

Supplier Grievance Register

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No	Group Company	Issues	Buying Relationship	Presence in SD Guthrie International 's Global Supply Chain	Summary of Actions and Findings	Reported By	Case Status
1	AA Sawit / Jernih Kemboja	Alleged clearance of potential HCS forest	Indirect via third party traders	SDGI Pasir Gudang	<p>Mighty Earth (ME) has reported a total of ~25 ha of HCS forest clearance in the PTD 1815 concession. ME has also reported that between January 2020 and December 2021, there was a total of 636 ha of forest loss in the PTD 4882, PTD 4085, PTD 4963, PTD 4118, PTD 4177 and PTD 4121 concessions (only within the areas covered by the EIA). The Project Proponent is AA Sawit Sdn Bhd, whose shareholder also owns 100% of Jernih Kemboja (palm oil mill).</p> <p>Jernih Kemboja POM was in our supply chain indirectly (mainly CPKO purchases) via third-party traders with relevant NDPE policies and commitments. Upon investigation, several of our third-party traders stopped purchases from Jernih Kemboja POM. Consequently, supplies from Jernih Kemboja POM have not entered our supply chain since March 2023.</p>	Mighty Rapid Response Report 38 (February 2022) Mighty Rapid Response Report 40 (July 2022)	Resolved

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2	Agropalma	Allegations of poor working conditions and conflicts with local communities.	Indirect via third party traders	SDGI Liverpool SDGI Zwijndrecht	<p>The Chain: Agropalma Faces Possible Legal, Reputational Risks from Health and Safety Violations, Conflict with Local Communities</p> <p>Agropalma is in our supply chain indirectly via third-party traders with relevant NDPE commitments.</p> <p>Our third-party trader has engaged with Agropalma, who has clarified some points mentioned in the article published by Chain Reaction Research, on March 22, which addressed a decision against the company, in a labor lawsuit, and the recent occupation of land by Agropalma, on the banks of the Acará River, in Pará.</p> <p>On the first point, the aforementioned public civil action filed in 2019, Agropalma responded that this was based on facts that do not match the reality experienced by their employees and ended up resulting in conviction. They added that the decision is not final, and an appeal will be filed and will be presented by the company, as it understands that it has been complying with the determinations of labor legislation and providing adequate conditions for the execution of the work, which is confirmed by several decisions of</p>	The Chain: Agropalma Faces Possible Legal, Reputational Risks from Health and Safety Violations, Conflict with Local Communities Global Witness - Brazil's biggest palm oil producers Agropalma and Brasil Biofuels accused of serious human rights violations against	Ongoing Monitoring & Engagement

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					<p>the same Court, reiterating the dismissal of compensation claims for inadequate working conditions, filed in individual claims.</p> <p>As for the recent occupation of land, Agropalma emphasizes that the relationship with communities is at the heart of their sustainability strategy. Agropalma reiterates that it has always had a very respectful relationship and has never removed any community from its lands or made threats to any community or neighbors living in the vicinity of its farms.</p> <p>Agropalma has been present in Pará since 1982 and added that all of their lands were acquired in good faith from their legitimate owners and possessors, including with the confirmation of documentation by the competent bodies at the time of acquisition. Unfortunately, decades after the purchase, notary flaws were found that compromised the legitimacy of the land documentation of some properties. As soon as Agropalma became aware of the problem, they contacted the competent bodies and asked for the cancellation of registrations, in addition to</p>	<p>communities in the Pará region</p> <p>https://www.rainforest-rescue.org/uploads/11281/brazil-rspo-certification-suspended-for-agropalma-oil-palm-plantations</p>	

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					<p>starting the process of land regularization, as determined by law.</p> <p>Unfortunately, on February 6th, a group of people entered a non-servitude area and declared that they were establishing housing in the place claiming ownership of the land. Agropalma took measures to prevent further invasions, at the same time as it sought its repossession through judicial channels but emphasized that it never used or allowed attitudes that implied physical violence against any person.</p> <p>The agreements established at the conciliation hearing, held on February 17, for the repossession of land, are being strictly complied with by Agropalma. The company has always believed in the institutional and peaceful resolution of conflicts and will continue to choose this path.</p> <p>Suspension of RSPO Certification</p> <p>We have continued our engagement with our third-party trader regarding the recent land grabbing allegations and RSPO suspension. Our</p>		

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					<p>third-party trader has shared that in February 2023, Agropalma's RSPO certification was temporarily suspended due to unresolved land rights issues. Agropalma has shared with our third-party trader that they are appealing the suspension. Our trader is currently working with a third party to carry out an external assessment to investigate the alleged land rights issues.</p> <p>In the meantime, our third-party trader continues to engage Agropalma to close the gaps in their agreed action plan. A key part of the engagement happens through our trader's Aggregator Refinery Transformation (ART) Program that is deployed in Brazil together with the Earthworm Foundation. Our third-party trader has also disclosed Agropalma has started to implement an action plan which includes corrective measures to regain RSPO certification. This action plan has already been shared with the certifying bodies. Our trader is also closely monitoring the implementation of the action plan for the recovery of the certification and for addressing other outstanding issues</p>		

