



PT REA KALTIM PLANTATIONS

SUMMARY

REPORT



2024



Table of Contents

About This Report.....	3
Boundary and Scope of this Report	3
External Assurance	3
Point of Contact	3
Organisational Profile.....	4
Overview of our Operations.....	4
Memberships and Associations	6
Sustainability at REA	7
Governance Structure and Board Composition	8
Oversight of Sustainability	10
Message from the President Director.....	10
Commitments and Policy Framework	12
Feedback Channels	14
Ethics and Anti-Corruption.....	15
Stakeholder Engagement	15
Materiality Assessment and Material Topics	17
Sustainable Development	19
Traceability	20
Regulatory Compliance	21
Sustainable Good Agricultural Practices	21
Fire Prevention Management.....	22
Chemical Usage	22
Water Management	23
Responsible Sourcing	23
Community Engagement.....	24
Smallholder Inclusion.....	25
Health and Safety	26
EUDR Readiness.....	27
Environmental Stewardship.....	28
Climate Action	28

Climate Change and GHG Emissions	28
Waste Management.....	31
Water Use	32
PROPER (Environmental Performance Rating Programme)	33
<i>Forest Conservation</i>	34
Deforestation	34
Conservation Management	35
Biodiversity Management.....	36
<i>Social Responsibility</i>	38
<i>Empowering Livelihoods</i>	38
Smallholder Inclusion.....	38
Community Livelihoods	39
Employment.....	41
Training and Education	43
Human Rights & Labour Standards	44
<i>Material Topics</i>	46
GRI Content Index (2021 Standards)	49
TCFD Content Index / IFRS S2.....	53

About This Report

This report provides an overview of PT REA KALTIM PLANTATIONS (REA) and its most significant economic, environmental, and social impacts in the year 2024. PT REA KALTIM PLANTATIONS have reported in accordance with the GRI Standards for the period from 1 January 2024 to 31 December 2024.

This is the first GRI-aligned summary report published by REA, and it reflects our commitment to enhancing transparency and aligning with internationally recognised reporting frameworks. Going forward, we intend to publish this report annually to share progress and continuously improve our sustainability performance.

Boundary and Scope of this Report

This report covers the period from 1 January 2024 – 31 December 2024. We have also included data from the previous year (2023) to enable year-on-year comparison.

It includes information on REA's palm oil plantation operations and supply chain in East Kalimantan, Indonesia, as well as sustainability initiatives and performance data. This includes 3 mills, 2 kernel crushing plants and plantations across 15 estates.

External Assurance

This report's data has not been externally assured.

Point of Contact

For further information about this report or its content, please contact:

Dr. Bremen Yong

Group Chief Sustainability Officer for PT REA KALTIM PLANTATIONS

Bremen.yong@rea.co.id

This report was published on 28 August 2025 and revised on 9 September 2025.

Organisational Profile

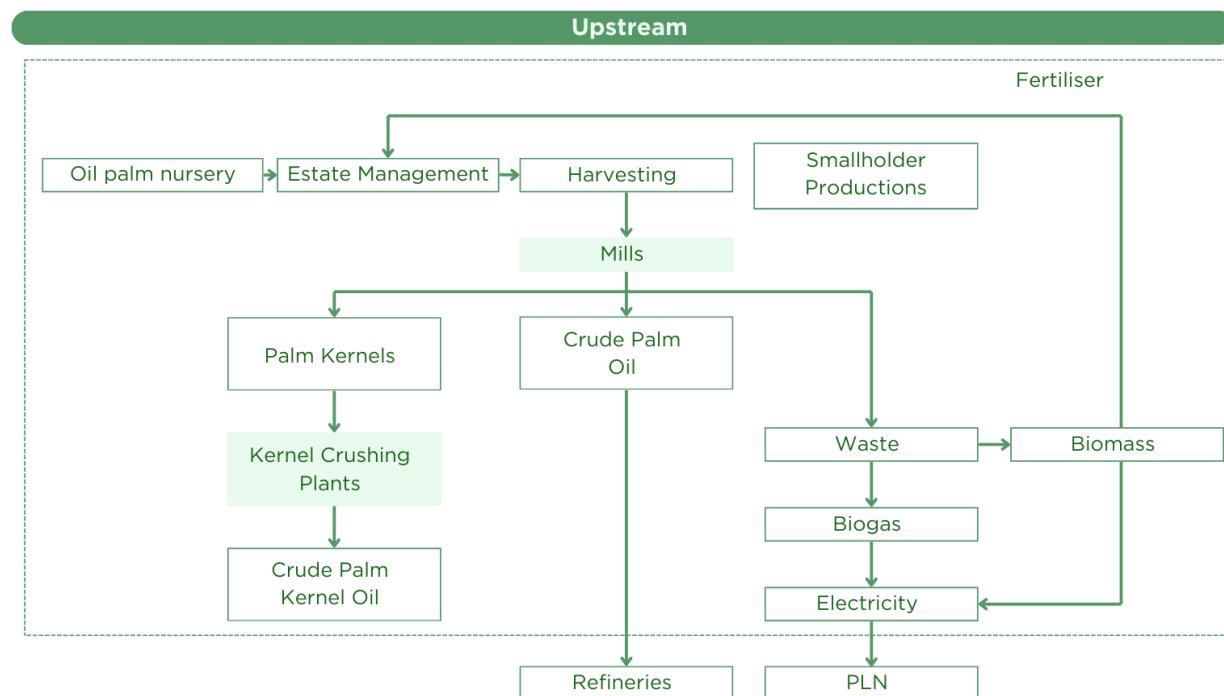
PT REA KALTIM PLANTATIONS (REA) is a leading palm oil producer committed to sustainable, traceable and inclusive palm oil production since its establishment in 1991. A subsidiary of REA Holdings PLC (“REA Group”) listed on the London Stock Exchange, REA operates in Balikpapan and East Kalimantan, Indonesia. The Company’s commitment to sustainable development drives its efforts in climate action, forest conservation, and empowering smallholders while delivering high-quality palm oil products.

The company manages palm oil mills, kernel-crushing plants and oil palm plantations. REA conserves up to 18,000 hectares of forests and protected areas. As of 31 December 2024, REA holds agricultural land allocations totalling 69,071 hectares. REA has been an RSPO-certified member since 2007 and achieved RSPO certification for all of the palm oil mills in 2023. The company operates two methane capture facilities that generate electricity for over 99% of its operations and employee housing, as well as supply power to the villages within the vicinity of the group’s operations.

Overview of our Operations

Our operations produce Fresh Fruit Bunches (FFB), which are processed into Crude Palm Oil (CPO) and Crude Palm Kernel Oil (CPKO), delivering high-quality, sustainably sourced raw materials to downstream industries.

REA's Value Chain



Note:

All activities and facilities within the dotted boundary represent REA's upstream operations under our operational control (including Mills and Kernel Crushing Plants). Refineries and PLN, shown outside the boundary, are external entities not operated by REA.

Palm Oil Mills					Kernel Crushing Plants				
Cakra Oil Mill	●	●	●	●	Cakra KCP	●	●	●	●
Perdana Oil Mill	●	●	●	●	Satria KCP	●	●	●	●
Satria Oil Mill	●	●	●	●					
Plantations									
Perdana Estate	●	●	●	●	Berkat Estate	●	●	●	●
Pinang Estate	●	●	●	●	Sejahtera Estate	●	●	●	●
Sentekan Estate	●	●	●	●	Satria Estate	●	●	●	●
Cakra Estate	●	●	●	●	Tepian Estate	●	●	●	●
Damai Estate	●	●	●	●	Kedaron Estate	●	●		
Lestari Estate	●	●	●	●	Buaya Estate	N/A			
Teguh Estate	●	●	●	●	Long Mesangat Estate	N/A			
					Elang Estate	N/A			
Bulking Station									
Bulking Station Sungai Meriam	●	●	●	●					
					● RSPO	● ISCC	● ISPO	● ISO 14001:2015	

Memberships and Associations

REA demonstrates its commitment to sustainable palm oil by actively participating in national and international sustainability platforms. We believe that collaboration and shared responsibility across the supply chain are essential to driving meaningful, sector-wide transformation.

