

PUBLIC SUMMARY REPORT

External Verification of Sustainability Policy Transparency Toolkit (SPOTT) Palm Oil Assessment

M.P. Evans Group Plc.
2025

Contact

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PART 1: SCOPE OF THE CERTIFICATION ASSESSMENT AUDIT

1.1 Company and Contact Details

Company Name:	M.P. Evans Group PLC
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1.2 Assessment Details

Dates Of This verification:	28 th – 30 th April 2025
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1.3 Assessment Type

Third party verification to assess and validate compliance, performance and/or action taken by **M.P. Evans Group PLC** in relation to its commitment by evaluating the information provided by **M.P. Evans Group PLC** towards SPOTT concerning the latest SPOTT Palm Oil Indicator Framework 2025 that requires external verification.

1.4 General Description of M.P. Evans Group PLC

M.P. Evans Group PLC is a responsible producer of certified sustainable crude palm oil with plantations and mills in five Indonesian provinces. At the end of 2024, the Group owned 49,800 hectares of oil palm and operated six palm-oil mills. In addition, it managed 16,200 further hectares on behalf of associated smallholders. The Group is focused on ongoing growth and delivering progressive shareholder returns. It is committed to the wellbeing of the communities in which it operates through the provision of high-quality housing, schools, community clubhouses and sport facilities, places of worship, and medical clinics. The Group's shares are listed on the London Stock Exchange AIM.

The Group is committed to the responsible management of both its own areas of Indonesian oil palm, and those managed on behalf of associated scheme smallholders. Milling its own crop and that of its scheme smallholders enables the Group to deploy its operational expertise to greatest effect with the aim of generating stronger returns, allowing shareholders to receive sustained increases in dividends. The Group's employees are dedicated to continual improvement and are backed by ongoing investment that comes from many years of sound financial management. As a result, the Group is able to deliver increasing amounts of sustainable production on a cost-effective basis, leading to progressive shareholder returns.

The Group continued to plant new areas during 2024, most significantly at its Musi Rawas project in South Sumatra. The planted area of the Group's majority-held Indonesian estates increased during 2024 to 49,800 hectares. Scheme-smallholder areas associated with Group estates expanded during 2024 to 16,200 hectares. This followed a significant project promoted by the Group in northern Sumatra to attract independent smallholders to join new co-operative schemes. All planting is supervised by the Group's sustainability team, and takes place in full compliance with RSPO standards, ensuring no deforestation and that only land suitable for cultivation is developed.

As part of its commitment to responsible operation and development, the Group has continued to support the well-being of its workforce across Indonesia. Further investment has been made during the year in estate development including new and upgraded housing, more school places and more teachers, and additional recreational and community facilities on site. The Group is also seeking to increase the hectareage within its estates that is specifically designated for conservation and is expanding its sustainability team to support this effort.

1.5 Operational Units under scope

M.P. Evans Group PLC operates processing units of:

1. 6 Palm Oil Mills
2. 28 Estates

Which are located in Indonesia. Details of the processing operations are as below:

Palm Oil Mills

No	Operations	Location	Coordinate
1	PT. Pangkatan Indonesia - Pangkatan Palm Oil Mill	Desa Perkebunan Pangkatan, 21462 Kecamatan Pangkatan, Kabupaten Labuhanbatu, Provinsi Sumatera Utara, Indonesia	02° 05,2' 59,5" N 99° 56' 52" E
2	PT. Prima Mitrajaya Mandiri - Bumi Permai Palm Oil Mill	Desa Benua Puhun, Kecamatan Muara Kaman, 75553 Kabupaten Kutai Kertanegara, Provinsi Kalimantan Timur, Indonesia	0° 17' 54.1" S 116° 45' 46.6" E
3	PT. Teguh Jayaprima Abadi - Rahayu Palm Oil Mill	Desa Rantau Hemplang, Kecamatan Muara Kaman, 75553 Kabupaten Kutai Kertanegara, Provinsi Kalimantan Timur, Indonesia	0° 12' 12,73" S 116° 46' 20,69" E
4	PT. Gunung Pelawan Lestari - Tengkalat Palm Oil Mill	Desa Mapur, Kecamatan Riau Silip, 33254 Kabupaten Bangka, Provinsi Bangka Belitung, Indonesia	01° 37' 18" S 105° 59' 18" E
5	PT. Bumi Mas Agro - Benuang Palm Oil Mill	Desa Marukangan, Kecamatan Sandaran, 75685 Kabupaten Kutai Timur, Provinsi Kalimantan Timur, Indonesia	00° 53' 12.9714" N 118° 24' 6.21648" E
6	PT. Evans Lestari - Kenanga Palm Oil Mill	Desa Remayu, 31661 Kecamatan Tuah Negeri, Kabupaten Musi Rawas, Provinsi Sumatera Selatan, Indonesia	03° 12' 57.10" S 103° 03' 21.30" E

Estates

No	Operations	Location	Coordinate
1	PT. Pangkatan Indonesia - Pangkatan Estate	Desa Perkebunan, Kecamatan Pangkatan, Kabupaten Labuhanbatu, Provinsi Sumatera Utara, Indonesia	02° 05' 29" N 99° 58' 01" E
2	PT. Bilah Plantindo - Bilah Estate	Desa Perkebunan Bilah, Kecamatan Pangkatan, Kabupaten Labuhanbatu, Provinsi Sumatera Utara, Indonesia	02° 16' 46" N 100° 06' 22" E
3	PT. Sembada Sennah Maju - Sennah Estate	Desa Perkebunan Sennah, Kecamatan Pangkatan, Kabupaten Labuhanbatu, Provinsi Sumatera Utara, Indonesia	02° 15' 43" N 100° 04' 12" E
4	PT. Prima Mitrajaya Mandiri - Beringin Jaya Estate	Desa Bukit Jering dan Desa Lebak Mantan, Kecamatan Muara Kaman, Kabupaten Kutai Kertanegara, Provinsi Kalimantan Timur, Indonesia	0° 13' 04" S 116° 41' 20" E
5	PT. Prima Mitrajaya Mandiri - Kahoi Estate	Desa Muara Kaman Hilir, Kecamatan Muara Kaman, Kabupaten Kutai Kertanegara, Provinsi Kalimantan Timur, Indonesia	0° 12' 14" S 116° 42' 54" E
6	PT. Prima Mitrajaya Mandiri - Lembuswana Estate	Desa Loleng dan Lebaho Ulak, Kecamatan Muara Kaman, Kabupaten Kutai Kertanegara, Provinsi Kalimantan Timur, Indonesia	0° 18' 30.44" S 116° 43' 9.34" E
7	PT. Prima Mitrajaya Mandiri - Bumi Permai Estate	Desa Benua Puhun, Kecamatan Muara Kaman, Kabupaten Kutai Kertanegara, Provinsi Kalimantan Timur, Indonesia	0° 17' 25.69" S 116° 44' 21.14" E
8	PT. Prima Mitrajaya Mandiri - Prima Estate	Desa Loleng, Kecamatan Muara Kaman, Kabupaten Kutai Kertanegara, Provinsi Kalimantan Timur, Indonesia	0° 16' 15" S 116° 44' 02" E
9	PT. Teguh Jayaprima Abadi - Rahayu Estate	Desa Rantau Hemplang, Kecamatan Muara Kaman, Kabupaten Kutai Kertanegara, Provinsi Kalimantan Timur, Indonesia	0° 13' 01" S 116° 46' 09" E

