

PUBLIC SUMMARY REPORT

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

FGV Holdings Berhad 2025

Contact

Control Union (Malaysia) Sdn. Bhd.

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PART 1: SCOPE OF THE CERTIFICATION ASSESSMENT AUDIT

1.1 Company and Contact Details

Company Name	FGV Holdings Berhad
Business Address	Wisma FGV, Jalan Raja Laut, 50350 Kuala Lumpur, Malaysia.
Contact Person	K. Ilangovan
Office Telephone	+603 2789 0475
E-Mail	k.ilangovan@fgvholdings.com
Web Site	https://www.fgvholdings.com/home/

1.2 Assessment Details

Dates of This verification:	30 th June 2025 – 04 th July 2025
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1.3 Assessment Type

Third-party verification to assess and validate compliance, performance and/or action taken by FGV in relation to its commitment by evaluating the information provided by FGV, towards SPOTT concerning the latest SPOTT Palm Oil Indicator Framework 2025 that requires external verification for the year 2024.

1.4 General Description of FGV Group

FGV is an agribusiness based in Malaysia and one of the world's largest producers of Crude Palm Oil (CPO), accounting for 3% of global and 14% of Malaysian CPO production. Since its listing on the Main Market of Bursa Malaysia Securities Berhad in 2012, FGV has remained committed to achieve its strategic goals and leveraging synergies to create value for its stakeholders.

FGV operates in seven countries across Asia, Europe and North America, focusing on the group primary business sectors within Plantation, Oils and Fats, Sugar, Logistics and Support as well as Consumer Products and Integrated Farming Divisions which are supported by a workforce over 51,000 strong.

FGV are committed to continuously drive a sustainable business, whilst tapping into new revenue streams from the circular economy to create more value.

1.5 Operational Units Under Scope

FGV Holdings Berhad operates **4 refineries, 4 kernel crushing plants (KCP), 66 palm oil mills, and 165 estates** around Malaysia. Details of the processing units are as per **annex 1** in the report.

PART 2: VERIFICATION PROCESS

2.1 About the Verification Body

Control Union is a globally operating certification and inspection body, founded in 1920 in the Netherlands. Control Union has been active in Malaysia since 1987 and currently operates through seven branches nationwide.

In Malaysia, Control Union is a market leader in certifications and assurance services related to sustainable palm oil, organic and sustainable agriculture, textiles and recycling, forestry, biofuels and biomass, and feed safety. It also plays a leading role in other service areas, including food safety, tourism, aquaculture and fisheries, social compliance, circular economy, environmental services, sustainability reporting and public disclosure assurance, as well as carbon services.

Additionally, Control Union is one of the largest providers of commodity inspection and industrial inspection services in Malaysia.

In the field of sustainability reporting, Control Union supports clients through sustainability strategy assessments, gap analyses, and independent assurance engagements. The company is also a registered assurance provider for the AA1000 Assurance Standard.

Control Union (Malaysia) Sdn Bhd holds accreditation for RSPO (ASI-ACC-069) covering P&C (Single Site & Group) and SCC worldwide. It is accredited by the Department of Standards Malaysia (DSM) for ISO 17021, ISO 17065, ISO 17020, ISO 9001, ISO 14001, MTCS-FMC, FSMS, and MSPO. Upon request, copies of accredited certificates can be provided by Control Union Certifications. Control Union is also approved to deliver verification services for POIG verification indicators.

2.2 Verification Team

Lead verifier	Mohamad Fitri Mustafa
Team member 1	Zulkarnain Ishak
Team member 2	Afiq Aliyyuddin Othman

2.2.1 Qualifications of the Assessors

Name	Qualifications
Mohamad Fitri Mustafa Lead Verifier	Fitri obtained Bachelor of Science Agribusiness, graduated from University Putra Malaysia in 2007. He started his career as research officer with Malaysian Agri Hi Tech Sdn Bhd, before servicing as agronomist at Tradewinds Plantations Berhad and FGV Agricultural Services Sdn Bhd. Accumulating his experience in sustainability when he serve as an auditor with Global Gateway Sdn Bhd since 2018, he has attended and Completed his training for MSPO Lead Auditor Course and ISO 9001:2015 Lead Auditor Course in 2018 and RSPO Lead Auditor Course in year 2019 and Completing SHO Course in 2022. He obtained general Management, Occupational Safety & Health Management Plantation (Agriculture & Agribusiness) Management Malaysian Sustainable Palm Oil (MSPO).
Zulkarnain Ishak Co - Verifier	Currently as CoE Manager – Sustainability Assurance, Control Union Malaysia Sdn Bhd. Graduate in B. Sc. Science and Technology, University Malaysia Sabah with almost 10 years' experience in Government Link Company Plantation (Malaysia) as Assistance Vice President-Sustainability and Quality Management (SQM) for upstream and Downstream Sustainability. Additional 4 years' experience as Environmental Consultant in Alam Sekitar Malaysia. A senior auditor with international auditing experience in Global Report Initiative (GRI) Standards Assurance, NDPE IRF, Traceability Assurance (TTP, TTM), PepsiCo Protocol, RSPO, RSPO SCC, MSPO, ISCC, ISCC ISH, ISCC Waste and Residue, Low iLUC, SPOTT, QMS ISO 9001, EMS ISO 14001, RSB, GGL, SGLS, FSC-COC, HACCP, SHO, CepSWaM.
Afiq Aliyyuddin Othman	Bachelor in BSc Marine Technology. More than 4 years' experience working as sustainability in charge with a government linked plantation company (HQ & Sarawak Region). More than 6 years' experience working as Lead Auditor with several certification bodies.

	<p>Attended RSPO P&C LA Course, RSPO SCC LA Course, MSPO Auditor Course, MSPO SCCS Auditor Course, SA8000 Basic Course, IRCA ISO 9001 LA Course, IRCA ISO 14001 LA Course, Exemplar IMS LA Course, PEFC COC Auditor Course and CePSWaM.</p> <p>Responsible for verification of NDPE, Pepsico, Nestle Traceability Program, ADM Traceability Protocol, Unilever VDF Protocol, Mondelez Traceability, EUDR, TTM and TTP.</p>
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2.3 Methodology

2.3.1 General Overview

Assurance method included:

- Inquiring and interviewing of management, including senior management at executive and functional levels, and relevant management responsible for the day-to-day management of sustainability.
- Observing and inspecting management practices, process testing and evidence gathering across the organization on a sample basis.
- Evaluating documentary evidence and management representations that support adherence to the principles.
- Data source validation.
- Limited testing of detail on a sample basis (e.g., re-performance of calculations).
- Carrying out analytical procedures (e.g., trend analysis).
- Observing and inspecting on a sample basis management practice, process testing and evidence gathering (from source to aggregation).

There are 24 SPOTT indicators (customed) verified during the verification audit.

24 Indicators: 7, 11, 32, 34, 35, 36, 37, 64, 65, 70, 95, 111, 116, 118, 120, 145, 172, 174, 176, 179, 181, 182, 184 and 185, will be subject to comprehensive external verification to achieve full scoring marks under SPOTT. Comprehensive external verification as these indicators are all applicable to FGV Group facilities including estates, palm oil mill, kernel crushing plant and refineries.

2.3.2 Sampling

For Non-Traceability Related SPOTT Indicators

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

Based on the FGV's list, there are 4 refineries, 4 Kernel Crushing Plants (KCP), 165 estates and 66 mills recorded.

Therefore, there are **2 refineries, 2 KCPs', 13 estates** and **9 palm oil mills** sampled for this verification audit.

Sampled Operational Units for the Evaluation

Refinery	KCP	Palm Oil Mill	Estate
Delima Oil Products Kuantan Oil Products	KCP Sahabat KCP Pasir Gudang	Kulai POM Chiku POM Pasoh POM Krau POM Trolak POM Umas POM Sampadi POM Sungai Tengi POM Kerteh POM	Kalabakan Utara 01 Estate Selachar 06 Estate Tenggaroh Timur 02 Estate Selendang 03 Estate Cherul 03 Estate Aring 08 Estate Sampadi 01 Estate Nenering 02 Estate Tawai 01 Estate Sahabat 09 Estate Maokil 06 Estate Setiu 01 Estate Serting Hilir 09 Estate

Explanation of the Sample Selection

The sampling design was based on a minimum sample of facilities, where $x = (vy)$, where y is the number of facilities under each processing scope. The result always to be rounded "up" to the next whole integer.

Facility	Total Unit	Total Sample
Refinery	4	2
Kernel Crushing Plant	4	2
Palm Oil Mill	66	9
Estate	165	13

PART 3 ASSESSMENT FINDINGS

3.1 Summary of the Findings

FGV is a leading vegetable oil processor and focuses on the upstream and downstream aspects of the palm oil value chain one of the world's largest producers of Crude Palm Oil (CPO), accounting for 4% of global and 16% of Malaysian CPO production. FGV's operations are limited to refinery, palm oil mills and estate operations. FGV has been monitoring and upholding the commitment of their suppliers regarding NDPE implementation reporting framework (NDPE-IRF).

The traceability data (related to SPOTT indicators 32, 34, 35, 36, 37, 38) covers 2 refineries, 2 KCPs and 9 Mills were provided for verification which are as follows:

1. FGV Refinery Kuantan
2. FGV Refinery Pasir Gudang
3. FGV Refinery Tawau
4. FGV Kernel Product Kuantan
5. FGV Kernel Product Pasir Gudang
6. FGV Palm Industries Chalok
7. FGV Palm Industries Lepar Utara 6
8. FGV Palm Industries Nitar
9. FGV Palm Industries Sampadi
10. FGV Palm Industries Selendang
11. FGV Palm Industries Triang
12. FGV Palm Industries Kalabakan
13. FGV Palm Industries Umas
14. FGV Palm Industries Kemasul

Please refer to the next table for summary of indicators verified, findings and level of assurance.

Summary of Findings Indicators	Scope and Scoring
1. Member of multiple industry schemes or other external initiatives to reduce negative environmental or social outcomes associated with palm oil production (<i>Indicator 7</i>)	
<p>FGV Holdings Berhad became member of multiple industry schemes to reduce negative environmental or social outcomes associated with palm oil production.</p> <p>a. <u>Achieving Coexistence with Elephants (ACE) Coalition Partners</u></p> <p>FGV Holdings Berhad became a member of ACE Coalition Partners since 2022. The ACE Project started out with the recognition that stakeholders on the ground need to work together to manage human-elephant conflict and that the situation will only get worse if they work in silo. The objective of this partnership is to jointly establish a working group and its relevant terms of reference for its operations which shall include discussing strategies and coordinating Human-Elephant Conflict (HEC) mitigation and management in the landscape. https://ace-coalition.com/partners/.</p> <p>b. <u>Climate Governance Malaysia</u></p> <p>Climate Governance Malaysia is a network of non-executive directors who aims to acquire the practical skills needed as long-term stewards of the business to help steer the companies through an effective climate transition strategy, considering the need for financial stability, increased resilience and sustainability. FGV Holdings Berhad joined as a member on 27.05.2024, https://www.cgmalaysia.com/corporate-friends-of-cgm.</p> <p>c. <u>Malaysian Palm Oil Green Conservation Foundation (MPOGCF)</u></p> <p>Since its establishment in 2016, MPOGCF which was then known as Malaysian Palm Oil Wildlife Conservation Fund (MPOWCF) has completed 29 projects in collaboration with stakeholders such as Sabah Forestry Department (SFD), Sabah Wildlife Department (SWD), Sarawak Forestry Corporation (SFC), Department of Wildlife and National Parks (PERHILITAN) Peninsular Malaysia, Academia (UNIMAS, USM, Cardiff University, UiTM), NGOs (HUTAN, DGFC, Wild Asia), and Malaysian palm oil industry members. FGV Holdings Berhad had become a member of MPOGCF https://www.mpogcf.org/partners/.</p> <p>d. <u>Roundtable Sustainable Palm Oil</u></p> <p>FGV Holdings Berhad had become a member of RSPO since 27.12.2016 with membership no: 1-0225-16-000-00. https://rspo.org/members/1-0225-16-000-00/.</p>	Comprehensive, Externally verified,
2. Climate risks assessment available (<i>Indicator 11</i>)	
<p>The group conducted a climate risk assessment for FY 2024. The report is structured into four section which are Governance, Risk Management, Strategy and Metrics & Targets. These topics align to the Task Force on Climate-related Financial Disclosure's (TCFD) and IFRS S2 recommended disclosures and provide a comprehensive view into how the company identify, assess, and manage their risks and opportunities associated with the climate change.</p> <p>The climate risk assessment is incorporated into the Annual Integrated Report 2024 for the year 2023 (page 146 until 156). The sustainability report can be accessed through the link https://www.fgvholdings.com/investor-relations/annual-reports-presentations/.</p>	Comprehensive Externally verified,
3. Percentage of supply traceable to mill level (<i>Indicator 32</i>)	
<p>All palm oil supplies are Traceable to Mill level. The records were kept and maintained in the SAP system and reviewed accordingly. The group had published the traceability and supply chain information onto their website, (https://www.fgvholdings.com/sustainability/traceability/).</p>	Comprehensive, Externally Verified

According to the group's procedure, the mills are considered traceable when the details such as the *name, parent company name, GPS coordinate and volume supplied* are known.

The table below shows the FGV's TTM Information for CPO and PK for the year 2024.

