConnect system. This automation ensures greater consistency in recommendations, clarity and timely competition on required follow up actions for all direct suppliers. The Supplier Compliance Team continuously follows-up with suppliers to ensure action plans are completed, ensuring this process helps to improve overall sustainability performance.

In parallel, Wilmar conducts risk assessments of mills, involving an analysis of SRT data in combination with mills' certification status, grievances and the Global Forest Watch (GFW) commodity risk geospatial analysis. Mills are scored and ranked for individual indicators of risk and for their overall risk based on combined indicators. Environmental risks, certification status and grievances are considered for an overall mill-based risk score. The overall mill-based risk scores are then integrated with the SRT results to determine an overall risk level. For mills that are categorised with higher levels of risk or 'high-priority' mills, they undergo site assessments and direct engagement as part of our NDPE policy implementation programmes.

Site assessments are carried out at the supplying mill and any directly managed plantations in order to evaluate the accuracy of SRT results, assess performance directly and obtain insights into sustainability challenges on the ground.

Site assessments also help us develop at-scale approaches to ensure suppliers adhere to our NDPE policy. During our site assessments, we undertake the following activities:


- Documentation reviews
- Physical observations of practices and conditions at the mill and plantations, including workplaces, and housing/living quarters on-site
- Interviews with mill/plantation management staff
- Confidential interviews with mill/plantation workers (without the presence of management staff)

Site assessments are carried out with the help of a digital mobile audit tool called **Nimbly**. This tool generates automated reports with time-bound action plans for the mills and plantations assessed, and ensures that our suppliers receive assessment results and feedback with minimal lag time. Due to the ongoing COVID-19 pandemic, site assessments have not always been possible to conduct. We have therefore developed a Remote Assessment Protocol to conduct site assessments remotely.

Action plans are developed on-site following the assessment. Assessed suppliers are expected to review, clarify findings, and sign-off on the suggested time-bound action plans. Wilmar monitors suppliers' progress against action plans bi-annually. Where social or labour issues are identified as potentially present during any of the monitoring process, Wilmar will conduct further investigations to confirm the situation on the ground and request corrective actions. If environmental issues such as deforestation or peat development are identified, Wilmar will verify the findings by reviewing geospatial information and satellite imagery. Any cases that cannot be resolved satisfactorily through the regular action plan process are escalated to Wilmar's Grievance team for further action, following our Grievance Procedure and No Exploitation Protocol.

Supplier engagement in 2021	NUMBER OF SUPPLIER MILLS	%
TOTAL DIRECT SUPPLIERS	919#	100
SUPPLIERS ASSESSED AS LOW PRIORITY MILLS (denominator: total direct suppliers)	848#	92.3
SUPPLIERS ASSESSED AS HIGH PRIORITY MILLS (denominator: total direct suppliers)	71#	7.7
ENGAGEMENT WITH HIGH PRIORITY MILLS (E.G. FIELD VERIFICATION OR RECEIVED ACTION PLANS FROM WILMAR) (denominator: suppliers assessed as high priority mills)	48#	67.6

CU has conducted limited assurance procedures on these figures.



Remote Assessment Protocol

Challenges incurred by the COVID-19 pandemic, including movement restrictions imposed by governments, meant that site assessments could not always be conducted. To ensure that this critical stage of our SRT could be completed, we adapted our methodology to conduct site assessments remotely when on-site visits were not possible.

Suppliers are assessed against a set of criteria in line with Wilmar's NDPE policy. Assessment teams comprise at least two individuals from Wilmar and/or sustainability partners. In Latin America, assessments are conducted by our partner, NES Naturaleza. Wilmar sends a document request list to suppliers, which are shared with Wilmar and reviewed in advance of interviews. Interviews with management and workers are subsequently conducted virtually, over the course of multiple half days per entity (i.e., half day for a mill, half day for an estate).

In addition to a documentation review and interviews, supplier verification is carried out through a combination of observational evidence facilitated by real-time audio and/or video conference and stakeholder consultation where possible. The findings are used as the basis for developing an action plan for ongoing engagement with the supplier.

Wilmar employees assessing FFB at its mill in Indonesia.

Ongoing engagement with suppliers

Ongoing engagement with suppliers is critical to ensure all suppliers adhere to our NDPE policy commitments. Wilmar's supplier engagement process holds our suppliers accountable to consistently deliver on expected milestones in line with our NDPE commitments at both operational and landscape levels. In 2021, we continued to:

- Roll out SRT and supplier engagement programmes across global operations where relevant
- Roll out supplier training sessions
- Conduct due diligence for potential supplying mills before becoming eligible to enter Wilmar's supply chain
- Take a group-level approach towards supply chain transformation including managing non-compliant suppliers

GRIEVANCE PROCEDURE

Wilmar first published its **Grievance Procedure** in January 2015 to provide an avenue for stakeholders to raise concerns against Wilmar and/or our third-party suppliers. A panel of civil society organisations was invited to review and provide feedback to the preliminary draft to ensure its alignment with the United Nations Guiding Principles (UNGP) on Business and Human Rights criteria for effective grievance mechanisms. The UNGP sets out criteria that underpin an effective non-judicial grievance mechanism on the basis of legitimacy, accessibility, predictability, equitability, transparency, rights-compatible, a source of continuous learning, and based on engagement and dialogue.