10	PT. Teguh Jayaprima Abadi - Mahakam Estate	Desa Bunga Jadi, Kecamatan Muara Kaman, Kabupaten Kutai Kertanegara, Provinsi Kalimantan Timur, Indonesia	0° 12' 03" S 116° 52' 03" E
11	PT. Gunung Pelawan Lestari - Gunung Pelawan Estate	Desa Gunung Pelawan, Kecamatan Belinyu, Kabupaten Bangka, Provinsi Bangka Belitung, Indonesia	01° 35' 16" S 105° 53' 54" E
12	PT. Gunung Pelawan Lestari - Tengkalat Estate	Desa Mapur, Kecamatan Riau Silip, Kabupaten Bangka, Provinsi Bangka Belitung, Indonesia	01° 37' 26" S 105° 59' 47" E
13	PT. Gunung Pelawan Lestari - Cemara Estate	Desa Gunung Muda, Kecamatan Belinyu, Kabupaten Bangka, Provinsi Bangka Belitung, Indonesia	01° 38' 59" S 105° 56' 31" E
14	PT. Gunung Pelawan Lestari - Gelam Estate	Desa Gunung Muda, Kecamatan Belinyu, Kabupaten Bangka, Provinsi Bangka Belitung, Indonesia	01° 38' 59" S 105° 56' 31" E
15	PT. Bumi Mas Agro - Ara Estate	Desa Manubar, Kecamatan Sandaran, Kabupaten Kutai Timur, Provinsi Kalimantan Timur, Indonesia	00° 53' 13.5" N 118° 26' 25.2" E
16	PT. Bumi Mas Agro - Benuang Estate	Desa Marukangan, Kecamatan Sandaran, Kabupaten Kutai Timur, Provinsi Kalimantan Timur, Indonesia	00° 53' 22.9" N 118° 23' 14.9" E
17	PT. Bumi Mas Agro - Cendana Estate	Desa Marukangan, Kecamatan Sandaran, Kabupaten Kutai Timur, Provinsi Kalimantan Timur, Indonesia	00° 53' 13.236" N 118° 16' 53.688" E
18	PT. Bumi Mas Agro - Damar Estate	Desa Susuk Luar, Kecamatan Sandaran, Kabupaten Kutai Timur, Provinsi Kalimantan Timur, Indonesia	00° 53' 20.6" N 118° 14' 37.6" E
19	PT. Evans Lestari - Kenanga Estate	Desa Petunang, Desa Suro, Desa Leban Jaya dan Desa Remyu, Kecamatan Muara Beliti, Kecamatan Tuah Negeri dan Kecamatan Tiang Pumpung Kepungut, Kabupaten Musi Rawas, Provinsi Sumatera Selatan, Indonesia	03° 10' 32.80" S 103° 03' 29.40" E
20	PT. Evans Lestari - Tamarind Estate	Desa Remyu, Desa Petunang, Desa Yuda Karya, Desa Jaya Tunggal dan Desa Jaya Bakti, Kecamatan Tuah Negeri dan Kecamatan Suka Karya, Kabupaten Musi Rawas, Provinsi Sumatera Selatan, Indonesia	03° 14' 0.76" S 103° 06' 14.16" E
21	PT. Evans Lestari - Meranti Estate	Desa Suro, Desa Simpang dan Gegas Temuan, Kecamatan Muara Beliti dan Kecamatan Tiang Pumpung, Kabupaten Musi Rawas, Provinsi Sumatera Selatan, Indonesia	03° 15' 13.45" S 103° 04' 55.44" E
22	PT. Evans Lestari - Tengawang Estate	Desa Babat, Desa Suka Merindu, Desa Padu Raksa dan Desa Lubuk Ngin, Kecamatan Suku Tengah Lakitan Ulu dan Kecamatan Selangit, Kabupaten Musi Rawas, Provinsi Sumatera Selatan, Indonesia	03° 06' 58.10" S 102° 50' 32.30" E
23	PT. Simpang Kiri Plantation Indonesia - Simpang Kiri Estate	Desa Simpang Kiri, Kecamatan Tenggulun, Kabupaten Aceh Tamiang, Provinsi Aceh, Indonesia	04.105° S 97.976° E
24	PT. Dharma Agung - Dharma Agung Estate	Desa Suka Makmur, Kecamatan Kejuruan Muda, Kabupaten Aceh Tamiang, Provinsi Aceh, Indonesia	04° 10' 07" N 98° 00' 50" E
25	PT. Teunggulon Raya - Teunggulon Raya Estate	Desa Tenggulun, Kecamatan Tenggulun, Kabupaten Aceh Tamiang, Provinsi Aceh, Indonesia	3° 59' 40" N 97° 59' 14" E
26	PT. Agro Bumi Kaltim - Sentosa Estate	Desa Teluk Bingkai, Kecamatan Kenohan, Kabupaten Kutai Kartanegara, Provinsi Kalimantan Timur, Indonesia	0° 4' 11.45" N 116° 17' 13.13" E
27	PT. Agro Bumi Kaltim - Sejahtera Estate	Desa Lamin Teliha, Kecamatan Kenohan, Kabupaten Kutai Kartanegara, Provinsi Kalimantan Timur, Indonesia	0° 4' 36.63" N 116° 13' 47.39" E
28	PT. Nusantara Agro Sentosa - Bukit Mas Estate	Desa Long Less, Kecamatan Busang, Kabupaten Kutai Timur, Provinsi Kalimantan Timur, Indonesia	0° 59' 16.77" N 116° 28' 59.33" E

PART 2: VERIFICATION PROCESS

2.1 About the Verification Body

Control Union (CU) is an independent, international assurance and certification body. Founded in 1920 in the Netherlands, CU has office in more than 80 countries. CU offer one-stop-shop solutions for sustainability reporting and assurance services. CU has more than 5,000 employees working across the globe.

In the field of sustainability reporting, we serve our clients by performing sustainability strategy checks, gap analysis and independent assurance. Control Union is also a registered assurance provider for the AA1000 assurance standard.

Control Union (Malaysia) Sdn Bhd is accredited for RSPO (ASI-ACC-069) for the scope of P&C (Single Site & Group) and SCC worldwide and accredited by the Department of Standard Malaysia (DSM) for ISO 17021, ISO 17065, ISO 17020, ISO 9001, ISO 14001, MTCS - FMC, FSMS and MSPO. When requested, a copy of the accredited certificates can be obtained from CUC. Control Union also approved in providing verification for POIG verification indicators.

2.2 Verification Team

Lead verifier:	Mohamad Fitri Mustafa
Co-Verifier:	Ebnu Holdoon Shawal

2.2.1 Qualifications of the Assessors

Name	Qualifications
<u>Lead Verifier</u> Mohamad Fitri Mustafa	Serves as auditor cum marketing at Control Union Malaysia Sdn Bhd which cover the following activities: SPOTT verification, Traceability (TTM & TTP) and other sustainability project under the department of Control Union Assurance Services. Prior to joining Control Union, he has more than 10 years' experience in the palm oil industry (Agronomy & Advisory Services) and accumulated his experiences in sustainability audit from 2018 until present. Completed series of training such as Global Report Initiative (GRI) Standards Assurance, NDPE IRF Protocol, Traceability Assurance (TTM & TTP), brand protocol (Nestle, Mondelez, PepsiCo, Unilever), MSPO P&C lead auditor course and RSPO P&C lead auditor course.
<u>Co Verifier</u> Ebnu Holdoon Shawal	Graduates in Bachelor of Civil Engineering from University Tenaga Nasional Ebnu serves as Project Manager – Sustainability in Control Union Malaysia's activities GRI Assurance, Assurance Statement AA1000As, SPOTT Verification, Traceability and other sustainability projects under the department of Control Union Assurance Services. Has successfully attended the Global Report Initiative (GRI) Standards Training (C38370) by Tembusu Asia Singapore, Completed Lead Auditor Course for RSPO Principle and Criteria, RSPO Supply Chain, qualified auditor for MSPO Oil Palm Management Criteria and Supply Chain. Prior to joining Control Union, Ebnu has more than 9 years experiences in Palm Oil Industry conducting audit in various country, managing the programs for Global and Local Palm Oil Sustainability scheme (RSPO and MSPO), part of technical working group for MSPO implementations together with Standard Malaysia and various stakeholders.
<u>Observer</u> Mohammad Rizky Fatulloh	Serve as Scheme Coordinator (Scheme Manager) Palm Oil in Control Union Indonesia, graduated in Bachelor of Law, with almost 9 years' experience in TIC (Testing, Inspection and Certification) industry. Involved in ISPO certification since 2022. Possesses expertise in legality. Has attended and passed training for ISPO Auditor, ISO 14001:2015, ISO 45001:2018, ISO 19011:2018, SNI ISO/IEC 17065:2012, SNI ISO/IEC 17025:2017, ISO 31000:2009; ISO 37001:2016, TKDN (Tingkat Komponen Dalam Negeri) Training, Inspection for Textile Brand Training, Mechanical Electrical, Laboratory personnel for Electrical Product and Manufacture of domestic appliances; and Cleanliness Health Safety and Environmental Sustainability (CHSE) Certification Auditor Training in the Tourism and Creative Economy.