Facility	Volume (MT)		Volume Traceable			
			MT		%	
	CPO	PK	CPO	PK	CPO	PK
Refinery	979,560.09		954,140.09		97.40%	
KCP		530,212.97		405,118.79		76.40%

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

All FFB received in 2024 were recorded in the Integrated Palm Mill System established by FGV. According to the group's procedure, the mills are considered traceable when the details such as the supplier's *name, company name, GPS coordinate, size of land and volume supplied* are known.

The following is the total FFB received by 66 mills from January – December 2024.

Type of Suppliers	FFB Volume		
	Total	Traceable	% Traceable
FGVPM	3,455,114.90	3,455,114.90	100%
FGVAS	167,948.13	167,948.13	100%
Scheme Smallholders (Felda)	6,106,667.80	6,106,667.80	100%
Third party estate	352,912.44	352,423.37	99.86%
Smallholders	207,553.98	196,862.93	95%
Dealer	3,373,817.80	709,844.96	21%
Others	21,352.92	21,352.92	100%
Total	13,685,367.97	10,10,215.01	80%

The table below shows the total volume, traceable volume, % TTM score and RSPO status received for sampled mills.

Mill Name	Traceability Volume			RSPO Status
	Total	Traceable	% TTM	
Kulai POM	139,077.10	95,034.13	68	RSPO 695237 Validity: 30.06.2025
Chiku POM	220,169.56	189,045.34	86	CU-RSPO-859554 Validity: 21.04.2025
Pasoh POM	142,127.12	113,336.18	80	Non RSPO certified
Krau POM	178,543.98	153,784.99	86	CU-RSPO-864510 Validity: 28.12.2027

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Trolak POM	159,348.30	127,503.34	80	Non RSPO certified
UMAS POM	166,843.51	146,439.12	88	Non RSPO certified
Sampadi POM	203,015.24	176,143.55	87	Non RSPO certified
Sg. Tenggi POM	199,526.29	129,447.01	65	Non RSPO certified
Kerteh POM	195,908.80	142,060.96	73	RSPO 693209 Validity: 30.06.2025
Total	1,604,559.90	1,272,794.62	80%	-

The table below shows the sample records for FFB received in 2024.

Mill Name	Transaction Record			
	Supplier Name	FFB (MT)	MPOB No	WB No
Kulai POM	Che Yu Trading	4.73	505632515000	02143065
	Bingan Jaya	2.08	546328015000	02143069
Chiku POM	Kim Ma Oil	36.86	506460315000	02327451
	FELDA Perasu	3.41	500958102000	01498202
Krau POM	FELDA Krau	4.36	527436002000	01357113
	CF Trading	7.67	508629115000	02108983
Pasoh POM	FELDA Pasoh	3.56	500830402000	01460782
	Azam Akhirah	2.44	585865115000	02165844
Trolak POM	Siti Rakayah	0.54	584279701000	02095006
	Yusuf Mat Neng	1.81	846493001002	02095012
UMAS POM	Bation Betium	1.09	508984301000	02166768
	Rusni Sawal	1.9	319845001000	02166784
Sampadi POM	Green Utopia	12.96	550003901000	02429081
	LS Suria	13.39	533047002000	02429074
Sg. Tenggi POM	Bakti Mas	5.82	522819015000	02166825
	RISDA	5.71	524029115000	02166835
Kerteh POM	FASSB Kerteh	2.84	502671002000	01414213
	TH Plant	24.7	501669202000	02393657

Based on the verification made, it was confirmed that the data has been checked and verified as per methodology stated.

5. Percentage of supply from third-party mills traceable to plantation level (Indicator 35)

In 2024, FGV purchased 57,410 MT of CPO from 7 third-party mills due to the short supply from the internal mills. As a company listed on Malaysia Stock Exchange (Bursa Malaysia), FGV operates under strict regulatory standards. In situations where there is a shortfall in crude palm oil (CPO) supply from its internal sources, FGV is only allowed to source CPO from external suppliers that have been approved by Bursa Malaysia where the due diligence on the mills and their FFB supply chains ensures compliance with both regulatory and sustainability standards.

The table below shows the volume received by FGV Group from the own mill and third-party mills.

Type of Mill	Volume (MT)	
	Own	
	CPO	PK
Own Mill	979,560.22	530,212.97
3rd Party Mill	57,410	0
Total	1,036,970.22	530,212.97

As of 2024, the total breakdown of mill volume received from third party are as follows:

Third Party Mill	Volume		
	Total	Traceable to Plantation	%
RISDA Sg. Ambat	9,400	9,400	100%
RISDA Keratong	7,600	7,600	100%
RISDA Durian Mas	11,050	11,050	100%
Benta Wawasan Sdn Bhd	4,500	4,500	100%
YPPH Palm Oil Mill Sdn Bhd	3,960	3,960	100%
Vila Sutera Sdn Bhd	4,000	4,000	100%
FELCRA Jayaputra Sdn Bhd	16,900	16,900	100%
Total	57,410	57,410	100%

List of the FFB suppliers for 7 external mills (2024) is as follows:

YPPH Palm Oil Mill Sdn Bhd			
No	Name of Supplier	MPOB License	GPS Coordinate
1	Ladang Gambang (LG)	620926002000	3.673764, 103.143043
2	Ladang Sg. Bebar Selatan (LSBS)	545452002000	3.231589, 103.384081
3	Ladang Sg. Bebar Utara (LSBU)	584706002000	3.290448, 103.369785
4	Ladang Yayasan Endau-Rompin (LER)	503338402000	2.586165, 103.508387
5	Ladang Tanjung Gemo	503338402000	2.600404, 103.594143
6	Ladang Sg. Kemelai (LSK)	517117002000	2.584937, 103.505218
7	Ladang Sungai Kembar (LSKB)	533301002000	2.576683, 103.574537
8	Ladang Sungai Mentelong (LSM)	533302002000	2.536503, 103.555663
9	Ladang Sg. Pasir (LSPR)	612119002000	2.510491, 103.577928

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10	Ladang Sg. Endau (LSE)	593600002000	2.505746, 103.607495
11	Ladang Sg. Merbau (LSMB)	581409002000	2.498762, 103.544372
RISDA Ulu Keratong Palm Oil Mill			
No	Name of Supplier	MPOB License	GPS Coordinate
1	Ladang RISDA Bera	509270402000	3.094768, 102.475626
2	Ladang RISDA Kepis	501898902000	2.692071, 102.308769
3	Ladang RISDA Palong 1	501918702000	2.884783, 102.570164
4	Ladang RISDA Palong 2	501918702000	2.925201, 102.56189
5	Ladang RISDA Keratong 1	509268202000	2.765408, 102.904778
6	Ladang RISDA Keratong 2	509269102000	2.765408, 102.904778
7	Ladang RISDA Keratong 3	509273902000	2.765408, 102.904778
8	Ladang RISDA Sg. Chales	509293302000	2.301567, 103.474057
9	Ladang RISDA Ulu Sedili	501917902000	1.943467, 103.891031
10	YPJP Citra Sdn Bhd	617855102000	2.655465, 102.863382
RISDA Sungai Ambat Palm Oil Mill			
No	Name of Supplier	MPOB License	GPS Coordinate
1	Ladang RISDA Bera	509270402000	3.094768, 102.475626
2	Ladang RISDA Kepis	501898902000	2.692071, 102.308769
3	Ladang RISDA Palong 1	501918702000	2.884783, 102.570164
4	Ladang RISDA Palong 2	501918702000	2.925201, 102.56189
5	Ladang RISDA Keratong 1	509268202000	2.765408, 102.904778
6	Ladang RISDA Keratong 2	509269102000	2.765408, 102.904778
7	Ladang RISDA Keratong 3	509273902000	2.765408, 102.904778
8	Ladang RISDA Sg. Chales	509293302000	2.301567, 103.474057
9	Ladang RISDA Ulu Sedili	501917902000	1.943467, 103.891031
10	Khairul Anuar Bin Omar	914550001007	2.013625, 103.860556
11	Aramijaya Agri & Agro Sdn. Bhd.	520997102000	2.170911, 103.870959
12	Mualan Bin Denan	875729001007	2.007584, 103.882518
13	Adib Azhari Bin Daud	840552001008	2.174063, 103.858781
14	Mohd Shahrain Bin Md Endot	888514001007	2.035137, 103.862001
RISDA Durian Mas Palm Oil Mill			
No	Name of Supplier	MPOB License	GPS Coordinate
1	Ladang RISDA Durian Mas 1	618877002000	4.493815, 103.233558
2	Ladang RISDA Durian Mas 2	618984002000	4.527858, 103.225655
3	Ladang RISDA Durian Mas 3	618964002000	4.528053, 103.226636
4	Ladang RISDA Cherul	618965002000	4.058761, 103.141672
5	Ladang RISDA Ceneh 1	501972102000	4.166729, 103.156875

6	Ladang RISDA Ceneh 2	501975602000	4.167672, 103.156693
7	Ladang RISDA Gerdong	618968002000	5.229456, 102.860481
8	FGVPM Semaring 1 Estate	560381002000	4.672222, 103.040278
FELCRA Jayaputra Palm Oil Mill			
No	Name of Supplier	MPOB License	GPS Coordinate
1	FELCRA Ulu Jenut	503129202000	3.688988, 102.344351
2	FELCRA Kerdau	605007002000	3.574388, 102.342659
3	FELCRA Permatang Besar	503115202000	3.290312, 103.118558
4	FELCRA Batu Sawar	503124102000	3.740005, 102.396437
5	FELCRA Durian Hijau	503123302000	3.763923, 102.408357
6	FELCRA Pahang Tenggara	503114402000	3.606361, 103.328416
7	FELCRA Jemuru	503134902000	3.920819, 101.842911
8	FELCRA Cheka	503110102000	4.173391, 102.125265
9	FELCRA Sungai Poho	503137302000	3.897198, 102.491417
10	FELCRA Jayaputra	503109802000	3.980040, 102.193216
11	FELCRA Tembangau	550146002000	3.048027, 102.522925
12	FELCRA Sg Kambang	503122502000	4.219140, 101.849581
13	FELCRA Sg Batu	503116102000	3.865194, 103.138611
14	FELCRA Bukit Serok	503118702000	2.857958, 102.984491
15	FELCRA Paya Laman	503130602000	3.540840, 102.190573
16	FELCRA Seri Bandi	503138102000	4.195220, 103.11186
17	FELCRA Hulu Berang	503149702000	4.910000, 103.010000
18	FELCRA Darat Datok	503140302000	4.195220, 103.263370
19	FELCRA Bukit Jetit	503147102000	5.074796, 103.204302
20	FELCRA Bukit Kesting	503151902000	5.160586, 102.921776
21	FELCRA Kampung Wa	503153502000	4.794107, 103.237333
22	FELCRA Limau Nipis	503146202000	5.024932, 103.26606
23	FELCRA Panchor Merah	503143802000	5.569991, 102.719321
Benta Wawasan Palm Oil Mill			
No	Name of Supplier	MPOB License	GPS Coordinate
1	Keruing Estate	540205002000	4.5658055, 117.642055
2	Menggaris Estate	535909002000	4.684500, 117.634694
3	Merbau Estate	515989002000	4.636000, 117.601500
4	Seraya Estate	525214102000	4.601555, 117.584388
5	Agathis Estate	545299002000	4.728194, 117.519972
6	Binuang Estate	540203002000	4.695861, 117.483805
7	Selangan Batu Estate	521634002000	4.646194, 117.446861

8	Belian Estate	568880002000	4.640288, 117.525333	
9	Kapur Estate	571851002000	4.743500, 117.473389	
Villa Sutera Palm Oil Mill				
No	Name of Supplier	MPOB License	GPS Coordinate	
1	Kepah Enterprise Sdn Bhd	622737002000	5.144039, 102.937523	
2	Th Plantations Berhad	501669202000	4.368400, 103.334800	
3	Yee Seng Plantations Sdn Bhd	501559902000	4.537183, 103.387802	
4	Goh Ah Hwee	240518001000	5.036550, 103.051690	
5	Nyam Kee Sai	805926001011	5.220520, 103.013930	
6	Nyam Kee Ban	830793001011	5.216710, 103.013390	
7	Hoe Trading	491810801000	4.967980, 103.058410	
8	You Beck Lee	770709001011	4.992000, 103.007770	
9	Ong Kim Bian	828457001011	5.109830, 102.879330	
10	Leisure Benefit Sdn Bhd	871288001011	5.167760, 102.894870	
11	Razak Jabing Enterprise	837605001011	5.078301, 102.936853	
Based on the verification made, it was confirmed that the data has been checked and verified as per methodology stated.				
6. Publishes traceability data at refinery level (Indicator 36)				
FGV Holdings Berhad able to trace all of their FFB and CPO up to supplying mill, tracing FFB to the plantations level. The group also published their Palm Oil Traceability Dashboard (January – December 2024) on their website. The link for the traceability is as follows; https://www.fgvholdings.com/sustainability/traceability/ .				Comprehensive, Externally Verified
7. Publishes traceability data at crusher level (Indicator 37)				
FGV Holdings Berhad able to trace all of their FFB and PK up to supplying mill, tracing FFB to the plantations level. The group also published their Palm Oil Traceability Dashboard (January – December 2024) on their website. The link for the traceability is as follows; https://www.fgvholdings.com/sustainability/traceability/ .				Comprehensive, Externally Verified
8. Evidence of monitoring deforestation and/or ecosystem conversion (Indicator 64)				
FGV Holdings Berhad (FGV) has adopted a comprehensive No Deforestation, No Peat, No Exploitation (NDPE) policy, reflecting its commitment to responsible environmental stewardship and sustainable palm oil production, FGV undertakes to adopt the following practices: <ul style="list-style-type: none">No new planting on peatland regardless of depthNo development on areas of natural forest, high carbon stock (HCS) or high conservation value (HCV)No open burning in all its premisesNo use of agrochemicals categorized as World Health Organization Class 1A or 1B or that are listed by the Stockholm or Rotterdam Conventions In line with the NDPE commitment, there has been no deforestation and conversion of peatland in FGV operational area since the revised Group Sustainability Policy (GSP) 2017. https://www.fgvholdings.com/wp-content/uploads/2024/04/Group-Sustainability-Policy.pdf				Comprehensive, Externally Verified

Group Sustainability Policy



Introduction

The Group Sustainability Policy (GSP) serves as the overarching policy framework of FGV's sustainability commitments. The GSP comprises three main pillars:

Promoting
Inclusive
Economic
Growth

Respecting
Human Rights

Protecting the
Environment

The GSP is currently in its fifth iteration, which was adopted by FGV's Board of Directors on 26 February 2024. The latest review of the GSP involved a series of consultations with internal and external stakeholders including with civil society organisations.

