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M.P. Evans is a responsible producer of sustainable Indonesian palm oil, striving for excellence in all the Group's operations, with a focus on continuing growth and offering an increasing yield.

Bulking station at Bumi Mas, East Kalimantan



## About this report

This report outlines the environmental, social, and governance (“ESG”) performance of M.P. Evans Group PLC (“the Group”) for the two-year period from 1st January 2023 to 31st December 2024. It highlights key developments across the Group and reflects our commitment to transparency and accountability in how we integrate sustainable practices throughout our operations and supply chain.

This is the Group’s second formal ESG report, building on a long-established commitment to sharing detailed information about our sustainability practices. We published a standalone sustainability report in 2020, followed by our first ESG report in 2023. ESG-related updates also feature regularly on our website and in our annual reports.

This report focuses on the Group’s most material ESG topics, encompassing environmental protection and climate action, workforce and community wellbeing, ethics and compliance, and responsible sourcing. For a full understanding of our performance and progress, this report should be read alongside the Group’s 2024 annual report and the 2024 Task Force on Climate-related Financial Disclosures (“TCFD”) report.

The Group plans to publish ESG reports every two years, with the next edition covering the period to 31 December 2026.

## REPORTING FRAMEWORK

This report has been prepared in accordance with the Global Reporting Initiative (“GRI”) standards, and a full GRI content index is available on pages 72 to 87. It also includes a summary of our TCFD climate-related disclosures, with a comprehensive account provided separately in our 2024 TCFD report.

## ENTITIES INCLUDED IN THE REPORT

This report encompasses all operations of the Group, including head offices in both the UK and Jakarta, with a primary focus on the Group’s oil-palm plantations and mills located across Indonesia. A detailed overview of these operations can be found on the map on pages 4 and 5.

## ASSURANCE

This report has been produced in partnership with Inspired ESG, who assisted with collating and evaluating the Group’s data to fulfil disclosure obligations. The report has been reviewed by senior management, including our president director in Indonesia and our Group chief executive, and it has been approved by our board of directors. The report has not been subject to third-party assurance, and the approach to independent assurance will remain under review by the board and the audit committee.

## FURTHER INFORMATION

Details about the Group’s operations and its approach to sustainability, including sustainability policies, can be found in our 2024 annual report and our 2024 TCFD report, both of which can be found on the Group’s website [www.mpevans.co.uk](http://www.mpevans.co.uk). We welcome feedback on this report and on our sustainability efforts in general. Please contact our company secretary via [enquiries@mpevans.co.uk](mailto:enquiries@mpevans.co.uk) if you have any questions or comments regarding this report.



## Group overview

M.P. Evans is a responsible producer of sustainable palm oil, with plantations in five Indonesian provinces: Aceh, Bangka Belitung, North Sumatra, South Sumatra and East Kalimantan.

The Group's significant operational sites are its oil-palm plantations and mills across Indonesia (see map on pages 4 and 5), where the core of its sustainability efforts and production activities take place. Headquartered in the UK, the Group's shares are traded on the London Stock Exchange Alternative Investment Market ("AIM"). The Group was founded by Matthew Pennefather Evans in the 1870s and its long history in tropical agriculture includes experience in tea plantations and rubber. The Group began to invest in palm oil in the 1970s and over the last 20 years has concentrated its strategy to focus exclusively on the production of sustainable palm oil in Indonesia.

Our business involves cultivating and harvesting fresh fruit bunches ("ffb") and processing them in our palm-oil mills to produce crude palm oil ("CPO") and palm kernels ("PK"). The Group is a long-standing and proud member of the Roundtable on Sustainable Palm Oil ("RSPO") and applies the criteria and

guidance established by the RSPO in the development and management of all its oil-palm estates and palm-oil mills. At the end of 2024, the Group managed a total planted area of 66,100 hectares, including more than 16,200 hectares managed on behalf of local communities through smallholder schemes. These smallholder co-operatives provide local communities with an important source of income and are an essential part of the Group's success.

The Group's processing capacity has increased substantially in recent years through significant investment in modern milling facilities. Over the last five years, the Group has commissioned three new palm-oil mills, more than doubling its ffb processing capacity from 160 tonnes per hour in 2019 to 325 tonnes per hour in 2024. The Group's sixth mill was commissioned in early 2023 at Musi Rawas in South Sumatra. The Group operated six palm-oil mills throughout 2024, producing 356,200 tonnes of CPO and 78,000 tonnes of PK. The Group

processed almost all (96%) of total crop produced in the Group's own mills. The remaining ffb (72,000 tonnes) was sold to third-party palm-oil mills for processing.

The Group has continued to grow in line with its sustainable business strategy. By the end of 2024, the total planted area managed by the Group had increased by 12,000 hectares since 2022, primarily through the acquisition of new estates. In 2023, the Group expanded its hectareage through the acquisition of Indonesian palm-oil companies PT Dharma Agung and PT Teunggulon Raya in Aceh, and PT Agro Bumi Kaltim and PT Nusantara Agro Sentosa in East Kalimantan. The Group has also continued to add new plantings to Group estates, as well as for its associated scheme smallholders. All planting activities are overseen by the Group's sustainability team and are carried out in full compliance with RSPO standards, ensuring no deforestation, and that only land suitable for cultivation is developed.





Harvesters loading ffb on Kota Bangun estate

## Group overview continued



As an RSPO member, the Group aims to attain RSPO certification of its palm-oil mills as soon as possible after commissioning. In 2024, the Group achieved RSPO certification of its most recent mill at Musi Rawas. Five of our six mills are now RSPO certified, and we are progressing with the RSPO certification of our sixth mill at Bumi Mas in East Kalimantan. The Group also undergoes certification under the International Sustainability and Carbon Certification ("ISCC") scheme. All six of the Group's mills are ISCC certified. In 2024, 69% of the Group's total CPO output was certified as sustainable palm oil ("CSPO").

Over 12,600 people are employed by the Group, of which more than 12,000 are estate workers. The Group also engages contractors for key services such as planting and construction. On estates, we provide housing along with medical, educational, religious and leisure facilities for our workers and their families.

Essential inputs, including seedlings, fertiliser, and machinery spare parts, are sourced from third-party suppliers.

In 2024, the Group processed 1.6 million tonnes of ffb; 58% of which came from the Group's own estates, 18% from scheme smallholders, while 24% was sourced from independent third parties, including independent smallholders.

The CPO and PK produced by the Group's mills are sold to downstream processors operating in Indonesia to produce palm kernel oil ("PKO"), biodiesel and various other refined oils. Refined products are then used in the manufacture of food and non-food products, which are eventually sold to consumers through retailers.



## Map and locations

### 1 SIMPANG KIRI

Mature oil-palm estate in the province of Aceh, near the border with North Sumatra, which was acquired in the early 1980s. Ffb are processed in a nearby third-party mill. A further 1,900 planted hectares were acquired in early 2023.

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Group planted area: 4,300 hectares

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Scheme-smallholder planted area: 300 hectares

### 2 BERTAM PROPERTIES

This land was previously the Group's Bertam Estate, all of which has been sold to Bertam Properties, a joint venture with two Malaysian partners. Starting in 1992 with an area of some 2,000 hectares, the area has been developed into a new town. The remaining developable area is 195 hectares.

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Bertam Properties: 298 hectares

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Group minority share: 40%

### 3 KERASAAN

Mature (ex-rubber) oil-palm estate near the town of Pematangsiantar in North Sumatra. Ffb are processed in the neighbouring Bukit Marajah mill, owned by the SIPEF Group - also the majority shareholder in Kerasaan.

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Planted area: 2,300 hectares

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Group minority share: 38%

### 4 PANGKATAN GROUP

Grouping of three estates (Pangkalan, Bilah, Sennah) whose fruit is processed in a 40-tonne mill built on Pangkatan in 2005. Combination of a long-established, mature (ex-rubber) oil-palm estate (Pangkalan), and land subsequently acquired or planted (Bilah and Sennah).

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Group planted area: 7,000 hectares

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Scheme-smallholder planted area: 1,400 hectares

#### KEY

- Indonesia
- Malaysia
- Group operation
- Minority interest



### 5 MUSI RAWAS

Located in South Sumatra province near the town of Lubuk Linggau, the project was started in 2012 and reached the initial target of 10,000 planted hectares during 2023. A 60-tonne mill was commissioned in February 2023.

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Group planted area: 8,100 hectares

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Scheme-smallholder planted area: 3,000 hectares

### 6 BANGKA

Located on the island of Bangka, the land was acquired in 2005. The first areas planted started production during 2009. A 45-tonne mill with composting facility and biogas plant was commissioned in May 2016 and extended to 60 tonnes in 2019.

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Group planted area: 6,100 hectares

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Scheme-smallholder planted area: 3,900 hectares



**7 BUMI MAS**

Located in East Kalimantan, north-east of Sangatta next to the Manubar river. The majority of the land was acquired in 2017. It was largely planted in 2012-14, with the first harvesting taking place during 2015. A 60-tonne mill was commissioned in August 2021. A further 3,000 planted hectares were acquired in July 2025.

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Group planted area: 10,200 hectares

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Scheme-smallholder planted area: 1,700 hectares

**8 KOTA BANGUN ESTATES**

Located in East Kalimantan, close to Kota Bangun and next to the Mahakam river. There are two mills on site: a 60-tonne mill commissioned in December 2012, and a 45-tonne mill commissioned in September 2020. A further 8,300 planted hectares were acquired in November 2023 to increase mill utilisation with Group crop.

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Group planted area: 17,500 hectares

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Scheme-smallholder planted area: 6,300 hectares



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## Strategic pillars

The Group's four strategic pillars of responsibility, excellence, growth and yield are central to its day-to-day operations and its ongoing development.



### RESPONSIBILITY

- Active RSPO members, adhering to the RSPO Principles & Criteria ("P&C") for sustainable palm oil production.
- Adhere to the UN's ten universal principles on human rights, labour, environment and anti-corruption as participants of the United Nations Global Compact.
- Support communities both in and around the Group's operations in Indonesia.
- Avoid, minimise and remedy adverse environmental impacts.



### EXCELLENCE

- Continued investment in employee training and development.
- Introduction of new and innovative estate management techniques.
- Ongoing focus on improving yields, particularly from recently acquired estates.
- Delivering high oil-extraction rates: 23.2% in 2024.



### GROWTH

- Over the last two years, total planted area managed by the Group has increased by 22%, primarily through the acquisition of new, young estates.
- CPO production by the Group's mills has increased by 20% since 2022 by increasing milling capacity.
- Continued investment in the Group's production of renewable electricity.
- Promoting long-term productivity by the replanting of old palms.



### YIELD

- Record profits delivered in 2024 (US\$45,961,000), driven by increased production, strong average palm-oil prices, and continued operational efficiency.
- Delivering increasing shareholder returns: dividend for 2024 up 17% from last year.
- Earnings-enhancing buyout of minority partner.
- Maximising the productive potential of our land by best agronomic practices.



## Statement by the chief executive

I am delighted to introduce the Group's latest ESG report, covering in detail our performance in 2023 and 2024. As has been the case for many years, acting responsibly and delivering sustainable production is a core part of the Group's strategy and will remain so as we continue to grow and develop.

We made several steps forward during the reporting period, including the certification by the RSPO of the Group's mill at our Musi Rawas estate in South Sumatra, with five of the Group's six palm-oil mills now RSPO certified. The Group is currently working on the certification of its final mill at Bumi Mas in East Kalimantan. By the end of 2024, as a result of a combination of RSPO certification and the separate ISCC scheme, all the Group's six mills were selling certified output and produced more than 250,000 tonnes of CSPO, representing almost 70% of total output.

Alongside the commitment to producing sustainable output, including sustainable palm oil, sustainable palm kernels, and even certified sustainable palm-kernel shells ("PKS"), a valuable byproduct, Group mills operate on a principle of zero waste. This is exemplified by the biogas facilities that have been installed at five of the Group's mills. As a result of the efficient running of those facilities, the Group was able, in 2024, to generate a record amount of renewable electricity

of over 38 million kWh. Approximately half of this power was sold to the Indonesian electricity grid, generating additional income. The other half was used internally, saving a substantial amount of money for the Group, and significantly reducing the Group's reliance on diesel-powered generators.

The Group is committed to setting aside land for conservation purposes, with a focus on areas with high conservation value ("HCV") or high carbon stock ("HCS"). The area dedicated to conservation grew during the period under review as the Group took on further conservation areas as part of acquisitions made, but also as the Group, for the first time, specifically acquired land exclusively for the purpose of conservation. An area of approximately 1,400 hectares of mangrove forest, close to the Group's Bumi Mas estate in East Kalimantan, was acquired and is now being actively conserved by the sustainability team based there. Mangrove forests are environmentally important for many

reasons, including their richness in biodiversity, and in particular their significant sequestration of CO<sub>2</sub>. Whilst it is not included as part of the Group's carbon balance sheet, it is estimated that over 500,000 tonnes of CO<sub>2</sub> are sequestered within the area acquired. As a result of the acquisition, the Group's total conservation area increased to over 8,000 hectares, achieving the Group's target to have conservation areas representing at least 10% of the planted area managed.

Over many years, the Group has recognised the importance of promoting biodiversity across its estates and, during the period under review, established a dedicated biodiversity team on its Bangka estate. That team, supported by expert consultants, is already making substantial progress on a number of projects on the estate. Native trees have been planted around river borders and around former mining ponds, as part of the estate is rehabilitated former tin-mining land.



**Matthew Coulson**  
Chief executive

The Group has also been working to create hedgerows on previously unused land underneath the power lines (distributing the Group's renewable electricity) that run alongside several estate roads. By introducing a variety of indigenous beneficial plants, hedgerows can provide homes and corridors for wildlife, and the biodiversity team has already measured a significant increase in several species.

The Group continues to work in close partnership with its associated smallholders and has community smallholder co-operatives attached to all its main operating locations. The total area managed on behalf of scheme smallholders increased during the period under review to over 16,200 hectares, both as a result of new planting and



## Statement by the chief executive continued

as new areas were brought into the Group's smallholder arrangements as part of new acquisitions. Those areas generated 285,900 tonnes of ffb, providing a significant income to co-operative members. In addition, the Group has continued to support over 600 independent farmers in Bangka, representing approximately 4,100 planted hectares as they work towards achieving RSPO certification under the RSPO independent smallholder standard ("RISS").

The Group has made clear commitments on carbon reduction and is on track to meet those commitments. Regular updates are provided, and further detail is contained within this report. Since our baseline year, 2021, total carbon emissions (including scopes 1, 2 and 3) have reduced from just under 2.8 million tonnes CO<sub>2</sub>e to just under 1.8 million tonnes CO<sub>2</sub>e, a reduction of 36%. Allowing for the benefit of increases in production during the same period, the Group's carbon intensity, when measured in tonnes of CO<sub>2</sub>e per tonne of palm product produced, has fallen even further, from 7.3 to 3.9.

As part of the Group's commitment to transparency on ESG, the Group completed CDP (formerly known as the Carbon Disclosure Project) reporting for the first time in 2024 and achieved a noteworthy 'B' grade for each of the climate change, forests, and water elements of their assessment. The Group has also continued to report using the SPOTT benchmark run by the Zoological Society of London, increasing its scoring each year, with a score of 88.9% in 2024.

### FRESH CHALLENGES

The Group's senior leadership team, sustainability professionals, and all its operational management, recognise that our ongoing commitment to responsible practice means that we should continually strive to do more and do better. We are proud of what has been achieved but recognise that there are always new challenges to work on together. With this mindset, some of the Group's priority areas include:

- Focusing on recent acquisitions to ensure that all standards are aligned to those of existing Group estates quickly and that RSPO certification is achieved promptly.

- Ensuring compliance with the new 2024 RSPO P&C, which includes updated criteria and took effect in November 2025.
- Understanding in more depth the approach taken by some of our key business partners, both customers and suppliers, and that they are consistent with our expectations on sustainability.
- Enhancing the good work we have already done on supply chain traceability.

### LOOKING AHEAD

We cannot expect to continue to grow and thrive in the same way as we have done in recent years if we do not continue to place responsibility and sustainability at the heart of our strategy and embed the right approach within our culture. As well as celebrating the Group's achievements, focusing on key challenges, the Group will focus efforts on:

- Ongoing plans and targets for carbon reduction.
- Maintaining a clear focus on conservation and biodiversity, ensuring we have sufficient resources in place.

- Responding transparently and proactively to challenges that arise across our operations.
- Monitoring reporting and governance obligations to enable the Group to demonstrate its approach and commitments.
- Supporting the communities both in and around the Group's operations in Indonesia.

We will only be able to achieve our goals if we continue to invest in the ongoing training and development of our dedicated team in the UK, in our Jakarta head office, and across all our Indonesian operating locations. I would like to close by thanking them all for their unwavering support, and I look forward to sharing further progress with you in our next report.

### Matthew Coulson

Chief executive  
M.P. Evans Group PLC

December 2025



## Performance for 2024

**66,100**

HECTARES PLANTED  
Group and scheme smallholders

**22% increase** from 54,100 hectares in 2022

**20.9**

TONNES FFB PER HECTARE  
From the mature planted hecтарage of Group and scheme smallholders

**10% decrease** from 23.3 tonnes ffb per hectare in 2022

**1,536,900**

TONNES FFB PROCESSED  
By Group mills

**18% increase** from 1,300,100 tonnes ffb processed by five Group mills in 2022

**356,200**

TONNES CPO  
Produced by Group mills

**20% increase** from 297,400 tonnes CPO produced by five Group mills in 2022

**256,700**

TONNES CERTIFIED SUSTAINABLE PALM OIL (CSPO)

**18% increase** from 217,600 tonnes CSPO in 2022

**8,000**

HECTARES CONSERVATION AREA

**66% increase** from 4,800 hectares in 2022

**28.5**

MILLION M3 BIOGAS PRODUCED

**78% increase** from 16 million m<sup>3</sup> in 2022

**38,100**

MWh ELECTRICITY GENERATED

**44% increase** from 26,500 MWh in 2022

**4.8**

tCO<sub>2</sub>e PER TONNE CPO  
GHG emissions intensity

**33% reduction** from 7.2 tCO<sub>2</sub>e per tonne CPO in 2022

**11,400**

SCHEME SMALLHOLDERS

**12% increase** from 10,200 in 2022

**649**

INDEPENDENT SMALLHOLDERS SUPPORTED WITH RSPO CERTIFICATION

**82% increase** from 357 in 2022

**3,300**

HECTARES RSPO-CERTIFIED INDEPENDENT-SMALLHOLDER AREA

**154% increase** from 1,300 hectares in 2022

As the Group has grown significantly by hecтарage over the last two years, there has been a temporary fall in yield per hectare as new areas reach the Group's high standard. Almost all crop is now being processed in one of the Group's six mills, helping both to increase sustainable output and to reduce carbon intensity.