2.3 Methodology

2.3.1 General Overview

Assurance method included,

- Inquiring and interviewing management, including senior management at executive and functional levels,

and of relevant management responsible for the day-to-day management of sustainability.

- Observing and inspecting management practices, process testing and evidence gathering across the organization on a sample basis.
- Evaluating documentary evidence and management representations that support adherence to the principles.
- Data source validation.
- Limited testing of detail on a sample basis (e.g., re-performance of calculations).
- Carrying out analytical procedures (e.g., trend analysis).
- Observing and inspecting on a sample basis management practice, process testing and evidence gathering (from source to aggregation).

All concerned SPOTT indicators 2025: **7, 11, 34, 38, 95, 110, 111, 116, 118, 145, 172, 174, 175, and 176** will be subject to comprehensive external verification in order to achieve full scoring marks under SPOTT.

For Data source verification samples of site management will be interviewed by the auditors by virtual means.

2.3.2 Sampling

For non-traceability related SPOTT Indicators

Where sampling is required for the verification assessment, the sampling design was based on a minimum sample of facilities, **where $x = (\sqrt{y})$** , where y is the number of facilities under each processing scope. The result always to be rounded “up” to the next whole integer.

2.3.3 Sampled operational units for the evaluation

Palm Oil Mills:

1. PT. Bumi Mas Agro – Benuang Palm Oil Mill
2. PT. Evans Lestari – Kenanga Palm Oil Mill
3. PT. Teguh Jayaprima Abadi – Rahayu Palm Oil Mill

Estates:

1. PT. Sembada Sennah Maju – Sennah Estate
2. PT. Gunung Pelawan Lestari – Gelam Estate
3. PT Bumi Mas Agro – Cendana Estate
4. PT. Evans Lestari – Kenanga Estate
5. PT. Teunggulon Raya – Teunggulon Raya Estate

2.3.3 Explanation of the sample selection

Sampling was derived to be representative covering all operational scopes of M.P. Evans plc:

Total of Palm Oil Mills	6	Sample Units to be	3
Total of Estates	28	verified (sqrt total units)	5

Traceability related SPOTT Indicators

Verification scope is limited to **3 mills** and **5 estates** provided for verification which has been mentioned in table 2.3.3 above. All sites will be evaluated according to the latest SPOTT indicators.

PART 3 ASSESSMENT FINDINGS

3.1 Summary of the findings

Control Union (M) Sdn Bhd as a third party had assessed and validated compliance, performance and/or actions taken by **M.P. Evans Group PLC** relative to its commitment by evaluating the information provided by the company towards the **14** SPOTT indicators that require verification: All concerned SPOTT indicators 2025: **7, 11, 34, 38, 95, 110, 111, 116, 118, 145, 172, 174, 175, and 176** be verified during the assurance process (subject to any scope changes within **M.P. Evans Group PLC**).

Summary of indicators evaluated summary of findings and level of assurance are indicated in the table below:

Summary of Findings Indicators	Scope and Scoring
Member of multiple industry schemes or other external initiatives to reduce negative environmental or social outcomes associated with palm oil production (7).	
<p>M.P. Evans Group PLC is a member of multiple industry schemes and other external initiatives to reduce negative environmental or social outcomes associated with palm oil production as follows.</p> <ol style="list-style-type: none"> RSPO: The RSPO is a voluntary, global membership organisation that partners with stakeholders from the seven sectors of the palm oil industry to develop and implement global standards for the production and procurement of sustainable palm oil. RSPO Standards provide the aims, objectives and requirements for the production and procurement of RSPO Certified Sustainable Palm Oil (CSPO). M.P. Evans has been an RSPO member since 8th October 2006 (Membership No: 1-0027-06-000-00). UNGC: The ambition of UNGC is to accelerate and scale the global collective impact of business by upholding the Ten Principles and delivering the SDGs through accountable companies and ecosystems that enable change. To make this happen, the UN Global Compact supports companies to: <ul style="list-style-type: none"> Do business responsibly by aligning their strategies and operations with Ten Principles on human rights, labour, environment and anti-corruption; and Take strategic actions to advance broader societal goals, such as the UN Sustainable Development Goals, with an emphasis on collaboration and innovation. <p>M.P. Evans became a member of UNGC on 17th June 2024, https://unglobalcompact.org/what-is-gc/participants/165031-M-P-Evans-Group-PLC. In the Group's commitment letter to United Nations dated 3rd June 2024, the company pledges to support Ten Principle of the United Nations Global Compact on human rights, environment and anti-corruption. Upon communication, the company express the commitment to making the UN Global Compact and its principles part of strategy culture and day to day operations of the company and engaging in collaborative projects which advance the broader development goals of the United Nations particularly Sustainable Development Goals.</p>	Comprehensive, externally verified
Climate risks assessment available (11)	
<p>M.P. Evans applies the recommendations of the Taskforce on Climate-related Financial Disclosures ("TCFD") as a framework to strengthen its approach to risk management and to disclose information about the Group's climate-related risks and opportunities. In line with the recommendations of the TCFD, climate-scenario analysis has been conducted to help identify and assess the Group's climate-related risks and opportunities, and to understand and manage the impact that climate change may have on business success. Working closely with the third-party sustainability advisors, the Group has determined how different climate-</p>	Comprehensive, externally verified

change scenarios may impact its business and has developed a strategy to mitigate those potential impacts.

Disclosures relating to the Group's climate risk assessment can be found in the Group's 2024 Annual report (pages 28-33). The Group publishes a standalone TCFD report in which climate-related risks and opportunities are listed, and risk management process described in more detail (available at <https://www.mpevans.co.uk/sustainability/sustainability-reports>).

The Group's Task Force on Climate-related Financial Disclosure Report includes the following:

1. Climate-risk management
2. Climate-scenario analysis
3. The climate-related risks
4. Strategy
5. Climate-resilient business strategy
6. Metrics and targets
7. The climate-related targets
8. Greenhouse gas emissions

Details about the climate risk assessment are also available in the Group's 2024 CDP report (see 2.2.2.16, page 23), presented during the verification assessment. The Submission to CDP is on October 2024, and the CDP Score feedback was in February 2025. Summarize the overall score as follows:

CDP Disclosing Org. No	Disclosing Organization	Category	Environmental Issues	Score
44330	M.P. Evans Group PLC	Overall score	Forest	B
44330	M.P. Evans Group PLC	Overall score	Climate	B
44330	M.P. Evans Group PLC	Overall score	Water	B

Company Name	Climate	Forests	Water
M.P. Evans Group PLC	B	B	B

Percentage of fresh fruit bunches (FFB) supply to own mills traceable to plantation level (34).