FGV Holdings Berhad (FGV) has implemented robust systems and policies to ensure that all raw materials, particularly Fresh Fruit Bunches (FFB), are sourced responsibly and in compliance with sustainability standards, including the European Union Deforestation Regulation (EUDR).

Deforestation Monitoring and Supplier Risk Assessment:

FGV utilizes the Global Forest Watch (GFW) Pro platform to trace and monitor deforestation activities around its own operations and those of its suppliers. The GFW Pro is an open-source web application that provides near real-time monitoring of global deforestation and can detect land-clearing activities encroaching into protected areas. FGV has communicated the use of GFW Pro to all top suppliers, along with its revised Group Sustainability Policy (GSP) and NDPE commitments.

Supplier sustainability risk levels are assessed using GFW Pro, and in cases of high deforestation risk:

- FGV verifies whether suppliers are involved in deforestation activities.
- If confirmed, suppliers are subjected to the Supplier Delinquency Guideline, which may result in removal from the supply chain.


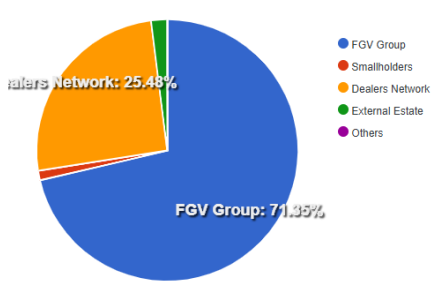
Third-Party Tools and Compliance:

- To enhance its risk assessment capabilities, FGV also employs third-party tools such as **Earthqualizer**, particularly in regions with known deforestation or land-use change activities.
- These tools help ensure that only suppliers compliant with **EUDR** and FGV's sustainability standards are integrated into the supply chain.

FGV also monitor deforestation activities that were alerted by the stakeholders. Since the cut-off date in 2016, the deforestation alert that the received are as follows for own concession and supplier (External):

Alert Year	Total area (Ha)	Location	Ownership Concession	Alert Status/Findings
2018	270	Sarawak	Own concession	<p>Asian Plantations has deforested at least 270 hectares (ha) of potential High Carbon Stock (HCS) forest since September 2017 on its Grand Performance concession.</p> <p>A Stop Work Order was immediately issued to APL to halt all land clearing activities at Grand Performance.</p> <p>A High Carbon Stock (HCS) assessment was initiated to promptly identify and exclude any areas classified as HCS.</p>
2019	231	Hulu Setiu, Terengganu	External	<p>Outside FGV & FELDA concession.</p> <p>The deforested area is owned by one of our indirect FFB suppliers that is supplied through one of our FFB dealers</p> <p>FGV has issued a MEMO to the FFB dealers to not include FFB from the deforested area in our supply base</p> <p>An engagement was made with the estate's owner regarding a remedial and corrective action plan. However, FGV did not receive any response from the owner and has decided to cease business with the estate.</p>
2020	4	PT Citra Niaga Perkasa	External	<p>Outside FGV & FELDA concession.</p> <p>None of our suppliers are involved in the deforestation activity. The land that was cleared belongs to the local community.</p>
2021	8,498	Mukim Keratong	External	<p>Outside FGV & FELDA concession.</p> <p>None of our suppliers are involved in the deforestation activity.</p>
2022	351	Jengka 3	External	<p>Outside FGV & FELDA concession. No FFB source from the area for FGV mills.</p> <p>None of our suppliers are involved in the deforestation activity.</p>
	25	Mukim Jemaluang, Johor PTD 1815 concession	External	<p>The deforested area is owned by one of our indirect FFB suppliers that is supplied through one of our FFB dealers, AA Sawit.</p> <p>FGV had stopped receiving FFB from AA Sawit and engaged with them for a remedial and corrective action plan. However, FGV did not receive any response from AA Sawit and decided to cease business with AA Sawit. The last</p>


				transaction with AA Sawit was in April 2022.	
2023	352	Felda Belara	External	Outside FGV & FELDA concession. None of our suppliers are involved in the deforestation activity.	
	496	Lepar Hilir 05	External	Outside FGV & FELDA concession. None of our suppliers are involved in the deforestation activity.	
	712	Felda Tersang 03	External	Outside FGV & FELDA concession. None of our suppliers are involved in the deforestation activity.	
	110	Jengka 2	External	Outside FGV & FELDA concession. None of our suppliers are involved in the deforestation activity.	
<p>Since of cut-off date on deforestation commitment, FGV only received deforestation alert on two suppliers, cumulatively covering an area of 256 ha. Due to their non-conformance with GFV policy, FGV have removed them in the supply base. In 2024, no deforestation activities were reported or detected within the FGV estates and supply base.</p> <p>FGV's use of advanced monitoring platforms and strict supplier compliance protocols reflects a proactive and data-driven approach to responsible sourcing. By leveraging technology and enforcing NDPE policies, FGV ensures that its supply chain remains transparent, traceable, and aligned with global sustainability expectations.</p> <p>FGV is committed to continuously enhancing the traceability of its sourced raw materials and actively monitoring compliance with relevant sustainability standards across its supply chain. This includes ensuring that the products are not associated with deforestation, peatland development, or human rights violations, in alignment with the FGV Group Sustainability Policy (GSP).</p> <p>To strengthen traceability efforts, FGV has developed a computerized system known as the Traceability of Product (FGV-ToP). This system is a key component of the broader sustainable palm oil management framework, which also includes the Audit Integrated System (FGV-AIMS). The FGV-ToP system offers detailed, real-time information on the movement of Fresh Fruit Bunches (FFB), Crude Palm Oil (CPO), Palm Kernel (PK), and Palm Kernel Oil (PKO). It provides instant traceability compliance status and key attributes such as certification, geo-location, and monthly production data at each FGV mill, all presented in a user-friendly and interactive format. The system covers all palm oil-related products from FGV subsidiaries, with selected information accessible to both customers and suppliers.</p>					

FGV TRACEABILITY OF PRODUCT												
<div>Source of FFB</div> <div><div><div>● FGV Group</div><div>● Smallholders</div><div>● Dealers Network</div><div>● External Estate</div><div>● Others</div></div><div>Note: The data shown are accurate up to previous month.</div></div>	<div>Sustainability Credential</div> <div><div>Traceability to Plantation</div><div>100%</div></div> <div><div>Sustainability Compliance</div><div>58%</div></div> <div><div>Environmental Risk Assessed</div><div>100%</div></div> <div>Note: The data shown are accurate up to previous month.</div>											
<p>Graph shown the source of FFB supplier includes the smallholders, dealers, external estate and others with the sustainability credential records.</p>												
9. Evidence of monitoring deforestation and/or ecosystem conversion in supplier operations (Indicator 65)												
<p>FGV is dedicated to sustainability not only within its own operations but throughout its entire supply chain. The company believes that all suppliers and contractors must uphold the same ethical values and operational standards that guide its business practices.</p> <p>To reinforce this commitment, FGV has established a Supplier Code of Conduct (SCOC). This document outlines essential principles covering sustainability, business ethics, integrity, safety, health, environmental stewardship, and labor practices. All suppliers and contractors engaging with FGV are required to acknowledge and comply with these standards.</p> <p>To ensure continuous adherence, suppliers undergo independent third-party assessments aligned with the Malaysian Sustainable Palm Oil (MSPO) and Roundtable on Sustainable Palm Oil (RSPO) certification standards.</p> <p>In instances of non-compliance, FGV takes a proactive stance by initiating direct engagement and conducting site-level discussions. Non-compliant suppliers must submit a remediation plan, which is then closely monitored. Persistent failure to meet the required standards may lead to corrective measures, including temporary suspension from FGV’s supply chain.</p> <p>If deforestation is identified within FGV’s supply base, the matter is addressed in accordance with the Group Sustainability Policy (GSP) Compliance Framework, ensuring that appropriate and timely corrective actions are implemented.</p> <p>FGV also monitor deforestation activities that were alerted by the stakeholders. Since the cut-off date in 2016, the deforestation alert that FGV received are as follows for own concession and supplier (External):</p> <table><tr><th>Alert Year</th><th>Total area (ha)</th><th>Location</th><th>Ownership Concession</th><th>Alert Status/Findings</th></tr><tr><td>2018</td><td>270</td><td>Sarawak</td><td>Own concession</td><td><p>Asian Plantations has deforested at least 270 hectares (ha) of potential High Carbon Stock (HCS) forest since September 2017 on its Grand Performance concession.</p><p>A Stop Work Order was immediately issued to APL to halt all land clearing activities at Grand Performance.</p></td></tr></table>		Alert Year	Total area (ha)	Location	Ownership Concession	Alert Status/Findings	2018	270	Sarawak	Own concession	<p>Asian Plantations has deforested at least 270 hectares (ha) of potential High Carbon Stock (HCS) forest since September 2017 on its Grand Performance concession.</p> <p>A Stop Work Order was immediately issued to APL to halt all land clearing activities at Grand Performance.</p>	<p>Comprehensive, Externally Verified</p>
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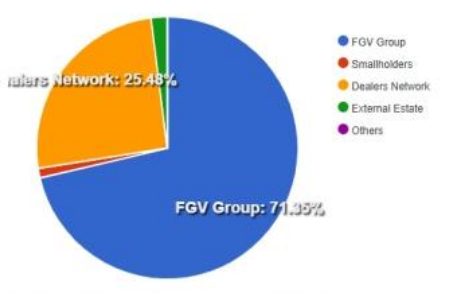
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Note that FGV has established the supplier group monitoring report on the frequently basis to monitor the deforestation on the supplier.

FGV is committed to continuously enhancing the traceability of its sourced raw materials and actively monitoring compliance with relevant sustainability standards across its supply chain. This includes ensuring that the products are not associated with deforestation, peatland development, or human rights violations, in alignment with the FGV Group Sustainability Policy (GSP).

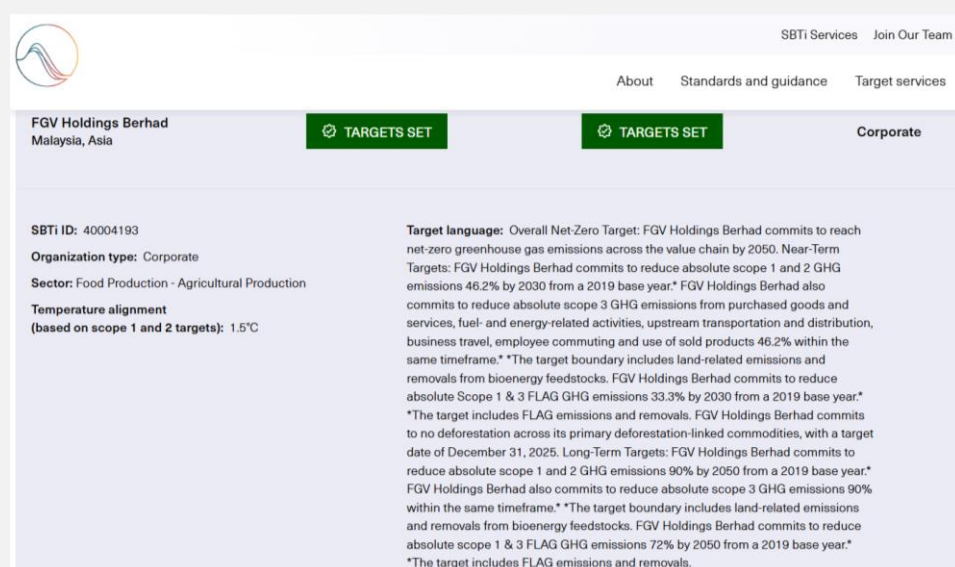
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<div data-bbox="220 208 1220 694"> <div>FGV TRACEABILITY OF PRODUCT</div> <div> <div>Source of FFB</div>  <div> <div>FGV Group: 71.35%</div> <div>Dealers Network: 25.48%</div> </div> </div> <div> <div>Sustainability Credential</div> <div> <div>Traceability to Plantation: 100%</div> <div>Sustainability Compliance: 58%</div> <div>Environmental Risk Assessed: 100%</div> </div> </div> </div> <p>Graph shown the source of FFB supplier includes the smallholders, dealers, external estate and others with the sustainability credential records</p>	
<p>10. Implementing a landscape or jurisdictional level approach (Indicator 70)</p> <p>FGV gives priority to conserving biodiversity, especially when many of their plantations are in close proximity of natural forest reserves that are home to endangered, rare and threatened species. FGV pledges to carry out conservation initiatives for the continuous protection of the natural ecosystem.</p> <p>a. <u>Malayan Sun Bear Conservation Program (SBCP)</u></p> <p>The SBCP, which is funded by FGV Holdings Bhd (FGV), is a collaboration with the Malaysian Nature Society (MNS), Department of Wildlife and National Parks Peninsular Malaysia (PERHILITAN) and Universiti Kebangsaan Malaysia (UKM). SBCP involves in the rescue, rehabilitation and release of the injured/orphaned/confiscated Sun Bears back into the wild. The SBCP has successfully rehabilitated and released 58 sun bears back into the wild as of 2021 since its establishment in 2015. In addition, through SBCP, a training module for primary and secondary schools is being prepared to build awareness on the importance of sun bear conservation through organized nature camps.</p> <p>b. <u>Mega Biodiversity Corridor Conservation Project in Lower Kinabatangan Basin</u></p> <p>In 2015, FGV are committed to a five-year biodiversity conservation initiative with Borneo Conservation Trust (BCT) and Sabah Wildlife Department (SWD) in the Mega Biodiversity Corridor programme. This five-year project is to support the re-establishment, restoration and protection of key migratory routes for wildlife to safely migrate to the Lower Kinabatangan Basin, as well as to provide sustainable alternative livelihoods for the local communities living along the Kinabatangan River. To date, the group have re-established the riparian reserves which will also act as wildlife corridors by alienating a minimum distance of 50 metres from the estates to the river-bank and planted saplings of indigenous timber tree species bought from nurseries run by local companies.</p> <p>c. <u>Achieving Coexistence (ACE) with Elephants Projects</u></p> <p>In 2022, FGV teamed up with plantation companies, the Management and Ecology of Malaysian Elephants (MEME) research group from the University of Nottingham Malaysia, and the Earthworm Foundation to collaborate on the ACE project within the southern landscape of Peninsular Malaysia. This initiative aims to promote peaceful coexistence between elephants and humans, through collaboration among multiple agencies. The project's main objectives include improving community safety, helping the agricultural sector deal with human-elephant conflicts and studying elephant behaviour and habitat</p>	<p>Comprehensive, Externally Verified</p>