Wilmar was the first organisation in the palm oil industry to implement a publicly available grievance procedure. Increasingly an industry norm, several major peers have now adopted similar grievance mechanisms to address complaints and supply chain issues.

Over the years, our Grievance Procedure has been instrumental in helping us monitor compliance of our NDPE policy across our operations and supply chain. It has also held us accountable through increased transparency by providing stakeholders with access to timely and public updates on grievances. In 2019, we updated our Grievance Procedure to better support the implementation of our NDPE policy, in consultation with non-governmental organisations (NGOs) and subject experts.

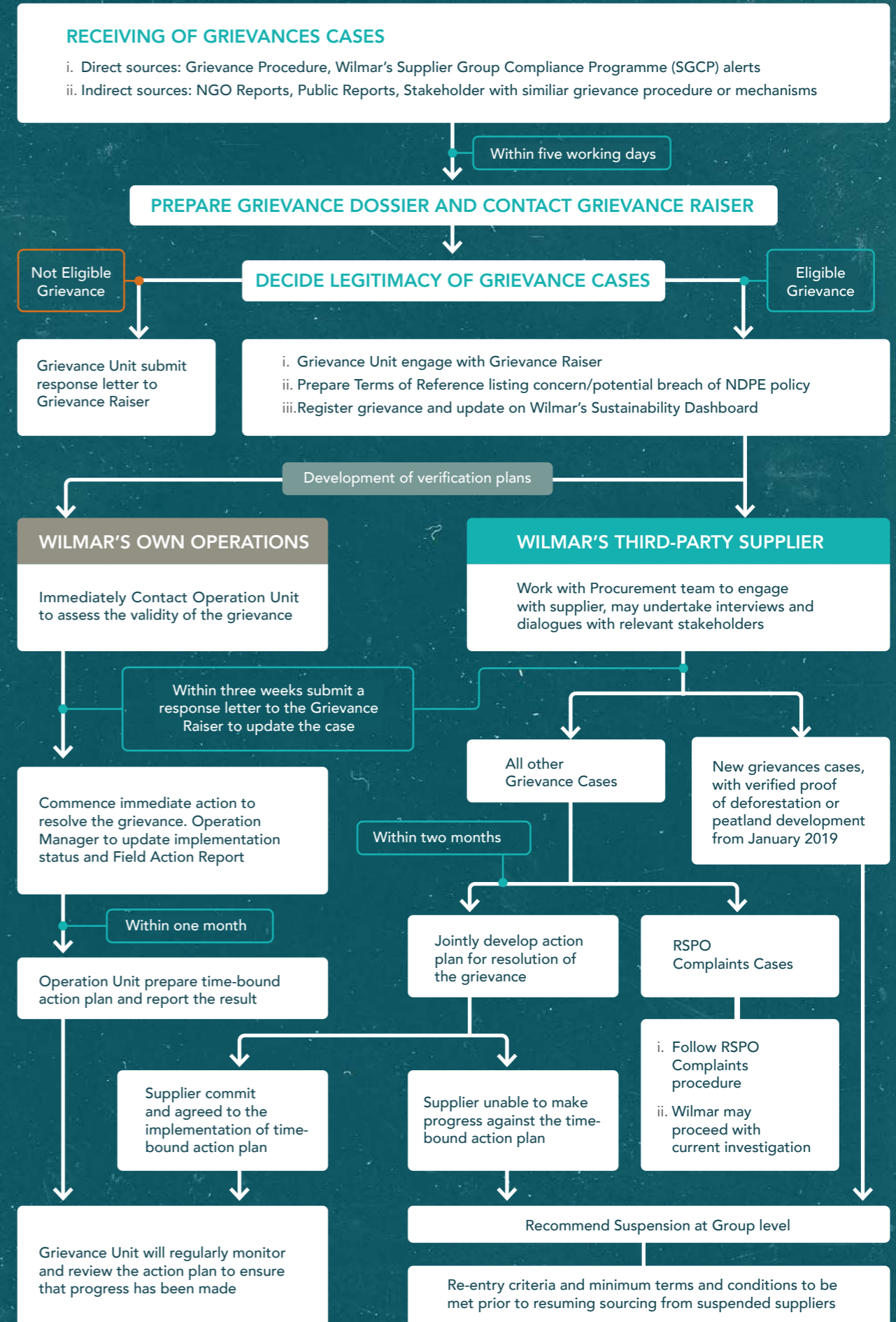
Our grievance mechanism now more succinctly addresses NDPE non-compliances through the following:

- Adoption of a “suspend first” approach for suppliers at group level
- Immediate suspension at group level for suppliers involved in verified cases of deforestation and/or new development on peatland, effective from 1 January 2019
- Recognition that the provision of Recovery Plans are required for past non-compliances related to deforestation and peat development by adopting a conversion cut-off date of 31 December 2015
- Introduction of a set of minimum requirements or **re-entry criteria** for suspended suppliers to be part of Wilmar's supply chain again
- Introduction of a **Protocol** to address the ‘no exploitation’ aspects of NDPE policy
- Inclusion of commitments towards the protection of human rights defenders, whistle-blowers, complainants and community spokespersons, while ensuring a provision of anonymity for whistleblowing and reporting of grievance cases
- Publication of a standalone policy on **Human Rights Defenders** published in December 2021



A harvester in Wilmar's plantation in Indonesia.