The company has set the standards for the traceability for different categories of plantations, dealer, collection center and own estates as follows:

Comprehensive, externally verified

Category	Indicators
Own Estate	<p>FFB from their own estates and scheme smallholders is fully traceable:</p> <ol style="list-style-type: none"> i. Name of Estate or Plantation ii. GPS Coordinates iii. Boundary Map iv. Size of planted Area v. Size of Concession Area vi. Volume of FFB Supplied to the mill vii. Legality

Third Party Plantations	For FFB from third party supplying plantation to be considered traceable required: <ul style="list-style-type: none">i. Name of estate or plantationii. GPS coordinatesiii. Boundary mapiv. Size of planted area (Ha)v. Size of concession area (Ha)vi. Volume FFB supplied to the millvii. Legality
Scheme Smallholders	For FFB from scheme smallholders to be considered traceable required: <ul style="list-style-type: none">i. Name of Estate or Plantationii. GPS Coordinatesiii. Boundary Mapiv. Size of Planted Area (Ha)v. Size of Concession Areavi. Volume FFB Supplied to the millvii. Legalityviii. Name of Smallholder Cooperativeix. Members of Cooperative
Agent / Collection Center	For FFB from agent/collection center to be considered traceable, required: <ul style="list-style-type: none">i. Name of supplierii. Address (village, sub-district) and GPS coordinates of the supplieriii. Volume of FFB supplied to the mill information on the geolocation of FFB originsiv. Address (village, sub-district); GPS coordinates; and size of the planted areav. Proof of the ownership status or the right/claim to the land by the grower/smallholder
<p>Notes:</p> <ul style="list-style-type: none">1. FFB is considered traceable when the size of the supply base area mapped is equal to or exceeds the oil palm production area required to produce the volume of FFB supplied to the mill.2. Certified ISH groups have an average yield globally at 17.07 MT/ha of FFB (RSPO Impact report)	

FFB purchased by the Group’s mills is fully traceable to direct suppliers (including third party supplying plantations, agents and collection centres). The company engages with all its direct suppliers and is in the process of verifying the information collected from dealers and collection centers to achieve full traceability to origin, down to the level of smallholder plot.

Based on the verification of data for all six palm oil mills, it is verified that the numbers for traceability to origin are as follows:

PANGKATAN PALM OIL MILL					
FFB source	Category	Volume FFB	Trc Vol	Non-Trc Vol	% Trc
PGE inti	Own Estate	62,671	62,671	0	100%
SNE inti	Own Estate	45,644	45,644	0	100%
BIE inti	Own Estate	60,287	60,287	0	100%

BIE KKPA	Scheme smallholder	3,108	3,108	0	100%
PGE KKPA	Scheme smallholder	2,045	2,045	0	100%
Dewi Maya	Agent/Collection center	83	83	0	100%
Surya Makmur, PT	Agent/Collection center	5,411	5,411	0	100%
Teng Gaes Jaya, CV	Agent/Collection center	31,693	23,092	8,601	73%
Sub-total		210,943	202,342	8,601	96%

TENGGALAT PALM OIL MILL					
FFB source	Category	Volume FFB	Trc Vol	Non-Trc Vol	% Trc
Tengkalat Inti	Own Estate	42,484	42,484	0	100%
KKPA Mapur Mandiri	Scheme smallholder	25,074	25,074	0	100%
Gelam Inti	Own Estate	42,793	42,793	0	100%
KKPA Silip Lestari	Scheme smallholder	5,698	5,698	0	100%
Gunung Pelawan Inti	Own Estate	35,374	35,374	0	100%
KKPA Ikhtiar Sejahtera	Scheme smallholder	19,292	19,292	0	100%
Cemara Inti	Own Estate	16,774	16,774	0	100%
KKPA Gunung Muda Sejahtera	Scheme smallholder	31,302	31,302	0	100%
Anugrah Reyzatama Group, CV	Agent/Collection center	36	36	0	100%
Tandan Pratama, CV	Agent/Collection center	328	328	0	100%
Cahaya Maras Abadi, CV	Agent/Collection center	30,386	17,914	12,472	59%
Multi Nusa Pratama CV	Agent/Collection center	59,843	15,362	44,481	26%
Suhendra Gunawan, MR	Agent/Collection center	788	728	60	92%
Sub-total		310,171	253,159	57,013	82%

RAHAYU PALM OIL MILL					
FFB source	Category	Volume FFB	Trc Vol	Non-Trc Vol	% Trc
PT PMM INTI	Own Estate	1,045	1,045	0	100%
PT PMM KKPA	Scheme smallholder	12,681	12,681	0	100%
PT TJA INTI	Own Estate	13,984	13,984	0	100%
PT TJA KKPA	Scheme smallholder	2,021	2,021	0	100%
PT ABK INTI	Own Estate	28,426	28,426	0	100%
PT ABK KKPA	Scheme smallholder	7,948	7,948	0	100%
PT NAS INTI	Own Estate	10,526	10,526	0	100%

PT NAS KKPA	Scheme smallholder	1,302	1,302	0	100%
Kutai Agro Jaya, PT	Third-party plantation	508	508	0	100%
Aliansyah Arjan	Agent/Collection center	36,669	0	36,669	0%
Anugrah Jasha Investama, CV	Agent/Collection center	14,088	0	14,088	0%
Arus Cipta Eriady, PT	Agent/Collection center	652	0	652	0%
Berkah Hizriah, CV	Agent/Collection center	33	0	33	0%
Bumi Gatah Permai, CV	Agent/Collection center	1,612	0	1,612	0%
Imaira Harapan Sejahtera, PT	Agent/Collection center	3,084	0	3,084	0%
Rony Wijayanto	Agent/Collection center	4,244	0	4,244	0%
Tunas Sawit Sejahtera, CV	Agent/Collection center	42,595	0	42,595	0%
Wong Akeh Utama, PT	Agent/Collection center	40,691	0	40,691	0%
Sub - total		222,107	78,440	143,667	35%

BUMI PERMAI PALM OIL MILL					
FFB source	Category	Volume FFB	Trc Vol	Non-Trc Vol	% Trc
PT PMM INTI	Own Estate	168,411	168,411	0	100%
PT PMM KKPA	Scheme smallholder	66,392	66,392	0	100%
PT TJA INTI	Own Estate	57,048	57,048	0	100%
PT TJA KKPA	Scheme smallholder	14,507	14,507	0	100%
Sub-total		306,357	306,357	0	100%

BENUANG PALM OIL MILL					
FFB source	Category	Volume FFB	Trc Vol	Non-Trc Vol	% Trc
ARE INTI	Own Estate	36,975	36,975	0	100%
ARE KKPA	Scheme smallholder	12,875	12,875	0	100%
BNE INTI	Own Estate	40,158	40,158	0	100%
CNE INTI	Own Estate	29,518	29,518	0	100%
CNE KKPA	Scheme smallholder	12,553	12,553	0	100%
DME INTI	Own Estate	38,160	38,160	0	100%
DME KKPA	Scheme smallholder	3,789	3,789	0	100%
Citra Palma Sejati, PT	3 rd party plantation	8,886	8,886	0	100%
Setara Kilau Mas Adicita, PT	3 rd party plantation	16,670	16,670	0	100%

Sinergi Agro Industri, PT	3 rd party plantation	1,086	1,086	0	100%
Sumber Bumi Serasi, PT	3 rd party plantation	14	14	0	100%
Berkah Hizriah, CV	Agent /Collection center	12,957	0	12,957	0%
Jaya Harapan Bersama	Agent /Collection center	172	0	172	0%
Sub-total		213,813	200,684	13,129	94%

KENANGA PALM OIL MILL					
FFB source	Category	Volume FFB	Trc Vol	Non-Trc Vol	% Trc
TWE INTI	Own Estate	34,984.62	34,984.62	0	100%
TWE KKPA	Scheme smallholder	16,604.81	16,604.81	0	100%
TNE INTI	Own Estate	29,149.40	29,149.40	0	100%
TNE KKPA	Scheme smallholder	13,162.63	13,162.63	0	100%
MRE INTI	Own Estate	22,902.92	22,902.92	0	100%
MRE KKPA	Scheme smallholder	11,176.37	11,176.37	0	100%
KNE INTI	Own Estate	49,017.84	49,017.84	0	100%
KNE KKPA	Scheme smallholder	23,013.97	23,013.97	0	100%
Anita Efendi	Agent /Collection center	1,337	0	1,337	0%
Anugerah Ageng Amanah, PT	Agent /Collection center	25,338	176	25,162	1%
Bumi Sari Global, PT	Agent /Collection center	890	0	890	0%
Mutiara Kikim Group, PT	Agent /Collection center	703	0	703	0%
Sahabat Musi Rawas Sempurna, CV	Agent /Collection center	45,208	0	45,208	0%
Sub-total		273,488	200,189	73,300	73%