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					<p>In March 2025, our trader has received progress report updates which explains key achievements made by Agropalma such as implementations of Social and Environmental Responsibility Program, improving community engagement, and addressing social and environmental gaps. To sustain this progress, Agropalma will maintain advanced human rights training, technical assistance, and field monitoring throughout the year. Upcoming actions include ongoing training sessions, progress monitoring visits, and the integration of grievance updates into Agropalma's action plan.</p>		
3	Agropecuaria Santa Maria S.A.	Alleged links to deforestation and human rights violations in Colombia	Indirect via third party traders	SDGI Zwijndrecht SDGI Langat	<p>Agropecuaria Santa Maria, Daabon Group, and Poligrow Colombia S.A.S are in our supply chain indirectly via spot market purchases through several third-party traders with relevant NDPE policies and commitments. It is worth noting that mills entering our supply chain via the spot market often only appear a handful of times during the year (usually as one mill in a long list of mills associated with a delivery). Unfortunately, there is very little leverage on these mills and little that we can do to ensure that these mills do not appear in future spot market purchases.</p>	Uncovering the Supply Chain: Palm Oil from Colombia to the EU (by Aidenvironment & IUCN NL)	Resolved

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					<p>We have reviewed the allegations made against these companies. As highlighted in the report, the land clearings detected are either in the vicinity or within a 50-km radius around the respective mills. As RSPO-certified companies, they undergo annual sustainability certification audits by third-party auditors. Our desktop review of their latest RSPO reports (dated between September 2022 and February 2023) did not find any non-compliances on the issues highlighted.</p>		
4	Astra Internationa lTbk / Astra Agro Lestari	<p>Reports of deforestationat PT Agincourt Resources Tbk (Astra Group's gold mining company)</p> <p>Various allegations of land grabbing, governance risks, and</p>	Direct purchases	PT Guthrie International Pulau Laut	<p>This allegation is related to the gold mining industry and a commodity that we do not source. This is therefore not relevant to SD Guthrie Internationals' supply chain. However, we are open to discussions with stakeholders on how best to collaborate on deforestation events in the landscapes that we are connected to.</p> <p>As further land clearing continues being detected in this concession, we are engaging with Astra Agro Lestari to discuss how best to address the issue, given the lack of leverage we have due to the cross commodity nature of the case.</p>	<p>Mighty Earth - Rapid Response Report 33 (May 2021)</p> <p>Mighty Earth - Rapid Response Report 34 (June 2021)</p> <p>Mighty Earth - Rapid Response</p>	Ongoing Monitoring & Engagement

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		environmental impacts at PT Agro Nusa Abadi (PT ANA), PT Lestari Tana Teladan (PT LTT), and PT Mamuang			<p>WALHI & FoE Report and Open Letter dated September 2022</p> <p>AAL is currently a direct supplier to PT Guthrie International Pulau Laut in Indonesia, however, we are not sourcing from AAL Sulawesi – we are only sourcing from AAL Kalimantan. None of the implicated concessions highlighted in the report are in our supply from AAL.</p> <p>Upon receiving the allegations, we immediately reached out to AAL for further investigation. AAL has been very open to engagement, and we are currently in the initial stages of discussion. Our current engagement is focusing on obtaining further documentation from AAL to verify their responses to the allegations.</p> <p><u>Appointment of EcoNusantara as an Independent Third Party</u></p> <p><u>Progress Update (9th June 2023)</u></p> <p><u>Progress Update (23rd June 2023)</u></p> <p><u>Progress Update (27th October 2023)</u></p> <p><u>Publication of ENS Report (November 2023)</u></p>	Report 36 (October 2021) WALHI & FoE Report and Open Letter from Civil Society Organizations dated September 2022	

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					<p><u>Publication of Stakeholders' Responses to ENS Report</u></p> <p><u>Progress Update (4th April 2024)</u></p> <p><u>Progress Update (2nd September 2024)</u></p> <p><u>Progress Update (4th November 2024)</u></p> <p><u>Norway's Council of Ethics' (CofE's) Removal of AAL from Watchlist</u></p> <p><u>AAL's 3-Year Action Plan as Follow up on Third Party Verification Report (1st Semester)</u></p>		
5	Central Cipta Murdaya / Hardaya Plantations Group	Reports of deforestation in the following operations: - PT Hardaya Inti Plantations - PT Sebuku Inti Plantation	Direct purchases	PT Guthrie International Pulau Laut	<p>PT Hardaya Inti Plantations</p> <p>The Hardaya Plantations Group came into our supply chain via third party traders with relevant NDPE policies.</p> <p>Hardaya Plantations has issued a moratorium on land clearing and are investigating assessments required for further development. They are also seeking support to strengthen capacity to manage NDPE requirements. The company is being monitored on a monthly basis by traders to ensure that they respect the moratorium on land</p>	Greenpeace - Deforestation Case Studies (December 2017) Mighty Earth Rapid Response Report 41 (February 2023)	No Longer in Supply Chain