Grievance Procedure Process Flow



The Grievance Process

The Grievance Process covers activities related to the handling of stakeholders’ grievances with respect to the implementation of our NDPE policy. This includes logging grievances, taking actions to verify claims, rectifying any confirmed issues, reporting the verification results and actions on the ground, delivering the response to stakeholders and managing and monitoring any follow-up actions. All grievances logged under the Grievance Procedure are dealt with promptly and all investigations and findings are reported transparently with full public disclosure on our [Sustainability Dashboard](#). To ensure that the

implementation of our Grievance Procedure is a source of continuous learning, a review is conducted periodically to allow lessons learnt from real case studies to be used to improve the mechanism.

Wilmar continuously aims to achieve a 100% response rate for all grievances raised and works towards resolving all open cases effectively and transparently. In 2021, our response rate was 100%. Our grievance list is updated on an ongoing basis and is available on our [Sustainability Dashboard](#).

CASE TYPE	NO. OF CASES RAISED	STATUS	
		IN PROGRESS	CLOSED
• DEFORESTATION	51	–	51
• HUMAN RIGHTS DEFENDER	3	1	2
• LABOUR RIGHTS	11	3	8
• LAND RIGHTS	5	4	1
• DEFORESTATION AND HUMAN RIGHTS DEFENDER	1	–	1
• DEFORESTATION AND LAND RIGHTS	6	–	6
• LAND RIGHTS AND LABOUR RIGHTS	1	1	–
• DEFORESTATION, LAND RIGHTS AND LABOUR RIGHTS	2	1	1
• ENVIRONMENTAL POLLUTION, LAND RIGHTS AND LABOUR RIGHTS	2	2	–

GRIEVANCE CASES AS OF
DECEMBER 2021



82#
grievance cases

12#
cases in progress

70#
cases closed

Wilmar continuously aims to achieve a 100% response rate for all grievances raised.

CU has conducted limited assurance procedures on these figures.



Transparency and accountability

Monitoring and reporting our progress transparently and regularly are essential as we work towards transforming our supply chain. Transparent reporting holds Wilmar accountable by providing stakeholders with access to timely and public updates on our progress and challenges. Aside from our Annual Reports and Sustainability Reports, the Wilmar Sustainability Dashboard is consistently updated with information related to certification, conservation, supply chain monitoring and NDPE compliance, grievances, traceability and more.

We have expanded the scope of the NDPE IRF reporting to cover our entire global palm oil supply chain in 2021. We also encourage third-party suppliers refiners, traders, and bulkers to report on progress for indirect mills that are part of Wilmar’s supply chain using the NDPE IRF.

To provide stakeholders with confidence in the data and information we disclose, traceability to mill data and NDPE IRF disclosures for palm oil operations globally have been assured by Control Union (CU). Other material ESG disclosures have been externally assured by Ernst and Young (EY).

Transparent reporting holds Wilmar accountable by providing stakeholders with access to timely and public updates on our progress and challenges.

Implementation of “No Deforestation” and “No Peat”

NDPE Implementation Reporting Framework (IRF)

Despite improvements in the transparency of palm oil supply chain activities and initiatives, there is still a need to measure and communicate progress on NDPE commitments more effectively to suppliers and stakeholders. Facilitated by **Proforest**, a global non-profit organisation that supports sustainable agricultural commodity production and sourcing, the NDPE Implementation Reporting Framework (IRF) provides palm oil companies with an industry-wide approach to measure progress on NDPE commitments.

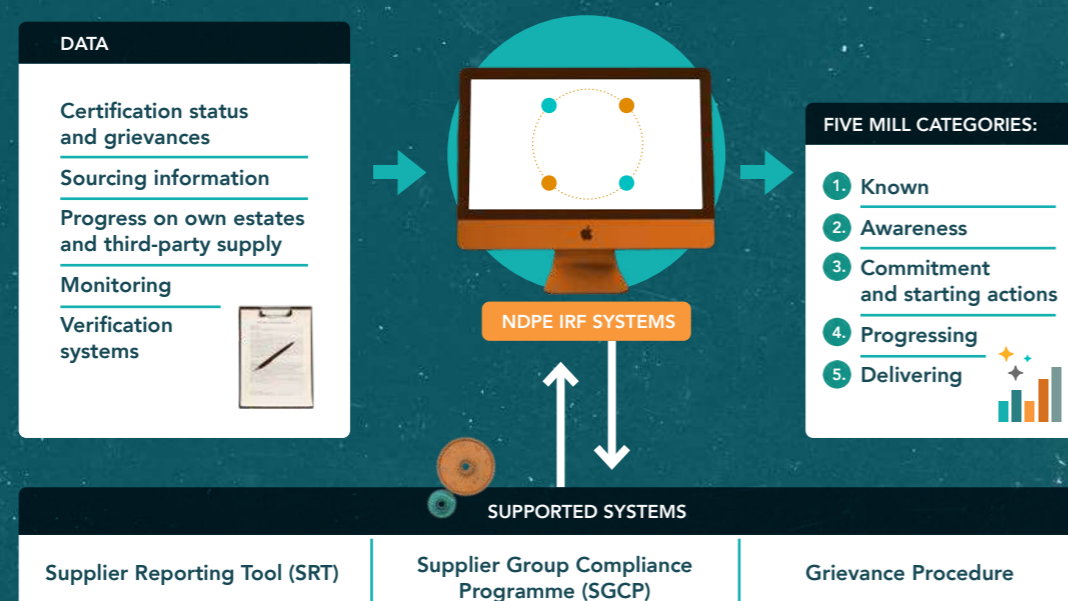
REPORTING ON PROGRESS USING THE NDPE IRF

Since 2019, Wilmar has been an active member of the NDPE IRF initiative. The NDPE IRF is a reporting tool that places supplying mills into five categories: Known, Awareness, Commitment and starting actions, Progressing, and Delivering. The categorisation of supplier mills requires collecting a wide range of data that includes certification status and grievances, sourcing information, progress on own estates and third-party supply, monitoring, verification systems.