Based on the Traceability to Plantation on the group level, it was confirmed in the details below:

Total FFB Volume	1,536,879.00 MT
Total Traceable Volume	1,241,170.00 MT
Total Non-Traceable Volume	295,170.00 MT
Total Percentage Traceable	81.0%

Member of the Roundtable on Sustainable Palm Oil (RSPO) (38)

<p>M.P. Evans Group PLC is a UK-based plantation group, listed on the Alternative Investment Market ('AIM') of the London Stock Exchange. Based on the verification in the year 2025, it was confirmed that the company is still RSPO members.</p> <p>Membership No: 1-0027-06-000-00 dated (08 October 2006)</p>	<p>Comprehensive, externally verified</p>						
Implementation of commitment to no planting on peat of any depth (95)							
<p>MP Evans Group implements its Policy on Environmental Sustainability (established in October 2021) which covers Conservation, Biodiversity, Energy, pollution and Greenhouse Gas, Fire, Water, and Waste.</p> <p>Commitments relating to the protection and management of peatland are as follows:</p> <ol style="list-style-type: none"> The Group will not develop peatlands, regardless of peat depth; The Group will monitor soil subsidence and implement best management practices for previous planting made on peatlands, as well as on other marginal and fragile soils including steep terrain. <p>The policy applies to all the Group's Indonesian operations. The Groups employees, contractors, consultants, smallholders, vendors, suppliers and guests are required to adhere to the policy. The policy will be updated periodically and adapted in accordance with changes in applicable regulations.</p> <p>MP Evans has legacy plantings established on peat soils. To preserve soil health and minimize carbon loss, the company follows the best management practices recommended by expert agronomists. These practices focus on preventing peat degradation by controlling erosion and maintaining optimal water levels to slow the breakdown of organic matter. MP Evans also employs water and soil management and monitoring systems in line with the RSPO Manual on Best Management Practices for Existing Oil Palm Cultivation on Peat. The company has established a formal mechanism for managing peat subsidence through its Standard Operating Procedure for Peatland Management (Document No. AGR-SOP16-01), which has been in effect since October 2019. This SOP outlines procedures for monitoring peat subsidence and water table management.</p> <p>Disclosures relating to the protection and management of the peatland are clearly stated on the Group's website as follows:</p> <table border="1" data-bbox="220 1301 1193 1686"> <thead> <tr> <th>Indicator</th><th>Disclosures</th></tr> </thead> <tbody> <tr> <td>No new planting on peat</td><td>The Group adopts RSPO criteria meaning that since November 2018, the group are not allowed any new development on the peat regardless of depth. The same commitment applies to their suppliers.</td></tr> <tr> <td>Management of cultivated peatland</td><td>The Group acknowledges that there is a small proportion of its planted area developed on peat prior to the introduction of a no planting on peat policy. Where the company have oil palm on the peat, they use best management practices as per RSPO guidelines to manage and monitor water levels and measure soil subsidence. This commitment to best management practices for soils and peat also applies to their suppliers.</td></tr> </tbody> </table> <p>MP Evans has also conducted a peatland inventory following the RSPO inventory template. The completed report has been submitted to the RSPO Secretariat, with the latest submission sent to ghg@rspo.org.</p> <p>The area of planted peatland is mapped in each of the estates that have a planted peatland area, namely:</p> <ol style="list-style-type: none"> PT Bilah Plantindo PT Bumi Mas Agro PT Gunung Pelawan Lestari PT Prima Mitrajaya Mandiri 	Indicator	Disclosures	No new planting on peat	The Group adopts RSPO criteria meaning that since November 2018, the group are not allowed any new development on the peat regardless of depth. The same commitment applies to their suppliers.	Management of cultivated peatland	The Group acknowledges that there is a small proportion of its planted area developed on peat prior to the introduction of a no planting on peat policy. Where the company have oil palm on the peat, they use best management practices as per RSPO guidelines to manage and monitor water levels and measure soil subsidence. This commitment to best management practices for soils and peat also applies to their suppliers.	<p>Comprehensive, externally verified</p>
Indicator	Disclosures						
No new planting on peat	The Group adopts RSPO criteria meaning that since November 2018, the group are not allowed any new development on the peat regardless of depth. The same commitment applies to their suppliers.						
Management of cultivated peatland	The Group acknowledges that there is a small proportion of its planted area developed on peat prior to the introduction of a no planting on peat policy. Where the company have oil palm on the peat, they use best management practices as per RSPO guidelines to manage and monitor water levels and measure soil subsidence. This commitment to best management practices for soils and peat also applies to their suppliers.						

e. PT Teguh Jayaprima Abadi

It is noted that the Group's peatland area has not increased. The landbank planted on peat has remained unchanged over the past two years, as shown in the data below. MP Evans recorded the same peat area for both 2023 and 2024.

Indicator	Units	2024	2023
Compost application rate	Tonnes per hectare	5.05	5.68
Fertiliser application rate	Tonnes per hectare	0.80	0.77
Pesticide application rate	Litres per hectare	1.66	1.52
	Kilograms per hectare	1.14	1.04
Area of oil palm on peat	Hectares	4,637	4,637

Extension of commitment to third-party suppliers to the MP Evans Group has been verified based on signed declaration letters. These letters affirm the suppliers' commitment to complying with all applicable legal and certification requirements, including RSPO, ISPO, ISCC, and carbon-related standards. The declarations also include a commitment to refrain from planting on peat soils. Each letter of statement is signed by the respective supplier, as illustrated in the sample below:

- Training and Socialization to Kantor Desa Manubar related to HCV, ISPO, RSPO, ISCC, GHG, policy, vision and mission and Grievance Procedure dated 12th December 2024 attended by 17 attendees.
- Training and socialization to Kantor Desa Marukangan dated 13th November 2024 related to Socialization on ISPO, RSPO, ISCC Environmental, HCV, Procedure of grievance, policy company, and vision and mission attended by 22 attendees.
- Training and Socialization to Kantor Desa Susuk Luar dated 16th November 2024 which covers ISPO, RSPO, ISCC, Environmental, HCV, Grievance Procedure, Policy company, Vision and Mission company attended by 21 attendees.

Progress towards commitment to reduce absolute GHG emissions (110)

The Group has continued to work on reducing its total GHG emissions during the year. In accordance with TCFD recommendations and the Greenhouse Gas Protocol, the Group measures emissions in three categories, scopes 1, 2 and 3. Scope 1 emissions arise from the Group's own operations, scope 2 from electricity purchased to power those operations, and scope 3 from indirect activities outside the Group, most notably the onward processing of the Group's products. Whilst not all emissions are carbon dioxide (CO₂), for ease of comparison, they are converted to equivalent amounts of CO₂ and reported as tonnes of CO₂ equivalent, or 'tCO₂e'. The Group reports a carbon balance sheet and is committed to achieving net zero emissions by 2050.

The Group's net-zero targets have been established with reference to Science-Based Targets, requiring a 90% reduction in industrial emissions, with the remaining 10% offset by high-quality carbon removals, and a 72% reduction in what are referred to as 'FLAG' emissions (those associated with forestry, land use and agriculture).

During 2024, scope 1 emissions have remained similar to the previous year, despite the increase in hectareage, and scope 2 emissions continue to be low, given the internal power generation from the Group's own renewable energy biogas facilities. Scope 3 emissions have fallen as the Group has continued to work both with customers and with its consultants to understand better the onward processing activities undertaken, and their related carbon costs.

The Group has achieved a 36% reduction in absolute Group emissions (from 2,782,800 tCO₂e in 2021 to 1,789,700 tCO₂e in 2024). The reduction is attributed to a decrease in the volume of fresh fruit bunches ("FFB") sent to external mills for processing and the Group's continued work with customers and with its consultants to better understand the onward processing

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activities undertaken, and their related carbon costs. The Group's emissions intensity (across scopes 1, 2 and 3) has reduced to 4.8 tCO₂e per tonne of CPO (from the 2021 baseline figure of 8.9 tCO₂e) and 3.9 tCO₂e per tonne of palm product (from the 2021 baseline figure of 7.3 tCO₂e per tonne of palm product).