Our key memberships and affiliations include:

- Roundtable on Sustainable Palm Oil (RSPO)
- United Nations Global Compact (UNGC)
- Palm Oil Collaboration Group (POCG)
- Indonesian Palm Oil Association (GAPKI)

Sustainability at REA

Sustainability at REA is about creating lasting value for people and the planet. We integrate sustainability into every aspect of our operations, guided by strong leadership and robust management strategies; we align with global standards like RSPO, NDPE, ISCC, ISPO, and EUDR to ensure compliance and competitiveness. We promote shared responsibility and foster inclusivity through partnerships with smallholders, communities, and local and international stakeholders.

Our sustainability strategy is anchored in four strategic pillars. Through fostering sustainable development, taking climate action, preserving forests, empowering livelihoods and forming partnerships, we work towards an inclusive future for the community, smallholders and our stakeholders.

1. Sustainable Development: Empowering progress with ethical and sustainable practices

Sustainable Development is our holistic approach to achieving growth and progress in a responsible and ethical manner. This pillar focuses on creating long-term value through transparent operations, adherence to global sustainability standards, and the implementation of robust policies to maintain environmental and social integrity. By integrating sustainable practices into every aspect of our operations, we ensure a traceable and deforestation-free supply chain.

2. Climate Action: Action today for a climate-resilient tomorrow

Climate Action is our commitment to addressing the pressing challenges of climate change through measurable and impactful initiatives. This pillar focuses on reducing greenhouse gas emissions, optimising energy use, and implementing renewable energy solutions such as methane capture. By prioritising low-carbon operations and fostering resilience within our supply chain, we aim to contribute to a more sustainable and climate-resilient future.

3. Forest Conservation: Protecting forests, nurturing biodiversity

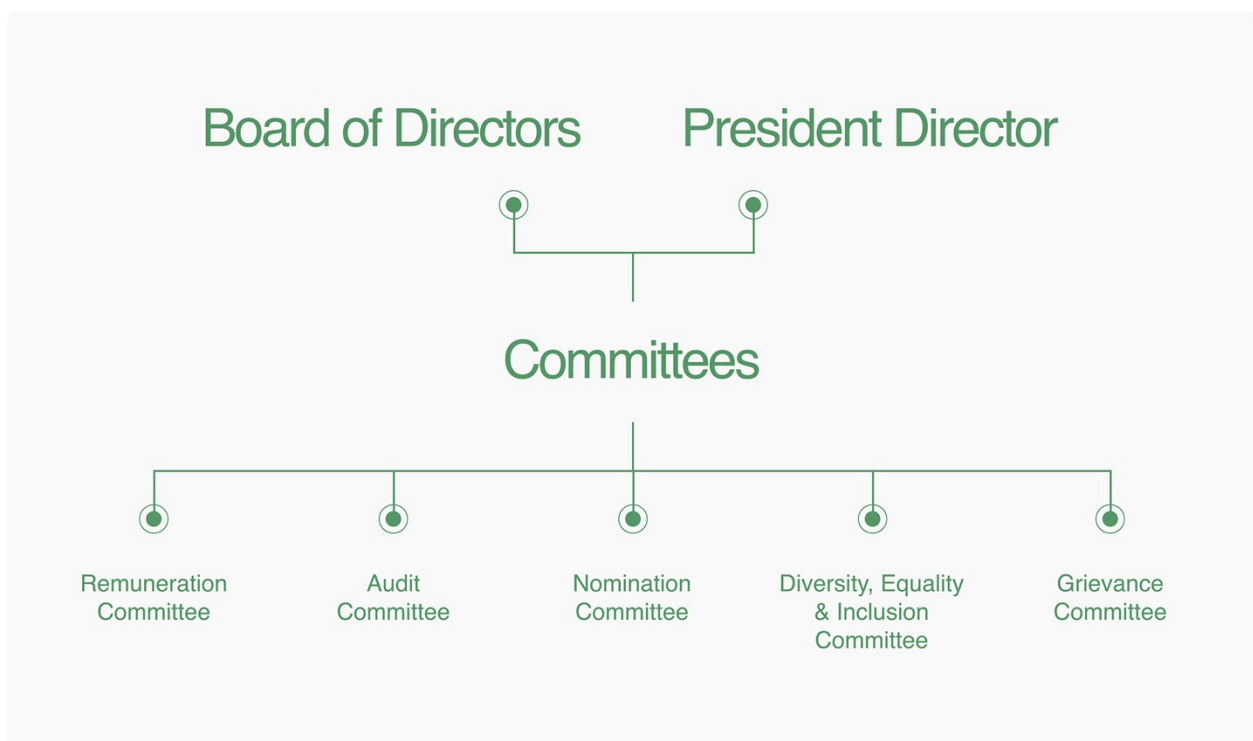
Forest Conservation highlights our dedication to protecting biodiversity and conserving vital ecosystems. This pillar focuses on maintaining a deforestation-free supply chain, safeguarding critical habitats, and promoting sustainable land use. By engaging in proactive conservation efforts and complying with global standards such as the NDPE policy, we aim to ensure that our operations harmonise with nature while supporting environmental integrity.

4. Empowering Livelihoods: Empowering smallholders and community through inclusive partnerships

Empowering Livelihoods reflects our belief in fostering inclusivity and shared growth for both smallholders and local communities. This pillar aims to support smallholders by providing access to resources, training, and financial support to adopt sustainable practices, while for communities, it involves promoting education, economic opportunities and social development. By balancing the needs of smallholders and communities, we aim to create long-term value, improve resilience, and drive inclusive growth across our supply chain.

Governance Structure and Board Composition

REA's governance structure defines roles and responsibilities to ensure effective oversight and decision-making. Within this framework, various committees function under the authority of the Board of Directors (BOD) and the President Director, offering specialised oversight and strategic guidance in key areas such as governance, sustainability, finance, and risk management.



Board of Directors (BOD)

REA Group's Board of Directors assumes the highest level of responsibility. The BOD comprises of experienced professionals in governance, sustainability, finance, human resources, and industry practices. Supported by specialised committees, the Board is responsible for guiding the company's strategic direction, overseeing risk, compliance,

material topics, and ensuring alignment with evolving regulations and sustainability commitments.

In Indonesia, the President Director of REA, the Group's principal operating subsidiary, leads the local implementation of REA's strategy. The President Director is supported by fellow directors based in Indonesia, who oversee operations, sustainability, finance, and human resources.

President Director (PD)

The President Director leads the implementation of Board strategies and serves as the key link between the Board, committees, and operations. This role oversees day-to-day management, drives the execution of sustainability and governance initiatives, and ensures effective communication for informed decision-making.

To ensure focused oversight and expertise, REA has established the following key committees:

1. Remuneration Committee: Oversees fair and transparent remuneration policies for directors and senior management to align compensation with performance and company values.
2. Audit Committee: Ensures the integrity of financial reporting, monitors internal controls, and oversees internal and external audits.
3. Nomination Committee: Evaluates and recommends Board appointments and succession planning while considering diversity and the company's strategic needs.
4. Diversity, Equity and Inclusion Committee: Promotes an inclusive workplace and ensures equality of opportunity and addresses concerns related to discrimination or harassment.
5. Grievance Committee
 - a. Provides strategic direction and oversight to the Grievance Action Team, ensuring the effective implementation of grievance procedures and timely resolution of complaints.
 - b. Reviews and approves action plans, remedial measures, and official responses to grievances, ensuring alignment with REA's sustainability policies and ethical standards.
 - c. Makes critical decisions regarding the suspension or resumption of business relationships with suppliers based on grievance outcomes, promoting accountability and ethical practices across the supply chain.