This involves a cross-functional and inter-regional data collection and processing effort, which is supported by systems such as our Supplier Reporting Tool (SRT), Supplier Group Compliance Programme (SGCP) and Grievance Procedure, among others.

Wilmar has found the NDPE IRF to be a highly effective tool to understand performance across our whole production base, treading the line

NDPE IRF reporting system



between a bird's-eye view for reporting purposes, and a granular mill-level categorisation for targeted engagement and improvement. A key tenet of the NDPE IRF is that it focuses on implementation actions and breaks them down into discrete steps. By including information on initial engagement actions such as workshops and policy developments, as well as longer-term, on-the-ground actions and initiatives, the tool can summarise any progress or gaps in the implementation of NDPE commitments.

Of the total volume sourced by our origin refineries in 2021, 41.5% originated at mills delivering on their No Deforestation commitments, while 41.5% came from mills delivering on their No Peat commitments. Some of these mills are RSPO Identity (IP) or Mass Balance (MB) certified, while most are monitored via satellite for deforestation and development on peat. Of the remaining volumes sourced, 46.8% originated at mills that have committed or have taken action to ensure their volumes comply with our No Deforestation commitments, while 47.8% have done this for our No Peat commitments. As at end 2021, 88.3%[#] of palm oil and lauric volumes to Wilmar's origin refineries in Malaysia and Indonesia and 83.5%[#]

across Wilmar's global supply chain are from suppliers that have at least company group-level commitments and/or action plans in place to address the No Deforestation requirements.

As of December 2021, Wilmar's NDPE IRF profiles have been independently verified by Control Union for all our global operations, paving the way for responsible NDPE disclosure across our entire palm oil value chain. As of end 2021, Wilmar is also amongst the first to publish its NDPE IRF profiles for all our 66 refineries at origin and destination.

Having an industry-accepted framework to report on these initiatives enables all players in the sector to collectively monitor progress, identify gaps and drive improvement. Some challenges that have impacted our progress include differences in the timing of reporting between companies and the lack of adoption of the NDPE IRF tool by smaller suppliers. In addition, not all companies publish their results for their entire scope of operation. While Wilmar is encouraged by and welcomes the publication of NDPE IRF profiles of several companies across the industry, we look forward to broader participation and uptake from the marketplace.

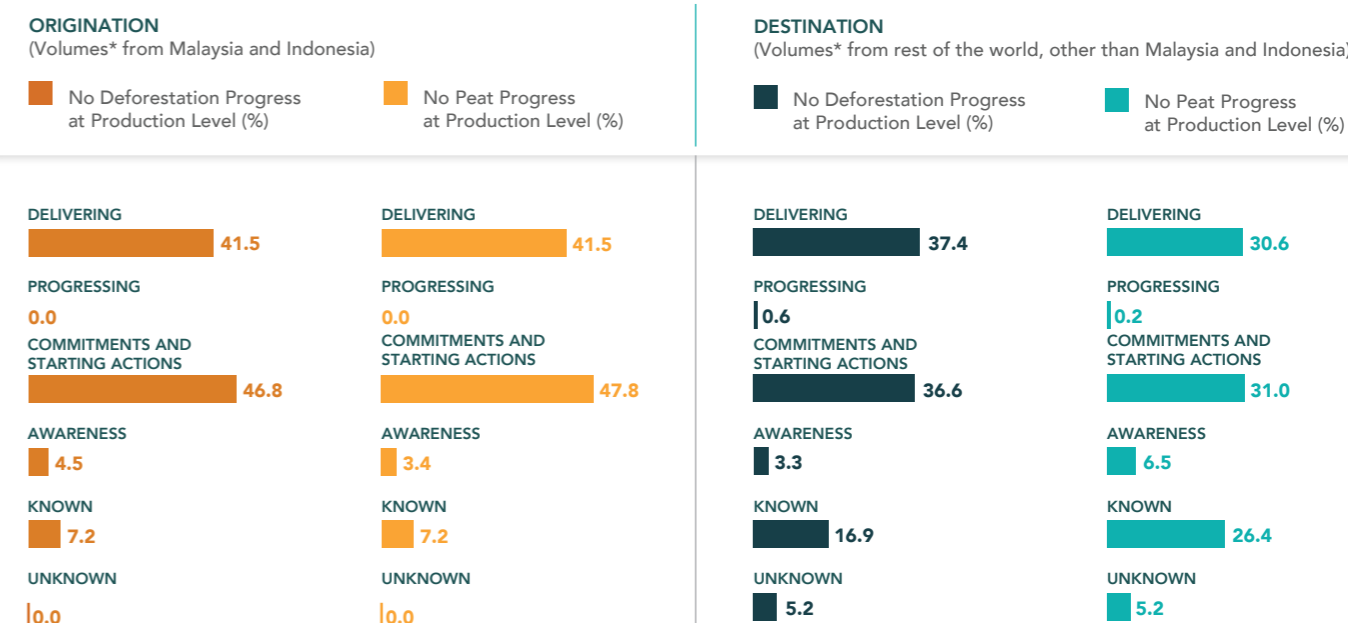


As at end 2021,
88.3%[#]

of palm oil and lauric volumes to Wilmar's origin refineries in Malaysia and Indonesia and 83.5%[#] across Wilmar's global supply chain are from suppliers that have at least company group-level commitments and/or action plans in place to address the No Deforestation requirements.