Group GHG Emissions

Scope	Units	2024	2023	2021 (Baseline)
Scope 1	tCO ₂ e	199,700	203,900	188,000
Scope 2	tCO ₂ e	700	600	400
Scope 3	tCO ₂ e	1,589,300	2,046,700	2,594,400
Total Emissions		1,789,700	2,251,200	2,782,800
% Reduction From Baseline Year		36%	19%	11%

Progress towards commitment to reduce GHG emissions intensity. (111)

As part of the Group's commitment to sustainable operation, it monitors a range of metrics and targets in support of achieving its goals. The Group monitors carbon intensity measured as the total CO₂ emissions per tonne of CPO produced and per tonne of palm product (CPO and PK).

By the end of 2024, the Group's total carbon intensity per tonne of CPO had reduced from the 2021 baseline figure of 8.9tCO₂e to 4.8tCO₂e and per tonne of palm product from 7.3tCO₂e to 3.9tCO₂e.

The information related with the GHG emission intensity can be accessed from the company's annual report 2024, at page 33 – 34. The reference link as follow: <https://d1jgvns6wxbsj.cloudfront.net/app/uploads/2025/03/2025-03-25-annual-report-2024.pdf>.

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Progress towards commitment on water use intensity (116)

The Group has a target to reduce the Group's annual water use for palm-oil processing to less than 1.1m³ per tonne of FFB processed by the end of 2025, from a 2021 baseline of 1.2m³ per tonne of FFB processed. At all palm-oil mills, water efficiency management plans, including recycling, are implemented.

As the Group does not irrigate its crop, the main uses of water are as part of the milling process, and household and office sanitation. At all palm-oil mills, water-management systems, including recycling, are implemented to be able to achieve the target of water use intensity for palm oil processing: to limit water use by the mills to less than 1.1 m³ water per tonne FFB. In 2023, this metric was reduced to 1.0 m³ per tonne FFB milled. In 2024, there was an increase by 0.1 m³ per tonne FFB processed compared to the year 2023, but the Group has still achieved a reduction in intensity of water use against the 2021 baseline of 1.2 m³ per tonne FFB processed.

Indicator	Units	2024	2023	2021 Baseline
Mill Water Use	m ³ per tonne FFB processed.	1.1	1.0	1.2

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Progress towards commitment on water quality (BOD or COD) (118)

The MP Evans Group has set a target for 100% of POME to be treated in covered ponds by 2030, up from 82% in 2021. M.P. Evans is proud to be a zero-operational-waste business. This means that all operational waste streams are either used as a fuel source to produce heat or electricity or are used to return nutrients to the soil through composting and land application. Five of six mills are equipped with methane capture facilities whereby POME is treated in a covered biodigester tank to harness the methane and CO₂ that arise from the decomposition of POME.

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The Group is committed to protect the water quality of water courses and natural water bodies in concession areas. Palm oil mill effluent (POME) is utilized for composting, biogas production and land application. It is not discharged into rivers or water courses and is treated to reduce the biological oxygen demand and chemical oxygen demand before being used for land application.

POME that has been managed at WTP will then be used as a fertilizer substitution in Land Application (LA). Before being distributed to the Land Application, all POME is entered into the WWTP with a single- feeding system which is then processed to reduce pollutant elements so that it is suitable for application to land. The permit does not include an expiration date, regarding this, Environmental Agency explained that the permit will remain valid until there is a violation or a change in the application area.

The company conducts routine monitoring of POME based on the applicable regulation. The biological oxygen demand (BOD) and the chemical oxygen demand (COD) of treated POME is kept well below the legal limits for land application in Indonesia (BOD <5000 mg/L).

Summary of BOD and COD for the year 2024 is as below:

No	Mill	2024	
		BOD	COD
1	Benuang POM	3072	8749
2	Bumi Permai POM	2588	7393
3	Rahayu POM	3803	10862
4	Kenanga POM	1680	11686
5	Pangkatan POM	3554	7540
6	Tengkalat POM	1884	4709
Group Average		2764	8,490

Examples of local stakeholder engagement to prevent conflicts. (145)

MP Evans Group has established the POLICY ON SUSTAINABILITY OF LOCAL COMMUNITIES in October 2021. The policy applies to all the Group's Indonesian operations. The Group's employees, contractors, consultants, smallholders, vendors, suppliers, and guests are required to adhere to the policy. This policy is freely available on the Group's website and is updated periodically to adapt to changes in applicable regulation and standards. It relates to:

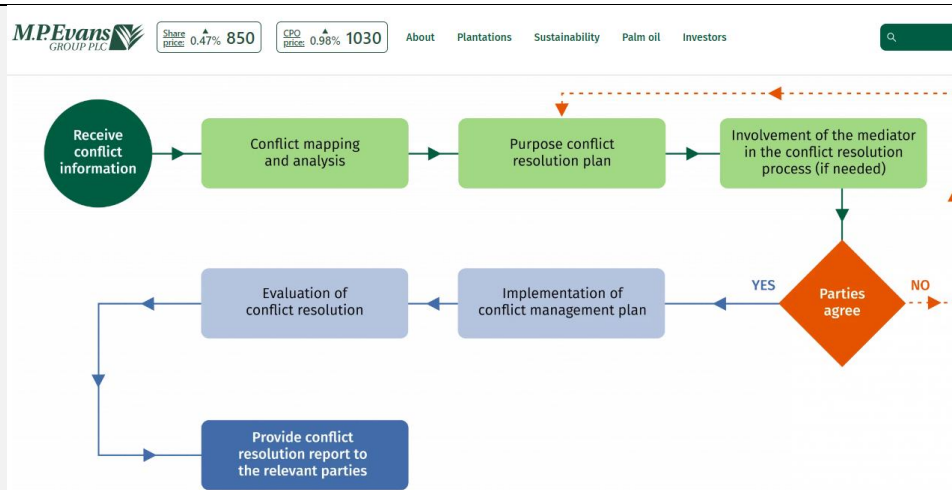
- Rights of indigenous people;
- Community social responsibility;
- Smallholder co-operatives;
- Human rights defenders.

Policy link: <https://www.mpevans.co.uk/sustainability/policies>

Land acquisition has been carried out in an FPIC manner, in accordance with the SOP for Land Acquisition Procedures (No. GPL/SOP/Ummum-27 Document dated March 2, 2016). The procedure has been socialized to community parties in the appropriate form and language (Indonesian). The process starts with identification and mapping, followed by measuring and physical field checks, then the Operations Room Assistant (ORA) will negotiate prices witnessed by Village Officials. The FPIC process also includes environmental and social impact assessments such as providing food and water sources for village residents.

The Group's process is designed to respect the rights of communities and indigenous groups wherever it operates. In the event there are claims that involve already compensated land, the Group has a procedure to resolve these conflicts, summarized below:

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Rights of Indigenous People

The Group respects indigenous peoples' and indigenous organizations' rights and will not intervene in or infringe on the way in which they govern themselves.

- The Group will ensure it does nothing to undermine the rights of indigenous people within areas controlled by the Group;
- The Group will respect the customs, culture, traditions and heritage as well as the freedom of religion of employees and communities, according to national laws;
- The Group will respond to grievances systematically and sympathetically.