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					<p>clearing until NDPE requirements can be addressed.</p> <p>PT Hardaya Inti Plantations entered our supply chain via a spot purchase in the 1st quarter 2018.</p>		
6	Daabon Group	Alleged links to deforestation and human rights violations in Colombia	Indirect via third party traders	SDGI Zwijndrecht SDGI Liverpool	<p>Agropecuaria Santa Maria, Daabon Group, and Poligrow Colombia S.A.S are in our supply chain indirectly via spot market purchases through several third-party traders with relevant NDPE policies and commitments. It is worth noting that mills entering our supply chain via the spot market often only appear a handful of times during the year (usually as one mill in a long list of mills associated with a delivery).</p> <p>Unfortunately, there is very little leverage on these mills and little that we can do to ensure that these mills do not appear in future spot market purchases.</p> <p>We have reviewed the allegations made against these companies. As highlighted in the report, the land clearings detected are either in the vicinity or within a 50-km radius around the respective mills. As RSPO-certified companies, they undergo annual sustainability certification audits by third-party auditors. Our desktop review of their latest RSPO reports (dated between September 2022 and February 2023) did</p>	Uncovering the Supply Chain: Palm Oil from Colombia to the EU (by Aidenvironment & IUCN NL)	Resolved

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					not find any non-compliances on the issues highlighted.		
7	First Borneo	Reports of deforestation in the following operations: - PT Khatulistiwa Agro Abadi - PT Borneo International Anugerah	Indirect via third party traders	SDGI Langat	<p>Satellite imagery shows that between January 2022 and June 2022 there was a total of ~600 ha of forest loss /clearance preparation in the PT Khatulistiwa Agro Abadi concession. Between November 2021 and June 2022 there was allegedly a total of ~87 ha of forest loss/clearance preparation in the PT Borneo International Anugerah concession.</p> <p>The Group has a mill named PT Arjuna Utama Sawit (PT AUS) located in Katingan, Central Kalimantan. PT AUS is allegedly entering buyers' supply chain via purchases by Eagle High Plantations (EHP). EHP is in our supply chain indirectly via several third-party traders with relevant NDPE policies and commitments. We have reached out to our third-party traders for further investigation.</p> <p>Our third-party trader has engaged with EHP and confirmed that EHP has no longer sourced from</p>	Mighty Earth Rapid Response Report 40 (July 2022)	Resolved

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					<p>PT AUS since 2018. PT AUS has been added into PT EHP's No Buy List since then. PT AUS still appears in PT EHP's annual report because of the remaining account receivables that have not been settled between the two parties.</p> <p>During our engagement, we understood that several third-party traders have been engaging with PT AUS on re-entry procedure for potential re-entry into their supply chains. PT AUS started entering our supply chain via several spot purchases from a third-party trader. However, upon their investigation, our third-party trader has deemed Borneo Pacific / Arjuna Sawit to not be compliant with their NDPE policies. PT AUS is no longer in our third-party trader's supply chain since October 2022.</p>		
8	Felda Global Ventures (FGV)	Reports of labour issues in their Malaysian operations.	Malaysia	SDGI Bintulu SDGI Carey Island SDGI Langat	<p>We have been engaging with FGV directly. Current updates on their progress on social and labour issues include:</p> <ul style="list-style-type: none"> - FGV adopted a Social Compliance & Human Rights action Plan in August 2017. - FGV is developing plans to address directives 	Wall Street Journal - Article (July 2015) Greenpeace - Deforestation Case Studies	Ongoing Monitoring & Engagement

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				SDGI Pasir Gudang SDGI Port Klang SDGI Zwijndrecht	<p>from the RSPO Complaints panel.</p> <p>FGV has submitted an appeal against the Roundtable On Sustainable Palm Oil (RSPO) Complaints Panel's decision of 13 January 2020. Link to appeal: https://bit.ly/39LqIV7 Link to press release: https://bit.ly/2woqEgn</p> <p>Sept 24, 2020 - Associated Press reported on a set of allegations of forced labor and human trafficking on the palm oil plantations of FGV Holdings Berhad (FGV).</p> <p>Sept 30, 2020 – U.S. CBP's Office of Trade directed the issuance of a Withhold Release Order (WRO) against palm oil and palm oil products made by FGV based on information that reasonably indicates the use of forced labor. The investigation also raised concerns that forced child labor is potentially being used in FGV's palm oil production process.</p> <p>Nov 13, 2020 - Nov 2020 FGV Holdings Berhad (FGV) clarified that they are fully committed to respecting human rights and to upholding labour standards in line with</p>	(December 2017)	

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					<p>their commitment to the Sustainable Development Goals (SDGs) and to the United Nations Guiding Principles on Business and Human Rights (UNGPs).</p> <p>FGV issued a press statement in response to the WRO issued by U.S. CBP https://www.fgvholdings.com/press_release/fgv-responds-to-cbp-issues-detention-order-on-palm-oil-produced-with-forced-labour-in-malaysia-dated-30-september-2020-by-united-states-customs-and-border-protection/?pagen=2</p> <p>FGV have identified an independent auditor and is finalising the appointment.</p> <p>FGV issued a 2nd press statement in response to the WRO issued by U.S. CBP https://www.fgvholdings.com/press_release/fgv-updates-its-steps-to-address-the-withhold-release-order-wro-issued-by-u-s-customs-and-border-protection-cbp/?pagen=1%5C</p> <p>FGV's press release dated 31 March 2021: FGV Continues to Enhance Labour Practices to</p>		