[#] CU has conducted limited assurance procedures on these figures.

DEFORESTATION-FREE VOLUMES BY PERCENTAGE (BASED ON NDPE IRF REPORTING CATEGORIES)



Ensuring better understanding of High Conservation Value and High Carbon Stock (HCV-HCS) Area identification and protection

Wilmar is committed to biodiversity conservation in our operations and our supply chain, which extends from our overarching NDPE policy. The identification and protection of HCV-HCS is part of our efforts to manage, maintain and sustain biodiversity and ecological functions that exist within conservation areas in Wilmar-owned operations and across the wider landscapes where we operate. We also strive to provide technical guidance and support to our stakeholders, including our suppliers, to enable mainstream biodiversity conservation in the plantation landscape. A series of **Best Management Practices (BMP)** have been developed to support our suppliers in the management and implementation of conservation actions on the ground, including monitoring of HCV-HCS areas.

We are also working in partnership with external stakeholders such as **South East Asia Rainforest Research Partnership (SEARPP)**, established by the Royal Society in 1985 with more than 30 years' experience in facilitating scientific field research in South East Asia, to promote research that helps to enhance BMP in the plantation landscape. In addition, Wilmar is part of the RSPO Biodiversity and High Conservation Values Working Group (BHCVWG) and Compensation Panels to provide technical input on HCV-HCS, Remediation and Compensation Plan related matter.



Wilmar is committed to biodiversity conservation in our operations and our supply chain, which extends from our overarching NDPE policy.

Our “suspend first” approach

In 2016, certain environmental NGOs, notably Greenpeace and Rainforest Action Network, posed questions on inconsistencies with how NDPE policies were being implemented by companies. Among these were questions around how some oil palm plantation companies were seemingly “allowed” to continue deforestation, even after the initial identification of deforestation and were not required to recover these areas lost. Some cases highlighted by NGOs include those where deforestation continued for many months before suspension took place. Between 2016 and 2018 several meetings on this issue with NGOs and other companies with NDPE commitments were held. From these meetings, concerns over inconsistent cut-off dates for deforestation and the need for more immediate actions to be taken when deforestation had been verified were raised.

Based on these conversations as well as our aspiration to strengthen our approach towards achieving a deforestation-free supply chain, we introduced the “suspend first” approach, including a requirement for recovery of deforested areas. Introduced in December 2018, after five years of the introduction of our original NDPE policy, suppliers involved in verified deforestation and/or new development on peatland face immediate suspension of sourcing at group level, effective from January 2019. This “suspend first” approach for suppliers is aligned with and in support of Indonesian and Malaysian government policies and moratoriums on oil palm expansion. To avoid suspensions from inadvertently contributing to a growing “leakage market” or negatively impacting oil palm smallholders, post-suspension engagement is crucial, enabling us to assist suppliers in bringing their operations in line with NDPE commitments. Through time-bound corrective measures and action plans, suspended suppliers can re-enter our supply chain. To-date Wilmar is still the only company to have in place a “suspend first” approach affecting companies at group level.

Re-entry Criteria

To enable suppliers to re-enter our supply chain following a suspension related to non-compliance on deforestation and peatland development, we published our **re-entry criteria** in 2019. This re-entry criteria guides our suspended suppliers on our required actions and expectations for our consideration in lifting suspensions.

For suspension cases related to exploitation, we have developed our **No Exploitation Protocol** in 2020. For more details, go to the section on “**Implementation of ‘No Exploitation’**” on page 24.

Minimum requirements for a suspended supplier at group level before being considered eligible for re-entry to Wilmar’s supply chain, following an NDP violation:

- 1. Implement an immediate group-wide moratorium on land clearing and peatland development including a management directive that operationalizes a Stop Work Order effective immediately.
- 2. Acknowledge the total area of non-compliant development of forest or peatland areas and commit to a comprehensive Recovery Plan.
- 3. Immediately halt all planting activities on non-compliant development areas cleared.
- 4. For any new land development, commit to conduct Integrated HCV-HCS Assessments and follow the HCVRN’s ALS quality assurance process.
- 5. Publish or sign a group-wide agreement to comply with the NDPE policy.
- 6. Commit to develop and socialise new Standard Operating Procedures (SOPs) in line with the adopted NDPE policy within six months.
- 7. Agree to provide maps (in an appropriate format) of the group’s entire concessions to either a public monitoring platform or to the relevant supplier monitoring programme.
- 8. Commit to report progress at least every six months in the first year, then annually thereafter.