needs. It is supported by the Department of Wildlife and National Parks and the Department of Forestry of Peninsular Malaysia, aligning with the government's National Elephant Conservation Action Plan (NECAP) and Central Forest Spine (CFS) masterplan. Activities include two Human-Elephant Conflict workshops organised by MEME in Kota Tinggi, Johor									
11. Implementing of commitment to no planting on peat of any depth (Indicator 95)									
<p>FGV is firmly committed to the principles of No Deforestation, No Peat, and No Exploitation (NDPE), recognizing the environmental impact of the palm oil industry and the importance of responsible practices. As part of this commitment, FGV has adopted the following measures:</p> <ul style="list-style-type: none">No new planting on peatland, regardless of depthNo development in areas classified as natural forest, High Carbon Stock (HCS), or High Conservation Value (HCV)No open burning across all operational sitesNo use of agrochemicals classified under WHO Class 1A or 1B, or listed in the Stockholm or Rotterdam Conventions <p>Since the revision of the Group Sustainability Policy (GSP) in 2017, FGV has maintained a strict policy of zero deforestation and no peatland conversion within its operational areas. https://www.fgvholdings.com/wp-content/uploads/2024/04/Group-Sustainability-Policy.pdf</p> <p>FGV's NDPE commitment, initiated on 25 August 2016, also includes proactive conservation efforts to safeguard ecosystems. The Group promotes environmental awareness and shared responsibility through continuous communication and training initiatives. Furthermore, FGV ensures that its supply chain remains free from deforestation and conducts thorough environmental due diligence before engaging in any new business activities or partnerships.</p> <p>Importantly, no new planting on peatland has occurred since 2016. This is evidenced by the unchanged total peatland area within FGV's operations, which stands at 3,426 hectares (a figure verified through the RSPO peat inventory conducted in 2020).</p> <p>Details of the peatland areas within FGV's operations are provided below:</p> <table><tr><th>Peat Disclosure</th><th>2022</th><th>2023</th><th>2024</th></tr><tr><td>Area (ha)</td><td>3,752</td><td>3,752</td><td>3,426*</td></tr></table> <p><i>*In 2023, FGV divested its 95% equity stake in PT CNP and PT TAA. As a result, 325.6 ha of oil palm plantations on peat under PT CNP have been excluded from FGV's reported peatland area.</i></p>	Peat Disclosure	2022	2023	2024	Area (ha)	3,752	3,752	3,426*	Comprehensive, Externally Verified
Peat Disclosure	2022	2023	2024						
Area (ha)	3,752	3,752	3,426*						
12. Progress towards commitment to reduce GHG emissions intensity (Indicator 111)									
<p>In December 2024, FGV has set near-term and long-term GHG reduction targets and submitted them to the Science Based Targets initiative (SBTi) for acknowledgment and validation. This milestone reflects the dedication to aligning with global climate goals, providing a clear framework for reducing emissions across the operations and supply chain. Additionally, FGV completed data collection for Scope 1, 2, and 3 emissions across all operations, establishing a baseline for targeted reductions and supporting the FGV commitment to net-zero emissions by 2050.</p> <p>The FGV's has announce the near year and net-zero greenhouse gas (GHG) emission reduction target has been officially approved by SBTi on 1st May 2025. Link linkedin: https://www.linkedin.com/company/fgvholdings/posts/?feedView=all</p>	Comprehensive, Externally Verified								



The official approved by the SBTi as per <https://sciencebasedtargets.org/target-dashboard>



The total emission overall FGV as below:

Scope	2022	2024
Scope 1	4,910,470.53	4,905,817.24
Scope 2	219,795.22	219,600.36
Scope 3	19,154,443.66	19,081,294.98
Total	24,284,709.41	24,206,712.58
GHG Emission intensity	2.65	2.65

FGV has recorded a slight reduction in total Scope 1, 2, and 3 greenhouse gas (GHG) emissions compared to the baseline established in 2022. Additionally, the GHG Emission Intensity has successfully met the target set by the company.

The GHG Inventory, as reported in the FGV Annual Integrated Report 2024, is based on organizational boundaries defined by the company. This inventory is detailed in the Sustainability Review section of the report and encompasses FGV's business operations, subsidiaries, and headquarters located within Malaysia. It is important to note that the scope excludes subsidiaries, joint ventures, and associates operating outside of Malaysia.

GHG METHODOLOGIES AND INVENTORY

Our GHG accounting framework is designed to ensure transparency, consistency, and alignment with global climate reporting standards.

- Base Year: 2019
- Frameworks Referenced: United Nations Framework Convention on Climate Change (UNFCCC), Intergovernmental Panel on Climate Change (IPCC), and GHG Protocol
- Boundary Approach: Operational control, covering emissions from FGV's direct operations (Scope 1 & 2) and supply chain (Scope 3).
- Emissions Factors: Derived from IPCC and other recognised sources to ensure standardised reporting.

Category	Emissions 2024 (tCO ₂ e)
Scope 1	3,707,519.25
Scope 2	210,819.96
Scope 3	18,684,551.92

Note: The 2024 emissions data is generated based on assumptions derived from 2022 data.

13. Progress towards commitment on water use intensity (Indicator 116)

Water is a key resource at FGV, playing a crucial role across all aspects of palm oil operations from oil extraction to irrigation. Efficient water management not only supports operational effectiveness but also drives the company's broader sustainability goals. By optimizing water use, FGV minimizes environmental impacts such as resource depletion and water pollution, while ensuring compliance with both local regulations and international sustainability standards. Responsible water stewardship is a core element of FGV's environmental commitment and contributes significantly to the long-term resilience and sustainability of its business.

The performance outcome on the water disclosure in the Annual Integrated Report 2024 as below:

PERFORMANCE OUTCOMES

Disclosures	2022*	2023*	2024
Total water consumption (ML)	18,185.31	17,141.17	17,764.05
Total water discharge (ML)	27,878.46	25,610.96	28,811.30
Total water withdrawal (ML)	46,063.78	42,752.13	46,575.35
Total water recycled (ML)	862.25	654.67	792.54

* The 2022 and 2023 data have been restated based on different unit of measurement.

FGV is committed to achieving water neutrality throughout its operations. To this end, the company continuously monitors its water consumption and water intensity at its mills and refineries. FGV, through its subsidiaries, FGV Palm Industries, operates 63 palm oil mills, and 4 Refineries, 3 with FGV Refineries and one Delima Oil Products across Peninsular and West Malaysia. Generally, palm oil mills use water drawn from natural streams while the refineries use piped water supplied by state/national water agencies.

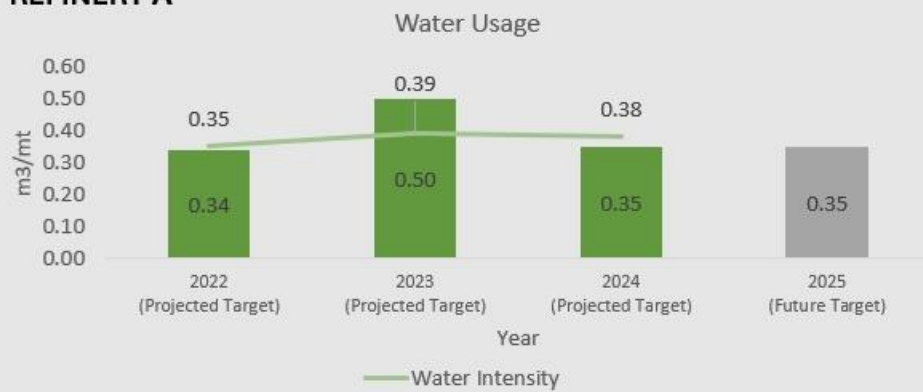
The water usage data presented for the facilities in 2022-2024 consists of water use intensity and projected targets. The water use intensity is determined by the water usage volume over the tonnage of raw material processed while the water intensity targets are projection based on the production forecast plan, developed earlier in each year (i.e. projected targets).

The current water intensity and projected targets are based on total water consumption in the facility, which includes both maintenance and processing activities. However, this method does not accurately reflect true water efficiency, as it combines fixed water usage for maintenance with variable usage for processing (that varies depending on the quantity of crude palm oil (CPO) or Fresh Fruit Bunch (FFB) processed in a year).

For the refineries, the water intensity is measured by the water usage volume over the tonnage of crude palm oil (CPO) processed.

Partial, Externally
Verified

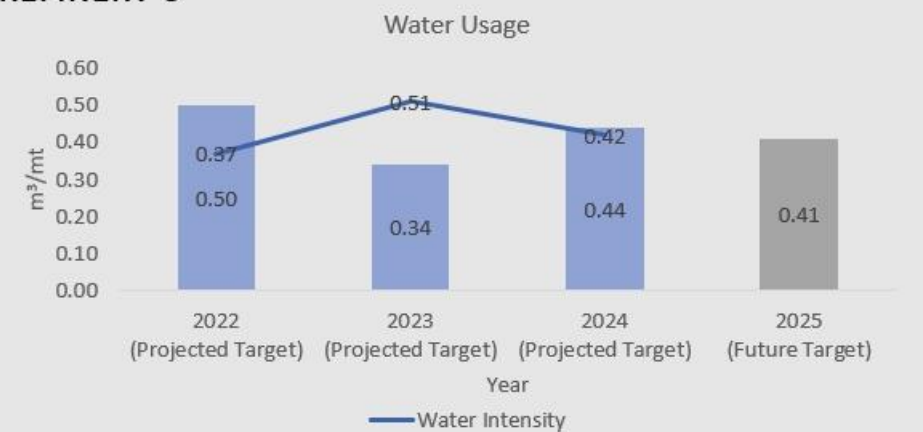
REFINERY A



REFINERY B



REFINERY C



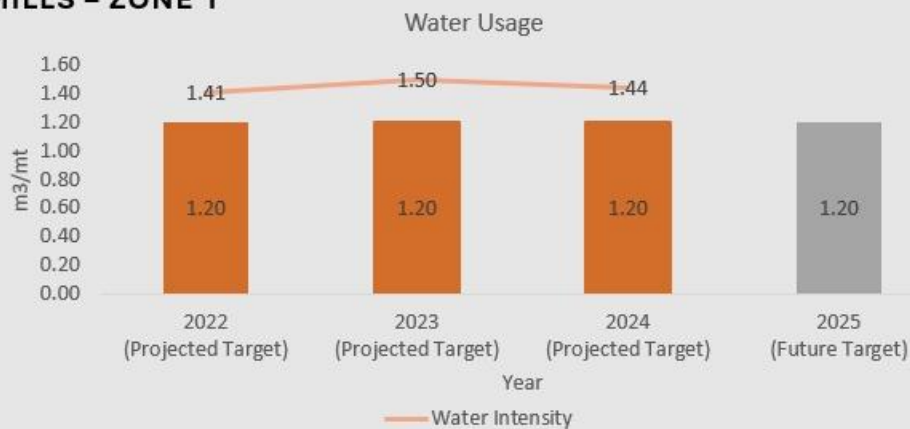
REFINERY D



The average water intensity across all refineries in 2024 was recorded at 0.48 m³/mt of CPO processed, slightly higher than the average of 0.47 m³/mt in 2022 and 2023. However, there was an improvement in overall water management performance, as only one refinery exceeded the target in 2024 compared to two in 2023.