## Material topics

We have determined the sustainability topics most relevant to the Group through a multi-step process involving stakeholder engagement, risk assessment, benchmarking and review, to identify and prioritise topics based on their significance to both the Group and its stakeholders. Insights from the Group’s sustainability team, departmental managers, the chief executive, board members, external ESG consultants and other external stakeholders, have all contributed to defining our most material topics.

This year we undertook a review of our material topics, taking into consideration disclosure requirements under ESG reporting and assessment frameworks, namely GRI, TCFD, SPOTT and CDP, industry benchmarking, latest developments, stakeholder expectations, and advice from external ESG consultants. Our review determined that the topics remain highly relevant, with no changes required, therefore our material topics remain unchanged since the last reporting period. To effectively manage these material issues, the Group has established clear commitments and measurable targets, which are incorporated into our sustainability policies and integrated into our overall strategy.

**TABLE 1: List of material topics and key commitments to address material issues**

Material topics	Key commitments to address the material issue
Climate change	Identify and manage climate-related risks and opportunities.
	Reduce greenhouse-gas emissions across the value chain.
	Install biogas plants wherever the Group builds new palm-oil mills.
	Introduce measures to improve energy efficiency and expand the use of renewable energy.
	Reduce greenhouse-gas emissions from fertiliser usage.
Forest, peatland and biodiversity	No development of HCV areas (HCS forest or peatland).
	Seek to protect, restore, and wherever possible enhance biodiversity where the Group operates.
	Ensure the existence of riparian reserves and implement best management practices to protect and enhance the ecological functions of riparian areas alongside all watercourses and water bodies in the Group’s concessions.
	Monitor soil subsidence and implement best management practices for previous plantings made on peatlands.
Water and waste	Safeguard water resources and support water security in its operating areas.
	Monitor, report on, and maintain full compliance with legal requirements for palm-oil mill effluent (“POME”) and water quality indicators.
	Implement measures to reduce water usage in the Group’s concessions.
	Promote sustainable waste management including waste reduction, reuse and recycling, to mitigate the impacts of waste.
Fire	Uphold a strict zero-burning policy, prohibiting the use of fire for clearing land or as a method for domestic waste disposal in its operating areas.
	Monitor fire risk and implement fire prevention and control measures.



Material topics	Key commitments to address the material issue
Local communities	Respect community rights and contribute to the socio-economic development of the communities where we operate.
	Obtain free, prior and informed consent of the local community before undertaking any development project that could affect their lands, resources, or way of life.
	Make purchases from local businesses and contractors.
Smallholders	Establish smallholder co-operatives which promote economic development of the local community.
	Support equally the improved livelihoods and inclusion in sustainable palm-oil value chains of both independent smallholders surrounding the Group's own areas and scheme smallholders managed by the Group.
Fair labour	Provide fair and equal opportunities to all workers.
	Create and maintain a working environment that is free from sexual harassment.
	Provide comfortable, high-quality housing with access to basic services for all estate workers.
	Prohibit the use of child labour.
	Pay employees a living wage, measured in relation to the country where they are employed.
	Respect workers' right to freedom of association and permit workers to collectively express, promote, pursue and defend common interests.
	Ensure that its operations do not constitute or support modern slavery or human trafficking.
Employee retention and development	Attract skilled individuals, provide development opportunities and maintain an engaged workforce.
Health and safety	Create a healthy and safe work environment for all employees, contractors, consultants, smallholders, vendors, suppliers, and guests of the company.
Traceability and procurement practices	Source goods or services only from suppliers who commit to comply with the requirements that are set out in agreements.
	Engage with suppliers to encourage their conformity to our policies.
	Obtain information for all ffb sourced, regarding the geolocation of ffb origin, land legality and land ownership status.
	Monitor and evaluate supplier compliance with the requirements set out in the Group's policies and relevant standards.
Ethical practices	Take active steps to ensure that its directors, employees, officers, affiliated entities, joint venture partners and agents, do not engage in any form of bribery or other corrupt activity.
	Handle complaints, grievances and conflicts responsibly, through open and constructive engagement with complainants and stakeholders.
Legal and regulatory compliance	Comply with applicable national rules and regulations.
	Comply with relevant international standards.



# Overview of targets and progress

## 1 Protect our environment and take action on climate change

Find out more on pages 15 to 33

Commitment	Target	Target year	Status	Result
Reduce GHG emissions	Reduce the Group's absolute industrial scopes 1, 2 and 3 emissions by 28% from a 2021 base year.	2030	Achieved	38% reduction, from 2.45 million tCO <sub>2</sub> e in 2021 to 1.52 million tCO <sub>2</sub> e in 2024.
	Reduce the Group's absolute industrial scopes 1, 2 and 3 emissions by 90% from a 2021 base year.	2050	On track	
	Reduce the Group's FLAG emissions intensity by 53% per tonne of CPO produced from a 2021 base year.	2030	On track	31% reduction, from 1.07 tCO <sub>2</sub> e/tCPO in 2021 to 0.74 tCO <sub>2</sub> e/tCPO in 2024.
	Reduce the Group's absolute FLAG emissions by 72% from a 2021 base year.	2050	On track	18% reduction, from 334,000 tCO <sub>2</sub> e in 2021 to 274,500 tCO <sub>2</sub> e in 2024.
Reduce water use	Maintain the Group's annual water-use intensity per tonne of ffb milled at less than 1.1 m <sup>3</sup> .	Year-on-year	Achieved	11m <sup>3</sup> of water used/tonne of ffb milled in 2024.
Improve utilisation of palm-oil mill effluent ("POME")	100% of the Group's POME to be treated in a closed biodigester to capture biogas.	2030	On track	In 2024, 86% of POME was treated in a closed biodigester to capture biogas.
Transition to electric vehicles	Have at least 100 vehicles within the Group run using low-emissions energy by 2030.	2030	On track	Two electric vehicles trialled in 2024.
Expand and strengthen conservation programmes	Increase the Group's hectares of protected conservation land to 10% of total planted hectarage, from a 2021 base year.	2025	Achieved	Conservation area increased to 8,000 Ha in 2024, representing 12% of the Group's planted area.
	Establish a dedicated biodiversity unit to improve our conservation and restoration practices, and have a comprehensive biodiversity monitoring programme in place.	2025	Achieved	Dedicated biodiversity team in full operation.
Prevent fires in concession areas	Zero fires in concession areas.	Year-on-year	Needs improvement	Three fires occurred within our boundaries in 2024.



## 2 Care for our workforce and enable community prosperity

Find out more on pages 35 - 47

Commitment	Target	Target year	Status
Protect workers from discrimination	No cases of discrimination.	Ongoing	Achieved
Take effective measures to prevent modern slavery	All staff will receive training on how to identify and report modern slavery.	Ongoing	Achieved
Close the gender gap	25% women for each job category.	2030	In progress
Provide and maintain a safe workplace	Zero fatalities.	Ongoing	Achieved
	10% year-on-year reduction in total recordable incident rate ("TRIR").	Year-on-year	In progress
Promote smallholder inclusion	Engagement with 100% of independent smallholders.	2027	In progress

## 3 Uphold good governance and build stakeholder trust

Find out more on pages 49 - 55

Commitment	Target	Target year	Status
Maintain compliance with applicable laws and regulations	No legal non-compliances.	Ongoing	Achieved
	No environmental incidents that lead to charges against the company.	Ongoing	Achieved
Prevent bribery and other forms of corruption	Every employee is trained on anti-corruption and bribery.	Ongoing	Achieved
	No cases of bribery or corruption.	Ongoing	Achieved
Demonstrate supplier compliance	Implement a comprehensive monitoring and evaluation programme to verify supplier compliance.	2027	In progress
Promote smallholder inclusion	Engagement with 100% of independent smallholders.	2027	In progress



# 1 Protect our environment and take action on climate change

Adaptation and resilience to climate change	15
Greenhouse-gas emissions	17
Energy use and efficiency	20
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Soil health	28
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Waste management	33



Restoration of degraded sandy riparian soil in Bangka, an area of abandoned tin-mining pits

## Adaptation and resilience to climate change

Climate change presents significant challenges that could impact the Group's ability to execute its strategy. Effective climate-risk management and adaptation are essential to mitigate these risks and ensure the Group's long-term performance. By building our adaptive capacity to manage climate-related risks and seize opportunities, we can maintain a competitive edge in the market.

For the third consecutive year, we have followed the recommendations of TCFD to identify and evaluate climate-related risks and opportunities. In line with TCFD guidance, we have conducted climate-scenario analysis across our operations. Our scenario analysis assessed the potential financial and operational impact of each risk and opportunity, considering both direct and indirect costs. This process is supported by the Group's ESG consultants, given the importance and specialist nature of this risk area. The outcomes of this analysis were shared during a climate-risk workshop held in November 2024, attended by representatives from operations, sustainability, risk management, finance, and the board.

In 2024, we identified 11 material climate-related risks: six 'physical' risks stemming from climate-related events and five 'transition' risks arising from efforts to shift away from fossil fuels, of which three are classed as 'regulatory risks'. Each risk has been assessed using climate-scenario analysis, considering varying time horizons and global warming trajectories. Risks have been evaluated for both likelihood and impact, considering both direct and indirect costs in assessing the potential financial and operational impact of each risk. In 2024 the Group began to work on quantifying financial implications and the costs of actions to manage the risks or realise opportunities.

We plan to disclose further information in future reports.

Senior managers have been engaged to identify existing mitigation measures across the business and introduce new management processes where necessary. As the Group's understanding of climate-related risks has matured, these risks have evolved from being monitored separately to becoming fully integrated into the Group's main risk register in 2024, reflecting their importance to overall business resilience and strategic planning. Full details about our climate-related risks and opportunities are available in our 2024 TCFD report.



Fire training at Pangkatan estate



Adaptation and resilience to climate change continued

**TABLE 2: Climate-related risks and mitigation measure being undertaken to address these risks**

Physical risks	Mitigation measures being undertaken	Transition risks: Regulatory	Mitigation measures being undertaken
<b>Rising mean temperatures</b> Likelihood: <b>HIGH</b> Impact: <b>LOW</b>	Monitoring the temperature at each site.	<b>Enhanced emissions reporting and other reporting obligations</b> Likelihood: <b>HIGH</b> Impact: <b>LOW</b>	Continued advances in ESG reporting and improvements in the way that we publicly disclose our commitments, targets and progress.
	Integrated pest management (IPM) to address increased risk of pest outbreaks, with focus on early detection and swift intervention.		Monitoring emerging regulations.
	Limiting worker exposure to the hottest part of the day.	<b>Mandates on and regulation of existing products and services</b> Likelihood: <b>HIGH</b> Impact: <b>MED</b>	Continued compliance with international standards for the production of sustainable palm oil (RSPO and ISCC).
	Ensuring sufficient ventilation and cooling systems.		Ongoing monitoring of regulatory developments and stakeholder engagement ensures proactive adaptation to emerging mandates.
<b>Flooding</b> Likelihood: <b>HIGH</b> Impact: <b>LOW</b>	Installation of water gates and construction of water-catchment areas to moderate the flow of water through estates.	<b>Increase in carbon/ GHG pricing</b> Likelihood: <b>MED</b> Impact: <b>MED</b>	Continued progress towards achieving the Group's near-term and net-zero targets.
	Maintaining water-drainage systems.		Monitoring proposed carbon tax regulations relevant to the industry in Indonesia and UK.
	Relocation of infrastructure to higher ground.		
<b>Wildfires</b> Likelihood: <b>MED</b> Impact: <b>MED</b>	Upholding a zero-burning policy.		
	Maintaining sufficient firefighting equipment at all estates, and the presence of a team of trained fire marshals.		
	Monitoring, including manned watch towers on all estates.		
	Engagement with local communities on fire prevention.		
<b>Heatwaves/ extreme heat</b> Likelihood: <b>HIGH</b> Impact: <b>LOW</b>	Limiting working hours for our staff outside to reduce exposure to the hottest hours of the day.		
	Ensuring workers are provided with a constant supply of fresh water.		
<b>Water stress</b> Likelihood: <b>MED</b> Impact: <b>MED</b>	Using water gates to trap water in estates during dry periods.		
	Creation of large reservoirs to retain water for use by our mills.		
	Improving water-use efficiency by our mills.		
<b>Changing precipitation patterns</b> Likelihood: <b>HIGH</b> Impact: <b>MED</b>	Creation of large reservoirs to retain water during wet seasons for using during dry seasons.		
		Transition risks: Other	Mitigation measures being undertaken
		<b>Stigmatisation of sector</b> Likelihood: <b>MED</b> Impact: <b>MED</b>	Upholding compliance with standards for the production of sustainable palm oil, particularly RSPO.
			Continuing to be open and transparent about actions taken and progress made.
		<b>Costs to transition to lower-emissions technology</b> Likelihood: <b>HIGH</b> Impact: <b>MED</b>	Continuing to communicate the benefits of CSPO.
			Realising opportunities to reduce operational costs over time from expanding on-site renewable energy generation, electrification and improved energy efficiency.
			Realising opportunities to gain additional revenue, e.g. from selling surplus energy to the grid.



Biogas facility at Bumi Mas

## Greenhouse-gas emissions

The Group is committed to reducing greenhouse-gas emissions across the value chain and has set reduction targets aligned with the Paris Climate Agreement's goal of limiting global warming to 1.5°C.

The Group collaborates with its ESG consultants to measure scopes 1, 2 and 3 emissions annually, with 2021 serving as the baseline year for our emission-reduction targets. In 2024, the Group's total GHG emissions across all scopes amounted to 1.79 million tCO<sub>2</sub>e, with scope 3 emissions representing 89% of the total. The Group's total gross GHG emissions has reduced by 36% from the baseline (2.78 million tCO<sub>2</sub>e in 2021), a reduction of almost 1.0 million tCO<sub>2</sub>e.

Emissions are calculated in accordance with the GHG Protocol's Corporate Accounting and Reporting Standard and ISO 14064-1. The Group applies an operational control consolidation approach and reports emissions of CO<sub>2</sub>, CH<sub>4</sub> (methane), N<sub>2</sub>O (nitrous oxide), and hydrofluorocarbons, all converted to CO<sub>2</sub> equivalent (tCO<sub>2</sub>e) using IPCC ("Intergovernmental Panel on Climate Change") Fifth Assessment Report (AR5) global warming potentials, unless otherwise specified.

**36%  
reduction**

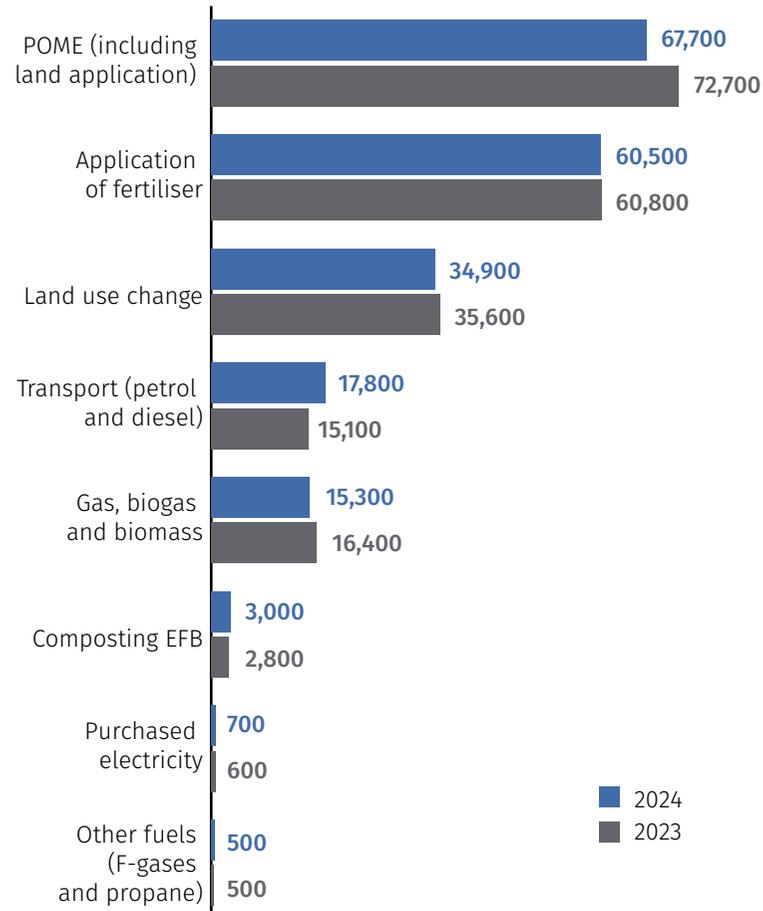
**in the Group's total GHG emissions**

2024 - 1.79 million tCO<sub>2</sub>e (2021 - 2.78 million tCO<sub>2</sub>e)



Greenhouse-gas emissions continued

SOURCES OF SCOPES 1 AND 2 EMISSIONS (tCO<sub>2</sub>e)



OPERATIONAL EMISSIONS (SCOPES 1 AND 2)

Our operational emissions (scopes 1 and 2), represent 11% of our 2024 total. Our scope 1 emissions are those arising directly from the Group’s operations and comprise primarily of emissions categorised as Forest, Land, and Agriculture (FLAG) emissions (94% of 2024 scope 1 emissions are FLAG emissions). Our scope 1 emissions come from three main sources: POME (34% of 2024 scope 1 emissions), application of fertiliser (30% of 2024 scope 1 emissions), and land-use change (17% of scope 1 emissions). Biogenic CO<sub>2</sub> emissions from combustion or biodegradation of biomass are included in our scope 1 FLAG emissions. Scope 2 emissions relate to emissions from electricity used to power those operations and come from purchased electricity in our UK office and our Indonesian operations.

SCOPE 3 EMISSIONS

Our scope 3 emissions result from upstream and downstream activities across our value chain, stemming from assets not owned or directly controlled by the Group. Our scope 3 emissions are comprised primarily of industrial emissions (95%). 12 of the 15 GHG

Protocol scope 3 categories are applicable to our operations. Categories 8 (upstream leased assets), 13 (downstream leased assets), and 14 (franchises) were excluded, as they are not relevant to the Group. There are no leased assets beyond those already included in scopes 1 and 2, and the Group does not operate any franchises. The largest contributor within scope 3 is category 10 (processing of sold products), accounting for 84% of the Group’s scope 3 emissions and 74% of the Group’s total emissions in 2024. In 2024, our industrial scope 3 emissions were 1.50 million tCO<sub>2</sub>e, representing a reduction of 38%, from 2.44 million tCO<sub>2</sub>e in 2021.

PROGRESS IN REDUCING EMISSIONS

We are well on track with the Group’s science-aligned near-term and net-zero GHG-reduction targets, including targets to reduce industrial scopes 1, 2, and 3 emissions by 90% by 2050, and to reduce the Group’s absolute FLAG emissions by 72% by 2050 (both from a 2021 base year). The Group’s GHG emissions intensity (across scopes 1, 2 and 3) per tonne of CPO has reduced by 46% from the 2021 baseline figure of 8.9 tCO<sub>2</sub>e to 4.8 tCO<sub>2</sub>e in 2024. The Group’s absolute industrial scopes 1, 2 and 3 emissions, has



reduced by 38%, from 2.45 million tCO<sub>2</sub>e in 2021 to 1.52 million tCO<sub>2</sub>e in 2024. The Group's absolute FLAG emissions have reduced by 18%, from 334,000 tCO<sub>2</sub>e in 2021 to 274,500 tCO<sub>2</sub>e in 2024.