Recovery plans to address deforestation and peat development

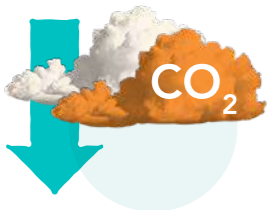
Non-compliant forest clearing and peat development leads to negative environmental impact, such as loss of biodiversity and the emissions of greenhouse gases (GHG). For this reason, we consider recovery plans that can restore and enhance the ecological function and biodiversity of a proposed site as an important element of our re-entry criteria. Here, we require supplier groups with non-compliant forest and peat clearing, after the cut-off date of 31 December 2015, to commit to recovery plans that is commensurate with past non-compliant developments. To date, Wilmar is still the only company to have adopted a clear cut-off date for when companies must address areas of non-compliant forest clearing and peat development.

In 2019, through a working group convened by the **Mighty Earth**, Wilmar worked with other palm oil companies and NGOs to define such criteria. Although the working group could not agree on the adoption of all the criteria due to different stakeholder expectations, Wilmar was the only company to adopt the undisputed portion of the developed re-entry criteria.



A nursery caretaker with a native tree species. Wilmar has established nurseries to grow native tree species to be planted in conservation and riparian areas.

WILMAR'S RECOVERY PLANS ARE GUIDED BY FOUR BASIC CRITERIA:



ADDITIONALITY



EQUITABLE



LONG-LASTING



KNOWLEDGE-BASED

Recovery plans need to be adapted to the situation on the ground as well as the local context to ensure long term benefits are realised. For example, recovery plans evaluate enabling factors such as land ownership, site condition and any potential external conflicts that are beyond the control of the company.

Recovery plan projects can be implemented either onsite or off site, or a combination to offset non-compliant deforestation. All recovery projects aim to address environmental and social issues to achieve long-term conservation outcomes. Projects that focus on the following interventions are encouraged:

- Biodiversity conservation
- Landscape conservation and forest connectivity
- Community alternative livelihoods and food security
- Avoidance of land degradation
- Climate change (mitigation and adaptation)

Challenges in removing deforestation from our palm oil supply chain

Despite alignment on the adoption of the HCV-HCS integrated methodology to identify forests, there remains a lack of industry-wide alignment on how deforestation should be addressed once it is identified. Without alignment on approaches to address deforestation that has already taken place, a fully deforestation-free palm oil supply chain becomes more challenging to achieve. Some disparities include deforestation cut-off dates, how suspensions are carried out and the scope of suspensions for non-compliant suppliers. Specifically:

1.

Differing deforestation cut-off dates. Wilmar's deforestation cut-off date is 31 December 2015. This means that where deforestation is identified from 1 January 2016 onwards, this needs to be addressed through a recovery plan. No other peer palm company has adopted this cut-off date and requirements for how identified deforestation is being addressed is vastly different between companies.

Apart from Wilmar, no other palm oil company has adopted a "suspend first" approach. This requires immediate suspension once deforestation is verified, but also the application of consistent 're-entry criteria' for any suspended suppliers to come back into the supply chain. As a result of this difference in requirements, there have been several instances where our suspended suppliers have redirected their volumes into alternative supply chains, where there are no similar requirements for re-entry once deforestation is identified.

2.

The scope of suspensions for non-compliant suppliers tends to vary from one company to another. Wilmar applies suspension at the group-level of supplier companies – adopting the RSPO definition for company group. Other purchasing companies may suspend only at the mill level or apply controlled purchase approaches (i.e., staggered reduction of purchases over a period of time). This means that supplier companies found to be in breach of no deforestation requirements can still find routes into NDPE supply chains.

3.

There is currently no industry-wide alignment on the definition of 'group-level'. Wilmar adopted RSPO's definition for "group", while others have not aligned with RSPO or provided clarity on their definitions. Due to this, some companies tend to take a case-by-case approach in resolving non-compliances. This leads to inconsistencies and dismissal of cases without much clarity.

We recognise that significant progress has been made towards eliminating deforestation from the global palm oil supply chain. However, there is still more industry alignment that needs to happen, to deliver a truly industry wide

deforestation free palm supply chain. Wilmar continues to be involved in and contribute to the resourcing of industry wide initiatives that work towards this.

Without alignment on approaches to address deforestation that has already taken place, a fully deforestation-free palm oil supply chain becomes more challenging to achieve.

Implementation of “No Exploitation”

Ensuring implementation of “No Exploitation”

To support Wilmar’s Grievance Procedure to address cases related to our “No Exploitation of People and Local Communities” commitment, we launched our **“No exploitation protocol” for Third-party Suppliers** in September 2020.

To develop the protocol, the **Consortium of Resource Experts (CORE)** facilitated a technical working group consisting of labour rights and communities rights specialists, **Verité**, **Landesa**, and **Earthworm Foundation**. The development of the protocol involved two rounds of multi-stakeholder consultations, with local and international NGOs and human rights experts. Feedback received from the consultations emphasised that cases related to exploitations are very complex and sensitive in nature and a “suspend first” approach in these cases could put vulnerable groups at risk. It was reiterated that all efforts should be exhausted prior to taking a decision to suspend a supplier, as this may impact affected workers and communities’ ability to access remedies and reparation. This also considers guidance around responsible disengagement, in line with principles set out in the OECD Due Diligence Guidance for Responsible Business Conduct and the UNGPs.



Our comprehensive “No Exploitation” protocol covers additional actions and oversights, which are not described in Wilmar’s Grievance Procedure, to handle non-compliances in relation to respecting:

- The rights of workers;
- Indigenous Peoples, community rights and land rights; and
- The rights of human rights defenders (HRDs).