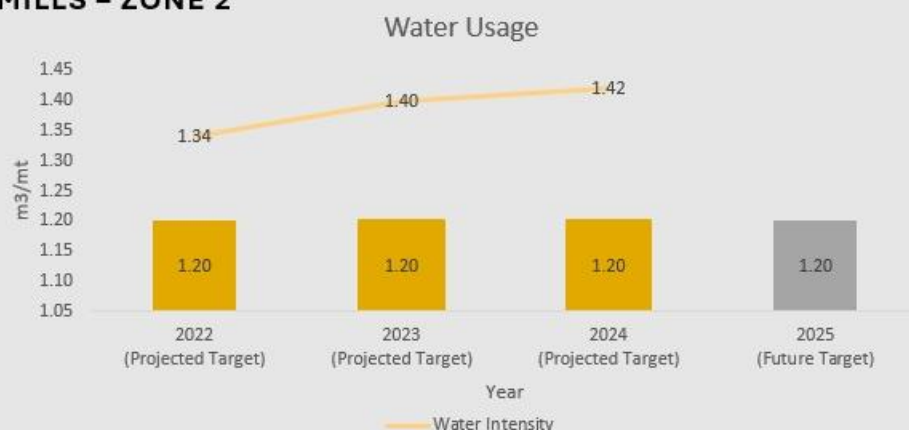
As for the mills, the water intensity is measured by the water usage volume over the tonnage of fresh fruit bunch (FFB) processed. On average, the 2024 water intensity across all mills increased by 0.49% compared to 2023, from 1.35 m³/mt FFB processed in 2023 to 1.36 m³/mt FFB processed in 2024. Water used intensity has been calculated and established by FGV team. Data for three years as below:

MILLS – ZONE 1



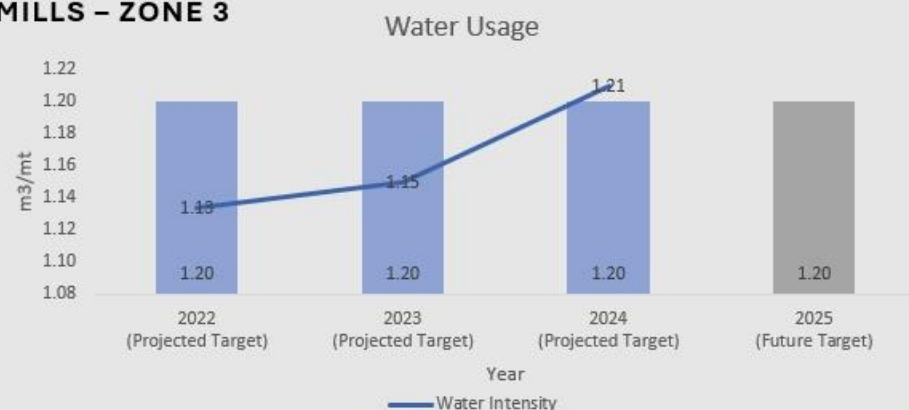
Sample mill includes in Zone 1 are Chiku POM, Krau POM, Trolak POM, Sg. Tenggi POM and Kerteh POM.

MILLS – ZONE 2



Sample mill includes in Zone 2 are Kulai POM, Pasoh POM and Sampadi POM.

MILLS – ZONE 3



Sample in mills zone 3 is Umas POM.

On average, the 2024 water intensity across all mills increased by 0.49% compared to 2023, from 1.35 m³/mt FFB processed in 2023 to 1.36 m³/mt FFB processed in 2024. FGV continues to closely monitor and work towards improving the water neutrality of its operations to meet these long-term sustainability goals.

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

FGV is committed to ensuring that its operations do not adversely impact on the environment. To uphold this commitment, the company conducts daily, weekly, and monthly monitoring of effluent performance. This includes laboratory analyses and physical inspections of Palm Oil Mill Effluent (POME) and Palm Oil Refinery Effluent (PORE) treatment systems. FGV ensures that all effluent discharges remain within the permissible limits set by the Department of Environment (DOE) Malaysia, which vary by state and discharge type (water or land).

Monitoring Results:

Effluent concentrations across various states and discharge types consistently remain below the DOE limit of 20 mg/L, 100 mg/L, 500 mg/L and 5000 mg/L demonstrating strong compliance and effective treatment practices. The DOE limit depends on the state level and the operational to water discharge and land discharged. Results observed as below:

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Watercourse Discharged

Region	2022	2023	2024	LIMIT DOE
Johor (1 mill)	20	19	18	20
Johor (8 mills)	60	44	50	100
Kelantan (3 mills)	53	52	60	100
Negeri Sembilan (3 mills)	72	70	63	100
Pahang (25 mills)	81	67	73	100
Perak (2 mills)	50	45	50	100
Selangor (1 mills)	82	24	35	100
Terengganu (4 mills)	74	71	78	100
Sarawak (1 mill)	49	50	32	100
Sarawak (1 mill)	10	13	13	20
Sabah (1 mill)	19	17	14	20
Sabah (1 mill)	52	66	56	100

Land Discharged

Region	2022	2023	2024	DOE Limit (mg/L)
Johor (1 mill)	39	51	57	100
Johor (3 mills)	91	71	136	5000
N. Sembilan (1 mill)	219	244	125	500
N. Sembilan (1 mill)	-	-	107	5000
Pahang (2 mills)	94	108	98	5000
Sabah (6 mills)	43	48	55	100
Sabah (2 mills)	11	10	8	20

Water monitoring data is compiled on an annual basis, and the results indicate that the quality of water discharged to watercourses and used for land application consistently remains within the limits set by the Department of Environment (DOE) Malaysia.

15. Treatment of palm oil refinery effluent (PORE) (Indicator 120)

FGV is dedicated to ensuring that its operations do not negatively impact the environment. Regular monitoring of effluent performance is conducted, which includes laboratory analyses and inspections of the physical condition of the Palm Oil Mill Effluent (POME) treatment systems. FGV consistently ensures that all discharges remain within the permissible limits established by the Department of Environment (DOE) Malaysia.

PORE records in 2021 2022, 2023 and 2024 are as follows

Facility: Refinery A

Months/ Year	COD Result				COD Target	BOD Result				BOD Target
	21	22	23	24		21	22	23	24	
Jan	158	75	80	59		15	14	21	15	50 ppm<

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Feb	128	51	43	114	200 ppm<	14	10	24	10		
Mar	121	42	49	113		16	6	12	20		
Apr	129	35	41	89		15	7	10	9		
May	141	38	90	79		11	5	19	6		
Jun	172	54	95	72		13	12	17	6		
Jul	150	69	41	86		13	14	14	5		
Aug	155	28	128	96		13	6	23	7		
Sep	174	52	68	128		7	15	19	2		
Oct	111	115	35	112		13	19	9	10		
Nov	107	46	48	110		18	9	10	3		
Dec	99	41	29	52		9	10	7	4		

Facility: Refinery B

Months/ Year	COD Result (ppm)				COD Target	BOD Result (ppm)				BOD Target	
	21	22	23	24		21	22	23	24		
Jan	31	27	50	20	200 ppm<	3	3	10	2	50 ppm<	
Feb	27	39	27	19		3	5	4	2		
Mar	20	27	39	95		3	3	3	10		
Apr	31	43	23	71		4	8	3	6		
May	16	37	62	44		3	4	14	3		
Jun	51	23	33	38		6	3	5	5		
Jul	27	19	35	52		4	2	3	2		
Aug	19	58	19	45		2	10	2	2		
Sep	54	23	19	63		12	3	2	12		
Oct	23	37	16	47		3	6	2	4		
Nov	16	15	32	55		2	3	4	3		
Dec	23	49	27	41		3	7	4	3		

Facility: Refinery C

Months/ Year	COD Result				COD Target	BOD Result				BOD Target	
	21	22	23	24		21	22	23	24		
Jan	-	65		34	200ppm<	-	32		11	50 ppm<	
Feb	34	-		-		13	-		-		
Mar	-	20		-		-	7		-		
Apr	135	22		-		20	6		-		
May	-	-		10		-	-		2		
Jun	29	-		-		2	-		-		
Jul	-	-		15		-	-		2		
Aug	-	-		-		-	-		-		

Sep	-	-		16		-	-		5	
Oct	-	-		-		-	-		-	
Nov	56	-		16		14	-		5	
Dec	-	23		-		-	7		-	

Remark: FGVR Tawau only do the analysis when plant is running

Facility: Refinery D

Months/ Year	COD Result (ppm)				COD Target	BOD Result (ppm)				BOD Target
	21	22	23	24		21	22	23	24	
Jan	62	48	74	63	400	20	15	19	19	50
Feb	59	48	95	53		19	15	15	16	
Mar	64	49	59	49		17	14	17	16	
Apr	49	44	52	37		15	14	15	10	
May	54	61	67	62		17	17	18	18	
Jun	35	56	69	35		11	18	18	12	
Jul	31	63	63	23		10	20	18	8	
Aug	31	62	47	50		11	18	14	15	
Sep	35	51	31	44		11	15	9	13	
Oct	48	78	46	41		14	20	14	13	
Nov	35	48	55	42		11	14	22	14	
Dec	46	72	40	29		16	22	12	10	

Facility: Refinery E

Month / Year	COD Result (ppm)				COD Target	BOD Result (ppm)				BOD Target
	21	22	23	24		21	22	23	24	
Jan	235	319	154	79	200 ppm<	37	103	29	23	50 ppm<
Feb	250	250	119	86		44	24	25	28	
Mar	446	207	47	98		77	48	18	22	
Apr	350	131	285	36		43	26	60	8	
May	391	118	198	17		60	32	35	5	
Jun	266	287	97	13		47	57	27	3	
Jul	1660	88	75	88		305	25	30	15	
Aug	839	279	57	62		99	21	23	15	
Sep	321	116	2420	60		70	34	177	10	
Oct	209	93	14412	33		52	26	2920	9	
Nov	261	76	156	46		50	16	49	13	
Dec	130	164	424	109		27	31	29	27	

Compliance with both local and international regulations is a cornerstone of FGV's water management strategy. FGV adheres to a comprehensive Regulatory Compliance Framework that ensures full alignment with applicable water quality laws, standards, and guidelines. This includes strict compliance with the Malaysian Environmental Quality Act 1974 (Act 127), particularly Section 25, which restricts pollution of inland waters, as well as other regulations enforced by the Department of Environment (DOE) Malaysia.

16. Example of local stakeholder engagement to prevent conflicts (*Indicator 145*)

FGV places strong emphasis on stakeholder engagement as a vital element of its sustainability strategy, fostering transparent communication and proactively addressing potential conflicts, particularly with local communities. Engagement activities are conducted through Social Impact Assessments (SIAs), High Conservation Value (HCV) assessments, and structured consultation programs, all of which align with the requirements of the Roundtable on Sustainable Palm Oil (RSPO) and the Malaysian Sustainable Palm Oil (MSPO) certification standards.

One of the key initiatives is the Program Konsultasi Bersama Pihak Berkepentingan Mengenai Komitmen Kelestarian FGV, designed to communicate FGV's sustainability commitments and gather feedback on the social and environmental impacts of its operations.

In 2024, FGV conducted 12 stakeholder consultation sessions under this program, covering all operational areas. These sessions engaged a diverse group of stakeholders, including local government agencies, smallholders, FELDA settlers, and community representatives such as Ketua Kampung, Ketua Peneroka, and Tok Batin. A total of 1,250 participants attended the sessions. Any issues or concerns raised during these engagements, including potential conflicts, are constructively addressed through open dialogue and collaborative problem-solving.

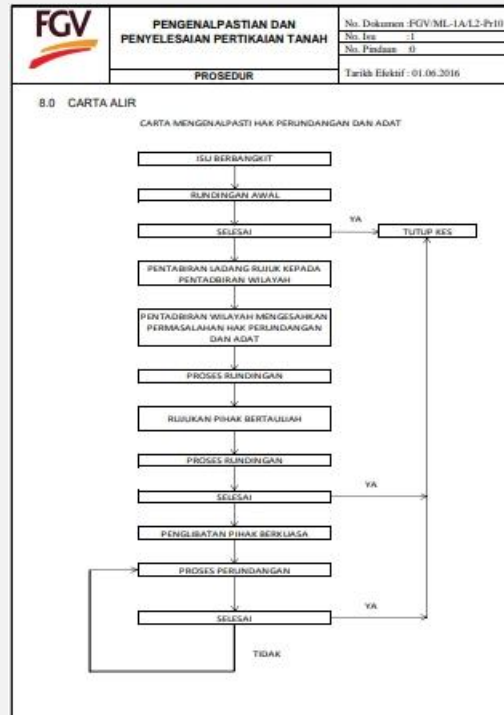
Kompleks	Jan	Feb	March	April	Mei	June	Julai	Ogos	September	Okt	Nov	December	Participants
Jengka 21		6/2/2024											85
Triang, Tementi & Kepayang			5/3/2024										167
Jerangau Barat				14/5/2024									78
Chalok				16/5/2024									80
Moakil				21/5/2024									110
Kemasul & Bkt Mendi						27/6/2024							85
Krau, Tersang dan Mempaga						25/6/2024							
Selendang							13/8/2024						115
FGV Yapidmas													
FGV PUP									15/10/2024				88
Sahabat									17/10/2024				278
Kalabakan									22/10/2024				55
Umas									23/10/2024				109
Jengka													
												Total	1250

The stakeholder summary has been conducted by the FGV complex detailed on date of the engagement and the number of participants attending.

The record and the attendance list have been observed during the verification.