Reductions in emissions are attributed mainly to a reduction in scope 3 emissions. Expansion of the Group's own milling capacity lowers our scope 3

emissions by reducing the volume of ffb sent to external mills and so decreases emissions from further processing of the Group's sold products. The outcomes of Group's engagement with customers and suppliers, and improved data accuracy, further reduces scope 3 emissions from the processing of sold products and purchase of fertiliser.

**TABLE 3: Group emissions by scope**

	2024 tCO <sub>2</sub> e	2023 tCO <sub>2</sub> e	2022 tCO <sub>2</sub> e	2021 tCO <sub>2</sub> e
<b>Scope 1 emissions</b>	<b>199,700</b>	<b>203,900</b>	<b>194,200</b>	<b>188,000</b>
Industrial	12,000	10,200	12,500	13,300
FLAG	187,700	193,700	181,700	174,700
<b>Scope 2 emissions</b>	<b>700</b>	<b>600</b>	<b>500</b>	<b>400</b>
Industrial	700	600	500	400
FLAG	0	0	0	0
<b>Scope 3 emissions</b>	<b>1,589,300</b>	<b>2,046,700</b>	<b>2,275,200</b>	<b>2,594,400</b>
Industrial	1,502,600	1,848,100	2,102,100	2,435,100
FLAG	86,700	198,600	173,100	159,300
<b>Total Group emissions</b>	<b>1,789,700</b>	<b>2,251,200</b>	<b>2,469,900</b>	<b>2,782,800</b>
Industrial	1,515,200	1,858,900	2,115,100	2,448,800
FLAG	274,500	392,300	354,800	334,000

## KEY ACTIONS OF OUR NET-ZERO STRATEGY

Having attained a clear understanding of our emission sources, across both our operations and wider value chain, we are focusing on practical, strategic steps to further reduce our carbon footprint and achieve our near-term and net-zero GHG-reduction targets. Our strategy includes plans to address emissions across the entire value chain.

### 1. REDUCING EMISSIONS FROM LAND-USE CHANGE

We will continue to implement no-deforestation commitments and will consider historical land-use change in the due diligence process prior to acquiring new land.

### 2. IMPROVING EMISSIONS DATA AND SUPPLIER ENGAGEMENT

We are working closely with customers and suppliers to enhance the accuracy of our emissions data and to identify opportunities for reducing indirect emissions across our value chain.

### 3. REDUCING EMISSIONS FROM FERTILISER USE

We aim to enhance fertiliser efficiency by prioritising use of compost produced from internal organic waste and applying inorganic fertiliser through precision techniques to minimise environmental impact while maintaining yields. Additionally, we are actively investigating lower-emission fertiliser options to further reduce our carbon footprint.

### 4. METHANE CAPTURE AND RENEWABLE ENERGY GENERATION

At all new mills, the Group is committed to incorporate biodigesters to harness biogas from POME. We are also working on ways to expand on-site renewable energy generation and maximise the utilisation of biogas.

### 5. DECARBONISING TRANSPORTATION

We aim to progressively shift away from fossil fuels and embrace more sustainable solutions like electrification and alternative fuels. The Group has set a target to have at least 100 vehicles within the Group run using low-emissions energy by 2030.



**44%**  
**increase in electricity  
generation from  
biogas over two years**

2024 - 38,125 MWh (2022 - 26,454 MWh)

Group generated electricity being distributed  
at Musi Rawas

## Energy use and efficiency

The Group promotes the prudent usage of electricity and fossil fuels in its concession areas and is committed to improve energy efficiency and expand the use of renewable energy technologies.

Our palm-oil mills are powered primarily by biomass, utilising fibre and PKS, (byproducts in the production of palm oil) as a renewable energy source. We also harness the energy potential of POME through biogas capture, transforming a traditionally high-emission waste stream into a valuable source of renewable electricity.

In 2024, 95% of our total energy consumption was sourced from Group generated renewable fuels. Furthermore, excess electricity, exceeding that consumed, was sold to the grid. In 2024, the Group consumed 18,800 MWh of electricity and sold 20,300 MWh to the grid.

Although the Group recorded an increase in total energy consumption (1.5 million MWh in 2024, up from 1.3 million MWh in 2022), energy intensity, measured as energy consumption per metric tonne of CPO, decreased slightly to 4.2 in 2024 from 4.4 in 2022. We anticipate further energy efficiency improvements as we progress with our net-zero strategy.



## GENERATING ELECTRICITY FROM BIOGAS

Our biogas programme plays a central role in our sustainability strategy, advancing both climate action and operational resilience across the Group.

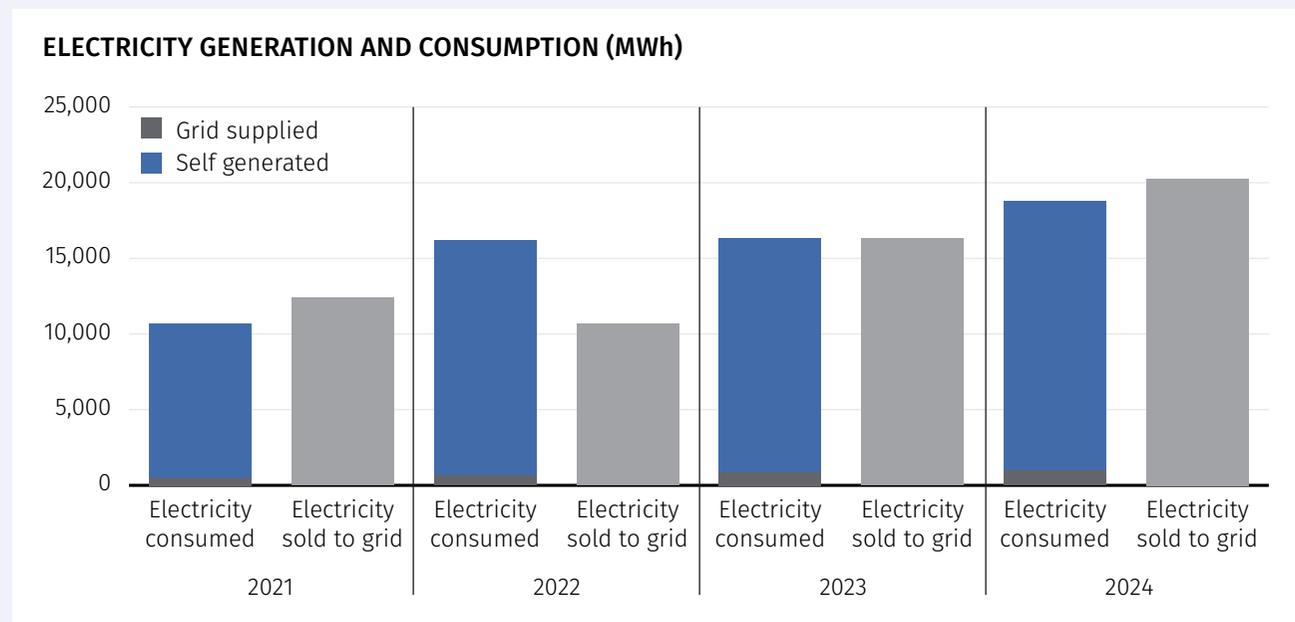
Five of our six mills are equipped with covered biodigesters that capture methane and CO<sub>2</sub> during POME decomposition. The resulting biogas is used to fuel engines that generate electricity for our operations, significantly reducing our reliance on fossil fuels, and lowering GHG emissions.

Where biogas production exceeds on-site demand, the surplus is safely flared to prevent uncontrolled methane release. We are exploring ways to maximise the utilisation of biogas and reduce the volume flared as part of our approach to increase the use of renewable energy in our operations.

Electricity generation from biogas reached 31,700 MWh in 2023 and 38,100 MWh in 2024, up from 26,500 MWh in

2022, representing a 44% increase over the two-year period. The electricity generated is used to power mills, estate machinery, office compounds, and workers' housing, dramatically reducing the need for diesel-powered generators. Any surplus electricity is sold to the local grid as renewable energy, supporting

broader decarbonisation efforts. In 2024, around 13,200 tCO<sub>2</sub>e of emissions were avoided through the sale of electricity to the grid. This offset figure has not been included in our emission calculations, as emissions reported are gross emissions, following the Greenhouse Gas Protocol.





## Natural ecosystems and biodiversity

M.P. Evans is committed to a deforestation and conversion-free supply chain. Land is only deemed appropriate to develop by the Group once a strict and lengthy assessment has been completed. The Group prohibits development on forests, peatlands, or other natural ecosystems. HCS forest and HCV areas are identified prior to any development and set aside for conservation. We endorse the global goal of becoming “nature positive” by 2030 and commit to restore, maintain, and enhance biodiversity in the areas where we operate, including in areas of plantations and conservation. Through effective management of our conservation areas, restoration and habitat enrichment projects, we aim to contribute to the protection of critical ecosystems and biodiversity in the landscapes where we operate, and secure habitat for endangered and critically endangered species that are found in or adjacent to our estates.

Our [policy on environmental sustainability](#) applies to all the Group’s operations and its suppliers. We are increasingly engaging with ffb suppliers to encourage their conformity to this policy, including deforestation and conversion-free commitments. In 2024, 59% of ffb sourced by our mills was

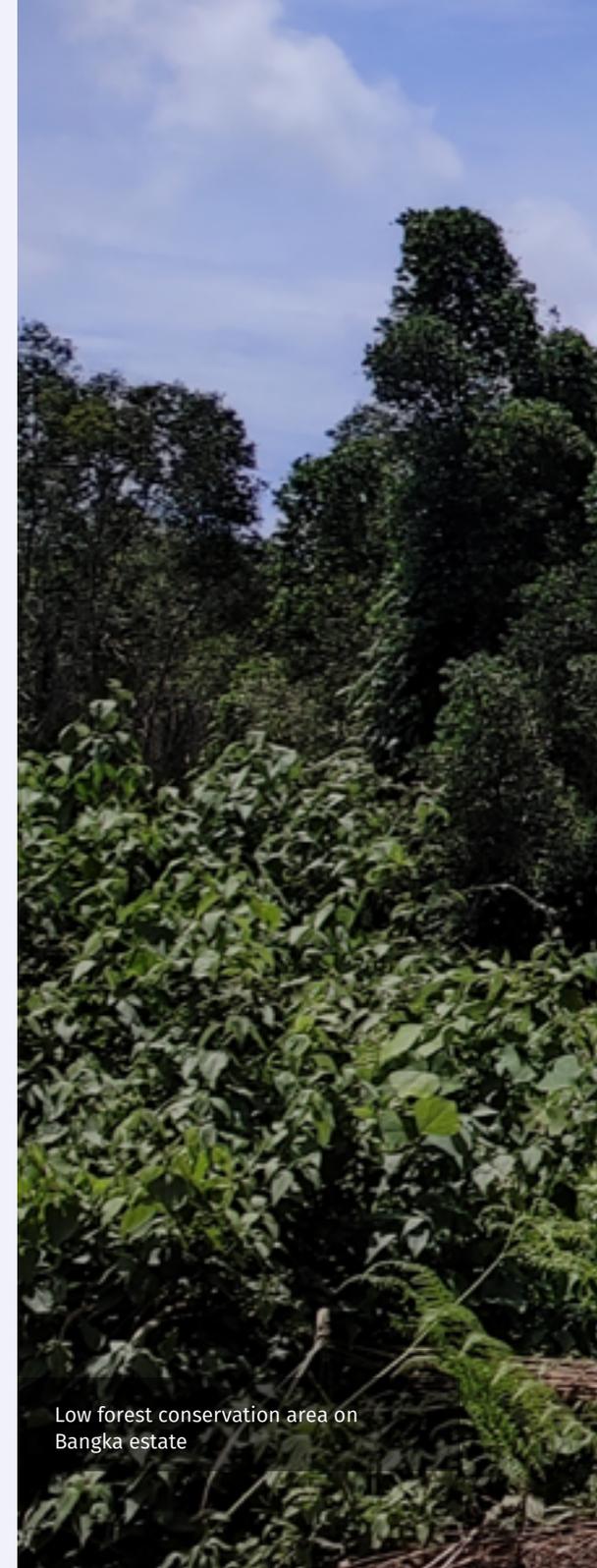
RSPO-certified. The RSPO producer/grower certification (RSPO P&C) includes robust requirements on no deforestation and no conversion of natural ecosystems, requiring that “land clearing since 15th November 2018 has not damaged HCVs or HCS forests”.

### CONSERVATION AREAS

In line with RSPO requirements, areas identified as HCS or HCV are excluded from development and set aside for conservation. At the end of 2024, the Group managed approximately 8,000 hectares of conservation land, representing 12% of its planted area, up from 4,800 hectares (9%) in 2022.

These conservation areas include:

- Areas of HCS forest that contain high concentrations of carbon in the vegetation and soils.
- Riparian reserves to stabilise riverbanks and protect against chemical runoff, and that serve as wildlife corridors, provide habitats for pollinators and pest-control agents, and are beneficial for both aquatic and terrestrial wildlife.
- Biodiverse areas of forest that provide habitats for rare, threatened or endangered (“RTE”) species.
- Areas that have social or cultural importance to the local communities.



Low forest conservation area on Bangka estate



## TACKLING THREATS TO NATURAL ECOSYSTEMS AND BIODIVERSITY

We are committed to addressing the threats of deforestation and forest degradation and the primary drivers of biodiversity loss, both within our concessions and, where relevant, in the surrounding landscape. Key threats include:

1. Non-compliant land-clearance, illegal logging, and fires
2. Illegal hunting and poaching
3. Invasive species
4. Wildlife-vehicle collisions
5. Water and soil pollution

1. The Group enforces a strict **no-burning policy** and implements comprehensive **fire prevention and response** measures, including active community outreach and training for emergency response teams.
2. **Hunting is prohibited** across all estates. Disciplinary action is taken against anyone found harming or possessing RTE species.
3. The Group implements **IPM strategies** that reduce reliance on chemical pesticides and support insect and predator species.
4. **Pollution prevention** is a priority. All chemicals are handled in line with applicable regulations and certification standards. Water quality is routinely monitored and reported in line with national laws. No pollution complaints were recorded in the reporting period.
5. **Invasive species** are actively managed, and no new introductions of invasive pests or pathogens occurred during the reporting period.
6. **A rehabilitation programme** is in place to restore native vegetation and degraded habitats across Group estates.
7. We provide accessible information about our conservation plans and commitments to employees, contractors, suppliers, and local communities, particularly those living near to conservation areas, to **raise awareness** and encourage support for our conservation efforts.



## Natural ecosystems and biodiversity continued

### BIODIVERSITY MANAGEMENT

In 2024, the Group established a dedicated biodiversity team within the sustainability department. The team is undertaking research and assessments, and is embarking upon pilot projects to advance the Group's biodiversity initiatives with support from specialist consultants. Key responsibilities include managing conservation and habitat restoration projects, developing biodiversity monitoring and management plans, and conducting species surveys and ecological assessments. The team comprises a biodiversity co-ordinator, an ecologist, and a GIS (Geographic Information System) specialist, supported by a team of trained local rangers who conduct fieldwork and surveys, monitor wildlife and habitats, assist in implementing conservation strategies, and report on field observations and threats to biodiversity. Additionally, four female interns assisted with programme activities from August to November 2024. Project planning, implementation, monitoring and reporting is guided and overseen by two external consultants.

The biodiversity programme comprises three main initiatives: habitat restoration, biodiversity monitoring, and hedgerow development. These initiatives aim to enhance biodiversity, mitigate the damaging impacts of floods, reduce soil erosion, and improve water quality, ultimately contributing to both environmental sustainability and climate resilience. The project is still in its infancy but some very positive results have already been observed. Results will inform and direct further scientific research and establish a Group-wide biodiversity division to expand the reach of the project.



Biodiversity team: biodiversity co-ordinator Nadia Nafarisa Kamila (centre) and colleagues



## BIODIVERSITY MONITORING

The Group's monitoring programmes within its concession areas found no significant impacts on biodiversity during the reporting period, and no reduction in the number of species was observed. In Bangka, our dedicated biodiversity team has created a strengthened biodiversity monitoring system, including an integrated GIS database and SMART (Spatial Monitoring and Reporting Tool) patrolling system.

Local rangers are involved in conducting surveys, monitoring wildlife and habitats, and reporting on field observations and threats to biodiversity. Results are being used to guide further conservation efforts and develop a biodiversity action plan with specific conservation strategies for key species and habitats.

## ESTABLISHING HEDGEROWS

A pilot project is underway in Bangka to study the impact of hedgerow creation on biodiversity. Several sites of unused land underneath the power lines that run alongside estate roads are being developed into diverse microhabitats with hedgerows, aiming to encourage beneficial insects, improve habitat for other wildlife and facilitate habitat connectivity.

By introducing a variety of beneficial plant species, including those that provide food, flowers, and nesting opportunities for wildlife, hedgerows can provide homes and corridors for wildlife.

Three sites were planted with native shrubs and small trees (10 - 26 species; 1,600 - 2,400 seedlings) to create shelter, food and habitat for wildlife. Regular monitoring of biodiversity is conducted to see how species' diversity changes over time. Already, some very encouraging results have been observed, and work will continue throughout 2025 and beyond.



Pilot study of creating hedgerows under Group power supply cables at Bangka. Planted fauna is carefully selected to include species which attract and support oil-palm pests, as well as predators of oil-palm pests.

## INTEGRATED PEST MANAGEMENT

The Group implements IPM as a sustainable approach to control pests, diseases, and invasive species, while reducing reliance on chemical pesticides and minimising environmental impact.

1. We emphasise **preventative measures** such as ensuring proper planting techniques and maintaining well-managed soil.
2. Pests and diseases are **detected early** by regular monitoring and by training plantation staff to identify early signs of infestation of major threats, such as Ganoderma butt rot, so that effective and targeted control can be implemented quickly to minimise damage.
3. We prioritise **biological and mechanical pest control** solutions over the use of chemical pesticides. Palms infected with Ganoderma butt rot are promptly removed and either chipped or isolated using water-filled trenches to prevent further spread. Manual trapping is used to control rat populations. We encourage the presence of natural pest predators, including barn owls, beneficial insects, and microbial pathogens that prey on or parasitise pests, e.g. by cultivating companion plants that attract natural predators.
4. Targeted spraying of **chemical pesticides** is used when biological and mechanical pest control is not available or effective. The Group prohibits the prophylactic use of pesticides and will not use paraquat or other pesticides categorised by the World Health Organisation ("WHO") as Class IA or 1B, or those that are listed by the Stockholm or Rotterdam Conventions, unless under exceptional circumstances, following independent advice.