Oversight of Sustainability

REA's Corporate Governance Framework ensures strong oversight, accountability, and sustainability integration across operations. The Board of Directors, Managing Director, President Director and the Group Chief Sustainability Officer, collectively oversee ESG and sustainability strategies, ensuring compliance with industry standards, ethical conduct and addressing impacts of climate change.

REA's Board of Directors holds overall accountability for the Group's strategic direction, including its business approach and sustainability strategy. As at December 2024 and to date, the UK-based Managing Director of the REA Group, who also serves as Executive Director on the main board, has ultimate responsibility for the Group's affairs, including sustainability matters.

The President Director holds primary responsibility for REA's sustainability strategy in Indonesia and ensures its effective execution across all business units. Together with the Group Sustainability Officer, they work to embed sustainability and the implementation of REA's four strategic sustainability pillars; Sustainable Development, Climate Action, Forest Conservation, and Empowering Livelihoods, supporting inclusive development and enhancing community well-being into the core of REA's culture and operations. They are also jointly responsible for reviewing and approving the information presented in this report.

The Chief Sustainability Officer, leads the identification and implementation of climate-related risks and opportunities. Climate-related matters are reviewed monthly at operational management meetings, board and at the group's audit committee meetings, fostering a collaborative and strategic approach.

The Management Team supports the Board of Directors by driving strategic goals and sustainable development while ensuring sustainability is integrated across all business functions. Aligned with our four strategic pillars, business unit leaders work with the CSO to identify, assess and highlight risks and climate-related risks and opportunities across the group's operations. Each operational department will conduct critical analyses and develop targeted actions to address identified threats and opportunities. By empowering employees and encouraging a collaborative culture, they foster an environment that supports best practices, innovation, and ethical standards. Through their leadership, they oversee daily operations, aligning performance with REA's Vision and Mission.

The Board's role in sustainability reporting includes reviewing and approving this Report. The Board formally reviews the report content to ensure it addresses the company's material topics transparently and accurately.

Message from the President Director

It is my honour to present REA's first GRI Report, a milestone in our journey towards greater transparency and accountability. Since our establishment in 1991, sustainability has been central to how we operate. We remain committed to producing palm oil that is sustainable,

traceable, and inclusive, because long-term business success must go hand-in-hand with environmental stewardship and social responsibility.

Our strategy is anchored on four pillars: Sustainable Development, Climate Action, Forest Conservation, and Empowering Livelihoods. These pillars guide decisions across our business strategy and operations, reflecting a holistic approach that goes beyond carbon to include robust governance, resilient operations, biodiversity protection, and inclusivity with workers, communities, and smallholders.

2024 was a year of transformation and progress for REA. We set a new sustainability direction, strengthened teamwork, and drove change management to prepare the organisation for future challenges. This was the year we formally established our four strategic pillars and refreshed REA's vision and mission. We also became a member of POCG and launched the REA's iCARE values to embed integrity, collaboration, accountability, continuous improvement, and striving for excellence across the company.

We made significant advances in transparency and compliance. In August, we successfully closed the two RSPO complaint cases and formalised the Grievance Action Team (GREAT) to reinforce accountability and responsiveness. We also became one of the first palm oil companies independently verified as EUDR-ready, with our due diligence system assessed as comprehensive and robust. Another highlight was the launch of the SmallHolder INclusion for Ethical Sourcing (SHINES) programme in October, designed to help around 600 independent smallholders achieve RSPO certification and EUDR compliance by providing technical training, capacity-building, and support. Through this initiative, we are strengthening inclusivity and ensuring that smallholders remain part of sustainable supply chains.

These efforts translated into recognition at both the industry and regulatory level. In 2024, REA achieved its highest-ever SPOTT score of 91.5%, ranking eighth among 100 global palm oil companies assessed. At the start of 2025, we were deeply honoured to receive the Green PROPER National rating, the first oil palm company in East Kalimantan to reach this benchmark, reaffirming our leadership in environmental and social performance. We also maintained 100% RSPO certification across all mills and expanded RSPO certification coverage to 84% of our plantations, positioning us strongly for full certification in the near future.

Looking ahead, we will continue to build on this strong foundation. As we move into 2025, we remain steadfast in our mission to create a sustainable future for REA and our stakeholders. Our immediate priority is to achieve 100% RSPO certification across all our plantations, while maintaining our leadership in transparency and compliance through continuous improvements in SPOTT performance and sustaining our status as an EUDR-ready producer. We will also expand the reach of the SHINES programme and other community and smallholder initiatives, enabling more smallholders to participate in sustainable supply chains and access premium markets. At the same time, we will advance our climate action commitments by pursuing further emissions reduction

opportunities and building on successes such as our renewable energy generation from biogas facilities.

Beyond these priorities, we are committed to continuously strengthening our environmental and social performance. We aim to build on our achievement of the Green PROPER national rating, deepen our conservation efforts, and foster innovation and accountability across our operations. Guided by our four strategic pillars and our iCARE values, REA will continue to deliver lasting value for shareholders, safeguard the environment, and improve the lives of the people and communities connected to our business.

I want to thank our employees, partners, and community members for their unwavering support and dedication. I am inspired by what we have accomplished together so far, and I am confident that REA will continue to grow responsibly and make a positive impact. Together, we are building a resilient, inclusive, and sustainable palm oil industry; one that creates value for our shareholders while safeguarding the environment and improving lives.

Commitments and Policy Framework

REA is committed to conducting business in an ethical and responsible manner, guided by formal policies that encompass human rights, environmental stewardship, and anti-corruption, including:

- **Business Ethics Policy:** Ensures integrity, transparency, and accountability across all operations, with zero tolerance for bribery, corruption, facilitation payments, or conflicts of interest.
- **Human Rights Policy:** Upholds internationally recognised human rights standards, including the International Bill of Human Rights, ILO conventions, and UNDRIP. It prohibits child and forced labour, ensures non-discrimination, supports freedom of association, and respects land and community rights.
- **NDPE Policy (No Deforestation, No Peat, No Exploitation):** Commits to zero deforestation, protection of HCV and HCS areas, no new development on peat, respect for Free, Prior and Informed Consent (FPIC), remediation of non-compliance, and inclusion of smallholders.
- **Responsible Development Policy:** Governs all new developments in line with RSPO P&C 2018. It requires independent Environmental and Social Impact Assessments, prohibits peatland and steep area development, protects riparian zones, mandates restoration of non-compliant land use, minimises GHG emissions, and ensures FPIC and fair treatment of local communities.
- **Environment and Biodiversity Conservation Policy:** Ensures compliance with environmental regulations, prohibits conversion of natural ecosystems, protects and manages HCV and HCS areas, prohibits burning, safeguards rare, threatened and

endangered species, restores degraded habitats, minimises pollution, reduces GHG emissions, and promotes renewable energy and circular practices.

- **Crocodile Protection Policy:** Provides special safeguards for *Crocodylus siamensis* and *Tomistoma schlegelii*, prohibiting their capture, harm, or killing, in line with Indonesian conservation law.
- **Health and Safety Policy:** Commits to the highest occupational health and safety standards, aligned with ISO 45001, aiming for zero accidents, mandatory PPE use, emergency preparedness, and employee training.
- **Tax Policy:** Ensures responsible tax management through full compliance, fair and accurate payments, arm's-length transactions, and transparent engagement with authorities, while prohibiting aggressive avoidance practices.