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					<p>Address the Withhold Release Order (WRO) issued by U.S. Customs and Border Protection (CBP) https://www.fgvholdings.com/press_release/fgv-continues-to-enhance-labour-practices-to-address-the-withhold-release-order-wro-issued-by-u-s-customs-and-border-protection-cbp/?pagen=1</p> <p>Updates on FGV's affiliation to the Fair Labor Association (FLA) including FLA's report on the progress of implementation of FGV's action plan on enhancing labour practices (1 April 2021) https://www.fgvholdings.com/wp-content/uploads/2021/04/FLA-Assessment-Report-on-the-Implementation-of-FGV%2899s-Action-Plan-to-Enhance-Labour.pdf</p> <p>FGV Sustainability Updates (1 July 2021) https://www.fgvholdings.com/wp-content/uploads/2021/07/FGV-Sustainability-Updates-1-July-2021.pdf</p> <p>FGV Press Release - 30 August 2021</p>		

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					<p>FGV stated that it is in the process of finalizing the appointment of an independent auditing firm to assess its operations against the 11 ILO Indicators. The appointment is expected to be finalized in September 2021. FGV has also recently appointed a US-based legal firm to provide support in this process and in FGV's overall effort to address the WRO.</p> <p>FGV Press Release - 2 September 2021 FGV announced the establishment of its Board Sustainability Committee, whose main role is to assist FGV's Board in fulfilling its oversight responsibilities in relation to FGV Group's sustainability policies, strategies and initiatives. The Committee, which will meet at least four times a year, will also provide the appropriate platform for more focused deliberation on sustainability-related matters such as human rights, labour standards, health and safety, climate action, biodiversity, traceability and supply chain, as well as circular economy, among others.</p> <p>FGV Press Release - 20 October 2021 FGV has identified an independent auditor to</p>		

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					<p>carry out the audit work and is currently working with a US-based legal counsel to finalise the terms and conditions for the appointment. In ensuring that the scope and methodology of the audit meet the requirements and expectations of the CBP, FGV foresees a slight delay in the appointment and expects to formalise the appointment by November 2021.</p> <p>FGV Press Release - 16 November 2021 FGV has appointed ELEVATE as the independent auditing firm to conduct an assessment of FGV's operations against the 11 International Labour Organization (ILO) Indicators of Forced Labour. The assessment is part of FGV's efforts towards petitioning for the revocation of the WRO by the CBP. FGV is in discussions with their US-based legal counsel and Elevate on the audit design and plan, which is expected to begin in November 2021.</p> <p>Press Statement - 30 November 2021 (https://www.theedgemarkets.com/article/site-assessments-forced-labour-allegations-begin-1h2022-says-fgv)</p>		

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					<p>FGV stated that the site assessments by ELEVATE is expected to commence in the first half of 2022. Based on the timeline set by ELEVATE, it will take about six months to undertake the reviews at some of the operations, and from there on, FGV will need to work on a remediation plan. Once FGV has completed and verified the necessary remediations, the group will submit a petition for the revocation of the Withhold Release Order (WRO) by the US Customs and Border Protection (CBP).</p> <p>Press Statement - 14 June 2022 FGV Holdings Berhad (FGV), the Malaysian Trade Union Congress (MTUC) and the International Labour Organization (ILO) Malaysia co-organised a workshop to promote greater awareness and understanding on the issue of forced labour and child labour among FGV's plantation workers. The awareness session was a joint effort by FGV, MTUC and ILO Malaysia to support the global and national agenda against forced labour and child labour and to contribute to the implementation of</p>		

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					<p>Malaysia's National Action Plan on Forced Labour (2021-2025) and the National Pledge against Child Labour. The interactive session, which was attended by migrant workers from Bangladesh, India and Indonesia, was conducted in the Bengali, Hindi and Malay languages for better comprehension, and focused on the 11 ILO Indicators of Forced Labour as well as measures to prevent and address child labour.</p> <p>Press Statement - 19 August 2022 FGV announced that based on the recently published Independent External Assessment (IEA) Report by the Fair Labor Association (FLA), no non-compliances are identified based on FLA's forced labour benchmarks and found no evidence of child labour at their operations. The report also recognises that progress has been made by FGV including its top management's commitment, policy alignment with international and national standards, and engagement with civil society organizations, especially at the headquarters level.</p> <p>FLA conducted the IEA between November</p>		

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					<p>2021 and January 2022 and involved a review of both FGV's management systems and field-level operations and it was based on the FLA's Workplace Code of Conduct (WCOC), which is derived from international labour standards and internationally accepted good labor practices.</p> <p>FGV became a participating company of the FLA in 2019 and commits to implementing a long-term and comprehensive action plan to further strengthen various aspects of FGV's labour practices. This includes code alignment, recruitment process of migrant workers, capacity building and training modules on human rights of migrant workers, grievance mechanism as well a labour standard compliance monitoring system.</p> <p>FGV's affiliation to FLA is subjected to independent assessment, validation and reporting by the FLA. In addition to this IEA report, FLA had also published its first and second validation report in October 2020 and April 2021 respectively. FGV, in consultation with FLA, has developed a comprehensive</p>		