## RESTORATION OF RIPARIAN AREAS

Where feasible, we engage in restoration and rehabilitation efforts in degraded areas of land to support the regrowth of natural vegetation and the restoration of ecosystem functions. Habitat restoration is an important focus of the Group's environmental strategy and a key responsibility of our biodiversity team. In accordance with RSPO guidelines, and based on recommendations from our external consultants, the Group is prioritising the restoration of degraded riparian zones. Restoring these areas brings multiple benefits, such as enhancing biodiversity by creating habitats for a variety of plant and animal species, and improves ecosystem stability and resilience. Furthermore, restoration of land improves flood control and promotes carbon sequestration. Soil is stabilised which helps to filter potential pollutants, reduce erosion, and sedimentation and

nutrient runoff. Additionally, restoration improves the health of adjacent aquatic ecosystems and supports species, such as fish and amphibians.

In Bangka, where the former tin-mining industry abandoned mining pits, our biodiversity team is working on improving the soil and restoring tropical forest vegetation in post-mining riparian reserves. More than 600 seedlings, representing more than 30 native tree species, have been planted along the riparian zone. These species were carefully chosen to serve multiple ecological roles, providing flowers for pollinators, fruits for birds and small mammals, and structural habitats for nesting. Seedlings are shielded from intense sunlight using naturally fallen palm fronds and are regularly monitored for survival rates. Mulching with empty fruit bunches ("EFB") is applied to enhance soil nutrients.



Conservation nursery where native seedlings are grown for the restoration of riparian areas



## Soil health

Healthy soils are fundamental to resilient ecosystems, sustainable palm oil production, and long-term land productivity. As such, soil conservation is integrated across plantation-management practices, biodiversity programmes, and habitat restoration efforts.

These activities support essential ecosystem services such as water regulation, carbon storage, erosion control, and biodiversity enhancement by maintaining conditions conducive to a diverse range of flora and fauna.

### RESTORING POST-MINING RIPARIAN SOIL IN BANGKA

In 2024, our biodiversity team began a restoration project focused on rehabilitating 0.3 hectares of degraded sandy riparian soil in Bangka, an area of abandoned tin-mining pits. The study applied five different soil treatments including topsoil, EFB, POME sediment, and leaf litter to improve soil fertility and structure.

Cover crops and native tree species have been planted to stabilise the soil and encourage the regeneration of tropical forest vegetation. The effectiveness of these treatments is being evaluated through ongoing monitoring of soil quality, seedling growth, and biodiversity indicators (including flora, fauna, bird, and arthropod species).

Biodiversity monitoring on Bangka estate





## ADDRESSING KEY THREATS TO SOIL HEALTH



Terracing

### 1 Soil erosion and runoff

The Group minimises soil erosion and runoff through:

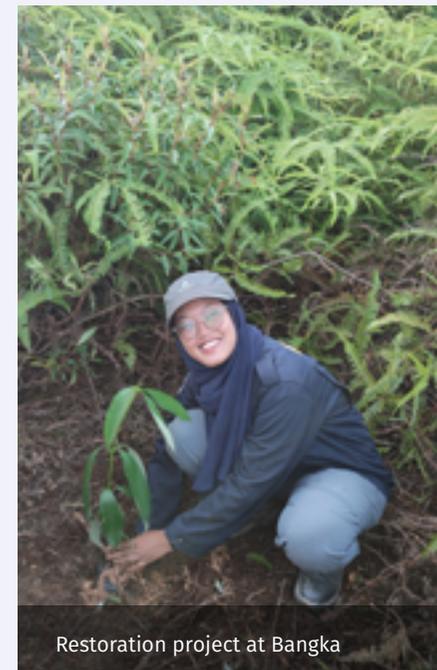
- Maintaining ground cover using leguminous cover crops and promoting the natural growth of understory vegetation (mosses, grasses and ferns) in mature plantations.
- Constructing contour terraces on slopes between 6° and 20° to slow water runoff and prevent soil loss. The Group does not plant on slopes exceeding 25°.
- Forest conservation and restoration to maintain and enhance soil stability.

### 2 Soil organic carbon loss (peat soils)

- In legacy areas planted on peat, the Group adheres to the RSPO Manual on Best Management Practices for Existing Oil Palm Cultivation on Peat (2019), which includes monitoring and maintaining appropriate water levels to reduce aerobic decomposition and preserve carbon stocks.
- The Group prohibits any new development on peat soils, regardless of depth.
- In line with RSPO procedures, limitations for replanting of existing peat areas are assessed by evaluating peatland drainability. Peat areas that are assessed to be unsuitable for replanting will be considered for rehabilitation, restoration or other purposes that are environmentally beneficial.

### 3 Nutrient depletion and water loss

- Each year, agronomists provide tailored fertiliser recommendations for each estate based on laboratory analysis of leaf samples. Fertiliser application is strictly monitored to ensure both efficiency and environmental safety.
- The Group uses organic waste from its mills (EFB and POME) in composting to improve soil structure and applies treated mill effluent as an organic fertiliser.
- Palm fronds are left to decompose naturally, returning nutrients to the soil and reducing the dependency on synthetic fertilisers.
- Trenches are dug into the soil to collect runoff water and sediment and allow water to slowly infiltrate into the ground, improving soil moisture levels. The trenches are flushed to remove excess salts.
- Leguminous cover crops are used to maintain ground cover to reduce soil moisture loss.



Restoration project at Bangka

### 4 Loss of soil biodiversity

- The Group is piloting studies on reducing the application of chemical fertilisers and pesticides.
- The planting of native trees is being carried out by the Group to encourage increased diversity of living organisms within soil.



## Water stewardship



Natural waterway on Bumi Mas estate

Oil-palm cultivation and milling require significant water resources, making responsible water management essential. All the Group's plantations are rainfed, and mills are only built in areas with a reliable and sufficient water supply. This ensures water needs are met through surface water, rainfall reservoirs, and rainwater harvesting, without placing undue pressure on local water sources.

The Group endorses the UN Sustainable Development Goal 6 (SDG 6), which focuses on ensuring access to clean water and sanitation for all, by 2030. In alignment with this goal, we seek to maximise water-use efficiency, ensure sustainable management of water resources, provide equitable access to safe and affordable drinking water, and ensure adequate sanitation and hygiene.

Our commitment to responsible water stewardship extends to our supply chain. We work closely with suppliers to promote good agricultural practices aligned with RSPO sustainability criteria, including avoiding planting on steep slopes or flood-prone areas and maintaining riparian reserves.

### WATER-RELATED RISKS

Water-related risks encompass a range of challenges including scarcity, pollution, and flooding, with potential impacts on human health, infrastructure, the environment, and the economy. These risks are often exacerbated by climate change, which can lead to more frequent and severe extreme weather events like droughts and floods.

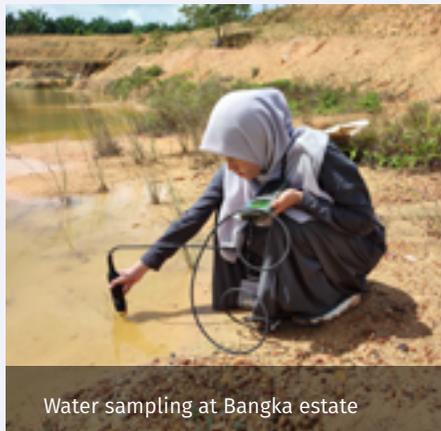
The Group's estates are located in North Sumatra, Aceh, Bangka, South Sumatra, and East Kalimantan, regions where water stress is classified as low (below 20%) according to the World Resources Institute's Aqueduct Water Risk Atlas. We consider areas with values of 40–80% or above, to be high water-stress zones. The only location falling into this category is the Jakarta office, which is not water-use intensive in nature. As part of our first climate-scenario analysis across the value chain, we identified four CPO refiners located in areas projected to face high water stress in the future. Further details on this analysis and related climate risks are available in our 2024 TCFD report (page 16).

**In accordance with environmental-impact assessments and HCV assessments, we implement land-management practices to protect natural water systems, including:**

- Establishing and maintaining riparian reserves to protect riverbanks and filter runoff.
- Avoiding agrochemical use in riparian zones and tightly managing fertiliser application.
- Planting cover crops to prevent erosion and nutrient runoff.
- Constructing terraces on slopes to reduce sediment loss and retain rainwater.
- Installing water gates and bunds where needed to manage floods and drought risk.

## WATER-USE EFFICIENCY

Each palm-oil mill sources water from a nearby river, with flowmeters installed to track and monitor withdrawals. This helps ensure usage remains within sustainable limits. The Group has established a water-use target of no more than 1.1 m<sup>3</sup> of water per tonne of ffb processed. This target was met in both 2023 (1.0 m<sup>3</sup>) and 2024 (1.1 m<sup>3</sup>) and maintaining water efficiency remains a key operational focus. Rain-water harvesting systems are also promoted across estate housing to help reduce domestic water use.



Water sampling at Bangka estate

## PROTECTING WATERWAYS

The Group implements best management practices to protect and enhance the ecological functions of riparian areas alongside all watercourses and water bodies in its concessions. Use of pesticides in riparian areas is prohibited and all POME produced by Group mills is utilised, primarily for biogas production and land application, rather than being discharged to waterways. Both POME and the digestate from biogas plants are nutrient-rich and are further treated in anaerobic ponds to reduce BOD (biological oxygen demand) and COD (chemical oxygen demand) before being applied on our plantations as fertiliser. Regular monitoring ensures treated POME/digestate meets legal limits for land application (BOD < 5000 mg/L), with quarterly reporting submitted to environmental authorities.



Rahayu mill in Kota Bangun



Bangka mill with compost and biogas facilities



# Waste management

Across our operations, we apply a circular approach, repurposing waste as a resource while minimising environmental and health-related risks associated with waste mismanagement. The Group is committed to minimise waste by regularly evaluating operational activities to look for opportunities to reduce inputs and recycle material when practical. We ensure that all waste is managed in full compliance with relevant regulations and industry best practices.

## ZERO-WASTE MILLS

Our palm-oil mills generate a range of organic byproducts, including EFB, mesocarp fibres, PKS, and POME. 100% of this organic waste is diverted from disposal. It is utilised to generate energy by the combustion of biomass and biogas, or to return nutrients to the soil by mulching and composting.

- A portion of PKS are sold as biomass, generating additional revenue for the Group, and contributing to renewable energy production by third parties. In 2024, more than 34,700 tonnes of PKS were sold to be used as a source of biomass fuel. The Group also obtained Green Gold Label certification at two of its mills to allow certified sustainable PKS to be sold internationally as a biofuel source.

## WASTE TO ENERGY

- POME is processed in covered biodigesters that capture biogas. The captured biogas is used to generate electricity to power our operations. Surplus electricity is sold back to the grid.
- Mesocarp fibres and a proportion of PKS are combusted in boilers, reducing the need for diesel fuel. A total of 230,700 tonnes of biomass was used to fuel boilers in the Group's own palm-oil mills in 2024.

## NUTRIENT RECYCLING

- EFB is co-composted with POME or applied directly to fields as mulch, enriching soil structure, increasing water retention and decreasing fertiliser requirements.
- POME is used in composting or is treated in open ponds for land application.
- Treated digestate from biogas plants is used in land application to return nutrients to the soil.

## GENERAL WASTE

General waste from homes and offices on our estates is disposed of by landfill. The Group is working on introducing measures to reduce the volume of waste sent to landfill, which includes implementing a waste-awareness programme and introducing improved waste-management systems to encourage waste reduction, reuse and recycling.

## HAZARDOUS WASTE

We generate only small volumes of hazardous waste, all of which is securely stored to prevent spills or environmental harm. Waste is carefully tracked, reported to the local environmental agency, and sent to government-authorised treatment facilities for safe disposal.



## Waste diverted from disposal

# 86%

of POME directed to biogas facilities to generate electricity

# 534,000 tonnes

of biomass (EFB, PKS, and fibre) reused by our own operations

# 42%

of PKS sold as source of biomass fuel



## 2 Care for our workforce and enable community prosperity

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The success of our plantations depends on the people working on our estates, at our mills and offices, and relies on co-operation with the communities where we operate.



Housing at Bumi Mas



## Community relations

Palm-oil production is an important vehicle for economic growth and poverty alleviation, serving as an important source of livelihood for smallholders and local communities in Indonesia. The Group is committed to promoting sustainable development in the communities surrounding its operational areas.

### SOCIAL IMPACT MANAGEMENT

All operations have the potential to generate negative impacts on local communities, particularly relating to land tenure issues, and degradation and loss of ecosystem services, which can lead to conflict and disputes.

The Group has established measures to mitigate these negative impacts and actively works to generate positive outcomes for local communities. The Group places great importance on maintaining strong, respectful relationships with local communities surrounding its estates. To foster a supportive environment for our activities, we are committed to respecting both legal and customary rights, and investing in the wellbeing and development of local communities. Constructive, two-way engagement occurs regularly and in a timely manner.

This is essential to building trust, preventing misunderstandings, and reducing the risk of land disputes or grievances that could disrupt operations.

Potential social impacts and culturally significant areas are identified prior to land development through participatory assessments involving direct community engagement, including through interviews and focus group discussions with surrounding communities. All of the Group's operations have implemented local community engagement, impact assessments, and development programmes, reflecting a strong commitment to understanding and addressing local community needs.

These include:

- Ongoing consultation and communication with stakeholders and local communities.
- Dissemination of employment information to surrounding villages.
- Contributions to community development projects.



Community shop at Kota Bangun



Community relations continued

## COMMUNITY RIGHTS

The Group recognises all rights and freedoms as expressed in the Universal Declaration of Human Rights (“UDHR”) and has processes in place to identify, prevent, and mitigate impacts on human rights and to provide access to remedy for any adverse human rights impacts caused in line with the UN Guiding Principles (“UNGP”).



### Rights of indigenous peoples

The Group upholds the inherent rights of indigenous peoples and their fundamental freedoms as expressed in the Articles of the UN Declaration on the Rights of Indigenous Peoples. The Group also supports the International Labour Organisation (“ILO”) 169 concerning indigenous and tribal peoples, respecting their customs, culture, traditions and heritage, as well as respecting employees and communities freedom of religion, according to national laws. There were no incidents of violations involving the rights of indigenous peoples during the reporting period.

### Land tenure rights

The Group recognises and respects all legal, communal and customary rights to land ownership and the rights to use, manage and control land. We act with due diligence to avoid infringing the legitimate tenure rights of others and identify, prevent and address adverse impacts on legitimate tenure rights in accordance with the UN Food and Agriculture Organisation (“FAO”) Voluntary Guidelines on the Responsible Governance of Tenure. There were no reported violations of land and natural resource rights in the reporting period.

## ENGAGEMENT AND FPIC

Any new project that could have an impact on lands owned and used by local communities requires free, prior and informed consent (“FPIC”) before activities commence. As part of the FPIC process, we provide potentially affected landowners and land-users with sufficient information about the planned activities and potential impacts, and seek consent for any proposed conservation or land-use plans through consultative and participative processes. Stakeholders are allowed to make objective decisions regarding proposed projects without the use of coercion, intimidation or manipulation. The Group provides compensation to any landowners from which they purchase land and enforces a zero-coercion policy. No landowner is forced to sell if they choose not to. Should the landowners choose to sell their land, they are frequently offered a job working for the Group, from which they will receive a regular income.



## EMPLOYMENT OPPORTUNITIES

The Group prioritises hiring local people for plantation roles and sourcing from local contractors and vendors whenever possible. We actively involve local communities in the development of our oil-palm plantations, offering opportunities as both workers and contractors. Given the often remote locations of our operations, the Group serves as a key employer in these areas, providing essential income that helps improve local living standards. We also encourage women in the community to pursue careers with the Group, promoting gender inclusivity through targeted outreach and recruitment.

## LOCAL PROCUREMENT

The Group includes local communities in its value chain, providing roles for communities as suppliers of raw materials, agricultural equipment, vehicle and construction services, and food providers. The Group purchases ffb from both scheme smallholders and independent smallholders.

## COMMUNITY DONATIONS

The Group maintains a discretionary fund that may be used to support the provision of education, health, water, sanitation, power and transport infrastructure to local communities. Community development contributions are based on consultations and requests from local stakeholders, ensuring that support aligns with the actual needs and aspirations of each community. In 2024, this included basic food provisions, assistance in response to flooding, and contributions to ceremonies and celebrations.

## FOOD SECURITY

The Group supports food security through several approaches:

- Community resource protection: Areas identified as community food sources during HCV assessments are preserved and excluded from development.
- On-site support: Vegetable plots and co-operative stores are maintained within estates to improve local food availability.
- Community donations: The Group provides regular support to surrounding communities, including food package donations during times of need.



Vegetable garden adjacent to housing at Bumi Mas. The Group freely provides seeds, advice and encouragement to grow fruit and vegetables.



## Scheme-smallholder programmes

Smallholder-co-operative schemes provide local communities with an important source of income and play an important part in aligning the interests of the Group and the local community. Individuals from local communities are invited to participate in smallholder co-operatives through the Indonesian Member Primary Co-operative Credit scheme (“KKPA”).

The Group now supports 11,425 members under the scheme in 33 co-operatives. More than 16,200 hectares is managed by the Group on behalf of scheme smallholders, representing 25% of the total planted area and 22% of the Group’s concession area. The increase in scheme-smallholder planted area (from 13,900 in 2022 to over 16,200 in 2024) followed a significant project promoted by the Group in northern Sumatra to attract independent smallholders to join new co-operative schemes. In 2024, scheme smallholders produced 285,900 tonnes of ffb, up from 265,700 tonnes in 2022, reflecting their growing productivity and alignment with the Group’s success.

All scheme-smallholder land is developed and managed to the same sustainability and certification standards as the Group’s own estates. This ensures smallholders benefit from owning productive assets and see their success aligned with that of the Group. By the end of 2024, 75% of scheme-smallholder land

associated with the Group had achieved RSPO certification.

The Group works hard to ensure that the mutual benefits of co-operative participation are well understood. We ensure that our co-operative members are treated fairly by abiding with the clauses of Memoranda of Understanding agreed between the company and co-operative members. The company is required to provide a monthly report on income and expenditure in respect of the land owned by each co-operative and the co-operative is empowered to independently make decisions regarding the land and its own financial management. Income and operational expenses, as well as land-management issues, are discussed in meetings between management and the co-operative. Payments to co-operatives are based on ffb prices, independently set and published monthly by the government’s agriculture department.





**19%**  
increase of independent  
smallholders engaged in the  
support programme in 2024

2024 - 649 (2023 - 547)



Training for independent smallholders at Bangka

## Supporting independent smallholders

The Group facilitates the inclusion of independent smallholders in sustainable palm-oil value chains. By sharing knowledge, best practices, and agronomic techniques, we aim to support smallholders in improving their yields, which are usually much less than those achieved by commercial operators.

Importantly, we aim to enhance the sustainability of their operations. We support them by inviting participation in mapping and then provide training on how to improve their yields and quality through better agronomy. We also provide training on health and safety and how to use protective equipment properly, as well as increasing social awareness of the necessity to protect and nurture the environment. Improving the productivity of their land can help independent smallholders to improve their living standards, with the added benefit of reducing pressure for deforestation.