In cases involving land disputes, FGV follows its Identification and Resolution of Land Disputes Procedure (Prosedur Pengenalpastian dan Penyelesaian Pertikaian Tanah) to ensure fair and transparent resolution.

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The procedure has been established to identify the stakeholder issue, planning on the resolution and monitoring the boundary operation.

FGV's Social Impact Assessment (SIA) Framework

FGV Holdings Berhad has established a formal Social Impact Assessment (SIA) Guideline under Document No.: SOP: FGV/GSD-SCCD/GL/02, dated 08 March 2021. The objective of this guideline is to ensure that the development of estates and mills brings benefits and avoids harm to local communities. This is achieved through:

- Identification of both positive and negative social impacts
- Strategies to avoid or mitigate adverse impacts
- Active collaboration between management and stakeholders
- Continuous stakeholder engagement and feedback integration

Site-Specific SIA Implementation

a. Chiku POM Complex

- Assessment Period: 29 July – 1 August 2024
- Prepared by: Mr. Mohd Afif Razmi & Mr. Azwan Muhammad (Sustainability Compliance & Certification Department)
- Stakeholders Engaged: 143
- Objective: To support sustainability certification and guide units in identifying and managing stakeholder-related issues
- Outcome: Management plans were developed based on categorized impacts (positive and negative), documented in the Pelan Pengurusan Tindakan bagi Impak Sosial (Negatif).

<p>b. <u>Krau POM</u></p> <ul style="list-style-type: none"> • Report Date: 31 May 2021 • Prepared by: Mr. Ahmad Akram Abd Jalal • Scope: FGVPM Krau 02, 03 & 04 • Methodology: Personal interviews and stakeholder consultation programs with government agencies, schools, suppliers, and local communities • Outcome: Identified impacts were analyzed, and mitigation plans were developed and documented. Communication channels and grievance mechanisms were also emphasized. <p>c. <u>Kertih POM</u></p> <ul style="list-style-type: none"> • Report Date: January 2023 • Prepared by: Group Sustainability Division (SCC) • Approach: Internal assessment following the SIA SOP • Outcome: Positive and negative impacts were categorized by timeline (short-, medium-, long-term). Management plans were developed collaboratively and monitored through checklists. <p>d. <u>Kulai POM</u></p> <ul style="list-style-type: none"> • Report Date: January 2023 • Prepared by: Group Sustainability Division (SCC) • Outcome: Similar to Kertih POM, the SIA process included stakeholder engagement, impact categorization, and the development of improvement plans. Monitoring and documentation were confirmed during audits. <p>The monitoring and Stakeholder Engagement implemented with the monitoring of SIA implementation is conducted in coordination with operating unit management. While, stakeholder feedback is gathered through meetings and consultations, and all findings are documented. This process ensures transparency, accountability, and continuous improvement in social performance.</p>	
17. Percentage of scheme smallholders involved in program (<i>Indicator 172</i>)	
<p>In 2024, FFB supply comes from scheme smallholders was only from FELDA with a total of 294 FELDA Scheme Smallholders (100% FELDA). Each of the supplying FELDA scheme smallholders were bound by a contract agreement named Sale and Purchase Agreement for Fruit Oil Palm Fresh Fruit Bunches, which details the requirement of compliance towards FGV GSP.</p> <p>A contract agreement between Federal Land Development Authority and FGV Trading dated effectively 1/1/2023 till 31/12/2025 was made available and reviewed. It was noted from the agreement Clause 30 pertaining right to audit and clause 31 pertaining to Sustainability whereby the supplier shall commit to FGV's GSP "The Supplier shall also commit and adhere to the principles and commitments encapsulated in FGV's Group Sustainability Policy". The agreement was signed by Mr. Abdul Rahman Ahmad on behalf of FELDA and Mr. Zulkifli Othman on behalf of FGV.</p>	Comprehensive, Externally Verified
18. Percentage of independent smallholders/outgrowers involved in program (<i>Indicator 174</i>)	
<p>FGV's commitment to sustainability extends beyond their own operations to the entire supply chain. They believe that all suppliers and contractors must uphold the same values and standards</p>	Comprehensive,

<p>that guide their business. To support this, FGV has implemented a Supplier Code of Conduct (SCOC), which outlines key principles related to sustainability, business ethics, integrity, safety, health, environment, and labour practices. All suppliers and contractors entering business with FGV are required to acknowledge and adhere to these standards. Each 3rd party FFB supplier including smallholder, dealer and independent estate are required to sign the SCOC.</p> <p>The group actively engage with the suppliers to uphold these standards, fostering compliance with their sustainability commitments across the supply chain. In 2024, FGV through Group Sustainability Department conducted 16 comprehensive sessions, “Program Bersama Pembekal BTS Terus FGV 2024”. Among the agenda delivered were Group Sustainability Policy, certification, ILO, Good Agriculture Practices and fertilizer management.</p> <p>In 2024, FFB coming from independent smallholders was from 860 tier 1 smallholders, where 273 of Tier 1 smallholders (31.74%) have been engaged in the comprehensive sessions, “Program Bersama Pembekal BTS Terus FGV 2024”. The evidence of engagement can be seen from example of program report titled “Laporan Program Bersama Pembekal Terus FGV 2024”.</p>	Externally Verified
19. Number or percentage of non-smallholder suppliers assessed and/or engaged on compliance with company's policy and/or legal requirements (<i>Indicator 176</i>)	
<p>At FGV, ensuring responsible sourcing raw materials is a cornerstone of their commitment to sustainability. The group actively engages with the suppliers to uphold these standards and foster compliance with its sustainability commitments across the supply chain.</p> <p>The group actively engage with the suppliers to uphold these standards, fostering compliance with their sustainability commitments across the supply chain. In 2024, FGV through Group Sustainability Department conducted 16 comprehensive sessions, “Program Bersama Pembekal BTS Terus FGV 2024”. Among the agenda delivered were Group Sustainability Policy, certification, ILO, Good Agriculture Practices and fertilizer management.</p> <p>In 2024, FFB supply coming from non-smallholder were 98 independent estates and 110 dealers. From these, 35 independent estates (36%) and 35 dealers (32%) were engaged though the “Program Bersama Pembekal Terus FGV 2024” led by Group Sustainability Division. Evidence of this engagement is available in the program report titled, “Laporan Program Bersama Pembekal Terus FGV 2024”.</p> <p>At the refinery and kernel crusher plant level, both facilities received supply of crude palm oil (CPO) and palm kernel (PK) from 66 internal mills and 7 third-party mills (supplying CPO to the refinery). Since the FFB suppliers to these mills have been engaged and assessed, the supply of CPO and PK to the refineries and kernel crushing plants is effectively covered.</p>	Comprehensive, Externally Verified
20. Proportion of supply from suppliers that is verified as deforestation- and/or conversion-free (DCF) (<i>Indicator 179</i>)	
<p>FGV is committed to ensuring its raw materials come from responsible sources and shall not source FFB from deforested areas. It uses the Global Forest Watch (GFW) Pro platform to trace and monitor deforestation activities around their own operation and those of its suppliers. This open-source web application monitors global deforestation rates in near real-time and can detect land-clearing activities that encroach into protected areas.</p> <p>FGV have communicated the use of this platform to all their top suppliers, along with its revised Group Sustainability Policy and NDPE commitments. It also uses the platform to assess and measure supplier’s sustainability risk levels.</p> <p>When there is a high risk of deforestation around supplier’s locations, FGV will verify whether any suppliers are associated with deforestation activities. If involvement is confirmed, they will be subject to the Supplier Delinquency Guideline, which may result in their removal from the supply chain.</p> <p>FGV has been using GFW Pro to monitor deforestation for its internal mills and concessions. In 2024, 66 internal mills and 7 external mills were monitored through the platform. The platform did not report any deforestation activity within the monitored areas.</p>	Partial, Externally verified.

However, monitoring for external mills was limited to a 50 km radius rather than the actual supply base locations. Additionally, monitoring was not comprehensively carried out at the KCP and refinery levels.

This ensures that only suppliers compliant with EUDR and FGV's sustainability standards are integrated into the supply chain. FGV has also employed third-party tools such as Earthqualizer to assess the supplier risks, particularly in areas with deforestation or land-use change activity.

In 2024, FGV appointed Earthqualizer to conduct deforestation monitoring for 13 of its own mills including 162 of their supply bases. List of mills monitored as below:

UML_ID	Mill Name
PO1000003359	Maokil
PO1000001320	Lepar Hilir
PO1000008251	Jengka 8
PO1000000254	Kota Gelanggi
PO1000000255	Lepar Utara 06
PO1000006989	Kechau B
PO1000001903	Selancar 2A
PO1000006992	Palong Timur
PO1000001899	Serting
PO1000001895	Keratong 3
PO1000006502	Keratong 9
PO1000006998	Serting Hilir
PO1000000762	Triang

Material	Total Volume Processed/Produced	DCF Volume Processed/Produced
FFB	13,688,705.00	(80%)

21. Program to support high risk mills to become compliant with sourcing policies (Indicator 181)

FGV's commitment to sustainability extends beyond its own operations to the entire supply chain. It believes that all suppliers and contractors must uphold the same values and standards that guide its business. To support this, FGV has implemented a Supplier Code of Conduct (SCOC), which outlines key principles related to sustainability, business ethics, integrity, safety, health, environmental protection, and labour practices. All suppliers and contractors entering into business with FGV are required to acknowledge and adhere to these standards.

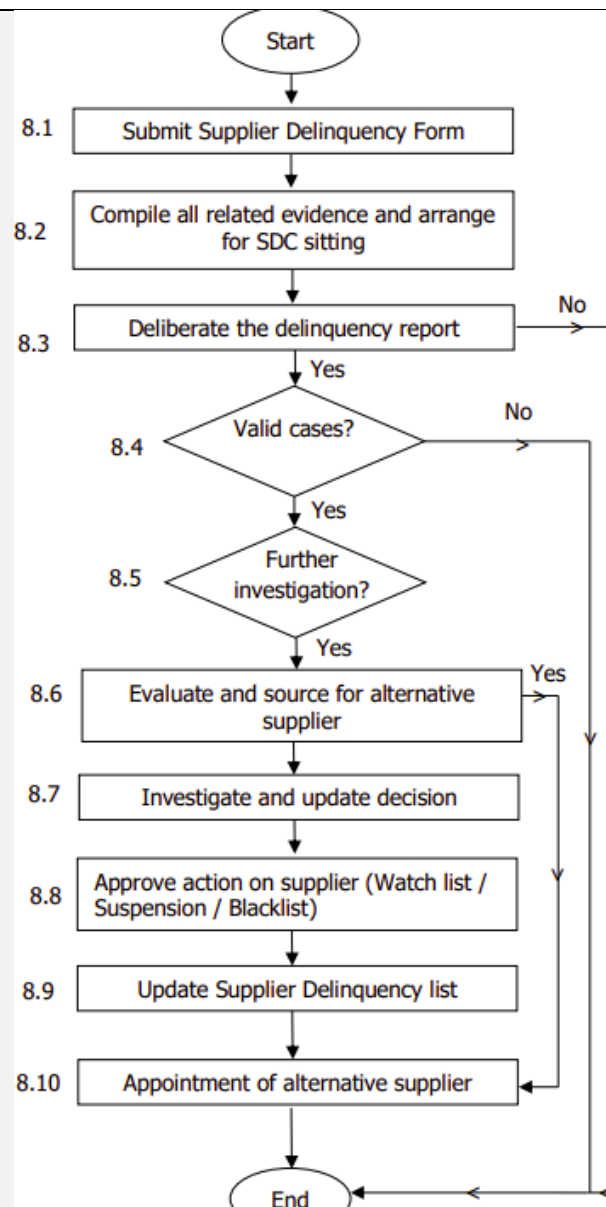
In 2024, however, FGV did not implement SCOC acknowledgement for third-party mills. Instead, each third-party mill was bound by an agreement requiring them to comply with FGV's GSP policy. Additionally, each third-party mill is subject to FGV's Sustainability Checklist, as outlined below:

Sustainability Checklist for 3rd party mills – This checklist outlines the sustainability certification and licensing status of each external mill supplying CPO to FGV. It ensures the mills meet the basic regulatory and sustainability requirements necessary for traceability and compliance.

	EXTERNAL SUPPLIER	MSPO CERT	MPOB LICENSE	MILL LICENSE
1	Felcrajaya	/	/	/
2	Vila Sutera	/	/	/
3	Benta Wawasan	/	/	/
4	Risda Durian Mas	/	/	/
5	Risda Ulu Keratong	/	/	/
6	Risda Sungai Ambat	/	/	/
7	YPPH Palm Oil	Still Applying	/	/

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<p>They also conducted a stakeholder consultation programme on FGV's sustainability commitments (<i>Program Konsultasi Bersama Pihak Berkepentingan Mengenai Komitmen Kelestarian FGV</i>) with the aim of communicating their sustainability commitments and gathering feedback on the impacts of their operations.</p> <p>In 2024, FGV held 14 stakeholder consultation sessions under this programme, covering all operational areas. These sessions engaged local agencies, smallholders, FELDA settlers, and community representatives such as Village Heads, Settlers' Leaders, and Indigenous Community Chiefs. A total of 1,250 participants attended these sessions.</p> <p>In cases of non-compliance, FGV adopts a proactive approach involving direct engagement and site-level dialogue. Non-compliant suppliers are required to submit a remediation plan, and their progress is closely monitored. Continued failure to meet standards may result in corrective actions, including temporary suspension from FGV's supply chain.</p> <p>At the point of verification, no suppliers were subject to a remediation plan. The <i>Supplier Delinquency Guideline</i> (FGV/PROC/NEW/009, EFFECTIVE DATE: 17/09/2019) was made available during the verification. This guideline addresses supplier delinquency matters, including the criteria for delinquency, management systems, governance, and potential actions to be imposed on suppliers within the FGV Group.</p> <p>The flowchart below illustrates the process for handling supplier delinquency.</p>	
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Should deforestation be detected within their supply base, the issue will be managed in accordance with FGV's Group Sustainability Policy (GSP) Compliance Framework, ensuring appropriate and timely corrective measures are taken.