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					<p>corrective action plan (CAP) to address and resolve all findings arising from the IEA. Many of the action items have already been implemented and relevant resources are identified to close the remaining gaps.</p> <p>In keeping with the principle of transparency, FLA's IEA report together with FGV's CAP is published on FLA's website. https://www.fairlabor.org/reports/fgv-action-plan-background-and-summary/</p> <p>Press Statement - 30 May 2023 & Media Report - 1 June 2023 https://www.fgvholdings.com/press_release/fgv-records-rm60-million-pbt-in-q1-fy2023-remains-focused-amidst-challenges/?pagen=1 https://theedgemalaysia.com/node/669485</p> <p>FGV has paid nearly RM30 million to approximately 20,000 workers on March 15 to compensate recruitment fees for current migrant workers, as part of the 1st phase, with subsequent phases scheduled for June and September 2023. Furthermore, FGV is tracing its former migrant workers who were recruited</p>		

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					<p>on or after June 27th 2019 that have left the company and eligible for reimbursement of the recruitment fees they paid, reflecting its commitment to fair treatment and equitable compensation for all migrant workers to further align with FGV's Sustainability Framework on the respecting human rights' pillar.</p> <p>Upon verification of reimbursement of recruitment fees paid, FGV will submit a report to the US CBP, which will go towards the lifting of the Withhold Release Order by 3Q 2023.</p> <p>Press Release (10 Jan 2024) https://www.fgvholdings.com/press_release/fgv-makes-significant-strides-in-addressing-us-customs-withhold-release-order-rm72-2-mil-reimbursed-to-workers-strengthened-recruitment-procedures-for-no-recruitment-fee/?pagen=1</p> <p>Press Release (5 July 2024) https://www.fgvholdings.com/press_release/fgv-submits-petition-to-us-cbp-to-modify-wro/</p>		

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8	Jalan Abesin Limited	Reports of deforestation in: - PT Sawit Sukses Sejati - PT Usaha Sawit Unggul	Indirect via third party traders	SDGI South Africa SDGI Zwijndrecht	<p>Satellite imagery shows that between April 2021 and March 2022, a total of ~340 hectares of forest (indicative HCS) was cleared in the PT Sawit Sukses Sejati (PT SSS) concessions, while a total of ~390 hectares of forest (indicative HCS) was cleared in the PT Usaha Sawit Unggul (PT USU) concession.</p> <p>Sumber Tani Agung, an indirect supplier to SDGI, is allegedly sourcing FFB from PT SSS. Additionally, three other companies allegedly associated with PT SSS (PT Teguhkarsa Wanalestari (PT TKWL), PT Asia Sawit Lestari (PT ASL), and PT Prima Mas Lestari (PT PML)) enter our supply chain indirectly via spot market purchases in SDGI Zwijndrecht. We have reached out to the respective third-party traders for further investigation on these allegations.</p> <p>Our third-party trader that is sourcing directly from PT Sumber Tani Agung (PT STA) confirmed that PT SSS used to supply FFB to PT STA, but they are no longer a consistent supplier to PT STA after they built their own mill in 2022. There were some ad hoc FFB delivery to STA in</p>	Mighty Earth - Rapid Response Report 39 (May 2022)	No Longer in Supply Chain

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					<p>2022 when PT SSS's mill was running into operational issues. When the allegation of deforestation in PT SSS was brought to PT STA's attention, PT STA had immediately shared the Rapid Response report 39 with PT SSS for investigation. In the meantime, PT STA has ceased sourcing from PT SSS.</p> <p>Additionally, another third-party trader sought clarification from PT TKWL as their direct supplier regarding the issue and the link between the company and PT SSS as well as PT USU. PT TKWL clarified that the company is not associated to PT SSS and PT USU. They also informed that they have never bought or received any FFBs from PT SSS and PT USU.</p> <p>Our third-party trader also reached out to PT ASL and PT PML for their feedback regarding the alleged link to PT SSS and PT USU. Both companies denied the allegation and informed that they are not associated to PT SSS or USU.</p> <p>PT STA and other alleged supply links are no longer in our supply chain since January 2022.</p>		

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9	Musim Mas	Imposed HCV/HCS without FPIC by PT Sarana Esa Cita (formerly known as PT Agrowitama)	Direct purchases and indirect via third party traders	SDGI Liverpool SDGI Zwijndrecht	<p>Allegations by Villagers of Mukti Rahaja Villagers of Mukti Rahaja has expressed their dissatisfaction, this includes imposing HCV and HCS without FPIC among villagers, disregarding customary rights such as sacred sights, customary forest and land, impacting food security and livelihood.</p> <p>The community members filed a case against PT SEC in September 2023 to the local police on the allegation of land grabbing of 233.74 ha in Sabung Sanggau hamlet of Sabung village. In early October, the police released the results of the investigation through an official letter issued by the Head of Sambas Police office in West Kalimantan addressed directly to the complainant, which was received by Musim Mas in early November. The investigation included interrogation of witnesses, verification of land compensation documents and of legal permits of PT Agrowiratama and PT SEC, a joint field verification with Sambas Investment Agency and involvement of the Sambas Land Agency. From the evidence reviewed, the police have</p>	Lembaga Bentang Alam Hijau (LemBAH)	Resolved