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 RISS. Over the years, the Group has progressively increased the number of independent smallholders supported by the programme. In 2024, the Group supported 649 independent smallholder farmers, who collectively own a planted area of approximately 4,100 hectares. By the end of 2024, 547 of these farmers, with an area of more than 3,300 hectares, had successfully achieved RSPO certification, enabling them to attain additional revenue for the sale of RSPO-certified ffb.



Harvester at Musi Rawas

## Workforce and labour practices

Our workforce is at the heart of our business and comprises more than 12,600 people from a diverse range of cultures and backgrounds.

Most of our employees (95%) work on our estates in our plantations and mills. We provide them with essential services, including housing, medical facilities, childcare and schools for their children. Our employment practices strictly comply with local laws, regulations, the fundamental principles of the UDHR and International Labour Organisation (“ILO”) standards.

It is important that the Group is able to attract, train, and retain a sufficient workforce on its oil-palm estates. We prioritise talent development, employee well-being and an inclusive and supportive working environment to promote job satisfaction and sustain high levels of employee motivation. Women are playing an increasingly crucial role in advancing our operations. To support them we are committed to identify and address the specific challenges that women face working in a historically male-dominated sector. In 2024, 25% of the Group’s employees were women and we are progressively working towards improving female representation at all levels of our workforce.



## LABOUR RIGHTS

The Group respects all statutory rights of workers, whether they be permanent, temporary or casual, indigenous or migrants, and upholds all principles and rights expressed in the ILO Declaration on Fundamental Principles and Rights at Work and the Fundamental ILO Conventions. The Group aims to provide fair and equal opportunities to all its workers and has measures in place to prevent any form of exploitation, including child labour, forced or trafficked labour and harassment. All workers are provided with formal safety training, standardised personal protective equipment ("PPE"), and access to adequate health care and emergency medical services. Details can be found in our policy on ethical code of conduct and in the Group's modern slavery statement, both of which can be found on the Group's website.

## EMPLOYEE BENEFITS

The Group fully complies with all legally mandated employee benefits, including overtime pay, health insurance, annual

leave, and parental leave. Beyond these statutory requirements, we also offer additional benefits such as various allowances and productivity-based incentives to further support and reward our workforce. We also provide an array of facilities and services for those employees, and their families, living on our estates, including medical care, sports and recreational facilities, places of worship, and good-quality housing, as well as access to childcare and education for our employees' children.

The benefits offered to staff are generally the same whether they are employed full time, part time or are temporary employees. The exceptions to this are that only full-time employees qualify for an annual bonus and leave allowance. Furthermore, temporary or part-time employees are given a motorbike from the Group's fleet to use; full-time employees may choose to join a staff-ownership programme, where they contribute towards the cost of the motorbike and become its owner after an agreed term. In addition, retirement benefits as well as severance pay follow the appropriate Indonesian regulations.

## LEARNING AND DEVELOPMENT

The Group is committed to continuous learning and skills development for all employees. In 2024, more than 135,200 training hours were delivered across the workforce (2023: 123,700), averaging 10.8 hours per male employee (2023: 9.8) and 10.7 hours per female employee (2023: 9.4).

All employees received regular performance and career development reviews throughout the year, supporting both individual growth and organisational effectiveness.

To enhance technical capability, the Group launched a suite of e-learning modules in 2023 for agronomy and engineering teams. These on-demand modules cover core technical topics and are initially targeted at participants in the Group's management-development programme as part of their on-the-job training.



**135,200**  
workforce training hours  
delivered in 2024



## Workforce and labour practices continued

### LIVING WAGE

The Group is committed to ensuring that for all workers, pay and conditions meet or exceed legal and/or industry minimum standards and are sufficient to provide a living wage. The Group provides substantial in-kind contributions, including high-quality housing to all workers and employees who require it, as well as access to quality childcare and education for their children.

We use RSPO guidance on the implementation of a living wage to calculate prevailing wages and help ensure workers and families attain a decent standard of living. The following in-kind benefits are included in the calculation: housing facility costs, educational cost, daycare facility, health cost, electricity, and water costs.

Each year the government sets the minimum monthly wage for each province in Indonesia, taking into consideration the regional economic growth, inflation, and employment conditions in the district. The Group's wages are never less than the minimum wage set by the provincial government.

### RECRUITMENT

The Group's recruitment is overseen by a dedicated human resources department ("HR") based at our Indonesian head office in Jakarta, which manages all in-country staffing needs. Candidates are sourced through various channels, including social media platforms such as LinkedIn and through referrals from current employees. Initial screening is conducted via online interviews by HR, after which shortlisted candidates are forwarded to the relevant department for further in-depth evaluation. Final interviews are conducted by the president director and the director of operations.

At the plantation level, we prioritise offering employment opportunities to individuals from nearby communities. Unit managers conduct face-to-face interviews, and successful candidates are required to undergo a medical check-up before employment is confirmed. Where local recruitment does not meet labour requirements, the Group works with reputable recruitment agents to identify suitable candidates. The Group maintains a firm commitment to ethical recruitment. We strictly prohibit recruitment fees,

contract substitution, debt bondage, involuntary or excessive overtime, the withholding of wages, and any other exploitative practices.

### CHILD LABOUR

The Group recognises that children who are made to work, or who choose to work, are deprived of their rights to a childhood and education, and are at risk of endangering their physical, mental and social wellbeing. The minimum age of employment in the Group is 18 years. Contractors, contracted workers and volunteers that work with the Group are subject to its minimum age restrictions. Proof of age needs to be presented to the Group during the recruitment process.

### MODERN SLAVERY

Given the labour intensive nature of some of the Group's main activities, modern slavery and human trafficking are relevant risks that the Group is committed to address. All staff receive training explaining modern slavery, how to identify it, and how to report suspected slavery to management. The Group's policy on modern slavery is

socialised among our suppliers and contractors, and its standard contractual terms include modern slavery clauses reflecting the Group's zero-tolerance approach. Contractors operating at Group locations are monitored and a programme of supplier site visits are conducted to monitor compliance. The Group may terminate its relationship with any individuals or organisations working on its behalf if they breach its policy on modern slavery. Further details on the Group's approach to preventing modern slavery are available in the Group's modern slavery act statement, which is published on the Group's website.

### TEMPORARY EMPLOYEES

The Group's objective is for its core activities to be performed by permanent, full-time employees. The Group does not employ casual workers. Temporary labour is limited to jobs that are temporary or seasonal, for example during initial development or replanting. The Group ensures that the probationary period of permanent employees does not exceed the maximum allowable in the country of employment.



## GENDER EQUITY

The palm-oil industry has historically been male dominated, which can increase the risk of harassment and discrimination for women working in the sector, as well as creating barriers to career advancement that may be less prevalent in other industries.

In 2024, 25% of the Group's employees were women and we are progressively working towards improving female representation at all levels of our workforce. We recognise the specific challenges faced by women in the sector and are actively working to create a more inclusive and supportive working environment. Our policies clearly prohibit gender-based discrimination, including restrictions on roles, stereotyping, harassment, or intimidation. We have implemented measures to promote women's safety at work and ensure equal access to opportunities, fair treatment, equitable pay, and representation. Gender committees operate across all estates, and we encourage the participation of women in worker representation groups. Our approach is guided in part by the 2021 RSPO gender inclusion framework, which helps inform our efforts to close the gender gap and remove barriers for women in our workforce.

## FREEDOM OF ASSOCIATION

- The Group respects workers' right to freedom of association and their right to collectively express, promote, pursue and defend common interests.
- The Group provides the opportunity for all workers to establish free, open, independent, democratic and responsible workers' unions and to register the union with the relevant statutory authority.
- The Group provides all workers with the choice, to be or not to be, members of a workers' union, without any coercion from any party whatsoever.
- The Group acknowledges the right of employees to peaceful and legal assembly.

## EMPLOYEE ENGAGEMENT

- Staff from the Group's Jakarta and UK offices regularly visit operational sites to engage directly with employees.
- Employees are represented by a trade union, which facilitates collective wage negotiations and discussions on health, safety, and other workplace matters.
- A grievance mechanism and whistleblowing system are in place, both are well-publicised and accessible to all staff. Issues can be raised through line managers or anonymously.
- All employees receive routine performance reviews, with a focus on two-way feedback to support development and open communication.



## Serving our estate communities

The Group is committed to the wellbeing of the people living on its estates through the provision of high-quality housing, schools, community clubhouses and sport facilities, places of worship, and medical clinics. Further investment in estate development has been made during the reporting period, including new and upgraded housing, more school places and more teachers, and additional recreational and community facilities on site. Please see pages 38 and 39 of our 2024 annual report for further information.

### CHILDCARE AND EDUCATION

The Group ensures that childcare and education is accessible for children of workers living on its oil-palm estates, providing crèche facilities, schooling and transportation. The Group has developed both primary and secondary schools on its estates, with more than 1,300 school places available. Transportation to and from estate schools is provided by the Group in dedicated school buses.



Secondary school at Kota Bangun



## Health and safety

The Group is committed to creating a safe and healthy work environment for all individuals involved in its operations. In line with this commitment, the Group's occupational safety and health ("OSH") management system applies comprehensively to all personnel, including permanent and temporary employees, contractors, consultants, smallholders, vendors, suppliers, and guests working on or visiting its estates.

### HAZARD IDENTIFICATION

Plantation operations carry some intrinsic risks, which we identify and prioritise, using the widely known Hazard Identification Risk Assessment and Determining Control ("HIRADC") method, a systematic approach to managing risks in the workplace. The HIRADC method involves identifying potential hazards, assessing the risks associated with those hazards, and then determining and implementing appropriate control measures to minimise or eliminate the risks.

Whilst not certified with ISO 45001, the Group is guided by this standard to adopt a systematic and structured approach to safety management.

The Group's OSH manager is based in Jakarta, and we have a network of 'safety champions' at each site where we operate, who act as general safety experts. Our regional office in Jakarta lays down procedures and standards for our operational activities. We conduct safety audits at least annually and act on their findings, which measure progress against the targets we set ourselves and highlight areas for improvement.

### OSH MANAGEMENT

The Group's OSH system complies with national laws and regulations, as well as ILO guidelines. It aligns with international standard ISO 14001.

We act on the findings of regular health and safety inspections and safety audits to continually improve our performance. Monthly management meetings are held to review health and safety issues.



Clinic at Kota Bangun

## Health and safety continued

### HEALTH AND SAFETY TRAINING

The Group has a dedicated health and safety team with representatives present at all its estates. They are responsible for delivering training, sharing best practice, and ensuring that safe and secure working practices are embedded into the Group's normal operating procedures.

Health and safety training sessions are regularly conducted for workers, and monitoring mechanisms are in place to ensure compliance. Importantly, management determines the profile of the workers, taking into account language and literacy abilities, and factors these considerations into health and safety training. For example, training materials include more visual aids to address the needs of workers with limited literacy.

Morning briefings are delivered to promote safe and efficient working

practices. Field training is also provided to demonstrate best practices and techniques. Staff undergo annual fire training and participate in regular fire drills. We utilise safety committees to improve workers' understanding and implementation of health and safety behaviours. These committees address any concerns workers may have, whilst also increasing management's awareness of such matters.

### ACCESS TO MEDICAL CARE

On Group estates, we make sure everybody who works for us has access to medical care, either in a local hospital or in clinics, or medical centres that we have built and staff. There are 15 medical facilities on Group estates, staffed by qualified doctors and medical professionals employed by the Group and who provide support and care on a wide range of issues. During 2024, Group clinics completed almost 50,000 consultations.



## WORK-RELATED ILL-HEALTH

Work-related hazards identified as posing a risk of ill health include: i) noise exposure for palm-oil mill workers, which may lead to noise-induced hearing loss, and ii) chemical exposure from handling pesticides. These hazards were identified through occupational risk assessments. Control measures implemented include the use of PPE, such as earplugs, access, access to wash facilities, and annual audiometry testing for exposed workers, following the hierarchy of controls to minimise risks.

We strictly prohibit WHO Class 1A and 1B pesticides and any other chemicals listed under the Rotterdam and Stockholm Conventions. To ensure safe handling, our employees are given comprehensive training, regular check-ups, and appropriate PPE. Workers that apply chemicals or pesticides in the field are given suitable training and equipped with suitable PPE and clothing. Showering facilities are available and

required to be used, and regular medical checks are given. We offer annual medical checks for our employees. For pesticide-exposed workers, we conduct regular cholinesterase testing to monitor potential health impacts and take preventive action where necessary. Additionally, pregnant and nursing women are strictly prohibited from working in, or near areas, where chemicals and pesticides are used or stored.

The Company will remove employees from dangerous work situations that have a high risk of causing injury or ill health. In line with this commitment, our policy states:

- I. The Group will not permit pregnant employees or women breastfeeding, or other people that have medical restrictions, to remain in high-risk work that poses a threat to the mother, person and/or child, such as heavy lifting, operating heavy machinery and handling chemicals such as pesticides, herbicides, fertilisers, and laboratory chemicals;

- II. The Group will assign pregnant employees to suitable interim work; it will not use employees' reproductive rights, such as the terms of pregnancy, giving birth, miscarriage, nursing and other reproductive conditions, as grounds for demotion or dismissal.

## WORK-RELATED INJURIES

Most work-related injuries are minor, such as cuts from handling oil-palm fronds. Severe injuries typically result from mishandling work tools or machinery, or falls from motorcycles. We provide all employees with free PPE and training appropriate to their roles, ensuring that they are equipped to carry out their tasks safely. Additionally, free access to on-site health facilities allows workers to seek timely medical attention and health advice. The Group continues to focus on the proper use of PPE, motorbike safety and the safe use of harvesting tools. To provide effective, appropriate and rapid responses to emergencies, the Group ensures the

availability and readiness of response equipment through monthly monitoring of first aid kits and fire extinguishers.

## MONITORING AND EVALUATING SAFETY PERFORMANCE

A range of key health and safety indicators are tracked across all the Group's plantations and mills, providing a way to evaluate the effectiveness of safety management systems, identify areas where improvements are needed, and take appropriate actions to address concerns, and ensure the health and safety of our workforce.

There were no work-related fatalities in 2024 (2023: nil). The Group recorded an incident frequency rate of 7.1, based on the standard multiplier of 200,000 hours worked. This means there were 7.1 recordable incidents for every 100 full-time employees, an improvement from 7.5 in 2023.



# 3 Uphold good governance and build stakeholder trust

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Board visit to primary school at Kota Bangun



## Board diversity and development

The board is comprised of members with expertise in different areas and career backgrounds, bringing an extensive and broad range of knowledge to the Group.

On 1 July 2024, Peter Hadsley-Chaplin transitioned from the role of executive chairman to that of non-executive chairman. Given the time that he has served the Company, both as a director and chairman, as well as the size of his shareholding in the Company, the board acknowledges that the chairman is not independent. To mitigate potential concerns around the lack of independence of the chair, one of the independent non-executive directors takes the role of senior independent non-executive director.

The Company does not currently have a nominations committee. Any new appointments to the board are discussed at a full board meeting and each member of the board is given the opportunity to meet the individual concerned prior to an appointment being made.

Skills and experience in finance, ESG, diversity, and independence are key factors in our nomination and selection processes. For several years, the Group has included a board member with expertise in sustainability relevant to our operations. In recent board appointments, we engaged an external consultancy to recommend candidates, placing greater emphasis on diversity. Further details about our board members and the nomination process can be found in our annual report.

We are committed to ensuring our board has the knowledge and skills required to effectively oversee the implementation of our sustainability commitments. Directors are encouraged to maintain and expand their understanding of relevant ESG topics, with access to ongoing training and external expertise where needed. Further information on the expertise and skills of our board is available on pages 40 and 41 of our 2024 annual report.

Rather than forming a separate ESG committee, the board has chosen to develop collective climate competence, with all members actively engaged in

sustainability matters. In 2023, three climate capacity-building sessions were delivered to the board, in February, September, and December, facilitated by our third-party ESG advisors, Inspired ESG. These sessions covered the TCFD framework, the Group's near-term and net-zero targets, and land use and land-use change emissions. As extensive climate training had already been provided and no new material topics were identified in 2024, no additional board sessions were held this year. Instead, in 2024, the focus shifted to strengthening the climate literacy of plantation-management teams. This ensures operational leaders are equipped to identify and respond to climate-related risks as they emerge, further embedding climate awareness across all levels of the business.

Details on conflicts of interest are reported in the 2024 annual report (pages 45–53) within the corporate governance: board oversight section.



## Board oversight and executive responsibility

Regular board meetings and reporting mechanisms allow the board to monitor management's performance, ensure compliance with policies and regulations, and play a key role in shaping the Group's strategy.

### STRATEGIC DIRECTION

The Group's board maintains full oversight of corporate policies and ensures that environmental and social considerations, including climate change, biodiversity, and human rights, are integrated into strategic decision-making.

Climate change is now a standing agenda item at each of the six annual board meetings. Sustainability issues are regularly discussed, with input provided by executive board members, senior management in Indonesia, and the Group's sustainability team.

The board also receives briefings from third-party experts on ESG-related topics, including greenhouse-gas emissions and progress towards reduction targets. In 2023, for example, discussions included the impact of irregular weather patterns on 2024 yields, highlighting the importance of climate resilience in operational planning.

The Group's chief executive holds primary responsibility for overseeing ESG progress and driving the implementation of the Group's sustainability strategy. Working closely with senior management and the sustainability team, the chief executive monitors progress toward agreed climate and ESG targets, ensuring alignment with the Group's commitments. The chief executive also acts as the main liaison with the board on sustainability matters, leading strategic planning, reporting on delivery, and co-ordinating responses to material ESG-related risks and opportunities. The board reviews and approves the annual report, which includes detailed updates on performance against these targets.

### RISK MANAGEMENT

The Group's board retains overarching responsibility for the Group's risk-management framework, including climate-related risks, ensuring that risks are identified, assessed, and mitigated. The Group regularly considers the principal risks that could have an impact on its business, whether in relation to estates, employees, customers or any other aspect of the Group's operations, and maintains an integrated-risk register, which includes climate and non-climate risks. During 2024, the Group held regular meetings to review existing and potential new risks relating to all aspects of the Group's operations.





The Group's head of risk management, based at the Jakarta head office, maintains the risk register and collaborates closely with operational teams in Indonesia and the UK head office to ensure that input is obtained from all parts of the business. The chief executive either attends risk-review meetings or is briefed on their output by the head of risk.

Risks are reviewed and assessed by the audit committee at least annually and reported to the board for approval. This process ensures consistent monitoring of business risks, and ensures critical concerns are promptly communicated to the board.



## Group sustainability policies

The Group's sustainability policies articulate our commitment to generating positive environmental and social outcomes, while reducing the risk of adverse impacts from our operations.

These policies are guided by globally recognised standards, including those from the RSPO, ILO and United Nations ("UN").