Sighted the research report and engagement with local stakeholder which collaboration with Universitas Indonesia conducted by Center for Sociological Studies, Faculty of social and political science Universitas Indonesia:

- Research report in East Kutai Regency East Kalimantan – Creating Social Baseline and Stakeholders Map of PT Bumi Mas Agro in June 2020
- Research report on Social Baseline and Stakeholder Mapping of PT Prima Mitraya Mandiri in Kutai Kartanegara District East Kalimantan
- Social Baseline and Stakeholders Mapping, PT Evans Lestari in Musi Rawas District, south Sumatera in November 2017

CSR 2024, according to PT GPL

- 22nd January 2024 – Bantuan Material Perbaikan Desa – located in Desa Air Anyir
- 31st January 2024 - Bantuan Tournament Volley – located in Desa Mapur
- 31st January 2024 – Bantuan Material Perbaikan Jambatan – Desa Mapur
- 6th February 2024 – Bantuan Dana Perbaikan Jalan Desa – Desa Air Anyir

PT Bumi Mas Agro – Period of January December 2024 (East Kalimantan)

Religious Aid	Road Access Community	Educational and Sport Aid	Sport Aid, Social, and Cultural
Isra Miraj Assistance	Village Access Road Repair Assistance	Indonesian Independence Day Assistance to Sandaran District	Village Assistance
Fuel Fund Assistance	Village Office Landfill Material Assistance	Indonesian Independence Day Assistance to Villages	Village Ditch Cleaning Cost Assistance
Lighting During Ramadhan		School Package Assistance	Spring Pond Maintenance Assistance
Ramadan Safari and Orphan Assistance			Development Assistance

<p>Cow and Animal Assistance</p> <p>MTQ Activity Assistance</p> <p>Prophet's Birthday Assistance</p>			<p>CSR Beach Tourism Fund Assistance</p> <p>Village Ditch Cleaning Cost Assistance</p> <p>Rice Basic Food Assistance</p> <p>CSR assistance for 2024 Flood Disaster</p> <p>Village Q adds assistance for the 2024 Election in Musi Rawas Regency</p> <p>Infantry Brigade Office</p> <p>CSR POLRES Musi Rawas for the purchase of one AC unit</p>	
Meranti Estate				
Religious Aid	Road Access Community	Educational and Sport Aid	Sport Aid, Social, and Cultural	
<ul style="list-style-type: none"> • CSR for Year 2024 – PT Sembada Sennah Maju – Supply to Pangkatan Mills • (PT Bilah Platindo) _ Bilah Estate • Flower Board Assistance for Pangkatan District Residents • Assistance of 1 Cement Bag for District Command Warehouse Recap • Assistance Field • Access Maintenance – provision of financial assistance 		<p>Financial Assistance for MMA Activities</p> <p>Financial Assistance for Competition Activities from IRMAS Surio Village</p> <p>Financial Assistance for Competition Activities for the 79th Anniversary of the Republic of Indonesia in Simpang Gegas Village</p>		

for the maintenance of the Sennah Plantation Village office				
• Religion and Culture				
Percentage of scheme smallholders involved in program. (172)				
The Group invites members of local communities to join scheme-smallholder co-operatives and now more than 11,000 individuals are members of the group smallholder schemes. Smallholder co-operative schemes are developed and operated by the Group to the same high standards applied to its own areas.				Comprehensive, externally verified
	Units	2024	2023	
Scheme smallholder land	Hectares	16,235	15,868	
	% Group Concession	23%	21%	
No of scheme smallholder	Number	11,425	11,388	
No of scheme smallholder co-operatives	Number	33	33	
Percentage of independent smallholders/outgrowers involved in programme (174)				
The Group facilitates the inclusion of independent smallholders in sustainable palm-oil value chains. For several years, the Group has been providing training and administrative support to help independent smallholders in Bangka to meet the requirements for certification under the RSPO independent-smallholder standard. Over the years, the Group has progressively increased the number of independent smallholders supported by the program. In 2024, the Group supported 649 independent smallholder farmers, representing approximately 13% of all independent smallholders in the Group's supply chain. 547 farmers, with an area of 3,311 hectares, have achieved RSPO certification and attained additional revenue for the sale of RSPO-certified FFB.				Comprehensive, externally verified
	Units	2024	2023	
Independent SH engaged in support program	Number	649	547	
Area controlled by independent SH supported	Hectares	4,109	3,311	
RSPO-certified independent SH area	Hectares	3,311	2,288	
RSPO-certified independent SH FFB	Tonnes	15,622	14,092	
Process used to prioritise, assess and/or engage non-smallholder suppliers on compliance with company's policy and/or legal requirements (175)				
The Group has a set of policies covering different aspects of its approach to sustainability, which apply to the Group's employees, service providers and suppliers, as well as visitors to the Group. Supplier requirements are communicated to suppliers through socialisation of company policy. The policy applies to all the Group's Indonesian operations. The Group's employees, contractors, consultants, smallholders, vendors, suppliers, and guests are required to adhere to the policy. This policy is freely available on the Group's website and is updated periodically to adapt to changes in applicable regulation and standards.				Comprehensive, externally verified
The company completes due diligence for each supplier through a supplier evaluation form with the following criteria:				
i. Geocoordinate and estate location				
ii. Complete legal data				
iii. Evidence of owner legality towards the land				
iv. Operational permit or business permit (specifically for companies for agents/independent farmers)				
v. BPJS employment membership for workers				
vi. BPJS Health Insurance membership for workers				
vii. Worker wages in accordance with the local government minimum wage				
viii. There are employees under 18 years old during the process				

- ix. Supplier worker PPE is available according to each job sighted the details including name of supplier, address, telephone number, RSPO / ISPO
- x. Supplier Evaluation form has been updated for each of the new suppliers as per example of Kenanga Palm Oil Mill.

Based on the procedure set by MP Evans towards the suppliers, document no. IDN-SUS-SOP08-01 dated 22/10/2023, sighted the objective of the procedure to give guidance on how the procedure related to buy and sell of Fresh Fruit Bunch, CPO and PK procedure that will cover the buying and selling of CPO and PK to all unit of Evans Group Indonesia.

Sighted the procedure for activity sending of FFB, CPO and PK from initial until the end which need to cover the safety and health of the company.

6.2: Buying FFB

6.2.1: Buying FFB from third party

6.2.1: Marketing makes purchases of FFB according to the FFB Processing Capacity and Daily Production of the PKS

6.2.1.2: Marketing and related departments conduct a survey to the location of prospective FFB sellers (individuals/cooperatives/external companies) and take FFB samples for analysis through the selection process

6.2.1.3: FFB samples are taken to the laboratory for extraction testing by the Quality Analysis Team. The results of the extraction test will be used by marketing as a basis for determining the purchase price

6.2.14: The FFB Purchase MOU Contract is made and signed by authorized representatives of prospective FFB sellers and the Company. The MOU contract must include a clause that the source of the FFB sold comes from a legal source (not from fruit in forest areas, stolen or areas that are not permitted under applicable regulations)

6.2.1.5: For the MOU Contract financing process, prospective FFB sellers are required to submit the following legal documents to the company:

a. Limited Liability Company (PT)/Limited Partnership (CV)

Limited Liability Company PT

- Deed of Establishment of PT and Decree of Confirmation of the Minister of Law and Human Rights
- Deed of Adjustment of the Articles of Association of the PT with Law No. 40 of 2007 and related Decree of the Minister of Law and Human Rights
- Deed of Amendment to the Articles of Association of the PT and Decree of the Minister of Law and Human Rights
- Deed of Amendment to the Current Articles of Association of the PT and Decree of the Minister of Law and Human Rights
- Deed of Amendment to the Current Composition of the PT Management and Decree of the Minister of Law and Human Rights
- Deed of Amendment to the Authority of the Board of Directors and Decree of the Minister of Law and Human Rights

Sighted the training and socialization for:

Desa Manubar' Office: Socialization External on HCV, ISPO, RSPO, ISCC, GGL, Kebijakan, Visi dan Misi, and Procedure