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					<p>concluded that there is no violation of legal requirements by PT SEC. Musim Mas has considered this case as Resolved.</p> <p>Supply Chain Linkage</p> <p>Musim Mas is in our supply chain via third party trader and direct purchase through SDGI Europe</p>		
10	Naturaceites	Allegations of land rights violations in Guatemala	Indirect via third party traders	SDGI Liverpool SDGI Zwijndrecht	<p>Allegations by CIR</p> <p>The Romero Initiative (CIR) highlighted allegations of human rights abuses on Naturaceites Palm operations in Guatemala. The Maya protest is directed against the expansion of oil palm plantations, as they see their land rights violated. In addition, the wastewater from the oil mills are believed to contaminate Lake Izabal and endanger the livelihoods of the communities.</p> <p>One of the companies being protested is NaturAceites. The Guatemalan government NaturAceites are also alleged to be behind violent police operations. The Guatemalan communities, where plantations and oil mills of NaturAceites</p>	<p>Investigation by the Romero Initiative (CIR) on Human Rights Abuses (June 2023)</p> <p>European Center for Constitutional and Human Rights (ECCHR) - https://www.ecchr.org</p>	Resolved

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					<p>are demonstrably located, is fighting against a lack of (drinking) water. NaturAceites is accused of contaminating rivers with pesticides and draining water from indigenous communities to supply their plantations.</p> <p>Supply Chain Linkage Naturaceites is in our supply chain to Europe indirectly via several spot market purchases through several third-party traders with relevant NDPE policies and commitments. We have reached out to our third-party traders, who have engaged with Naturaceites regarding the allegations and they have assured us that the ongoing procurement is subject to regular reviews and compliance checks to ensure that NaturAceites adheres to relevant NDPE policies.</p> <p>Our third party trader has also confirmed that Naturaceites is currently undergoing a comprehensive review of the actions (including studies and procedures) required to lift the suspension.</p> <p>Official Response from Naturaceites dated 5th June 2023</p> <p>Official response from Naturaceites, published in</p>	ecchr.eu/en/case/edeka-taeuscht-verbraucherinnen-mit-nachhaltigkeitssiegel/	

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					<p><u>March 2024</u></p> <p>Official RSPO Response</p> <p>The Certification Body responsible for NaturAceites' 2023 audits lost its accreditation in August 2023, leading to NaturAceites' certificates being transferred to Control Union. Control Union since then has suspended both of NaturAceites' RSPO P&C certificates after audits in July-August 2024. NaturAceites has appealed the findings, and the suspension will last up to six months during the appeal.</p> <p>NaturAceites must resolve all Major Non-Conformities to reinstate its certificates; otherwise, it risks termination and a new recertification process. Despite the suspension, NaturAceites can still trade RSPO Certified material from other certified members due to its active supply chain certificates. NaturAceites remains committed to transparency and compliance with RSPO standards regarding labor, environmental, and social practices.</p> <p>The RSPO is closely monitoring the situation to enhance its assurance processes and ensure</p>		

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					<p>sustainable oil palm production.</p> <p>The European Center for Constitutional and Human Rights (ECCHR), Foodwatch and Updated CIR Report</p> <p>The ECCHR and Foodwatch filed a complaint (https://www.ecchr.eu/en/case/edeka-taeuscht-verbraucherinnen-mit-nachhaltigkeits-siegel/) in Oct 2023 under the German Supply Chain Act, highlighting several violations of labor and human rights standards by Naturaceites. The Christian Initiative Romero (CIR) also published an updated report (https://www.ci-romero.de/palmoel-report-2024/) on 19th February 2024, alleging NDPE non-conformances by Naturaceites.</p> <p>Naturaceites have published (https://naturaceites.com/sostenibilidad-naturaceites/) their internal investigation report and an official response to these allegations.</p> <p>Our supplier has stopped purchasing certified oils from NaturAceites as of March 2025. However, they may start repurchasing regular or certified oils rom NaturAceites in the future. SD Guthrie</p>		

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					will monitor NaturAceites' RSPO status and its presence in our supply chain.		
11	Poligrow Colombia S.A.S.	Alleged links to deforestation and human rights violations in Colombia	Indirect via third party traders	SDGI Langat	<p>Agropecuaria Santa Maria, Daabon Group, and Poligrow Colombia S.A.S are in our supply chain indirectly via spot market purchases through several third-party traders with relevant NDPE policies and commitments. It is worth noting that mills entering our supply chain via the spot market often only appear a handful of times during the year (usually as one mill in a long list of mills associated with a delivery).</p> <p>Unfortunately, there is very little leverage on these mills and little that we can do to ensure that these mills do not appear in future spot market purchases.</p> <p>We have reviewed the allegations made against these companies. As highlighted in the report, the land clearings detected are either in the vicinity or within a 50-km radius around the respective mills. As RSPO-certified companies, they undergo annual sustainability certification audits by third-party auditors. Our desktop review of their latest RSPO reports (dated</p>	Uncovering the Supply Chain: Palm Oil from Colombia to the EU (by Aidenvironment & IUCN NL)	Resolved

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					between September 2022 and February 2023) did not find any non-compliances on the issues highlighted.		
12	PT Nia Yulid Bersaudara (PT NYB)	Clearing of lowland rainforests in the north-east of the Leuser Ecosystem	Indirect via third party traders	SDGI South Africa	<p>RAN has reported that PT NYB is producing oil palm fruit on deforested lands. The oil palm fruit harvested is reportedly collected by a dealer called RAM UD Makmur Jaya and sold to a mill called PT. Bumi Sama Ganda (BSG).</p> <p>PT. NYB is allegedly responsible for nearly 2224 acres of rainforests destroyed for logging operations and the expansion of palm oil. The forest cover within the company's palm oil concession area has reportedly been reduced from 4873 hectares in 2016 to 2664 hectares in October 2022.</p> <p>RAN has reached out to SDGI enquiring on our linkage to PT Bumi Sama Ganda. We have investigated this supply link - PT BSG was previously in our supply chain in SDGI South Africa indirectly via a third-party trader, however, they had not been in our supply chain since December 2020.</p>	Leuser Watch Website RAN - Notorious Rainforest Destroyer Caught Taking Palm Oil To Global Market	Resolved