To remain relevant and effective, these policies are reviewed and updated periodically to reflect evolving best practices and international frameworks. They apply not only to our employees, but also to contractors, service providers, suppliers and visitors across our operations. Senior managers are responsible for communicating these policies clearly and consistently. Policies are regularly communicated across the workforce, and to suppliers and contractors. This is a collaborative effort involving the sustainability team, human resources, training and development, and operational departments.

Copies of the policies in Bahasa Indonesia, the local language, are displayed in all estate offices and training is provided to enhance employees' knowledge and skills.



Policy on environmental sustainability  
[Read now](#)



Policy on sustainability of local communities  
[Read now](#)



Policy on sustainable and ethical business  
[Read now](#)



The Group is dedicated to conducting business with the utmost integrity, upholding sound ethical values in every aspect of the business and ensuring full compliance with all relevant laws and regulations.

Our commitments are detailed in the Group's sustainable and ethical business policy, available on our website. The policy is actively communicated to employees and local communities and embedded in agreements with suppliers and contractors. Compliance is monitored twice yearly by the Group's internal audit team.



## Ethics and compliance

### LEGAL AND REGULATORY COMPLIANCE

The Group fully complies with all relevant laws and regulations, including tax laws, land-use laws, labour and employment laws, environmental laws, and mandatory standards such as the Indonesia Sustainable Palm Oil ("ISPO") certification system. The Group is also committed to comply with relevant international standards, including voluntary certification schemes such as RSPO and ISCC. Legal and regulatory obligations are included in supplier agreements, and potential non-compliance risks are evaluated through supplier due diligence and ongoing monitoring.

The Group's chief financial officer oversees the Group's tax calculations, disclosures and overall tax strategy. Implementation of the Group's tax strategy is led by the Group's head of tax. Taxation-related risks are reviewed and assessed by the audit committee at least annually and reported to the board for approval. The Group publishes its taxation accounting policy in its annual report.

### RESPONSIBLE BUSINESS CONDUCT

Our code of conduct applies to all of the Group's business dealings and transactions, in all countries around the world in which any member of any Group company, its associates, joint-venture partners or agents operate.

The Group's social and ethical policies are thoroughly considered by the Group's senior management and, where appropriate, stakeholders and experts. Policies are implemented with appropriate training and resources.

Regular visits by the executive board to the Group's operations provide an opportunity to meet staff at all levels to discuss a variety of operational matters, and so to determine and monitor at first-hand how ethical values and behaviours are embedded into the working practices on estates. The Group's senior management also visits the operations of its associates, using these occasions to judge whether the associates uphold the ethical standards which the Group



expects of its own operations. If travel by the executive board is not possible due to travel restrictions, meetings with management and staff and appropriate monitoring continues through telephone and video communication.

## ANTI-CORRUPTION

Operations in Indonesia are deemed to be at risk of bribery and corruption, so the Group has robust anti-bribery and corruption policies in place, and the level of risk is regularly assessed. The Group will not tolerate any form of bribery or corruption and has a code of conduct that sets out the requirements to ensure that its directors, employees, officers, affiliated entities, joint-venture partners and agents do not engage in any form of bribery or other corrupt activity. This code has been formally approved by the board of directors and applies to all the Group's business dealings and transactions, in all countries around the world in which any member of any Group company, its associates, joint-venture partners or agents operate.

Any employee, director or officer of any Group company who is found to have

breached the Group's code of conduct will be liable to disciplinary action, which may result in dismissal or other serious sanctions. Breaches of the code by suppliers, joint-venture partners or third-party contractors and advisors to any Group company, may result in immediate termination for breach of all contracts with the Group.

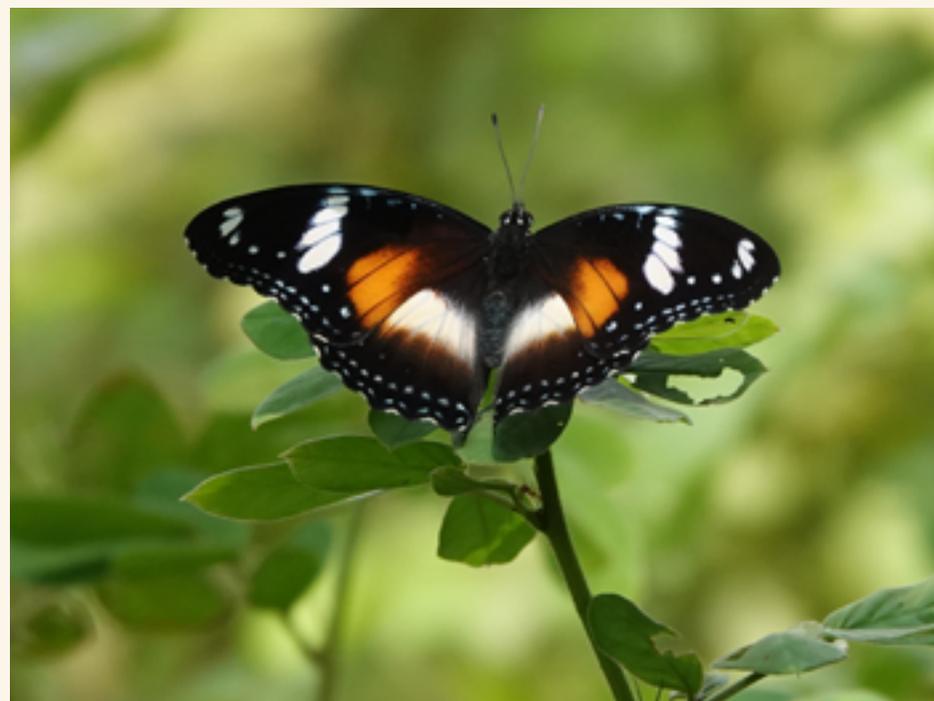
All new employees must complete mandatory anti-corruption and bribery training to ensure they understand the Group's policies and associated risks. The training emphasises the importance of accurate documentation and the obligation to report any suspected or actual policy violations. The policy is communicated to our vendors, and all business partners are required to complete questionnaires on their respective anti-bribery and anti-corruption activities and policies. Awareness of the Group's zero tolerance of bribery and corruption is refreshed by annual online training, completed by all employees and board members in Indonesia and the UK. This supplements ongoing training and socialisation of the Group's policies throughout the workforce, led by the Indonesian HR

team. There were no incidents of related to corruption during the reporting period.

## DONATIONS

The Group's policy on grants, donations and sponsorship can be found on our website. This covers support by the Group for not-for-profit causes, where no commercial advantage or other service

is expected in return. The Group seeks to ensure any support given is aligned with its strategic aims and its core values of integrity, teamwork and excellence. Donations are not made retrospectively, and the Group does not make donations to political parties, political organisations or individuals standing for political office. No political donations were made by the Group during the reporting period.





## Grievances and whistleblowing

The Group fosters accountability with systems in place to allow stakeholders to raise concerns, handle grievances and enable remedy. We refer to the UN's Guiding Principles on Business and Human Rights to handle complaints and grievances through open and constructive engagement with complainants and stakeholders.

We are committed to providing remedy where the company has caused or contributed to a negative social or environmental impact in violation of Group policies. In the case of acquisitions, we also take on the responsibility of ensuring suitable remedy to address social or environmental impacts resulting from activities by the previous owner.

The Group commits to suitably remediate or restore these values or provide adequate compensation for the losses.

### WHISTLEBLOWING

We are committed to conducting our business with honesty and integrity, and we expect all staff to maintain high standards in accordance with our code of conduct.

The aims of the whistleblowing policy are:

- i. To encourage staff to report suspected wrongdoings as soon as possible, in the knowledge that their concerns will be taken seriously and investigated as appropriate, and that their confidentiality will be respected.
- ii. To provide staff with guidance as to how to raise those concerns.
- iii. To reassure staff that they should be able to raise genuine concerns without fear of reprisals, even if they turn out to be mistaken.

This policy covers all employees, officers, consultants, contractors, casual workers and agency workers. It does not form part of any employee's contract of employment, and we may amend it at any time.

The Group has a dedicated whistleblowing officer, and all matters are reviewed and investigated in accordance with Group standards, with feedback provided (via the third-party reporting channel) to the initial reporter. Details of the Group's whistleblowing policy can be found on the Group's website.

### COMPLAINTS AND GRIEVANCES

The Group has a commitment to accountability, transparency and working with all stakeholders. Where any employees, other individuals, groups or organisations external to the Group have a complaint or grievance this can be reported and will be investigated as part of routine monthly meetings between estate managers and the Group's regional head of operations.

If appropriate, matters can be escalated to the senior management team in Jakarta and, ultimately, to the corporate head office in the UK.

Employees of the Group can raise any complaints directly with their line manager, or more formally with the HR department in Jakarta. External parties can raise matters directly with [hr@mpevans.co.uk](mailto:hr@mpevans.co.uk).

The Group's approach to addressing and seeking to resolve complaints and grievances is summarised in the flowchart presented on the Group's website: <https://www.mpevans.co.uk/plantations/approach/complaints-and-grievances>.



## Supply chain governance

The Group is committed to carrying out the necessary engagement, due diligence and monitoring, to ensure that our suppliers adhere to ethical and responsible practices.

Each supplier is required to adhere to our policies on sustainable and ethical business, sustainability of local communities and environmental sustainability. We conduct due diligence to identify potential human rights violations, labour abuses, or environmental risks within the supply chain, and work with suppliers to promote fair labour practices, respect human rights, and minimise environmental impacts.

### SUPPLIER ENGAGEMENT AND EVALUATION

The company engages with suppliers to socialise sustainability requirements and seeks commitment from suppliers by signed agreement. Supplier self-declarations are used in the initial supplier screening process to determine if the supplier is suitable to engage. Information on each existing or prospective supplier is assessed using our supplier evaluation form, which includes information on location, legality and policy requirements. Total score against the listed criteria is used as the basis for determining

whether requirements are fulfilled to enter into agreement or contract. All of the Group's direct suppliers (100%) in 2024 have been screened for fundamental social and environmental criteria to qualify for inclusion in our supply chain.

Engagement activities include annual socialisation of Group policies on sustainability and business ethics, which covers the company policy such as transparency and complaints, occupational health and safety, quality, anti-bribery and anti-corruption, responsible employment, modern slavery, and workers' rights.

### SUPPLIER NON-COMPLIANCE PROCEDURE

The Group will not source goods or services from suppliers who fail to commit to or comply with the requirements that are set out in agreements. The contracts of suppliers or vendors that are found to violate our policies will likely be suspended for a period of six months during which they must take agreed steps to bring them in line with Group policies. This may include requesting the supplier to develop a robust plan to restore natural ecosystems lost or to develop a suitable compensation plan to address a verified case of non-compliant land clearing. No cases of non-compliance have been identified since November 2018.

## Stakeholder engagement

The Group values stakeholder engagement as a vital component of shaping its business and risk-management strategies.

We identify stakeholders in accordance with the GRI definition, as those who are significantly affected by our activities or those who can influence the achievement of our objectives.

These include investors, employees, joint-venture partners, scheme smallholders, local communities, suppliers, customers, certification bodies, and regulators. Engagement with these groups helps the Group understand their concerns, expectations, and priorities.

We seek to ensure meaningful dialogue through appropriate communication and reporting channels such as meetings, performance reviews, consultations, audits, grievance mechanisms, and training sessions.

By maintaining open and transparent communication, and by considering and acting on feedback from all stakeholder groups, the Group promotes inclusive and responsive business practices and drives continuous improvement.

A full list of stakeholder groups, engagement methods, and related outcomes is available on the Group's website.



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Native tree planting at Bumi Mas



## PRODUCTION AND CERTIFICATION

**TABLE 1: Land managed for oil palm cultivation**

	Measurement unit	2024	2023
Group planted area	Hectares	49,845	49,594
Scheme-smallholder planted area	Hectares	16,235	15,868
<b>Total planted area</b>	<b>Hectares</b>	<b>66,080</b>	<b>65,462</b>

**TABLE 2: The age profile of our plantations**

		Measurement unit	2024	2023
Group	≤5 years	Hectares	8,030	9,827
	6-10 years	Hectares	18,285	19,186
	11-15 years	Hectares	13,237	13,713
	16-20 years	Hectares	9,154	5,153
	≥21 years	Hectares	1,139	1,715
	Average age of oil palms	Years	10.7	10.5
Scheme smallholders	≤5 years	Hectares	2,947	3,460
	6-10 years	Hectares	6,500	6,636
	11-15 years	Hectares	4,537	4,741
	16-20 years	Hectares	2,251	1,031
	≥21 years	Hectares	0	0
	Average age of oil palms	Years	10.2	9.5





APPENDIX – SUSTAINABILITY PERFORMANCE DATA continued

TABLE 3: Crop and production

	2024			2023		
	Group mill	Third-party mill	Total	Group mill	Third-party mill	Total
	Tonnes	Tonnes	Tonnes	Tonnes	Tonnes	Tonnes
<b>Crop</b>						
Own crops	866,500	70,500	937,000	852,100	70,800	922,900
Scheme-smallholder crops	284,400	1,500	285,900	275,500	3,000	278,500
Independent crops purchased	386,000	—	386,000	421,500	—	421,500
<b>Total</b>	<b>1,536,900</b>	<b>72,000</b>	<b>1,622,900</b>	<b>1,549,100</b>	<b>73,800</b>	<b>1,622,900</b>
<b>Production</b>						
CPO produced	356,200	16,000	372,200	362,100	16,400	378,500
PK produced	78,000	3,300	81,300	77,300	3,300	80,600
Certified sustainable palm oil (CSPO)	256,700	—	256,700	233,400	—	233,400
<b>Percent CSPO (of total CPO production)</b>			<b>69</b>			<b>62</b>

TABLE 4: Yields achieved from land managed by the Group

	Measurement unit	2024	*2023
Group-own crop	Tonnes per mature hectare	21.4	23.8
Scheme-smallholders crop	Tonnes per mature hectare	19.4	21.6
<b>Total</b>	<b>Tonnes per mature hectare</b>	<b>20.9</b>	<b>23.3</b>

\*Excluding acquisitions made part way through the year.

TABLE 5: Extraction rates in Group mills for CPO and PK

	Measurement unit	2024	2023
CPO	Percent	23.2	23.4
PK	Percent	5.1	5.0



APPENDIX – SUSTAINABILITY PERFORMANCE DATA continued

**LOCAL COMMUNITIES AND SMALLHOLDERS**

**TABLE 6: Scheme smallholders**

	Measurement unit	2024	2023
Scheme-smallholder planted area	Hectares	16,235	15,868
	Percent of Group concession area	22	21
	Percent of Group planted area	25	24
Scheme smallholders	Number	11,425	11,388
Scheme-smallholder co-operatives	Number	33	33

**TABLE 7: Independent smallholders supported by the Group**

	Measurement unit	2024	2023
Independent smallholders engaged in support programme	Number	649	547
Planted area owned by independent smallholders	Hectares	4,109	3,311
RSPO-certified independent-smallholder area	Hectares	3,311	2,288

**TABLE 8: Donations to local communities**

	Measurement unit	2024	2023
Donations to community	IDR million	2,540	2,090



APPENDIX – SUSTAINABILITY PERFORMANCE DATA continued

**ENERGY AND EMISSIONS**

**TABLE 9: Biogas production and electricity generation**

	Measurement unit	2024	2023
Biogas produced	m <sup>3</sup>	28,534,363	27,477,318
Electricity generated	MWh	38,125	31,700
Electricity sold to grid	MWh	20,263	15,550

**TABLE 10: Energy consumption from renewable fuels**

	Measurement unit	2024	2023
Fibre	MWh	866,612	851,983
Shell	MWh	362,007	377,514
Biogas from POME	MWh	200,333	171,368
<b>Total</b>	<b>MWh</b>	<b>1,428,952</b>	<b>1,400,865</b>

**TABLE 11: Energy consumption from non-renewable fuels**

	Measurement unit	2024	2023
Petrol	MWh	1,542	1,538
Diesel	MWh	69,174	58,638
Natural gas (UK)	MWh	49	44
Propane and f-gases	MWh	22	23
<b>Total</b>	<b>MWh</b>	<b>70,787</b>	<b>60,243</b>



**APPENDIX – SUSTAINABILITY PERFORMANCE DATA continued**

**TABLE 12: Electricity consumption**

	Measurement unit	2024	2023
Grid-supplied electricity	MWh	959	869
Self-generated electricity	MWh	17,862	15,431
<b>Total</b>	<b>MWh</b>	<b>18,821</b>	<b>16,300</b>

**TABLE 13: Total energy consumption**

	Measurement unit	2024	2023
Energy consumption from renewable fuels	MWh	1,428,952	1,400,865
Energy consumption from non-renewable fuels	MWh	70,787	60,242
Grid-supplied electricity	MWh	959	869
<b>Total energy consumption</b>	<b>MWh</b>	<b>1,500,698</b>	<b>1,461,976</b>

**TABLE 14: Energy intensity**

	Measurement unit	2024	2023
Energy intensity per tonne of CPO produced by Group mills	MWh per tonne CPO	4.2	4.0
Energy intensity per hectare of land cultivated	MWh per hectare	22.7	22.3



APPENDIX – SUSTAINABILITY PERFORMANCE DATA continued

TABLE 15: Group scopes 1,2 and 3 emissions

	Measurement unit	2024	2023	2022	2021
<b>Scope 1 emissions by source</b>					
Gas, biogas and biomass	tCO <sub>2</sub> e	15,300	16,400	12,300	10,000
Transport (petrol and diesel)	tCO <sub>2</sub> e	17,800	15,100	16,900	17,100
Other fuels (F-gases and propane)	tCO <sub>2</sub> e	500	500	500	600
POME (including land application)	tCO <sub>2</sub> e	67,700	72,700	71,600	72,700
Application of fertiliser	tCO <sub>2</sub> e	60,500	60,800	53,600	49,900
Land use change	tCO <sub>2</sub> e	34,900	35,600	37,500	36,000
Composting EFB	tCO <sub>2</sub> e	3,000	2,800	1,800	1,700
<b>Total scope 1 emissions</b>	<b>tCO<sub>2</sub>e</b>	<b>199,700</b>	<b>203,900</b>	<b>194,200</b>	<b>188,000</b>
<b>Scope 2 (market-based)</b>	<b>tCO<sub>2</sub>e</b>	<b>700</b>	<b>600</b>	<b>500</b>	<b>400</b>
<b>Scope 2 (location-based)</b>	<b>tCO<sub>2</sub>e</b>	<b>600</b>	<b>600</b>	<b>500</b>	<b>400</b>
<b>Scope 3 emissions by source</b>					
1. Purchased goods and services	tCO <sub>2</sub> e	87,500	199,200	173,600	159,800
2. Capital goods	tCO <sub>2</sub> e	500	400	4,100	2,500
3. Fuel-related emissions	tCO <sub>2</sub> e	4,400	3,500	4,100	4,200
4. Upstream transportation and distribution	tCO <sub>2</sub> e	14,900	15,400	15,800	7,900
5. Waste generated in operations	tCO <sub>2</sub> e	5,700	3,200	2,000	1,500
6. Business travel	tCO <sub>2</sub> e	1,500	1,100	800	1,000
7. Employee commuting	tCO <sub>2</sub> e	6,300	5,600	5,000	4,100
8. Upstream leased assets	tCO <sub>2</sub> e	N/A	N/A	N/A	N/A
9. Downstream transportation and distribution	tCO <sub>2</sub> e	12,400	12,700	13,200	28,000
10. Processing of sold products	tCO <sub>2</sub> e	1,330,000	1,712,000	1,980,400	2,321,300
11. Use of sold products	tCO <sub>2</sub> e	74,800	39,900	32,900	26,900
12. End-of-life treatment of sold products	tCO <sub>2</sub> e	47,500	48,400	39,500	33,400
13. Downstream leased assets	tCO <sub>2</sub> e	N/A	N/A	N/A	N/A
14. Franchises	tCO <sub>2</sub> e	N/A	N/A	N/A	N/A
15. Investments	tCO <sub>2</sub> e	3,800	5,300	3,800	3,800
<b>Total scope 3 emissions</b>	<b>tCO<sub>2</sub>e</b>	<b>1,589,300</b>	<b>2,046,700</b>	<b>2,275,200</b>	<b>2,594,400</b>
<b>Total Group emissions (market-based)</b>	<b>tCO<sub>2</sub>e</b>	<b>1,789,700</b>	<b>2,251,200</b>	<b>2,469,900</b>	<b>2,782,800</b>