Trainer: Christian Sinaga

Aim Training: Masyarakat dan Peringkat Desa Manubar

Date: Kamis, 12th December 2024

<p>Time: 10.00</p> <p>Vision and Mission: The Company is Committed to Quality Results and Plantation Management as an Industry Reference by Strengthening the Value of Integrity, Team and Perfection to Improve Sustainable Business and Welfare. The Meeting and Socialization Involve Commitment to Produce Good Quality and Estate as an Industry Reference by Strengthening the Value of Integrity which Involve Policy:</p> <ul style="list-style-type: none"> i. Support for International Conventions ii. Sustainability and Business Ethics iii. Sustainability of Local Communities iv. Environmental Sustainability v. Anti-Slavery and Human Trafficking vi. Whistleblowing System vii. Grants, Donations and Sponsorships <p>Explanation of certificates in the palm oil industry (ISPO, RSPO, ISCC, GGL)</p> <p>Explanation of High Conservation Value Areas (HCV) in the operational area of PT Bumi Mas Agri. Sighted the list of attendees 17 person attend the socialization dated 12th December 2024</p> <p><u>Training in office of Desa Manubar</u> Socialization External (HCV, ISPO, Kebijakan Visi dan Misi, Procedure Compliant) Dated: Rabu 11th December 2024 21 persons attended the meeting dated 11th December 2024</p> <p><u>Training in office of Desa Marukangen</u> Dated 13th November 2024 Time: 09.30 – 17.00 Persons attended – 22</p> <p><u>Training in office of Desa Susuk</u> Socialization ISPO, RSPO etc. dated 16th November 2024 attended by 21 persons. Konsultasi Dan Sosialisasi Ispo/Rspo, Lingkungan/Hcv, Sop, Kebijakan, Visi Dan Misi Perusahaan Kepada Desa Dan Masyarakat Di Sekitar Perusahaan PT. Evans Lestari - Kenanga Estate, Tamarind Estate, dan Meranti Estate (Masyarakat Desa Remayu, Desa Suro, Desa Petunang, Desa Leban Jaya, Desa Jaya Tunggal, Desa Simpang Gegas, Desa Yudha Karya, Pengurus dan Pengawas Koperasi Maju Besar, Pengurus dan Pengawas Koperasi Suro Sejahtera, Pengurus dan Pengawas Koperasi Petunang Bumi Sempurna, Pengurus dan Pengawas Koperasi Gegas Makmur, Pengurus dan Pengawas Koperasi Perigi Jaya, dan Pengurus dan Pengawas Koperasi Berlian Lestari Jaya. Konsultasi dan Sosialisasi ISPO/RSPO/ISCC, Lingkungan/HCV, SOP, Kebijakan, Visi dan Misi Perusahaan Kepada Desa dan Masyarakat di Sekitar Perusahaan PT. Evans Lestari – Kenanga Estate, Tamarind Estate, dan Meranti Estate, 19 September 2024.</p>	
Number or percentage of non-smallholder suppliers assessed and/or engaged on compliance with company's policy and/or legal requirements (176)	
<p>M.P. Evans engages with all direct suppliers and assesses them for compliance with company policy and inclusion in the supply chain. All direct suppliers sign supplier agreement including requirements that the source of FFB does not come from forest area or peatland, and requirements to obey the prevailing laws regulations, rules and code of ethic regarding slavery and human trafficking (UK Modern slavery act 2015, and MP Evans Modern Slavery Policy). Additionally, the suppliers sign statements including commitments to: Comply with regulations in environmental and occupational health and safety; Not plant on peat land in accordance with applicable regulations; Not plant on land that has a slope more than 40%; Not encroach on natural forests when clearing land; Not burn land; Fully respect human rights; Not employ children or workers under 18 years of age; Ensure there is no forced labor; Prioritize the FPIC process.</p>	<p>Comprehensive, externally verified</p>

Sighted the evidence of socialization at PT Gunung Pelawan Lestari in November 2023 attended by 9 people from Agents, dealers, Tengkalat Estate, and staff from Head Office. Sighted the evidence of supplier agreement, including requirements that the source of FFB does not come from forest area or peatland, and that the second party shall obey the prevailing laws regulations, rules and code of ethic regarding slavery and human trafficking (UK Modern Slavery Act 2015, and MP Evans Modern Slavery Policy). Also sighted statement of agreements with suppliers, including commitments to: Comply with regulations in environmental and occupational health and safety; Not plant on peat land in accordance with applicable regulations; Not plant on land that has a slope more than 40%; Not encroach on natural forests when clearing land; Not burn land; Fully respect human rights; Not employ children or workers under 18 years of age; Ensure there is no forced labor; Prioritize the FPIC process. Based on the verification, there 24 suppliers have been engaged which has been consider as non smallholder suppliers and all the suppliers engagement stood at 100%.

Engagement Status of External Supplier with Company Compliance

Mill	Supplier	Category	Number of Category	Engaged in 2024
Pangkatan Palm Oil Mill	BIE KKPA	Cooperative/ Plasma	2	Yes
	PGE KKPA			Yes
	Dewi Maya	Agent/ Collection center	3	Yes
	Surya Makmur, PT			Yes
	Teng Gaes Jaya, CV			Yes
Tengkalat Palm Oil Mill	KKPA Mapur Mandiri	Cooperative/ Plasma	4	Yes
	KKPA Silip Lestari			Yes
	KKPA Ikhtiar Sejahtera			Yes
	KKPA Gunung Muda Sejahtera			Yes
	Anugrah Reyzatama Group, CV	Agent/ Collection center	5	Yes
	Cahaya Maras Abadi, CV			Yes
	Multi Nusa Pratama CV			Yes
	Suhendra Gunawan, MR			Yes
	Tandan Pratama, CV			Yes
Rahayu Palm Oil Mill	PT PMM KKPA	Cooperative/ Plasma	4	Yes
	PT TJA KKPA			Yes
	PT ABK KKPA			Yes
	PT NAS KKPA			Yes
	Aliansyah Arjan	Agent/ Collection center	9	Yes
	Anugrah Jasha Investama, CV			Yes
	Arus Cipta Eriady, PT			Yes
	Berkah Hizriah, CV			Yes
	Bumi Gatah Permai, CV			Yes
	Imaira Harapan Sejahtera, PT			Yes
	Rony Wijayanto			Yes
	Tunas Sawit Sejahera, CV			Yes
	Wong Akeh Utama, PT			Yes

	Kutai Agro Jaya, PT	Third party plantation	1	Yes
Bumi Permai Palm Oil Mill	PT PMM KKPA	Cooperative/ Plasma	2	Yes
	PT TJA KKPA			Yes
Benuang Palm Oil Mill	ARE KKPA	Cooperative/ Plasma	3	Yes
	CNE KKPA			Yes
	DME KKPA			Yes
	Berkah Hizriah, CV	Agent/ Collection center	2	Yes
	Jaya Harapan Bersama			Yes
	Citra Palma Sejati, PT	Third party plantation	4	Yes
	Setara Kilau Mas Adicita, PT			Yes
	Sinergi Agro Industri, PT			Yes
	Sumber Bumi Serasi, PT			Yes
Kenanga Palm Oil Mill	TWE KKPA	Cooperative/ Plasma	4	Yes
	TNE KKPA			Yes
	MRE KKPA			Yes
	KNE KKPA			Yes
	Anita Efendi	Agent/ Collection center	5	Yes
	Anugerah Ageng Amanah, PT			Yes
	Bumi Sari Global, PT			Yes
	Mutiara Kikim Group, PT			Yes
	Sahabat Musi Rawas Sempurna, CV			Yes
TOTAL			48	

3.2 Signing by the Client

I, the undersigned, being the most senior relevant management representative of the operation seeking or holding certification, agree with the contents and audit findings as presented in this document.

I also confirm:

- Acceptance of liability in execution of the instructions given.
- That this company was made aware that the findings of the audit team are tentative; pending review and decision making by the duly designated representatives of Control Union Certifications.
- During the closing meeting all agenda items were covered by the Lead Verifier.

Acknowledged by:

Name:	Donald Ginting
Position:	Sustainability Senior Manager
Date:	23.05.2025


Signature

3.3 Signing by the Lead Assessor

I the undersigned, being the Lead verifier, confirm that this report is an accurate record of the findings and of the closing meeting. I further confirm that the summary of the findings as presented in this report are a true representation of the actual findings of the audit team.

Acknowledged by:

Name:	Mohamad Fitri Mustafa
Position:	Lead Verifier
Date:	16.05.2025


Signature

3.4 Signing by the Certifier

I the undersigned, being the Certifier, confirm that the information and conclusions included in this report have been prepared in good faith and that the certification decision has been based upon this information.

Acknowledged by:

Name:	Jasmandy Syahrul
Position:	Reviewer
Date:	19.06.2025


Signature