To see our full policies, please visit www.rea.co.id.

REA integrates its policies into daily operations through governance, management systems, training, and partnerships:

- **Governance:** All policies are issued as Board decrees and reviewed by the Management to ensure continued alignment with international standards and stakeholder expectations.
- **Operational Integration:** Policies are implemented via SOPs, management systems, and certification frameworks (RSPO, ISPO, ISCC, ISO 14001, ISO 45001). They govern land development, conservation, health and safety, human rights, and business conduct.
- **Training & Awareness:** All employees, contractors, and suppliers undergo policy induction and regular refresher training covering ethics, safety, environment, and rights.
- **Supplier & Smallholder Engagement:** Compliance is extended across the supply chain through contracts, due diligence, monitoring, and programmes such as SHINES, ensuring suppliers and smallholders meet REA's NDPE, Responsible Development, and Human Rights standards.
- **Monitoring & Enforcement:** Implementation is verified through internal audits, certification audits, external assessments (e.g., SPOTT, RSPO), grievance mechanisms, and corrective actions for non-compliance.
- **Stakeholder Collaboration:** Partnerships with NGOs, government, local communities, and institutions support policy implementation, biodiversity protection, and conflict resolution.

- **Continuous Improvement:** Policies are periodically updated (most recently in 2024 for Responsible Development) to reflect evolving best practices, regulatory requirements, and stakeholder input.

By embedding these commitments into governance, operations, and supplier engagements, REA ensures that its policies are actively applied and continuously improved to deliver real impact.

Our policy documents are publicly available on our website and are reviewed periodically to ensure they remain up-to-date with best practices and stakeholder expectations.

Feedback Channels

REA is committed to maintaining the highest standards of integrity, transparency, and ethical business conduct across all its operations.

REA takes seriously any complaints and concerns from any individual or stakeholder, including employees, communities, suppliers, and external parties.

A complaint refers to any concern raised by an individual or organisation regarding REA's operations, business practices, or supply chain in relation to any violation against the national regulations, sustainability standards, and/or REA's policies. Each complaint is reviewed to determine if it falls under whistleblowing (serious misconduct by employees) or grievance (operational, supply chain, or a sustainability-related issue). Evidenced violations are escalated through the formal procedures for further investigation to ensure a fair and transparent resolution process.

Grievance Mechanism: REA maintains a transparent grievance mechanism for internal and external stakeholders to raise concerns on sustainability-related issues, including environmental, community, labour, and land rights. All grievances are investigated within 30 days, with findings reported to the Chief Sustainability Officer and management for action.

Suppliers found in violation must clarify issues, cease harmful activities, and commit to a time-bound action plan. Failure to comply may result in suspension of sourcing within 14 days, with serious cases (e.g. continuous deforestation) subject to stop-work orders or supply base exclusion. REA does not knowingly source from suppliers involved in illegal activities or human rights violations and uses satellite monitoring (Satelligence) to detect risks.

REA's grievance process is overseen by the Grievance Committee and the Grievance Action Team ([GREAT](#)), which coordinate case handling, stakeholder engagement, and systemic improvements. The GREAT team implements the procedure internally and externally by investigating cases, coordinating with departments, and presenting findings to the Committee. A dedicated grievance administrator manages intake, categorisation, and reporting of all grievances received, including through whistleblower channels.

Click here to view our full [grievance procedure](#) and access the [grievance submission form](#).

Whistleblowing Procedure: To uphold accountability and foster a safe and responsible environment, REA provides a whistleblowing procedure for all stakeholders, both internal and external, to report any suspected violations, fraud, misconduct, or unethical behaviour. Click here to view our [whistleblowing procedure](#) and For how to access the whistleblowing channels, please click [here](#).

Remediation of Impacts: During the reporting year 2024, REA recorded a total of four grievance cases, all of which were brought forward through the company's Grievance Procedure and managed by the Grievance Action Team (GREAT). The cases related to plasma land rights, the location of plasma development, and land compensation disputes. They were addressed through bilateral discussions, field assessments, and multi-stakeholder meetings facilitated by local government. Resolutions included the allocation of 30.96 hectares of plasma land, clarification of plasma site selection, and reconciliation of land compensation claims, formalised through agreements and supported by reconciliation ceremonies. All four cases were closed within the year.

Ethics and Anti-Corruption

REA is committed to conducting its business with honesty, transparency, and integrity, and upholds a strict zero-tolerance approach to bribery and corruption. We act professionally, fairly, and in line with national laws and international corporate governance standards. Our Business Ethics Policy (amended September 2020) sets out these commitments and is publicly available on our website for all stakeholders. There were no incidents of corruption, non-compliance and discrimination in 2023 and 2024.

Employee briefings on the policy are provided through the Diversity, Equity and Inclusion (DEI) programme, including the DEI Kick-off Meeting in March 2024 and Introduction to DEI in April 2024. The Human Resources Department (HRBP) is responsible for overseeing ethical conduct and corruption-related matters. Any party may submit grievances or complaints through the channel provided on our [website](#), for more information please refer to the page 14.

Stakeholder Engagement

REA recognises that meaningful engagement with stakeholders is essential to maintaining trust, reducing risks, and driving long-term value creation. We are committed to open, respectful, and two-way communication with all parties who are directly or indirectly connected to our operations. Our key stakeholders include local communities, smallholders, NGOs, consultants, customers, investors, bankers, and our Board of Directors and Management Team. The frequency and type of engagement with each stakeholder group is summarised in the table below:

We engage with each of these groups through various formal and informal methods, as summarised below:

Stakeholder Group	Engagement Methods	Typical Frequency
Local Communities	Community forums, desa meetings, social impact assessments, direct dialogue with Village Heads and communities	Ongoing; forums bi-monthly
Smallholders	Training on good agricultural practices, SHINES programme, cooperative meetings, grievance channels	Ongoing; cooperative meetings monthly
NGOs	Consultations, review of HCV and conservation management, biodiversity monitoring discussions	Periodic (ad hoc and annual)
Consultants	Technical advice, assessments, sustainability audits	As required
Customers	Sustainability briefings, traceability and NDPE updates, site visits	As required
Investors & Bankers	Annual report, summary report, ESG briefings/webinars, one-to-one meetings	Annually and as requested
Board of Directors & Management Team	Strategy meetings, oversight of sustainability targets, review of stakeholder feedback	Quarterly and as required

Materiality Assessment and Material Topics

In 2024 REA conducted its first materiality assessment to identify and prioritise the sustainability matters most critical to our business and stakeholders. This milestone not only strengthens our sustainability strategy and disclosures but also helped shape the foundation of our four strategic pillars: Sustainable Development, Climate Action, Forest Conservation and Empowering Livelihoods.