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13	PT Runding Putra Persada (PT RPP)	Reports of links to deforestation in the Leuser Ecosystem via 3rd party FFB Reports of peat forest clearing in the Rawa Singkil Wildlife Reserve via third party FFB	Indirect via third party traders	SDGI Langat	<p>RAN - Deforestation and Fires Continue to Destroy Precious Indonesian Rainforests April 2018</p> <p>PT RPP came into our supply chain via third party traders with relevant NDPE policies and procedures.</p> <p>Third-party trader conducted a field visit to verify the FFB supply from Loat Bangko and confirmed that the FFB was not supplied to PT Runding Putra Persada during the 2018 deforestation period.</p> <p>RAN - Carbon Bomb Scandals: Big Brands Driving Climate Disaster for Palm Oil</p> <p>Mr. Mahmudin allegedly operates an illegal plantation and an FFB collection facility in the village of Le Meudama. The GPS location shows that the plantation is located in the Rawa Singkil Wildlife Reserve. Satellite analysis shows that the location of the illegal plantation was once covered in peat forests but was cleared and the</p>	Leuser Watch Website RAN - Deforestation and Fires Continue to Destroy Precious Indonesian Rainforests April 2018 RAN - Carbon Bomb Scandals: Big Brands Driving Climate Disaster for Palm Oil (September 2022)	Resolved

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					<p>waterlogged soils drained in the last five years.</p> <p>Mr. Mahmudin allegedly sold FFB using a palm oil broker called CV Buana Indah to a mill operated by PT Runding Putra Persada (PT RPP).</p> <p>PT RPP entered our supply chain indirectly via a third-party trader with relevant NDPE policies and commitments. Our third-party trader has reached out to PT RPP. Based upon PT RPP team's verification visit to Pak Mahmudin's farm, PT RPP confirmed that the said area was outside of RSWR boundary. PT RPP also stressed that Pak Mahmudin had obtained individual land ownership (SHM) certificates from the National Land Agency (BPN) since 2017.</p> <p>A series of meetings and engagements with PT RPP was carried out thereafter. Our third-party trader carried out a joint field verification with another trader from 7 to 15 November 2022 to verify the allegation and support the development of action plan to address the issues identified. The field visit concluded that Mr Mahmudin has a certificate of ownership (SHM) covering an area of 29 hectares. However, he has</p>		

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					<p>further claimed ownership of an additional 4 hectares within RSWR which has not yet been allocated SHM. In addition, Mr Mahmudin's FFB collection point also lacks adequate traceability mechanism to map the FFB that are sourced from the local community farms around Mr Mahmudin's farm. It has been confirmed that CV BI is indeed PT RPP's supplier, which they have started sourcing since April 2022.</p> <p>The third-party traders shared the outcome of the investigation and discussed the action plan with RAN on 1 December 2022. The final field verification report has also been shared with RAN on 21 December 2022.</p> <p>Our third-party trader in collaboration with some other traders visited PT RPP, CV BI and Pak Mahmudin from 8th to 12th May 2023 to discuss progress and support them in fulfilling the agreed action plan.</p> <p>On 13th July 2023, our third-party trader GAR and several other traders had a meeting with PT RPP. Our third-party trader, PT RPP RPP, and CV BI have agreed to exclude Pak Mahmudin from their</p>		

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					<p>supply chains effective 13 July 2023 due to failure to deliver his commitment. Our third-party trader has received a written statement from CV BI and RPP regarding this commitment.</p> <p>On 21st July 2023, our third-party trader sent letters to supplier mills surrounding Pak Mahmudin's farm/ramp that they had deemed FFBs from Pak Mahmudin's farm/ramp non-compliant with their policy and therefore cannot enter their supply chain.</p> <p>Regarding traceability, our third-party trader's partner, Koltiva, has been mapping the CV BI supply base. They expect it to be completed by the end of Q3 2023 and will continue to provide the necessary support.</p> <p>On 19th December 2023, our third-party traders, together with several other direct buyers of PT RPP, made a joint statement that PT RPP has completed all the items in the agreed action plan satisfactorily, and hence the case is deemed closed.</p>		

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14	Rimbunan Hijau	Reports on deforestation and peat development in Sibu, Sarawak for Palmraya Pelita Spapa Oya Plantation Sdn Bhd	Indirect via third party traders	SDGI Langat SDGI South Africa	<p>Mighty Earth has reported deforestation and peat development in Sibu, Sarawak for Palmraya Pelita Spapa Oya Plantation Sdn Bhd amounting to approximately 114 ha of clearing conducted from January 2023 to July 2024.</p> <p>According to our third party-traders, The land clearing mentioned did not involve Pelita Plantation Sdn Bhd and took place outside the official Pelita Project area. The Pelita Project is a joint venture in Sarawak, Malaysia, involving the private sector, Native Customary Rights (NCR) landowners, and the government. In this partnership, 60% of the shares are held by a private company, 30% by NCR landowners through land contribution, and 10% by the Sarawak Land Custody and Development Authority (LCDA).</p> <p>Pelita Holdings, a subsidiary of LCDA under the Ministry of Rural and Land Development, is responsible for managing NCR land for the project. These lands typically include areas used for farming, fruit</p>	Mighty Earth - Rapid Response Report 46 (October 2024)	Resolved