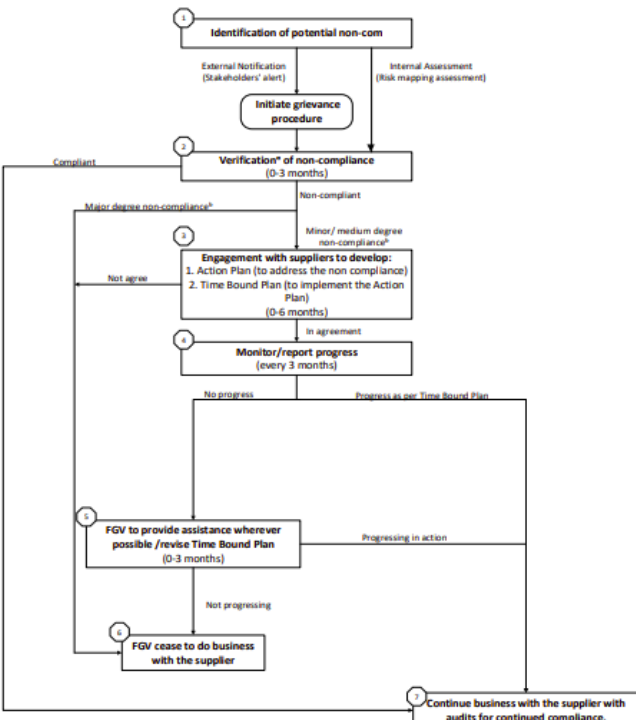
At the point of verification, it was noted that there was no supplying mill categorized as high-risk mills. In addition, FGV had ensured that all supplying mills were at least MSPO certified.

22. Regularly engages with a subset of high-risk mills (*Indicator 182*)

FGV has also conducted 29 sessions with the suppliers to raise their awareness of the sustainability standards and the importance of adopting sustainable practices. During these engagements, suppliers are evaluated for compliance with FGV's sustainability standards to ensure alignment with environmental, social, and ethical principles. This proactive approach strengthens the resilience of the supply chain and reaffirms FGV's commitment to sustainability across all operations.

Through strong partnerships and thorough assessments, FGV remains focused on driving positive change toward a more sustainable future. The company also conducts regular performance monitoring to identify, manage, and mitigate sustainability-related risks within its supplier network.

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<p>At the point of verification, it was noted that there was no supplying mill categorized as high-risk mills. In addition, FGV had ensured that all supplying mills were at least MSPO certified.</p>	
<p>23. Regularly assesses and categorizes the risk level of all their own- and third-party supplying mills (Indicator 184)</p>	
<p>At the point of verification, it was noted that there was no supplying mills categorized as high-risk. However, external mill deforestation monitoring using GFW Pro was limited to a 50 km radius, rather than the actual locations of the supply bases. FGV has obtained TTP data for its third-party mills, which will be used to improve deforestation monitoring in the future. The TTP data reviewed covered the supply bases of seven mills.</p>	<p>Comprehensive, Externally Verified</p>
<p>24. Regularly reports the risk level of all own- and third-party supplying mills identified in its supply chain (Indicator 185)</p>	
<p>Each mill risk can be seen from GFW Pro used by FGV. The risk result is published here https://www.fgvholdings.com/wp-content/uploads/2025/08/FGV-Sustainability-Performance-and-Updates-2022-2024.pdf</p>	<p>Comprehensive, Externally Verified</p>

3.2 Signing by the Client

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


I also confirm:

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

Acknowledged by:		
Name:	K. Ilangovan	
Position:	Head, Sustainability Technical Department, Group Sustainability Division	
Date:	01.08.2025	
		Signature


3.3 Signing by the Lead Assessor

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

Acknowledged by:		
Name:	Mohamad Fitri Mustafa	
Position:	Lead Assessor	
Date:	22.07.2025	
		Signature

3.4 Signing by the Certifier

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

Acknowledged by:		
Name:	Jasmandy Syahrul	
Position:	Certifier	
Date:	14.08.2025	
		Signature

ANNEX 1 :

FGV Group' Facility List which include 4 Refineries, 4 Kernel Crushing Plant, 66 Palm Oil Mills, and 165 Estates included in the scope of assessment:

1.6 Operational Units Under Scope

FGV Holdings Berhad operates **4 refineries, 4 kernel crushing plants (KCP), 66 palm oil mills, and 165 estates** based in Malaysia. Details of the processing operations are as below :

Refinery:

No.	Operations	Facilities	Location	Certification
1	FGV Refinery Kuantan	Refinery	Malaysia	RSPO SCCS, MSPO SCCS
2	FGV Refinery Pasir Gudang	Refinery	Malaysia	MSPO SCCS
3	FGV Refinery Tawau	Refinery	Malaysia	ISCC, MSPO SCCS
4	FGV Refinery Sahabat	Refinery	Malaysia	MSPO SCCS

Kernel Crushing Plant:

1	FGV Kernel Product Semambu	KCP	Malaysia	RSPO SCC, MSPO SCCS
2	FGV Kernel Product Pandamaran	KCP	Malaysia	RSPO SCC, MSPO SCCS
3	FGV Kernel Product Pasir Gudang	KCP	Malaysia	RSPO SCC, MSPO SCCS
4	FGV Kernel Product Sahabat	KCP	Malaysia	RSPO SCC, MSPO SCCS

Palm Oil Mills:

1	FGV Palm Industries Adela	Palm Oil Mill	Malaysia	RSPO & MSPO
2	FGV Palm Industries Air Tawar	Palm Oil Mill	Malaysia	MSPO
3	FGV Palm Industries Aring A	Palm Oil Mill	Malaysia	RSPO & MSPO
4	FGV Plantations Industries Baiduri Ayu	Palm Oil Mill	Malaysia	MSPO
5	FGV Palm Industries Belitong	Palm Oil Mill	Malaysia	RSPO & MSPO
6	FGV Palm Industries Besout	Palm Oil Mill	Malaysia	RSPO & MSPO
7	FGV Palm Industries Bukit Kepayang	Palm Oil Mill	Malaysia	RSPO & MSPO
8	FGV Palm Industries Bukit Mendi	Palm Oil Mill	Malaysia	MSPO
9	FGV Palm Industries Bukit Sagu	Palm Oil Mill	Malaysia	ISCC, RSPO & MSPO
10	FGV Palm Industries Chalok	Palm Oil Mill	Malaysia	RSPO & MSPO
11	FGV Palm Industries Chiku	Palm Oil Mill	Malaysia	RSPO & MSPO
12	FGV Palm Industries Chini 2	Palm Oil Mill	Malaysia	MSPO
13	FGV Palm Industries Chini 3	Palm Oil Mill	Malaysia	RSPO & MSPO
14	FGV Plantations Industries Embara Budi	Palm Oil Mill	Malaysia	MSPO
15	FGV Palm Industries Hamparan Badai	Palm Oil Mill	Malaysia	MSPO
16	FGV Palm Industries Jengka 21	Palm Oil Mill	Malaysia	RSPO & MSPO
17	FGV Palm Industries Jengka 3	Palm Oil Mill	Malaysia	MSPO
18	FGV Palm Industries Jengka 8	Palm Oil Mill	Malaysia	MSPO
19	FGV Palm Industries Jerangau Barat	Palm Oil Mill	Malaysia	MSPO
20	FGV Palm Industries Kahang	Palm Oil Mill	Malaysia	MSPO
21	FGV Palm Industries Kalabakan	Palm Oil Mill	Malaysia	MSPO
22	FGV Palm Industries Kechau B	Palm Oil Mill	Malaysia	RSPO & MSPO

23	FGV Palm Industries Kemahang	Palm Oil Mill	Malaysia	MSPO
24	FGV Palm Industries Kemasul	Palm Oil Mill	Malaysia	RSPO & MSPO
25	FGV Palm Industries Kembara Sakti	Palm Oil Mill	Malaysia	MSPO
26	FGV Palm Industries Keratong 2	Palm Oil Mill	Malaysia	RSPO & MSPO
27	FGV Plantations Industries Keratong 3	Palm Oil Mill	Malaysia	RSPO & MSPO
28	FGV Palm Industries Keratong 9	Palm Oil Mill	Malaysia	ISCC, RSPO & MSPO
29	FGV Palm Industries Kerteh	Palm Oil Mill	Malaysia	RSPO & MSPO
30	FGVPalm Industries Kota Gelanggi	Palm Oil Mill	Malaysia	RSPO & MSPO
31	FGV Palm Industries Krau	Palm Oil Mill	Malaysia	RSPO & MSPO
32	FGV Palm Industries Kulai	Palm Oil Mill	Malaysia	RSPO & MSPO
33	FGV Palm Industries Lanchang Kemudi	Palm Oil Mill	Malaysia	MSPO
34	FGV Palm Industries Lepar Hilir	Palm Oil Mill	Malaysia	ISCC, RSPO & MSPO
35	FGV Palm Industries Lepar Utara 6	Palm Oil Mill	Malaysia	ISCC, RSPO & MSPO
36	FGVPalm Industries Lok Heng	Palm Oil Mill	Malaysia	MSPO
37	FGV Palm Industries Maokil	Palm Oil Mill	Malaysia	ISCC, RSPO & MSPO
38	FGV Palm Industries Mempaga	Palm Oil Mill	Malaysia	MSPO
39	FGV Palm Industries Mercu Puspita	Palm Oil Mill	Malaysia	MSPO
40	FGVPalm Industries Neram	Palm Oil Mill	Malaysia	RSPO & MSPO
41	FGVPalm Industries Nitar	Palm Oil Mill	Malaysia	RSPO & MSPO
42	FGV Palm Industries Padang Piol	Palm Oil Mill	Malaysia	MSPO
43	FGV Palm Industries Palong Timur	Palm Oil Mill	Malaysia	ISCC, RSPO & MSPO
44	FGV Palm Industries Panching	Palm Oil Mill	Malaysia	MSPO
45	FGV Palm Industries Pasoh	Palm Oil Mill	Malaysia	MSPO
46	FGV Palm Industries Penggeli	Palm Oil Mill	Malaysia	RSPO & MSPO
47	FGV Palm Industries Sampadi	Palm Oil Mill	Malaysia	MSPO
48	FGV Palm Industries Selancar 2a	Palm Oil Mill	Malaysia	MSPO
49	FGV Palm Industries Selancar 2b	Palm Oil Mill	Malaysia	RSPO & MSPO
50	FGV Palm Industries Selendang	Palm Oil Mill	Malaysia	RSPO & MSPO
51	FGVPalm Industries Semenchu	Palm Oil Mill	Malaysia	MSPO
52	FGV Palm Industries Seroja	Palm Oil Mill	Malaysia	MSPO
53	FGV Palm Industries Serting	Palm Oil Mill	Malaysia	ISCC, MSPO
54	FGV Palm Industries Serting Hilir	Palm Oil Mill	Malaysia	ISCC, RSPO & MSPO
55	FGV Palm Industries Sg Tenggi	Palm Oil Mill	Malaysia	MSPO
56	FGV Palm Industries Tementi	Palm Oil Mill	Malaysia	MSPO
57	FGV Palm Industries Tenggaroh	Palm Oil Mill	Malaysia	RSPO & MSPO
58	FGVPalm Industries Tenggaroh Timur	Palm Oil Mill	Malaysia	MSPO
59	FGV Palm Industries Tersang	Palm Oil Mill	Malaysia	MSPO
60	FGV Palm Industries Triang	Palm Oil Mill	Malaysia	RSPO & MSPO
61	FGV Palm Industries Trolak	Palm Oil Mill	Malaysia	MSPO
62	FGV Palm Industries Umas	Palm Oil Mill	Malaysia	MSPO
63	FGV Palm Industries Waha	Palm Oil Mill	Malaysia	RSPO & MSPO
64	FGVPalm Industries Pontian Fico	Palm Oil Mill	Malaysia	MSPO
65	FGV Palm Industries Teopp	Palm Oil Mill	Malaysia	MSPO
66	FGV Palm Industries Apl	Palm Oil Mill	Malaysia	MSPO

Estates:

1	FGV Plantations (M) Triang 02	Estate	Malaysia	RSPO & MSPO
2	FGV Plantations (M) Triang 04	Estate	Malaysia	RSPO & MSPO
3	FGV Plantations (M) Triang Selatan 01	Estate	Malaysia	RSPO & MSPO
4	FGV Plantations (M) Triang Selatan 02	Estate	Malaysia	MSPO
5	FGV Plantations (M) Krau 02	Estate	Malaysia	RSPO & MSPO
6	FGV Plantations (M) Krau 03	Estate	Malaysia	MSPO
7	FGV Plantations (M) Krau 04	Estate	Malaysia	RSPO & MSPO
8	FGV Plantations (M) Mengkarak 01	Estate	Malaysia	RSPO & MSPO
9	FGV Plantations (M) Mengkarak 02	Estate	Malaysia	RSPO & MSPO
10	FGV Plantations (M) Palong 17	Estate	Malaysia	MSPO
11	FGV Plantations (M) Palong 20	Estate	Malaysia	MSPO
12	FGV Plantations (M) Palong 21	Estate	Malaysia	MSPO
13	FGV Plantations (M) Bera Selatan 01	Estate	Malaysia	MSPO
14	FGV Plantations (M) Bera Selatan 02	Estate	Malaysia	MSPO
15	FGV Plantations (M) Bera Selatan 03	Estate	Malaysia	RSPO & MSPO
16	FGV Plantations (M) Bera Selatan 04	Estate	Malaysia	MSPO
17	FGV Plantations (M) Bera Selatan 05	Estate	Malaysia	RSPO & MSPO
18	FGV Plantations (M) Bera Selatan 06	Estate	Malaysia	MSPO
19	FGV Plantations (M) Bera Selatan 07	Estate	Malaysia	RSPO & MSPO
20	FGV Plantations (M) Seriting Hilir 08	Estate	Malaysia	MSPO
21	FGV Plantations (M) Seriting Hilir 09	Estate	Malaysia	RSPO & MSPO
22	FGV Plantations (M) Palong 18	Estate	Malaysia	MSPO
23	FGV Plantations (M) Palong 19	Estate	Malaysia	MSPO
24	FGV Plantations (M) Tembangau 03	Estate	Malaysia	RSPO & MSPO
25	FGV Plantations (M) Tembangau 04	Estate	Malaysia	MSPO
26	FGV Plantations (M) Tembangau 05	Estate	Malaysia	RSPO & MSPO
27	FGV Plantations (M) Tembangau 06	Estate	Malaysia	MSPO
28	FGV Plantations (M) Tembangau 07	Estate	Malaysia	RSPO & MSPO
29	FGV Plantations (M) Tembangau 08	Estate	Malaysia	RSPO & MSPO
30	FGV Plantations (M) Tembangau 09	Estate	Malaysia	RSPO & MSPO
31	FGV Plantations (M) Laka Selatan 02	Estate	Malaysia	MSPO
32	FGV Plantations (M) Tawai 01	Estate	Malaysia	MSPO
33	FGV Plantations (M) Tawai 02	Estate	Malaysia	MSPO
34	FGV Plantations (M) Tawai 03	Estate	Malaysia	MSPO
35	FGV Plantations (M) Nenering 02	Estate	Malaysia	MSPO
36	FGV Plantations (M) Lawin Tengah	Estate	Malaysia	MSPO
37	FGV Plantations (M) Besout 06	Estate	Malaysia	RSPO & MSPO
38	FGV Plantations (M) Besout 07	Estate	Malaysia	RSPO & MSPO
39	FGV Plantations (M) Sampadi 01	Estate	Malaysia	MSPO
40	FGV Plantations (M) Sampadi 03	Estate	Malaysia	MSPO
41	FGV Plantations (M) Sampadi 04	Estate	Malaysia	MSPO
42	FGV Plantations (M) Sampadi 05	Estate	Malaysia	MSPO

43	FGV Plantations (M) Sampadi 06	Estate	Malaysia	MSPO
44	FGV Plantations (M) Aring 02	Estate	Malaysia	MSPO
45	FGV Plantations (M) Aring 03	Estate	Malaysia	MSPO
46	FGV Plantations (M) Aring 04	Estate	Malaysia	MSPO
47	FGV Plantations (M) Aring 05	Estate	Malaysia	MSPO
48	FGV Plantations (M) Aring 06	Estate	Malaysia	MSPO
49	FGV Plantations (M) Aring 07	Estate	Malaysia	MSPO
50	FGV Plantations (M) Aring 08	Estate	Malaysia	MSPO
51	FGV Plantations (M) Aring 10	Estate	Malaysia	MSPO
52	FGV Plantations (M) Aring 11	Estate	Malaysia	MSPO
53	FGV Plantations (M) Aring 15	Estate	Malaysia	MSPO
54	FGV Plantations (M) Chiku 04	Estate	Malaysia	RSPO & MSPO
55	FGV Plantations (M) Chiku 08	Estate	Malaysia	RSPO & MSPO
56	FGV Plantations (M) Chegar Perah 02	Estate	Malaysia	RSPO & MSPO
57	FGV Plantations (M) Telang 01	Estate	Malaysia	RSPO & MSPO
58	FGV Plantations (M) Kechau 02	Estate	Malaysia	RSPO & MSPO
59	FGV Plantations (M) Kechau 03	Estate	Malaysia	RSPO & MSPO
60	FGV Plantations (M) Kechau 06	Estate	Malaysia	RSPO & MSPO
61	FGV Plantations (M) Kechau 07	Estate	Malaysia	RSPO & MSPO
62	FGV Plantations (M) Kechau 08	Estate	Malaysia	RSPO & MSPO
63	FGV Plantations (M) Kechau 09	Estate	Malaysia	RSPO & MSPO
64	FGV Plantations (M) Kechau 10	Estate	Malaysia	RSPO & MSPO
65	FGV Plantations (M) Kechau 11	Estate	Malaysia	RSPO & MSPO
66	FGV Plantations (M) Setiu 01	Estate	Malaysia	MSPO
67	Setiu 02	Estate	Malaysia	MSPO
68	Chador 01	Estate	Malaysia	MSPO
69	Semaring 01	Estate	Malaysia	RSPO & MSPO
70	Rantau Abang 01	Estate	Malaysia	MSPO
71	Rantau Abang 02	Estate	Malaysia	MSPO
72	Cherul 03	Estate	Malaysia	RSPO & MSPO
73	Lepar Utara 05	Estate	Malaysia	RSPO & MSPO
74	Lepar Utara 07	Estate	Malaysia	RSPO & MSPO
75	Lepar Utara 08	Estate	Malaysia	RSPO & MSPO
76	Lepar Utara 09	Estate	Malaysia	RSPO & MSPO
77	Lepar Utara 10	Estate	Malaysia	RSPO & MSPO
78	Lepar Utara 11	Estate	Malaysia	RSPO & MSPO
79	Lepar Utara 12	Estate	Malaysia	MSPO
80	Lepar Utara 13	Estate	Malaysia	MSPO
81	Lepar Utara 14	Estate	Malaysia	RSPO & MSPO
82	Chini Timur 04	Estate	Malaysia	MSPO
83	Bukit Sagu 04	Estate	Malaysia	RSPO & MSPO
84	Bukit Sagu 06	Estate	Malaysia	RSPO & MSPO
85	Bukit Sagu 07	Estate	Malaysia	RSPO & MSPO
86	Bukit Sagu 08	Estate	Malaysia	RSPO & MSPO

87	Lepar Hilir 05	Estate	Malaysia	RSPO & MSPO
88	Lepar Hilir 06	Estate	Malaysia	RSPO & MSPO
89	Lepar Hilir 07	Estate	Malaysia	MSPO
90	Lepar Hilir 08	Estate	Malaysia	RSPO & MSPO
91	Keratong Timur	Estate	Malaysia	RSPO & MSPO
92	Merchong	Estate	Malaysia	RSPO & MSPO
93	Keratong 11	Estate	Malaysia	RSPO & MSPO
94	Terapai 01	Estate	Malaysia	RSPO & MSPO
95	Terapai 03	Estate	Malaysia	RSPO & MSPO
96	Berabong 01	Estate	Malaysia	RSPO & MSPO
97	Berabong 02	Estate	Malaysia	MSPO
98	Selendang 03	Estate	Malaysia	RSPO & MSPO
99	Selendang 04	Estate	Malaysia	RSPO & MSPO
100	FGV Plantations (M) Selendang 05	Estate	Malaysia	RSPO & MSPO
101	FGV Plantations (M) Paloh	Estate	Malaysia	RSPO & MSPO
102	FGV Plantations (M) Inas Selatan	Estate	Malaysia	RSPO & MSPO
103	FGV Plantations (M) Bukit Tongkat B	Estate	Malaysia	RSPO & MSPO
104	FGV Plantations (M) Kledang 02	Estate	Malaysia	RSPO & MSPO
105	FGV Plantations (M) Bukit Aping Selatan	Estate	Malaysia	RSPO & MSPO
106	FGV Plantations (M) Nitar Timur	Estate	Malaysia	RSPO & MSPO
107	FGV Plantations (M) Tenggaroh 09	Estate	Malaysia	RSPO & MSPO
108	FGV Plantations (M) Tenggaroh 11	Estate	Malaysia	RSPO & MSPO
109	FGV Plantations (M) Tenggaroh 12	Estate	Malaysia	MSPO
110	FGV Plantations (M) Tenggaroh 13	Estate	Malaysia	RSPO & MSPO
111	FGV Plantations (M) Tenggaroh Timur 02	Estate	Malaysia	MSPO
112	FGV Plantations (M) Palong Timur 04	Estate	Malaysia	MSPO
113	FGV Plantations (M) Palong Timur 05	Estate	Malaysia	MSPO
114	FGV Plantations (M) Palong Timur 06	Estate	Malaysia	MSPO
115	FGV Plantations (M) Selanchar 06	Estate	Malaysia	RSPO & MSPO
116	FGV Plantations (M) Selanchar 08	Estate	Malaysia	RSPO & MSPO
117	FGV Plantations (M) Selanchar 09	Estate	Malaysia	RSPO & MSPO
118	FGV Plantations (M) Maokil 06	Estate	Malaysia	RSPO & MSPO
119	FGV Plantations (M) Maokil 07	Estate	Malaysia	RSPO & MSPO
120	FGV Plantations (M) Sahabat 30	Estate	Malaysia	MSPO
121	FGV Plantations (M) Sahabat 35	Estate	Malaysia	MSPO
122	FGV Plantations (M) Sahabat 40	Estate	Malaysia	MSPO
123	FGV Plantations (M) Sahabat 41	Estate	Malaysia	MSPO
124	FGV Plantations (M) Sahabat 42	Estate	Malaysia	MSPO
125	FGV Plantations (M) Sahabat 43	Estate	Malaysia	MSPO
126	FGV Plantations (M) Sahabat 51	Estate	Malaysia	MSPO
127	FGV Plantations (M) Sahabat 52	Estate	Malaysia	MSPO
128	FGV Plantations (M) Sahabat 53	Estate	Malaysia	MSPO
129	FGV Plantations (M) Sahabat 54	Estate	Malaysia	MSPO
130	FGV Plantations (M) Sahabat 11	Estate	Malaysia	MSPO

131	FGV Plantations (M) Sahabat 12	Estate	Malaysia	MSPO
132	FGV Plantations (M) Sahabat 17	Estate	Malaysia	MSPO
133	FGV Plantations (M) Sahabat 18	Estate	Malaysia	MSPO
134	FGV Plantations (M) Sahabat 20	Estate	Malaysia	MSPO
135	FGV Plantations (M) Sahabat 25	Estate	Malaysia	MSPO
136	FGV Plantations (M) Sahabat 36	Estate	Malaysia	MSPO
137	FGV Plantations (M) Sahabat 38	Estate	Malaysia	MSPO
138	FGV Plantations (M) Sahabat 39	Estate	Malaysia	MSPO
139	FGV Plantations (M) Sahabat 44	Estate	Malaysia	MSPO
140	FGV Plantations (M) Sahabat 45	Estate	Malaysia	MSPO
141	FGV Plantations (M) Sahabat 56	Estate	Malaysia	MSPO
142	FGV Plantations (M) Sahabat 07	Estate	Malaysia	MSPO
143	FGV Plantations (M) Sahabat 08	Estate	Malaysia	MSPO
144	FGV Plantations (M) Sahabat 09	Estate	Malaysia	MSPO
145	FGV Plantations (M) Sahabat 10	Estate	Malaysia	MSPO
146	FGV Plantations (M) Sahabat 16	Estate	Malaysia	MSPO
147	FGV Plantations (M) Sahabat 46	Estate	Malaysia	MSPO
148	FGV Plantations (M) Sahabat 48	Estate	Malaysia	MSPO
149	FGV Plantations (M) Sahabat 50	Estate	Malaysia	MSPO
150	FGV Plantations (M) Sahabat 55	Estate	Malaysia	MSPO
151	FGV Plantations (M) Sahabat 21	Estate	Malaysia	MSPO
152	FGV Plantations (M) Sahabat 22	Estate	Malaysia	MSPO
153	FGV Plantations (M) Sahabat 23	Estate	Malaysia	MSPO
154	FGV Plantations (M) Sahabat 24	Estate	Malaysia	MSPO
155	FGV Plantations (M) Sahabat 26	Estate	Malaysia	MSPO
156	FGV Plantations (M) Sahabat 27	Estate	Malaysia	MSPO
157	FGV Plantations (M) Sahabat 28	Estate	Malaysia	MSPO
158	FGV Plantations (M) Sahabat 31	Estate	Malaysia	MSPO
159	FGV Plantations (M) Sahabat 32	Estate	Malaysia	MSPO
160	FGV Plantations (M) Sahabat 33	Estate	Malaysia	MSPO
161	FGV Plantations (M) Sahabat 34	Estate	Malaysia	MSPO
162	FGV Plantations (M) Umas 05	Estate	Malaysia	MSPO
163	FGV Plantations (M) Umas 06	Estate	Malaysia	MSPO
164	FGV Plantations (M) Kalabakan Selatan	Estate	Malaysia	MSPO
165	FGV Plantations (M) Kalabakan Utara 01	Estate	Malaysia	MSPO