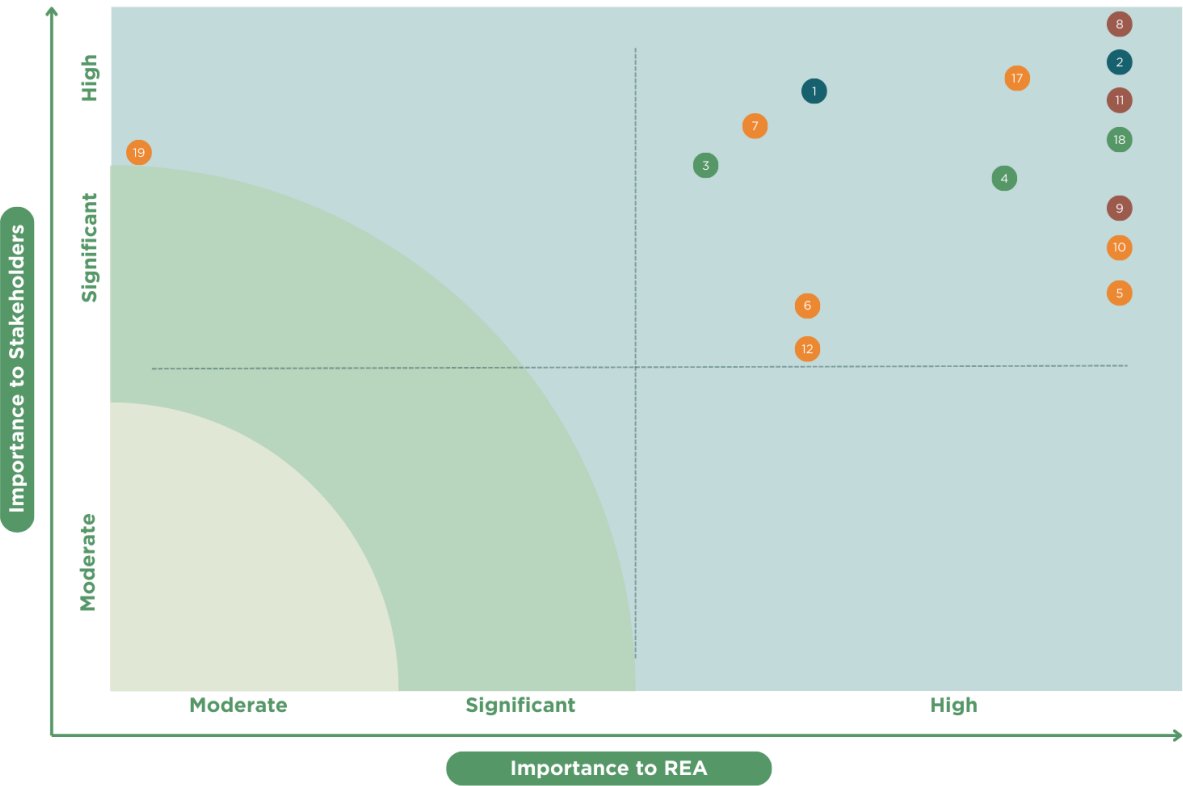
This first materiality assessment sets the foundation for our future reports. We will revisit and update the assessment every 2–3 years, or sooner if significant changes occur in our business or operating context, to ensure our focus remains aligned with stakeholder priorities and the most significant environmental, social and governance impacts.

The assessment involved several steps:

- **Identification:** We began by reviewing our internal policies and procedures alongside external frameworks such as the SDGs, UN Global Compact Principles, RSPO, ISPO and the EU Deforestation Regulation (EUDR). We also drew on the emerging sector trends, and inputs from stakeholder engagements. From this process, we identified 19 material topics across environmental, social and governance categories.
- **Prioritisation:** Next, we evaluated each topic for *impact significance* and *stakeholder significance* through surveys to gauge which issues they view as most important. We applied scoring criteria to rank the topics.
- **Validation:** The preliminary list of “material topics” emerging from prioritisation was then validated by the President Director and the Board of Directors. They reviewed whether these topics indeed reflect REA’s most critical sustainability issues in 2024 and for the near future. Adjustments were made to ensure completeness. The final set of material topics was approved for inclusion in this report.

As a result of this process, we identified the following Material Topics for REA, this covers the most significant impacts associated with our operations and value chain.

REA's Materiality Matrix



Sustainable Development

- 5 Traceability
- 6 Responsible Sourcing
- 7 Regulatory Compliance

Climate Action

- 3 Water Use

Forest Conservation

- 1 Deforestation

Empowering Livelihoods

- 8 Smallholder Inclusion
- 9 Human Rights & Labour Standards
- 11 Community Livelihoods

- 10 Grievance Management
- 12 Health & Safety
- 13 Economic Performance

- 4 GHG Emissions & Renewable Energy

- 2 Biodiversity & Conservation

- 15 Employment
- 16 Training & Education

- 14 Market Presence
- 17 NDPE Compliance
- 19 Anti-Corruption

- 18 Climate Change

Sustainable Development

At REA, sustainable development is about growing responsibly while safeguarding the environment and respecting communities. We focus on creating long-term value by embedding transparency, strong governance and alignment with global sustainability standards. Through clear policies and practical action, we protect ecosystems, support communities and uphold ethical practices. By integrating sustainability into every level of our plantations, mills and supply chain, we are working towards a fully traceable and deforestation-free palm oil supply chain.

Management Approach

Our management approach is structured around key focus areas that reflect our responsibility to the environment, people, and stakeholders. Each focus area is backed by clear commitments, continuous monitoring, and transparent reporting.

- **Traceability** – We maintain reliable systems to monitor and verify the origin of fresh fruit bunches across our supply chain.
- **Certification** – We pursue and uphold recognised sustainability certifications to ensure credibility and compliance.
- **Sustainable GAPs** – We implement good agricultural practices that enhance productivity while protecting the environment.
- **Fire Prevention Management** – We enforce a strict no-burn policy and carry out preventive measures to reduce fire risks.
- **Chemical Usage** – We minimise and carefully manage chemical inputs to safeguard workers, communities and ecosystems.
- **Water Management** – We manage water responsibly, ensuring efficient use and protecting local waterways.
- **Responsible Sourcing** – We apply strict due diligence to ensure our raw materials are responsibly and sustainably sourced.
- **Community Engagement** – We build open and constructive relationships with surrounding communities to foster shared value.
- **Smallholder Inclusion** – We support smallholders with training, tools and market access to strengthen sustainable livelihoods.
- **Health and Safety** – We prioritise the safety and wellbeing of all employees by maintaining high workplace standards.
- **EUDR Ready** – We have strengthened our systems and processes to comply with the EU Deforestation Regulation.

Traceability

Ensuring traceability is central to REA's commitment to sustainable palm oil production. By mapping every stage of the supply chain, from plantation to mill, we align our operations with our NDPE policy and international standards such as RSPO and the EUDR. This enables us to promote transparency, manage risks effectively, and strengthen the trust of our stakeholders.

Traceability to Mill

We maintain 100% traceability to our three REA mills (COM, POM, SOM), ensuring that every Fresh Fruit Bunch (FFB) processed can be traced to its source mill. This allows us to verify supplier compliance with our sustainability policies and global standards, while managing risks within the supply chain.

Traceability to Plantation

As of 31 December 2024, all REA mills achieved 100% traceability to the plantation. This involves mapping geolocation data, boundaries, and farmer details to confirm the exact origin of FFB. The process prevents deforestation, protects High Conservation Value areas, and supports smallholders with sustainable good agricultural practices.

Our Approach

We take an inclusive approach by working with smallholders, cooperatives, and third-party suppliers to ensure compliance. Our efforts focus on supplier engagement, collaboration with stakeholders, and the use of GIS and satellite technology for accurate monitoring. For more information, please refer to our Responsible Sourcing subchapter on pages 23-24.

Methodology and Monitoring

Traceability is achieved through systematic data collection, polygon mapping, and verification against RSPO, ISCC and EUDR requirements. Risk-based assessments, land surveys, and field verification help identify potential issues, while satellite monitoring through partners such as Satelligence provides biweekly updates to detect land-use changes and deforestation risks.

Compliance and Transparency

All new suppliers must undergo due diligence and commit to RSPO standards, REA's NDPE and EUDR-aligned policies. By the end of 2025, all supplier plantation maps will be independently validated. In 2024, 100% of our 3,743 smallholders were assessed for compliance, reinforcing accountability and strengthening supply chain transparency.