The protocol set out how Wilmar’s suppliers should implement corrective actions, undertake remediation, address systemic change and report on progress.

The protocol lays out how Wilmar’s suppliers should implement corrective actions, undertake remediation, address systemic change and report on progress.



WILMAR’S HUMAN RIGHTS DEFENDERS (HRDs) POLICY

Following the consultations that were held before the publication of our “No Exploitation” Protocol, Wilmar initiated the development of a standalone **Human Rights Defender (HRDs) policy**. The published standalone Human Rights Defenders (HRDs) policy encapsulated our commitment to protect and respect the rights of HRDs, and to prevent and mitigate associated human rights risks that would adversely impact such rights. The policy was developed in collaboration with Proforest and is in line with the United Nations (UN) Declaration on Human Rights Defenders, Universal Declaration of Human Rights (UDHR), and International Covenant on Civil and Political Rights (ICCPR), while following the principles of international conventions and declarations that stipulate the protection of HRDs. The policy is also consistent with the guiding RSPO HRD policy, which Wilmar was instrumental in developing.

Proforest led two independent socialisation and engagement webinars in 2021 with Malaysian and

Indonesian NGOs to socialise the policy with those working on human rights and HRDs before finalising it. Complemented by our Human Rights Due Diligence (HRDD) and grievance mechanism, Wilmar commits to proactive and constructive engagement with HRDs acting in good faith. Wilmar will take steps to incorporate the protection of rights of HRDs into our HRDD mechanisms, management and monitoring processes that will allow Wilmar to prevent, identify, mitigate or remediate adverse human rights impacts in our operations and throughout our supply chain. Any non-compliance to the HRD policy will be investigated under Wilmar’s Grievance Procedure.



For more information on the process for developing this policy, refer to our **Factsheet**

THE PALM OIL COLLABORATION GROUP'S (POCG) SOCIAL ISSUES WORKING GROUP (SIWG)

In early 2020, the Palm Oil Collaboration Group (POCG) created the Social Issues Working Group (SIWG) in response to companies' commitment to human rights and the need to work collaboratively to address systemic and complex social issues in the sector. Currently, 32 companies are involved in SIWG which is coordinated by Proforest and convened by Unilever and PepsiCo. Wilmar is participating in this working group and providing financial support. The three thematic areas of the SIWG are:



32

Currently, 32 companies are involved in SIWG which is coordinated by Proforest and convened by Unilever and PepsiCo

Human Rights Due Diligence (HRDD) in Management Systems:

This focuses on identifying shared approaches on 1) categorisation and monitoring of Supplier HRDD Management Systems and alignment on criteria and KPIs to measure supplier HRDD systems; 2) increase company capacity on KPI development to measure impacts; and 3) training for mills.

Responsible Recruitment in Malaysia

The priority is to identify and engage in collaborative action on the following key priority areas, including: 1) sectoral alignment to operationalise zero fee commitments in practice; and 2) building knowledge on responsible recruitment.

Indigenous Peoples and Local Communities' (ILPC) rights

This focuses on aligning on common approaches to addressing IPLC grievances and holding webinars and workshops on selected issues to share existing work, tools and best practice.

DECENT LIVING WAGE IN OUR SUPPLY CHAIN

Wilmar has been co-chair of the RSPO Decent Living Wage Task Force (DLW TF) since 2021 and is working with stakeholders to define how decent living wage (DLW) benchmarks can be set for each country or national interpretation that RSPO is present in. This builds on from the RSPO DLW guidance that was developed in 2019, which Wilmar provided significant input to.

We continue to assess our suppliers, to determine if they pay their workers living wages via our SRT. In 2021, we included new questions related to living wages in our SRT. As there is no universal benchmark on what the living wage is for the regions where

we or where our suppliers operate, we focused our assessment on understanding what additional compensation or benefits our suppliers are providing their workers, which constitutes living wages. These include:

- Education for children
- Day care facilities for children
- Healthcare through either insurance or free on-site service
- Food allowance or free food
- Transport allowance or free transport
- Accommodation/housing with utilities





Smallholders

Smallholder farmers play a crucial role in the palm oil industry. By 2030, it is expected that smallholders will be managing 60% of oil palm plantings.⁴ Smallholders account for 7.1% of Wilmar's fresh fruit bunches (FFB) supply base. In 2021, we received 256,542 metric tonnes of FFB from around 27,800 scheme smallholders and 413,157 metric tonnes of FFB from more than 12,500 independent smallholders — 2.7% and 4.4% of our total supply, respectively. Smallholders have a critical role in helping Wilmar achieve our business and sustainability goals, including meeting our NDPE commitments. We therefore seek to promote an inclusive model that integrates these players into the global sustainable supply chain.

Minimising risk of fires in smallholders' plantations

Local communities, including smallholders, continue to practise slash-and-burn methods for land clearance and preparation. This is because it is perceived to be cost-effective, requires minimal labour and enriches soil fertility, according to traditional agricultural practices and wisdom. Slash-and-burn practices are also legal in certain regions of Indonesia, within certain limits and conditions, for farmers from indigenous communities with less than two hectares of land. Regrettably, these

By 2030, it is expected that smallholders will be managing 60% of oil palm plantings.

fires occasionally become uncontrollable and spread to neighbouring lands and plantations. Thus, efforts to engage local communities and raise awareness on the risks of using fires for land clearance and preparation are key components in our FFA fire management programmes. Wilmar has socialised the 'Fire Free Community' programme to 145 villages in Sumatra and Kalimantan, Indonesia, since joining the FFA in 2016.