## APPENDIX – SUSTAINABILITY PERFORMANCE DATA continued

**TABLE 16: Emissions intensity**

		Measurement unit	2024	2023	2022	2021
Emissions intensity (scopes 1, 2 and 3)	Emissions per tonne of CPO	tCO <sub>2</sub> e per tonne CPO	4.8	6.0	7.2	8.9
	Emissions per tonne of product	tCO <sub>2</sub> e per tonne product	4.0	4.9	5.9	7.3
Emissions intensity (scopes 1 and 2)	Emissions per tonne of CPO	tCO <sub>2</sub> e per tonne CPO	0.6	0.6	0.7	0.7
	Emissions per tonne of product	tCO <sub>2</sub> e per tonne product	0.5	0.5	0.5	0.6

## BIODIVERSITY AND CONSERVATION

**TABLE 17: Operational sites owned, leased, managed, or adjacent to, protected areas and areas of high biodiversity value outside protected areas**

Site	Geographic location	Position relative to protected area	Type of operation	Size of operational site	Biodiversity value of protected area (terrestrial, freshwater, or maritime ecosystem)	Biodiversity value characterised by listing of protected status
Simpang Kiri	Aceh	Adjacent	Palm-oil production	4,862 Ha	Terrestrial	National park; UNESCO world heritage site (Tropical Rainforest Heritage of Sumatra); UNESCO Biosphere reserve; Key Biodiversity Area

**TABLE 18: Size and location of conservation areas**

Location	Measurement unit	2024	2023
Aceh	Hectares	49	49
North Sumatra	Hectares	52	52
Bangka	Hectares	455	455
South Sumatra	Hectares	632	632
East Kalimantan	Hectares	6,816	5,369
<b>Total</b>	<b>Hectares</b>	<b>8,004</b>	<b>6,557</b>



APPENDIX – SUSTAINABILITY PERFORMANCE DATA continued

TABLE 19: The number of IUCN Red List Species by category

	Measurement unit	2024	2023
Least concern	Number	257	187
Vulnerable	Number	26	19
Near threatened	Number	26	22
Endangered	Number	13	9
Critically endangered	Number	1	1

TABLE 20: The number of fires within our boundaries

	Measurement unit	2024	2023
Incidents of fire within our boundaries	Number	3	5
Hectares burned	Number	3	104

## WATER AND WASTE

TABLE 21: Water withdrawal by source

Source	Measurement unit	2024	2023
Fresh surface water	Megalitres	3,734	3,051
Groundwater	Megalitres	969	966
Seawater	Megalitres	N/A	N/A
Produced water	Megalitres	N/A	N/A
Third-party water	Megalitres	23	21
<b>Total water withdrawals</b>	<b>Megalitres</b>	<b>4,726</b>	<b>4,038</b>

All withdrawals are freshwater ( $\leq 1,000$  mg/L Total Dissolved Solids).



**APPENDIX – SUSTAINABILITY PERFORMANCE DATA continued**

**TABLE 22: Group mill-water usage**

	Measurement unit	2024	2023
Mill water-usage	m <sup>3</sup> per tonne ffb	1.1	1.0

**TABLE 23: Waste generated**

Waste type	Measurement unit	2024	2023
EFB	Tonnes	303,089	296,541
Mesocarp fibre	Tonnes	196,912	194,739
PKS	Tonnes	82,256	86,289
Residential waste	Tonnes	6,451	6,422
Hazardous waste	Tonnes	62	71

**TABLE 24: Waste diverted from disposal**

Waste type	Use	Measurement unit	2024	2023
EFB	Compost or mulch	Tonnes	303,089	296,541
		Percent	100	100
Mesocarp fibre	Used as fuel for palm-oil mill boiler	Tonnes	196,912	194,739
		Percent	100	100
PKS	Sold to be used as a source of biomass fuel	Tonnes	34,724	39,969
		Percent	42	46
	Used as fuel for palm-oil mill boiler	Tonnes	33,776	30,252
		Percent	41	35



**APPENDIX – SUSTAINABILITY PERFORMANCE DATA continued**

**TABLE 25: Waste directed to disposal**

Waste type	Disposal	Measurement unit	2024	2023
Residential waste	Landfill (onsite)	Tonnes	6,451	6,422
Hazardous waste	Managed by third party (offsite)	Tonnes	62	71

**FERTILISER AND PESTICIDES**

**TABLE 26: Application rates of organic fertiliser**

	Measurement unit	2024	2023
EFB	Tonnes per hectare	5.1	5.7
POME / digestate	m <sup>3</sup> per hectare	12.0	12.4

**TABLE 27: Application rates of inorganic fertiliser**

	Measurement unit	2024	2023
Inorganic fertiliser	Tonnes per hectare	0.8	0.8

**TABLE 28: Pesticide application**

	Measurement unit	2024	2023
Herbicide	Litres	105,787	74,785
Rodenticide	Kg	76,958	57,443
Insecticide	Litres	2,020	1,905
Biological insecticide	Litres	3,577	4,132
Fungicide	Litres	378	2,930
<b>Pesticide application rate</b>	<b>Litres per hectare</b>	1.7	1.5
	<b>Kg per hectare</b>	1.1	1.0



APPENDIX – SUSTAINABILITY PERFORMANCE DATA continued

**WORKFORCE AND FAIR LABOUR PRACTICES**

**TABLE 29: Employees by gender and job category**

		Measurement unit	2024	2023
Total number of employees	Male	Number	9,434	9,543
	Female	Number	3,168	3,176
		Percent	25	25
Managers	Male	Number	96	88
	Female	Number	18	16
		Percent	16	15
Non-managers	Male	Number	391	352
	Female	Number	94	93
		Percent	19	21
Estate workers and trainees	Male	Number	8,947	9,103
	Female	Number	3,056	3,067
		Percent	25	25

Employee data is collected as a headcount at the end of the reporting period.



**APPENDIX – SUSTAINABILITY PERFORMANCE DATA continued**

**TABLE 30: Employees by age group and job category**

		Measurement unit	2024	2023
Total number of employees	Under 30 years old	Number	3,851	3,891
	30-50 years old	Number	8,120	8,196
	Over 50 years old	Number	631	632
Managers	Under 30 years old	Number	0	0
	30-50 years old	Number	75	70
	Over 50 years old	Number	39	34
Non-managers	Under 30 years old	Number	252	242
	30-50 years old	Number	224	196
	Over 50 years old	Number	9	7
Estate workers and trainees	Under 30 years old	Number	3,599	3,649
	30-50 years old	Number	7,821	7,930
	Over 50 years old	Number	583	591

Employee data is collected as a headcount at the end of the reporting period.

**TABLE 31: Employee turnover rates by gender and by age group**

		Measurement unit	2024	2023
Employee turnover rate by gender	Male	Percent	24	24
	Female	Percent	26	24
Employee turnover rate by age group	Under 30	Percent	34	37
	Between 30 and 50	Percent	19	8
	Over 50	Percent	30	24



APPENDIX – SUSTAINABILITY PERFORMANCE DATA continued

TABLE 32: Parental leave

	Measurement unit	2024	2023
<b>Employees that took parental leave</b>	<b>Number</b>	<b>156</b>	<b>178</b>
Male	Number	94	105
Female	Number	62	73
<b>Employees that returned to work that were still employed 12 months after their return</b>	<b>Number</b>	<b>130</b>	<b>127</b>
Male	Number	83	82
Female	Number	47	45
<b>Retention rate</b>	<b>Percent</b>	<b>83</b>	<b>71</b>
Male	Percent	88	78
Female	Percent	76	62

TABLE 33: The female pay as a percentage of male pay for each employee category

Salary by gender	Measurement unit	2024	2023
Grade A	Percent	0	0
Grade B	Percent	0	0
Grade C	Percent	50	46
Grade D	Percent	86	84
Grade E	Percent	106	101
Grade F	Percent	102	107
Grade G	Percent	108	112
Grade H	Percent	97	112



**APPENDIX – SUSTAINABILITY PERFORMANCE DATA continued**

**TABLE 34: Training hours**

	Measurement unit	2024	2023
Total number of training hours provided to employees	Hours	135,225	123,693
Average hours of training employees have undertaken during the reporting period	Hours	10.7	9.7
Average hours of training given to male employees	Hours	10.8	9.8
Average hours of training given to female employees	Hours	10.7	9.4

**TABLE 35: Safety performance**

	Measurement unit	2024	2023
Fatalities	Number	0	0
Recordable incidents	Number	893	910
Total recordable incident rate	Annual rate calculated per 100 workers, using a multiplier of 200,000 hours worked	7.1	7.5
Lost time injury-frequency rate	Annual rate calculated per 100 workers, using a multiplier of 200,000 hours worked	2.2	1.6
Lost time injury-severity rate	Annual rate calculated per 100 workers, using a multiplier of 200,000 hours worked	12.0	6.3



**APPENDIX – SUSTAINABILITY PERFORMANCE DATA continued**

**TABLE 36: Definitions of occupational health and safety indicators**

Indicator	Definition
Recordable incident	Any workplace-caused injury or illness that results in death, loss of consciousness, work-related hearing loss, days away from work, restricted duty, job transfer, or requires medical treatment beyond first aid.
Lost time injury	Any work-related injury or illness that results in an employee’s inability to work one or more calendar days.
Fatality	Any death resulting from a work-related incident, accident, or illness.
Lost work-days	The number of calendar days that an employee is unable to work because of a work-related injury or illness.
Total recordable incident rate	Any accident which causes death or total permanent disability. The number of recordable incidents per 100 workers (equivalent to 200,000 hours worked for each of 100 workers). Calculated as: (total recordable incidents x 200,000)/total hours worked.
Lost time injury-frequency rate	The number of lost-time injuries per 100 workers (equivalent to 200,000 hours worked for each of 100 workers). Calculated as: (total lost time accidents x 200,000)/total hours worked.
Lost time injury-severity rate	The number of days lost to work-related injuries per 200,000 hours worked. Calculated as: (total lost work-days x 200,000)/total hours worked.
Lost time injury-severity rate	The number of days lost to work-related injuries per 200,000 hours worked. Calculated as: (total lost work-days x 200,000)/total hours worked.



## GRI CONTENT INDEX

<b>Statement of use</b>	M.P. Evans Group PLC has reported the information cited in this GRI content index for the period 1st January 2023 - 31st December 2024 in accordance with the GRI Standards.
<b>GRI 1 used</b>	GRI 1: Foundation 2021
<b>Applicable GRI Sector Standard(s)</b>	GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022

Disclosures are presented in the Group's 2024 ESG report, 2024 annual report, 2024 TCFD report and the M.P. Evans website, as indicated in this content index.

GRI standard	Disclosure	Location	Comments, including requirement(s) omitted and reason for omission	Sector standard ref no.
<b>GENERAL DISCLOSURES</b>				
<b>GRI 2:</b> General disclosures 2021	2-1 Organisational details	ESG report, Group overview, page 2		
	2-2 Entities included in the organisation's sustainability reporting	ESG report, About this report, page 1 ESG report, Map and locations, pages 4-5		
	2-3 Reporting period, frequency and contact point	ESG report, About this report, page 1		
	2-4 Restatements of information	ESG report, About this report, page 1		
	2-5 External assurance	ESG report, About this report, page 1	The report has not undergone external assurance.	
	2-6 Activities, value chain and other business relationships	ESG report, Group overview, page 2		
	2-7 Employees	ESG report, Workforce and labour practices, page 40 ESG report, Appendix, Sustainability performance data, pages 68-69		
	2-8 Workers who are not employees	-	Information unavailable.	



## APPENDIX – GRI CONTENT INDEX continued

GRI standard	Disclosure	Location	Comments, including requirement(s) omitted and reason for omission	Sector standard ref no.
<b>GENERAL DISCLOSURES</b>				
<b>GRI 2:</b> General disclosures 2021	2-9 Governance structure and composition	ESG report, Board diversity and development, page 49 Annual report, Board of directors, pages 40-41 Annual report, Corporate governance, pages 45-53		
	2-10 Nomination and selection of the highest governance body	ESG report, Board diversity and development, page 49 Annual report, Corporate governance, pages 46-50		
	2-11 Chair of the highest governance body	ESG report, Board diversity and development, page 49 Annual report, Corporate governance, pages 46-47		
	2-12 Role of the highest governance body in overseeing the management of impacts	ESG report, Board oversight and executive responsibility, page 50		
	2-13 Delegation of responsibility for managing impacts	ESG report, Board oversight and executive responsibility, pages 50-52		
	2-14 Role of the highest governance body in sustainability reporting	ESG report, About this report, page 1 ESG report, Board oversight and executive responsibility, page 50		
	2-15 Conflicts of interest	Annual report, Board oversight, pages 45-53		
	2-16 Communication of critical concerns	ESG report, Grievances and whistleblowing, page 54 ESG report, Board oversight and executive responsibility, pages 50 - 51	Partially reported.	
	2-17 Collective knowledge of the highest governance body	ESG report, Board diversity and development, page 49 Annual report, Board of directors, pages 40-41 Annual report, Corporate governance, page 50		
	2-18 Evaluation of the performance of the highest governance body	Annual report, Corporate governance, pages 51-52		
2-19 Remuneration policies	Annual report, Corporate governance, pages 54- 57			



**APPENDIX – GRI CONTENT INDEX continued**

GRI standard	Disclosure	Location	Comments, including requirement(s) omitted and reason for omission	Sector standard ref no.
<b>GENERAL DISCLOSURES</b>				
<b>GRI 2:</b> General disclosures 2021	2-20 Process to determine remuneration	Annual report, Corporate governance, pages 54-57		
	2-21 Annual total compensation ratio	Annual report, Corporate governance, page 55		
	2-22 Statement on sustainable development strategy	ESG report, Statement by the chief executive, pages 7-8		
	2-23 Policy commitments	ESG report, Material topics, pages 10-11 ESG report, Group sustainability policies, page 51		
	2-24 Embedding policy commitments	ESG report, Board oversight and executive responsibility, page 50 ESG report, Group sustainability policies, page 51		
	2-25 Processes to remediate negative impacts	ESG report, Grievances and whistleblowing, page 54		
	2-26 Mechanisms for seeking advice and raising concerns	ESG report, Grievances and whistleblowing, page 54		
	2-27 Compliance with laws and regulations	ESG report, Ethics and compliance, page 52		
	2-28 Membership associations	ESG report, Group overview, pages 2-3		
	2-29 Approach to stakeholder engagement	ESG report, Stakeholder engagement, page 55 Website, 'Stakeholder awareness and engagement' section of the 'Directors' responsibilities' page: <a href="https://www.mpevans.co.uk/about/board/directors-responsibilities">https://www.mpevans.co.uk/about/board/directors-responsibilities</a>		
2-30 Collective bargaining agreements	-	Information unavailable.		



**APPENDIX – GRI CONTENT INDEX continued**

GRI standard	Disclosure	Location	Comments, including requirement(s) omitted and reason for omission	Sector standard ref no.
<b>MATERIAL TOPICS</b>				
<b>Material topics</b>				
<b>GRI 3:</b> Material topics 2021	3-1 Process to determine material topics	ESG report, Material topics, pages 10-11		
	3-2 List of material topics	ESG report, Material topics, pages 10-11		
<b>Climate change</b>				
<b>GRI 3:</b> Material topics 2021	3-3 Management of material topics	ESG report, Material topics, page 10 ESG report, Adaptation and resilience to climate change, pages 15-16 ESG report, Greenhouse-gas emissions, pages 17-19		13.1.1 13.2.1
<b>GRI 201:</b> Economic performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	ESG report, Adaptation and resilience to climate change, pages 15-16 TCFD report, Our climate-related risks and opportunities, pages 15-23		13.2.2
<b>GRI 302:</b> Energy 2016	302-1 Energy consumption within the organisation	ESG report, Energy use and efficiency, pages 20-21 ESG report, Appendix, Sustainability performance data, pages 61-62		
	302-2 Energy consumption outside of the organisation	-	Information unavailable.	
	302-3 Energy intensity	ESG report, Energy use and efficiency, page 20 ESG report, Appendix, Sustainability performance data, page 62		
	302-4 Reduction of energy consumption	ESG report, Energy use and efficiency, page 20 ESG report, Sustainability performance data, pages 61-62	No reduction in energy consumption.	
	302-5 Reductions in energy requirements of products and services	-	Not applicable.	