Regulatory Compliance

At REA, certifications affirm our commitment to sustainable palm oil production and demonstrate compliance with national and international standards. They strengthen transparency, traceability, and accountability, while also enabling us to deliver added value through certified products. Our certifications, which include RSPO, ISPO, ISCC and Environmental Management, reflect our efforts to prevent deforestation, protect human rights and safety, ensure a traceable supply chain, and reduce greenhouse gas emissions. We continue to pursue and maintain certification for all plantations and mills. For more information on the certifications held by our mills and estates, please refer to page 5.

Sustainable Good Agricultural Practices

At REA, we apply sustainable good agricultural practices (GAP) to ensure responsible palm oil production that protects the environment and respects communities. Our approach combines global standards with local implementation, guided by our NDPE policy, conservation assessments, and internationally recognised procedures for new developments.

NDPE Compliance

Since adopting our NDPE policy in 2020, updated in 2021, we have embedded strict standards across our operations and suppliers. This includes no deforestation, no development on peat, and no exploitation of people and communities. We also ensure compliance with legal requirements and global frameworks to maintain a deforestation-free supply chain.

HCV and HCS Assessments

Before any land development, we conduct independent High Conservation Value (HCV) and High Carbon Stock (HCS) assessments to protect areas with ecological and social importance. These assessments help us safeguard biodiversity, conserve forests, and align with the Accountability Framework Initiative (AFi).

RSPO New Planting Procedure (NPP)

We follow the RSPO New Planting Procedure to ensure that new developments meet strict environmental and social criteria. This includes impact assessments, land use planning, and third-party verification, ensuring that expansion avoids fragile areas and minimises negative impacts while supporting sustainable growth.

Continuous Improvement

Through regular monitoring and training, we continue to strengthen our agricultural practices, ensuring they remain effective, responsible, and aligned with international sustainability standards.

Fire Prevention Management

Fires pose a significant risk to forests, communities and operations, particularly during dry conditions. At REA, we enforce a strict zero-burning policy across all operations and suppliers, supported by our Environment and Biodiversity Conservation Policy.

To strengthen fire resilience, we work closely with local communities through initiatives such as the Fire-Free Alliance and dedicated Emergency Response Teams. These programmes combine training, resources and collaboration to build collective capacity for fire prevention and rapid response.

We have also invested in key infrastructure, including fire towers, reservoirs and firebreaks, to reduce risks in vulnerable areas. Advanced monitoring systems, such as satellite alerts, fire risk indices and regular ground patrols, enable early detection and timely response.

In 2024, eight fire incidents (2023: 21 fire incidents) were detected within 34.89 hectares (2023: 67.60 hectares) of REA's concession areas, all occurring on community-controlled land outside our operations. Each case was verified and reported to RSPO, underscoring our commitment to transparency and accountability.

Chemical Usage

At REA, we manage chemical usage responsibly to balance crop productivity with environmental protection and worker safety. Guided by our Environment and Biodiversity Conservation Policy, we focus on optimising fertiliser application, reducing reliance on pesticides, and adopting integrated pest and soil management practices.

Fertiliser Usage

We apply a data-driven approach to fertiliser management that combines scientific analysis, soil testing, and optimised application. Usage has steadily decreased, supported by the integration of organic materials such as empty fruit bunches (EFB) and palm oil mill effluent (POME), which improve soil fertility and resilience while reducing emissions and water pollution. Pesticide usage levels remained steady at 0.1 litres per hectare, consistent with 2023. Overall intensity of pesticide use rose slightly by 1%, from 99,749 litres in 2023 to 101,147 litres in 2024, mainly driven by higher applications in immature areas and nurseries.

Integrated Pest Management (IPM)

REA applies an Integrated Pest Management (IPM) approach that prioritises biological control and early detection while limiting reliance on chemicals. Natural predators are encouraged through beneficial plants, and pest monitoring is conducted regularly to identify risks early. When chemical control is required, applications are targeted only to affected areas to minimise environmental impact. REA strictly prohibits the use of

pesticides classified by WHO as Class 1A or 1B, as well as those listed under the Stockholm or Rotterdam Conventions. Paraquat was fully phased out in 2013.

Soil Health

Sustainable pest and chemical management is reinforced by measures that build long-term soil resilience. These include infrastructure adaptations such as drainage and road upkeep, application of organic inputs (EFB, POME, and compost), ground cover planting to reduce erosion, and collaborative research on utilising mill by-products to improve soil fertility and water retention.

Water Management

REA continues to prioritise efficient and responsible water management. In 2024, water use averaged 1.6 m³ per tonne FFB (2023: 1.61m³), remaining well below our 2.5 m³/tonne target. Regular monitoring confirmed that all BOD and COD levels were within legal limits, while our mills maintained a strict zero-effluent discharge policy. For more information on our water usage and efforts please refer to our Climate Action Chapter, pages 32-33.

Responsible Sourcing

REA is committed to maintaining a responsible, transparent, and sustainable supply chain. All suppliers and contractors are required to comply with REA’s policies, legal obligations, and sustainability commitments, which include the protection of forests, respect for human rights, and the promotion of fair labour practices and community livelihoods.

Our supply chain includes the following:

Details	UoM	2024
Plantations	estates	15
Plasma	Smallholders	2,087
Independent	Smallholders	1,297
PPMD	Smallholders	359

We supported and purchased FFB from 2,087 plasma/scheme oil palm smallholders (10 plasma scheme cooperatives), which accounted for 55.8% of the group’s total number of smallholders contracted/sourced.

In addition, we also supported and sourced from 1,656 independent smallholders (including PPMD) through 22 independent smallholder cooperatives in our supply chain, which contributes to 44.2% of the total smallholders.

To ensure compliance, REA has implemented a robust [Supplier Due Diligence Process](#). This process requires all new suppliers to undergo screening before contracts are signed, ensures plantation traceability through polygon mapping and independent verification, and monitors supplier performance through satellite alerts and stakeholder reports.

Additionally, 85.6% of our procurement spend for our Indonesian operations is from local suppliers. Local suppliers are defined as those based in the same region. REA applies a zero-tolerance policy towards suppliers engaged in deforestation, human rights violations, or land and labour exploitation. Risks or grievances are investigated within 30 days, and corrective action plans are required within defined timeframes. Where violations are proven and corrective actions are not implemented, REA may suspend or terminate sourcing.

Community Engagement

REA engages with communities through structured, transparent, and participatory approaches that prioritise respect for human and land rights. Our engagement practices are guided by international standards, national regulations, and internal policies to ensure that local communities are meaningfully involved in decisions affecting their land and livelihoods.

Free, Prior and Informed Consent (FPIC)

We implement FPIC across all operations to ensure that communities can make decisions without coercion, intimidation, or manipulation. Consent is sought in advance of any planned development, supported by complete and transparent information, and communities retain the right to approve or reject developments that affect their legal or customary land.

Land Use Rights and Participatory Mapping

We recognise the complexity of Indonesia's land tenure system and engage with communities and cooperatives to clarify land boundaries through participatory mapping. This process strengthens land governance, reduces overlapping claims, and supports accurate land use planning.

Human Rights and Indigenous Protections

Our policies align with the ILO Declaration on Fundamental Principles and Rights at Work, the ILO Indigenous and Tribal Peoples Convention (No. 169), and the UN Declaration on the Rights of Indigenous Peoples (UNDRIP). These frameworks underpin REA's Responsible Development and Human Rights Policies, which safeguard the rights of employees, contractors, suppliers, smallholders, and local communities.

Collaboration Beyond Development

We build long-term relationships with communities through regular dialogue with customary leaders, joint activities that respond to local needs, conflict resolution via transparent processes, and partnerships with NGOs to improve spatial planning, reduce land disputes, and protect forests.

For more information on our community engagement practices, please refer to the *Empowering Livelihoods* chapter on pages 38 - 40.