Other programmes for smallholders

To promote the inclusion of smallholders in our supply chain, we ensure that 100 percent of our independent smallholders covered by our programmes have access to a platform for expertise and the sharing of best practices to help them achieve NDPE compliance and enhance their livelihoods. This involves improving their agricultural practices towards global sustainability standards and higher production yields. We also work with partner organisations to develop programmes aimed at facilitating the inclusion of independent smallholders into sustainable supply chains.

We also have a number of smallholder programmes. Our scheme smallholder programmes focus on

providing training and support for farmers to improve sustainability practices, increase yield per hectare and ultimately achieve certification under applicable national certifications schemes and RSPO.

Our independent smallholder programmes are specific to each country and aim to address the unique challenges faced by farmers in their respective locations.

100% of our scheme smallholders and 28% (3,466 farmers) of our independent smallholders were supported by our capacity building programmes in 2021.



More information on our smallholder programme can be found in the Economic and Community Contributions of our **Sustainability Report 2021**.

⁴ <https://www.wri.org/insights/smallholder-farmers-are-key-making-palm-oil-industry-sustainable>



APPENDIX

External assurance from Control Union Certifications

Control Union Certifications was commissioned by Wilmar to conduct an independent assurance of the following disclosures: Traceability to Mill (TtM) data; NDPE Implementation Reporting Framework; Grievance Procedure; Satellite Monitoring, Supplier Engagement and Certifications. The scope of this assurance covers palm oil and lauric.

The information provided for verification in both the Sustainability Report 2021 and the Palm NDPE Implementation Annual Report is the exclusive responsibility of Wilmar. Control Union Certifications

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 organizational decision making.

Wilmar employs various ways of engaging their stakeholders depending on stakeholder category and

was not involved in the preparation of any material included in this document.

The responsibility of Control Union is to express an opinion concerning the statements included in the Report regarding Traceability to Mill data; NDPE Implementation Reporting Framework; Grievance Procedure; Satellite Monitoring, Supplier Engagement and Certifications disclosures, within the assurance scope mentioned below, with the purpose to inform all the Interested Parties.

stakeholder location. The ways in which the different categories of stakeholders are engaged includes regular meetings, memberships and partnerships with associations, whistleblowing mechanism and grievance processes.

MATERIALITY

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

The disclosures stated in this document are a prerequisite to implement sustainability programs

within the supply chain. Thus, within the scope of this review they have been identified as relevant material topics. As a result, Wilmar International has a policy in place that addresses traceability; NDPE compliance such as satellite monitoring and supplier engagements; grievance mechanisms; 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 program to assess supplier's progress and their implementation of No Deforestation, No Peat and No Exploitation Policy (NDPE). Based on the outcome of this program,

action plans are generated to assist suppliers in resolving NDPE related issues at their mills and associated estates. Additionally, Wilmar has a grievance process and whistleblowing channel through which stakeholders can provide feedback.

IMPACT

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

For 2021, Wilmar's progress against their commitments and targets are categorized on the next page according to the disclosures within the scope of this assurance statement.

TABLE 1: SATELLITE MONITORING
21.69 million hectares of land covered by satellite monitoring in Indonesia, Malaysia, Papua New Guinea
Over 665 supplier groups and more than 8300 plantation units are being monitored

TABLE 2: SUPPLIER ENGAGEMENT
919 suppliers assessed
848 suppliers assessed at low priority mills
71 suppliers assessed as high priority mills
48 high priority mills engaged (e.g. field visit, received Action Plans, etc.)

TABLE 3: CERTIFICATIONS
For operations in Malaysia, Indonesia, Ghana and Nigeria: <ul style="list-style-type: none">28 mills are RSPO certified245,065.78 ha of palm oil plantations are RSPO certified
For operations in Indonesia <ul style="list-style-type: none">15 mills are ISPO certified5 independent palm oil mills completed ISPO certification audits
For operations in Malaysia <ul style="list-style-type: none">9 mills are MSPO certified

TABLE 4: GRIEVANCE PROCEDURE
As at end December 2021, 82 reported grievances of which 70 cases have been closed and 12 cases are in progress.

TABLE 5: TRACEABILITY
98.2% covering about 23.6 million tonnes of palm product is traceable to mills

TABLE 6: NDPE IMPLEMENTATION REPORTING FRAMEWORK (NDPE IRF)
NDPE IRF profiles are published for 66 refineries at origin and destinations
As at end 2021, 88.3% of palm oil and lauric volumes to Wilmar's origin refineries in Malaysia and Indonesia and 83.5% across Wilmar's global supply chain are from suppliers that have at least company group-level commitments and/or action plans in place to address the No Deforestation requirements

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 a sample of data.
- Interviews of personnel within relevant divisions responsible for management of the programs presented within the scope of this statement i.e., regarding Traceability to Mill (TtM) data; NDPE Implementation Reporting Framework;
- Grievance Procedure; Satellite Monitoring, Supplier Engagement and Certifications.

Level of Assurance

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.

Conclusion

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 sustainability report is reliable and objective and is presented clearly and understandably.



JON HEINRICHS
Program Manager
14 April 2022



CONTROLUNION



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