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					<p>cultivation, or regenerating forests, depending on their previous use. If NCR landowners choose not to participate in the project, their land is not developed and remains under their legal ownership.</p> <p>The deforestation referred to in the report occurred on land where the NCR landowners had not agreed to take part in the Pelita Spapa Oya Plantation project. As a result, no development was carried out by the company on that land.</p> <p>Supply Chain Linkage SD Guthrie International is not sourcing directly from Rimbulan Hijau . However, it is present in our supply chain via third party trader with relevant NDPE policies. Based on the information provided, we consider this case resolved.</p>		
15	Sin Heng Chan – Urun Plantation	Deforestation	Indirect via Glenealy Plantation	SDGI Bintulu	<p>17/10/2025</p> <p>Background</p>	Earthqualizer The Borneo Project	Investigating

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		Land Rights and Provisional Lease FPIC and Community Relations Environmental compliance			<p>Urun Plantations Sdn Bhd (Urun), a wholly owned subsidiary of Sin Heng Chan (M) Berhad, operates in Long Urun, Belaga, Sarawak. The company supplies Fresh Fruit Bunches (FFB) to Belaga Mill, operated by Glenealy Plantations Sdn Bhd, which in turn supplies to SD Guthrie International Bintulu Refinery and SD Guthrie International Carey Island KCP.</p> <p>Summary of Allegations</p> <p>Urun Plantations has been subject to allegations of deforestation and social conflict, primarily reported by NGOs and civil-society groups. Key issues identified include:</p> <ul style="list-style-type: none"> • Deforestation and NDPE Non-Compliance: Satellite monitoring identified approximately 823 hectares of forest clearing between 2016–2024, linked to potential NDPE non-compliance. • Land Rights and Provisional Lease Issues: Alleged development within or beyond disputed Provisional Lease boundaries 		

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					<p>overlapping Native Customary Rights (NCR) areas.</p> <ul style="list-style-type: none"> FPIC and Community Relations: Ongoing land settlement disputes among local communities regarding representation and consultation. Urun reports that FPIC was observed through official channels and formal agreements in 2007 and 2016. Environmental Compliance: Allegations of clearing near river buffers and on steep slopes (>25°). Urun reports compliance through 50 m buffer zones, exclusion of steep terrain, and quarterly reporting to NREB. <p>SD Guthrie's Engagement</p> <p>SD Guthrie engaged Glenealy Plantations following internal monitoring that detected active land clearing in Kapit, Sarawak, linked to its third-party FFB supplier, Urun Plantation. The engagement sought clarification and assurance of</p>		

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					<p>corrective measures aligned with NDPE requirements.</p> <p>Glenealy provided supporting documentation, which include amongst others : <i>Clarification Report by Urun Plantations (July 2025)</i>; <i>Letter of Support from Community Leaders (July 2025)</i>; and <i>Statements from local Penghulu and JKKK (April 2025)</i>; <i>Moratorium on New Land Development (Aug 2025)</i></p> <p>Engagement remains ongoing to ensure actions are independently verified and aligned with SD Guthrie's Responsible Sourcing Guidelines (RSG).</p> <p>Actions and Progress Reported</p> <p>Urun Plantations has taken steps to strengthen its sustainability commitments and demonstrate progress following engagement with Glenealy:</p> <ul style="list-style-type: none"> • Stop Work and Moratorium: Issued on all new land development, pending independent verification of implementation progress on the ground. 		

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					<ul style="list-style-type: none"> Operational Reinforcement: Measures introduced to ensure the Stop Work Order is clearly communicated and effectively enforced at the estate level. NDPE Policy: Currently under review by an independent third party to ensure it is comprehensive and aligned with industry standards, after which it will be formalised and publicly released. Independent Verification: Expressed openness to engaging qualified third-party experts to verify findings and develop a remediation plan, including independent verification of FPIC procedures. Continuous Improvement: Committed to aligning practices with industry best standards through transparent reporting and continued stakeholder engagement. <p>24/10/2025</p> <p>Since our engagement with Urun, they have published their NDPE policy, Moratorium Memo</p>		

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					<p>and a clarification report regarding the allegations against them.</p> <p>https://shcm.com.my/sustainability/</p> <p>Our supplier Glenealy Plantations however, has decided to suspend Urun, as of 24th October 2025.</p> <p>24 October 2025 Statement-Glenealy Plantations through its Belaga Mill Reiterates Commitment to NDPE Co.pdf</p> <p>Grievances Record - (24 Oct 2025) - 2.pdf</p> <p>Current Status - Ongoing Monitoring and engagement. Although our direct supplier has announced Urun's suspension, SD Guthrie will continue to engage and monitor implementation of the moratorium, NDPE policy finalisation, and independent verification of corrective actions.</p>		