Smallholder Inclusion

Smallholder farmers are an essential part of Indonesia's palm oil sector, yet many face barriers to productivity due to limited access to resources, training, and market opportunities. REA is committed to including all smallholders (scheme, plasma, independent, and local community farmers) in our supply chain, ensuring they can participate equitably and sustainably in the global market.

Our Approach

- **Capacity Building and Training:** Providing agricultural and management training, including a 'train-the-trainer' model, to strengthen knowledge transfer across communities.
- **Replanting and Upskilling:** Supporting smallholders in addressing ageing oil palms and declining yields through replanting initiatives and improved cultivation practices.
- **Market and Supply Chain Integration:** Strengthening cooperatives, promoting good governance, and facilitating smallholder participation in sustainable markets.
- **Sustainability and Compliance Support:** Assisting smallholders to meet RSPO, ISPO, and EUDR requirements through training, documentation support, and facilitation of certification audits.
- **SHINES Programme:** Providing targeted training on deforestation-free practices, traceability, and evolving compliance requirements while promoting forest conservation.

Progress Achieved

- Over 1,000 smallholders in six villages trained in best management practices for oil palm cultivation.
- 16 smallholder villages engaged in replanting programmes.
- Approximately 23% of FFB processed in REA's mills sourced from smallholders.

- By 2024, 22 cooperatives covering 588 hectares achieved RSPO certification; by 2023, an additional 19 smallholders covering 136 hectares submitted for RSPO certification.

For more smallholder engagement activities, please refer to the *Empowering Livelihoods* chapter on pages 38-40.

Health and Safety

REA places the highest priority on safeguarding the health and safety of its employees, contractors, and local communities. Our approach is guided by international standards and built on a strong culture of prevention, training, and continuous improvement.

Our Approach

- **Management Systems:** Implementation of an Occupational Health and Safety Management System aligned with ISO 45001 to systematically identify, assess, and mitigate risks.
- **Workforce Training:** Regular safety briefings, induction programmes, and targeted training sessions to ensure employees and contractors are equipped with the knowledge to work safely.
- **Monitoring and Reporting:** Routine audits, inspections, and incident reporting systems to track performance, strengthen accountability, and drive improvements.
- **Safety Awareness:** Safety awareness initiatives extended to local communities, including road safety and emergency preparedness programmes.
- **Personal Protective Equipment (PPE):** REA provides free and appropriate PPE to all employees, contractors, and visitors in line with its PPE Procedure (updated 2018). Equipment is tailored to job roles. For example, harvesters receive helmets, safety boots, gloves and face shields. Upkeep teams receive aprons, safety glasses, respirators and wear packs. Mill workers such as graders and engine operators are provided with boots, helmets, gloves, masks, raincoats and hearing protection. Training on PPE use, care and disposal is mandatory, and supervisors strictly enforce compliance. Distribution is recorded and maintained by each unit to ensure accountability.

Progress and Results

In 2024, the Group recorded 955 work incident cases (2023: 1,367) and 651 working days lost (2023: 1,256). The Lost Time Injury Frequency Rate (LTIFR) improved to 11.84 in 2024 compared with 17.9 in 2023.

The reduction in incidents and lost working days reflects ongoing efforts in continuous safety training, stricter enforcement of safety protocols, and closer supervision in high-risk areas such as tall palm harvesting. The implementation of SMK3 (Occupational Safety and Health Management System), including safety audits, inspections, and corrective actions, has further strengthened hazard identification and prevention across operations.

EUDR Readiness

REA has taken proactive steps to align with the European Union Deforestation Regulation (EUDR), which comes into effect on 30 December 2025. Our approach includes strengthening traceability, enhancing due diligence systems, and engaging smallholders through the SHINES Programme to ensure deforestation-free supply chains.

In 2024, REA was among the first companies assessed for EUDR readiness. Control Union Malaysia evaluated our systems against EUDR Articles 8–13, with the following results:

- **Established Systems:** A robust due diligence system focusing on traceability, land use history, and supplier standards.
- **No Gaps Identified:** The assessment confirmed that REA satisfies all necessary regulatory requirements.
- **Commitment to Excellence:** Management and teams demonstrated a strong commitment to sustainability and compliance with EUDR.

REA will continue to refine and strengthen its systems to ensure ongoing compliance and readiness as the regulation comes into force.

Environmental Stewardship

REA's approach to environmental stewardship is guided by our commitments to Climate Action and Forest Conservation. We implement comprehensive programs to minimise our environmental footprint while protecting the vital ecosystems in and around our concessions.

Climate Action

Climate Action reflects our commitment to turning responsibility into opportunity by implementing practical, measurable, and impactful initiatives that lower our carbon footprint, enhance water stewardship, and strengthen resilience across our operations and supply chain.

Climate Change and GHG Emissions

Climate change poses risks to our operations, for example, shifting weather patterns and extended droughts can affect crop yields and increase pest and fire outbreaks. At the same time, the palm oil industry is a known source of greenhouse gas (GHG) emissions, particularly methane released from palm oil mill effluent (POME) ponds and nitrous oxide from fertiliser use. Methane from POME wastewater is especially impactful, accounting for a large share of the sector's climate footprint

Management approach

REA's Climate Action Pillar underpins our strategy to reduce GHG emissions intensity, enhance water stewardship, and strengthen climate resilience across our operations. Guided by this pillar, we have established a comprehensive Climate Action Plan and measure our carbon footprint annually (covering Scope 1 and 2 emissions) in line with the GHG Protocol and the RSPO PalmGHG standard.

As part of our Climate Action Pillar, REA has committed to:

1. We target a 50% reduction in GHG emission intensity per tonne of CPO by 2030 from a 2020 baseline, covering all palm oil operations (scope 1 & 2) to work towards the longer-term objective of net-zero emissions by 2050.
2. Achieve net-zero emissions by 2050

Energy Consumption

	2024	2023
Gross emissions (tCO₂eq)		
Oil palm cultivation in Indonesia ^{1, 2}	417,105	452,809
Manufacture, transport and use of fertilisers ³	43,118	69,387
Subtotal	460,222	522,196
Collection, milling and distribution operations in Indonesia ⁴	145,756	106,573
Electricity purchased for own use ⁵	90	79
Global emissions	606,069	628,848
UK emissions included within global emissions	17	17
Net emissions (tCO₂eq)		
Oil palm cultivation in Indonesia ¹ (including manufacture, transport and use of fertilisers ³)	-11,122	67,100
Collection, milling and distribution operations in Indonesia ⁴	100,908	53,556
Electricity purchased for own use ⁵	90	79
Global emissions	89,876	120,735
UK emissions included within global emissions	17	17
Energy usage (kWh) ('000)		
Combustion of fuel	179,454	96,968
Methane capture generated electricity	17,614	17,933
Purchased electricity	86	75
Global energy use	197,154	114,976
UK energy use included within global energy use	16	10
Intensity measures (tCO₂eq/tonne CPO)⁶		
Gross emissions / planted hectare ⁷	14.89	15.81*
Gross emissions / tonne of CPO produced ⁸	3.13	2.94*
Net emissions / planted hectare ⁷	2.21	3.04*
Net emissions / tonne of CPO produced ⁸	0.46	0.56*

Notes:

1. *Covers Scope 1 direct GHG emissions from historic land conservation, agricultural practices and peat soil*
2. *Includes land use change (LUC) emissions, which decreased by 8.0 per cent to 410,324.49 tCO₂eq in 2024 (2023: 446,028.85 tCO₂eq) due to the exclusion of LUC emissions from oil palm areas older than 25 years.*
3. *Covers Scope 3 indirect GHG emissions including those associated with the extraction, production, LUC and transport of purchased materials such as fertilisers and pesticides, as well as fuel usage by third party contractors involved in operations.*
4. *Covers Scope 1 and 3 emissions from the transport and processing of crop and waste products. Conversion factor used to calculate energy use from combustion of fuel is 10.58kWh/litre diesel (Source: UK government GHG Conversion Factors for company reporting 2020).*
5. *Covers Scope 2 emissions associated with electricity usage in group offices in both Indonesia and the UK, representing indirect GHG emissions from the consumption of purchased electricity as defined by the GHG protocol.*
6. *Calculated using the group's palm oil emissions data.*
7. *Based on 40,695 planted hectares in 2024, of which group plantings comprised 35,872 hectares and smallholder plantings comprised 4,823 hectares.*

Based on total CPO produced from the group's operations of 193,582 tonnes in 2024, of which 190,235 tonnes were produced in the group's mills and 3,347 tonnes from FFB sold to and processed by third parties.