**APPENDIX – GRI CONTENT INDEX continued**

GRI standard	Disclosure	Location	Comments, including requirement(s) omitted and reason for omission	Sector standard ref no.
<b>MATERIAL TOPICS</b>				
<b>Climate change continued</b>				
<b>GRI 305:</b> Emissions 2016	305-1 Direct (scope 1) GHG emissions	ESG report, Greenhouse-gas emissions, pages 18-19 ESG report, Appendix, Sustainability performance data, page 63 TCFD report, Greenhouse-gas emissions, pages 32 and 35		13.1.2
	305-2 Energy indirect (scope 2) GHG emissions	ESG report, Greenhouse-gas emissions, pages 18-19 ESG report, Appendix, Sustainability performance data, page 63 TCFD report, Greenhouse-gas emissions, pages 32 and 35		13.1.3
	305-3 Other indirect (scope 3) GHG emissions	ESG report, Greenhouse-gas emissions, pages 18-19 ESG report, Appendix, Sustainability performance data, page 63 TCFD report, Greenhouse-gas emissions, pages 33 and 35		13.1.4
	305-4 GHG emissions intensity	ESG report, Greenhouse-gas emissions, page 18 ESG report, Appendix, Sustainability performance data, page 64 TCFD report, Greenhouse-gas emissions, pages 32 and 35		13.1.5
	305-5 Reduction of GHG emissions	ESG report, Overview of targets and progress, page 12 ESG report, Greenhouse-gas emissions, pages 18-19 TCFD report, Greenhouse-gas emissions, pages 30 and 32		13.1.6
	305-6 Emissions of ozone-depleting substances (ODS)	-	Information unavailable.	13.1.7
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	-	Information unavailable.	13.1.8



**APPENDIX – GRI CONTENT INDEX continued**

GRI standard	Disclosure	Location	Comments, including requirement(s) omitted and reason for omission	Sector standard ref no.
<b>MATERIAL TOPICS</b>				
<b>Forest, peat and biodiversity</b>				
<b>GRI 3:</b> Material topics 2021	3-3 Management of material topics	ESG report, Material topics, page 10 ESG report, Natural ecosystems and biodiversity, pages 22-27 ESG report, Soil health, pages 28-29		13.3.1 13.4.1 13.5.1 13.6.1 13.7.1
	304-1 Operational sites owned, leased, managed, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	ESG report, Appendix, Sustainability performance data, page 64		13.3.2
	304-2 Significant impacts of activities, products and services on biodiversity	ESG report, Natural ecosystems and biodiversity, pages 22-23		13.3.3
	304-3 Habitats protected or restored	ESG report, Natural ecosystems and biodiversity, page 22 ESG report, Appendix, Sustainability performance data, page 64		13.3.4
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	ESG report, Appendix, Sustainability performance data, page 65		13.3.5
<b>GRI Topic 13.4</b> Natural ecosystem conversion	13.4.2 Deforestation- and conversion-free production	-	Information unavailable.	13.4.2
	13.4.4 Natural ecosystems converted	-	Not currently reported. We are gathering and verifying the data and may include this information in future reports.	13.4.4
<b>GRI Topic 13.6</b> Pesticide use	13.6.2 Pesticides used by toxicity hazard levels	-	Not currently reported. We are gathering and verifying the data and may include this information in future reports.	13.6.2



**APPENDIX – GRI CONTENT INDEX continued**

GRI standard	Disclosure	Location	Comments, including requirement(s) omitted and reason for omission	Sector standard ref no.
<b>MATERIAL TOPICS</b>				
<b>Water and waste</b>				
<b>GRI 3:</b> Material topics 2021	3-3 Management of material topics	ESG report, Material topics, page 10 ESG report, Water stewardship, pages 30-31		13.7.1 13.8.1
<b>GRI 303:</b> Water and effluents 2018	303-1 Interactions with water as a shared resource	ESG report, Water stewardship, page 30		13.7.2
	303-2 Management of water discharge-related impacts	ESG report, Water stewardship, page 31		13.7.3
	303-3 Water withdrawal	ESG report, Water stewardship, page 31 ESG report, Appendix, Sustainability performance data, page 65		13.7.4
	303-4 Water discharge	ESG report, Water stewardship, page 31		13.7.5
	303-5 Water consumption	ESG report, Water stewardship, page 31 ESG report, Appendix, Sustainability performance data, page 65		13.7.6
<b>GRI 306:</b> Waste 2020	306-1 Waste generation and significant waste-related impacts	ESG report, Waste management, page 33		13.8.2
	306-2 Management of significant waste-related impacts	ESG report, Waste management, page 33		13.8.3
	306-3 Waste generated	ESG report, Waste management, page 33 ESG report, Appendix, Sustainability performance data, page 66		13.8.4
	306-4 Waste diverted from disposal	ESG report, Waste management, page 33 ESG report, Appendix, Sustainability performance data, page 66		13.8.5
	306-5 Waste directed to disposal	ESG report, Appendix, Sustainability performance data, page 67		13.8.6



## APPENDIX – GRI CONTENT INDEX continued

GRI standard	Disclosure	Location	Comments, including requirement(s) omitted and reason for omission	Sector standard ref no.
<b>MATERIAL TOPICS</b>				
<b>Fire</b>				
<b>GRI 3:</b> Material topics 2021	3-3 Management of material topics	ESG report, Material topics, page 10 ESG report, Natural ecosystems and biodiversity, page 23		
<b>Local communities</b>				
<b>GRI 3:</b> Material topics 2021	3-3 Management of material topics	ESG report, Material topics, page 11 ESG report, Community relations, pages 35-39		13.9.1 13.13.1 13.14.1 13.22.1
<b>GRI 201:</b> Economic performance 2016	201-1 Direct economic value generated and distributed	Annual report, Group financial highlights, page 1; ESG report, Appendix, Sustainability performance data, page 60	Partially reported.	13.22.2
<b>GRI 203:</b> Indirect economic impacts 2016	203-1 Infrastructure investments and services supported	ESG report, Community relations, page 37 ESG report, Appendix, Sustainability performance data, page 60		13.22.3
	203-2 Significant indirect economic impacts	ESG report, Community relations, pages 35-39		13.22.4
<b>GRI 204:</b> Procurement practices 2016	204-1 Proportion of spending on local suppliers	Website, 'Approach' page: <a href="https://www.mpevans.co.uk/plantations/approach">https://www.mpevans.co.uk/plantations/approach</a>		
<b>GRI 411:</b> Rights of indigenous peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	ESG report, Community relations, page 36	No incidents of violations involving rights of indigenous peoples.	13.14.2
<b>GRI 413:</b> Local communities 2016	413-1 Operations with local community engagement, impact assessments, and development programmes	ESG report, Community relations, page 35		
	413-2 Operations with significant actual and potential negative impacts on local communities	ESG report, Community relations, page 35		
<b>GRI Topic 13.9</b> Food security	13.9.2 Food loss	-	Information unavailable.	13.9.2



**APPENDIX – GRI CONTENT INDEX continued**

GRI standard	Disclosure	Location	Comments, including requirement(s) omitted and reason for omission	Sector standard ref no.
<b>MATERIAL TOPICS</b>				
<b>Local communities continued</b>				
<b>GRI Topic 13.13</b> Land and resource rights	13.13.2 Operations where land and natural resource rights may be affected	ESG report, Community relations, page 35		13.13.2
	13.13.3 Violations of land and natural resource rights	ESG report, Community rights, page 36	No reported violations of land or natural resource rights.	13.13.3
<b>GRI Topic 13.14</b> Rights of indigenous peoples	13.14.3 Operations where indigenous peoples may be affected	ESG report, Community relations, page 36		13.14.3
	13.14.4 Free, prior, and informed consent	ESG report, Community relations, page 36		13.14.4
<b>Smallholders</b>				
<b>GRI 3:</b> Material topics 2021	3-3 Management of material topics	ESG report, Material topics, page 11 ESG report, Scheme-smallholder programmes, page 38 ESG report, Supporting independent smallholders, page 39		
<b>GRI 201:</b> Economic performance 2016	201-1 Direct economic value generated and distributed	Annual report, Group financial highlights, page 1 ESG report, Scheme-smallholder programmes, page 38 ESG report, Supporting independent smallholders, page 39	Partially reported.	13.22.2
<b>GRI Topic 13.23</b> Supply chain traceability	13.23.4 Supplier certification projects	ESG report, Scheme-smallholder programmes, page 38 ESG report, Supporting independent smallholders, page 39		13.23.4



## APPENDIX – GRI CONTENT INDEX continued

GRI standard	Disclosure	Location	Comments, including requirement(s) omitted and reason for omission	Sector standard ref no.
<b>MATERIAL TOPICS</b>				
<b>Fair labour</b>				
<b>GRI 3:</b> Material topics 2021	3-3 Management of material topics	ESG report, Material topics, page 11 ESG report, Workforce and labour practices, pages 40-43		
<b>GRI 202:</b> Market presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	ESG report, Appendix, Sustainability performance data, page 70		
	202-2 Proportion of senior management hired from the local community	-	Not currently reported. We are reviewing definitions relating to this disclosure and may include this information in future reports.	
<b>GRI 401:</b> Employment 2016	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	ESG report, Workforce and labour practices, page 41		
	401-3 Parental leave	ESG report, Appendix, Sustainability performance data, page 70		
<b>GRI 402:</b> Labour / management relations 2016	402-1 Minimum notice periods regarding operational changes	-	The Group complies with government regulations on the minimum notice periods for operational changes.	
<b>GRI 405:</b> Diversity and equal opportunity 2016	405-1 Diversity of governance bodies and employees	ESG report, Appendix, Sustainability performance data, pages 68-69		13.15.2
	405-2 Ratio of basic salary and remuneration of women to men	ESG report, Appendix, Sustainability performance data, page 70		13.15.3
<b>GRI 406:</b> Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	ESG report, Overview of targets and progress, page 13	No reported incidents of discrimination.	13.15.4



**APPENDIX – GRI CONTENT INDEX continued**

GRI standard	Disclosure	Location	Comments, including requirement(s) omitted and reason for omission	Sector standard ref no.
<b>MATERIAL TOPICS</b>				
<b>Fair labour continued</b>				
<b>GRI 407:</b> Freedom of association and collective bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	ESG report, Workforce and labour practices, page 43	All operations and suppliers in Indonesia are considered at risk, and measures are in place to mitigate the risks.	13.18.2
<b>GRI 408:</b> Child labour 2016	408-1 Operations and suppliers at significant risk for incidents of child labour	ESG report, Workforce and labour practices, page 42	All operations and suppliers in Indonesia are considered at risk, and measures are in place to mitigate the risks.	13.17.2
<b>GRI 409:</b> Forced-or-compulsory-labour 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour	ESG report, Workforce and labour practices, page 42	All operations and suppliers in Indonesia are considered at risk, and measures are in place to mitigate the risks.	13.16.2
<b>GRI Topic 13.15</b> Non-discrimination and equal opportunity	13.15.5 Employment and compensation based on nationality and migrant status	-	There are no differences in employment terms and approach to compensation based on workers' nationality or migrant status.	13.15.5
<b>GRI Topic 13.21</b> Living income and living wage	13.21.2 Wage and payment terms in collective bargaining agreements	-	Information unavailable.	13.21.2
	13.21.3 Living wage	ESG report, Workforce and labour practices, page 42		13.21.3



**APPENDIX – GRI CONTENT INDEX continued**

GRI standard	Disclosure	Location	Comments, including requirement(s) omitted and reason for omission	Sector standard ref no.
<b>MATERIAL TOPICS</b>				
<b>Health and safety</b>				
<b>GRI 3:</b> Material topics 2021	3-3 Management of material topics	ESG report, Material topics, page 11 ESG report, Health and safety, pages 45-47		13.19.1
<b>GRI 403:</b> Occupational health and safety 2018	403-1 Occupational health and safety management system	ESG report, Health and safety, page 45		13.19.2
	403-2 Hazard identification, risk assessment, and incident investigation	ESG report, Health and safety, page 45		13.19.3
	403-3 Occupational health services	ESG report, Health and safety, page 46		13.19.4
	403-4 Worker participation, consultation, and communication on occupational health and safety	ESG report, Health and safety, page 46		13.19.5
	403-5 Worker training on occupational health and safety	ESG report, Health and safety, page 46		13.19.6
	403-6 Promotion of worker health	ESG report, Health and safety, page 46		13.19.7
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	ESG report, Health and safety, page 45		13.19.8
	403-8 Workers covered by an occupational health and safety management system	ESG report, Health and safety, page 45		13.19.9
	403-9 Work-related injuries	ESG report, Health and safety, page 47 ESG report, Appendix, Sustainability performance data, page 71		13.19.10
	403-10 Work-related ill health	ESG report, Health and safety, page 47		13.19.11



APPENDIX – GRI CONTENT INDEX continued

GRI standard	Disclosure	Location	Comments, including requirement(s) omitted and reason for omission	Sector standard ref no.
<b>MATERIAL TOPICS</b>				
<b>Employee retention and development</b>				
<b>GRI 3:</b> Material topics 2021	3-3 Management of material topics	ESG report, Material topics, page 11 ESG report, Workforce and labour practices, pages 40 - 41		
<b>GRI 401:</b> Employment 2016	401-1 New employee hires and employee turnover	ESG report, Workforce and labour practices, page 41 ESG report, Appendix, Sustainability performance data, page 69		
<b>GRI 404:</b> Training and education 2016	404-1 Average hours of training per year per employee	ESG report, Appendix, Sustainability performance data, page 71		
	404-2 Programs for upgrading employee skills and transition assistance programs	ESG report, Workforce and labour practices, page 41		
	404-3 Percentage of employees receiving regular performance and career development reviews	ESG report, Overview of targets and progress, page 13 ESG report, Workforce and labour practices, page 41		
<b>Ethical practices</b>				
<b>GRI 3:</b> Material topics 2021	3-3 Management of material topics	ESG report, Material topics, page 11 ESG report, Ethics and compliance, pages 52-53		13.26.1
<b>GRI 205:</b> Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	ESG report, Ethics and compliance, page 53	All operations in Indonesia are assessed for risks related to corruption.	13.26.2
	205-2 Communication and training about anti-corruption policies and procedures	ESG report, Overview of targets and progress, page 13 ESG report, Ethics and compliance, page 53		13.26.3
	205-3 Confirmed incidents of corruption and actions taken	ESG report, Overview of targets and progress, page 13 ESG report, Ethics and compliance, page 53	No reported incidents of corruption.	13.26.4



## APPENDIX – GRI CONTENT INDEX continued

GRI standard	Disclosure	Location	Comments, including requirement(s) omitted and reason for omission	Sector standard ref no.
<b>MATERIAL TOPICS</b>				
<b>Legal and regulatory compliance</b>				
<b>GRI 3:</b> Material topics 2021	3-3 Management of material topics	ESG report, Material topics, page 11 ESG report, Water stewardship, pages 30-31 ESG report, Waste management, page 33 ESG report, Workforce and labour practices, pages 40-42 ESG report, Health and safety, page 45 ESG report, Board oversight and executive responsibility, pages 50-51 ESG report, Ethics and compliance, pages 52-53		
<b>Traceability and procurement practices</b>				
<b>GRI 3:</b> Material topics 2021	3-3 Management of material topics	ESG report, Material topics, page 11 ESG report, Supply chain governance, page 55		13.4.1 13.23.1
<b>GRI 204:</b> Procurement practices 2016	204-1 Proportion of spending on local suppliers	ESG report, Supply chain governance, page 55		
<b>GRI 308:</b> Supplier environmental assessment 2016	308-1 New suppliers that were screened using environmental criteria	ESG report, Supply chain governance, page 55		
	308-2 Negative environmental impacts in the supply chain and actions taken	Website, 'Supply chain management' section of the 'Governance indicators' page: <a href="http://www.mpevans.co.uk/sustainability/indicators/governance-indicators">www.mpevans.co.uk/sustainability/indicators/governance-indicators</a>	Partially reported.	
<b>GRI 407:</b> Freedom of association and collective bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	ESG report, Supply chain governance, page 55	All operations and suppliers in Indonesia are considered at risk, and measures are in place to mitigate the risks.	13.18.2



APPENDIX – GRI CONTENT INDEX continued

GRI standard	Disclosure	Location	Comments, including requirement(s) omitted and reason for omission	Sector standard ref no.
<b>MATERIAL TOPICS</b>				
<b>Traceability and procurement practices continued</b>				
<b>GRI 408:</b> Child-Labour 2016	408-1 Operations and suppliers at significant risk for incidents of child labour	ESG report, Supply chain governance, page 55	All operations and suppliers in Indonesia are considered at risk, and measures are in place to mitigate the risks.	13.17.2
<b>GRI 409:</b> Forced-or-compulsory-labour 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour	ESG report, Supply chain governance, page 55	All operations and suppliers in Indonesia are considered at risk, and measures are in place to mitigate the risks.	13.16.2
<b>GRI 414:</b> Supplier social assessment 2016	414-1 New suppliers that were screened using social criteria	ESG report, Supply chain governance, page 55		
	414-2 Negative social impacts in the supply chain and actions taken	-	Information unavailable.	
<b>GRI Topic 13.4</b> Natural ecosystem conversion	13.4.3 Deforestation and conversion-free sourcing	Website, 'Supply chain management' section of the 'Governance indicators' page: <a href="http://www.mpevans.co.uk/sustainability/indicators/governance-indicators">www.mpevans.co.uk/sustainability/indicators/governance-indicators</a>		13.4.3
	13.4.5 Natural ecosystems converted by suppliers	Website, 'Supply chain management' section of the 'Governance indicators' page: <a href="http://www.mpevans.co.uk/sustainability/indicators/governance-indicators">www.mpevans.co.uk/sustainability/indicators/governance-indicators</a>	Partially reported.	13.4.5
<b>GRI Topic 13.23</b> Supply chain traceability	13.23.2 Traceability of products sourced	Website: 'Supply chain management' section of the 'Governance indicators' page: <a href="http://www.mpevans.co.uk/sustainability/indicators/governance-indicators">www.mpevans.co.uk/sustainability/indicators/governance-indicators</a>		13.23.2
	13.23.3 Certified sourced volume	ESG report, Natural ecosystems and biodiversity, page 22		13.23.3
	13.23.4 Supplier certification projects	ESG report, Scheme-smallholder programmes, page 38 ESG report, Supporting independent smallholders, page 39		13.23.4



## APPENDIX – GRI CONTENT INDEX continued

### TOPICS IN THE APPLICABLE GRI SECTOR STANDARDS DETERMINED AS NOT MATERIAL

Topic	Explanation
<b>GRI 13: AGRICULTURE, AQUACULTURE AND FISHING SECTORS 2022</b>	
13.10 Food safety	The Group does not directly produce any food products
13.11 Animal health and welfare	The Group does not handle animals in its business operations
13.24 Public policy	The Group does not make any political donations
13.25 Anti-competitive behaviour	This topic is not material to the Group



## GLOSSARY

Abbreviation	Definition
BOD	Biological oxygen demand
COD	Chemical oxygen demand
CPO	Crude palm oil
CSPK	Certified sustainable palm kernel
CSPO	Certified sustainable palm oil
EFB	Empty fresh fruit bunches
ESG	Environmental, social and governance
FAO	UN Food and Agriculture Organisation
ffb	Fresh fruit bunches
FLAG	Forestry, land use and agriculture
FPIC	Free, prior and informed consent
GHG	Greenhouse gas
GRI	Global Reporting Initiative
HCS	High carbon stock
HCV	High conservation value
ILO	International Labour Organisation

Abbreviation	Definition
ISCC	International Sustainability and Carbon Certification
ISPO	Indonesian Sustainable Palm Oil
KER	Kernel extraction rate
LUC	Land use change
OER	Oil-extraction rate
PK	Palm kernel
PKS	Palm kernel shells
POME	Palm-oil mill effluent
RISS	RSPO Independent Smallholder Standard
RSPO	Roundtable on Sustainable Palm Oil
RTE	Rare, threatened and endangered species
SBTi	Science-based targets initiative
SDGs	UN Sustainable Development Goals
TCFD	Task force on climate-related financial disclosures
UN	United Nations
UNGP	UN Guiding Principles



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**CARBON  
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