GHG Emissions Overview

REA applies the operational control approach for GHG accounting. Emissions data are tracked via monthly energy, fertiliser, and production records, consolidated and calculated utilising GHG Protocol and RSPO PalmGHG standard, which covers:

Scope 1: land-use change and plantation activities, processing and mill operations, transportation

Scope 2: Electricity for facilities

In 2024, REA recorded 89,876 tCO₂eq (2023: 120,735 tCO₂q), a 25.6% reduction in net GHG emissions compared to 2023, mainly due to reduced fertiliser use after switching from single-nutrient fertilisers to compound NPK fertilisers, supported by compost from empty fruit bunches.

GHG emissions intensity improved to 0.46 tCO₂e per tonne of CPO in 2024 (2023: 0.56 tCO₂eq), showing steady progress towards our 2030 target.

Renewable Energy

Renewable energy adoption reached 99.5% (2023: 99.6%) of total electricity consumption, supplied by the biogas units to our operations and surrounding communities. Excess power is exported to the local grid.

Climate Resilience and Adaptation

Alongside mitigation, REA has implemented adaptation measures to safeguard operations and surrounding communities against climate risks:

- **Water management systems:** Water storage and irrigation networks for drought resilience.
- **Fire prevention and response:** no-burn policies, satellite monitoring, fire risk monitoring and management, and community fire awareness programmes.
- **Renewable Energy:** We operate two methane capture that converts methane into renewable energy, providing power to our operations and local communities.
- **Climate-related risks and opportunities: risk assessments:** At REA, managing climate-related risks and opportunities is integral to our sustainability strategy. Guided by the Taskforce on Climate-related Financial Disclosures (TCFD) framework, we proactively identify, assess, and mitigate climate impacts to enhance resilience and ensure sustainable growth for our operations, communities, and the environment. For more details on the climate-related risks and opportunities, please refer to our Annual Report [here](#).

Waste Management

Zero Effluent Discharge

All REA mills operate with a zero effluent discharge policy, ensuring that no production by-products are released into watercourses. This commitment aligns with Indonesian regulations and RSPO standards.

POME Management

Palm Oil Mill Effluent (POME) is managed responsibly to minimise environmental impact while creating value:

- **Methane Capture:** Enclosed systems generate biogas, powering mills and nearby communities.
- **Compost Production:** POME is combined with Empty Fruit Bunches (EFB) to produce organic compost, reducing reliance on inorganic fertilisers.
- **Controlled Land Application:** Treated POME is safely applied in plantation rows. BOD and COD levels are monitored monthly to ensure compliance.

Employee Awareness and Engagement

Training and campaigns raise awareness among employees, encouraging responsible water use and reinforcing best practices.

Water Use

Water is fundamental to both our operations and the communities around us. At REA, we are committed to managing water responsibly by minimising use, maintaining quality, and complying with all regulatory requirements. Effective water management is central to REA’s sustainability strategy. We focus on minimising water use, maintaining water quality, and ensuring compliance with environmental regulations across all our mills and plantations. Our efforts are guided by responsible stewardship to safeguard ecosystems, communities, and operations.

Sustainable Water Use

REA has consistently stayed below its target of 2.5 m³ per tonne FFB since 2013. In 2024, water use intensity was 1.6 m³ per tonne FFB, an improvement from 1.61 m³ in 2023. Our total water usage was 1,377,264 m³ in 2024 (2023: 1,527,646). This was achieved through efficiency monitoring, the use of condensate water for processing, leak detection, and preventative maintenance of equipment.

Water Quality Monitoring

We conduct regular testing of river water, groundwater, and tap water to ensure compliance with standards for Biological Oxygen Demand (BOD) and Chemical Oxygen Demand (COD).

	2023 mg/litre	2024 mg/litre	Limit mg/litre
BOD in POME	536.06	768.5	5,000
COD in POME	1,586.33	2,286.8	10,000
BOD in Surface Water	1.5	1.6	3
COD in Surface Water	6.6	7.0	25

These results confirm that REA’s operations are within regulatory thresholds and protective of local water quality.

Compliance Verification

- Monthly testing of BOD and COD levels in POME ensures compliance with Indonesian legal limits.
- Verification by Dinas Lingkungan Hidup Kabupaten (The Regency of Environmental Services) every 6 months.

Corrective and Preventative Measures

- Implementation of best agricultural management practices.
- Regular patrols involving local communities.
- Training for stakeholders on water quality standards.

PROPER (Environmental Performance Rating Programme)

At REA, we are committed to managing our environmental impacts responsibly, in line with both international frameworks and national regulations. Beyond our ISO 14001-certified Environmental Management Systems, we also participate in Indonesia's **PROPER** (Program Penilaian Peringkat Kinerja Perusahaan dalam Pengelolaan Lingkungan), administered by the Ministry of Environment and Forestry.

The PROPER programme provides an independent, government-led assessment of corporate environmental performance. It evaluates companies across a wide range of indicators, including:

- **Energy and emissions:** efficiency, reduction of greenhouse gases, and air quality management.
- **Water and wastewater:** conservation, treatment, and discharge standards.
- **Waste management:** reduction, recycling, and safe disposal practices.
- **Biodiversity protection:** conservation of ecosystems and habitats.
- **Lifecycle and supply chain impacts:** product stewardship and sustainable sourcing.
- **Community empowerment and disaster response:** contributions to local welfare and resilience.

	Provincial		National	
	2023	2024	2023	2024
POM	Green	Green	Blue	Blue
COM	Green	Green	Blue	Green
SOM	Green	Green	Blue	Blue

These ratings demonstrate our proactive measures to mitigate pollution risks and adopt practices that go beyond compliance.

Forest Conservation

Forest Conservation reflects REA's commitment to safeguarding biodiversity and conserving vital ecosystems. We focus on maintaining a deforestation-free supply chain, protecting critical habitats, and promoting sustainable land use practices. Through proactive conservation efforts and adherence to our NDPE policy, we strive to ensure that our operations coexist with nature while upholding environmental integrity.

Deforestation

Deforestation remains one of the most pressing environmental challenges, particularly in regions such as Borneo where REA operates. Agricultural expansion can threaten biodiversity, carbon storage, and community value. A deforestation-free supply chain is increasingly required by regulators and customers.

Management approach

Under our Forest Conservation Pillar, REA enforces a strict No Deforestation commitment in line with our NDPE policy. We do not convert natural ecosystems, including High Conservation Value (HCV) and High Carbon Stock (HCS) forests, or peatlands for plantation development. Established in 2008, our dedicated REA Conservation (REA Kon) department leads these efforts, managing conservation reserves, biodiversity initiatives, and ecological monitoring across our landscape.

We have conserve approximately 17,990 hectares (26% of REA's land) as HCV conservation areas. Through REA Kon, we oversee conservation management, biodiversity management, and HCV Rangers. We ensure habitat connectivity, prevent encroachment, and enhance resilience against environmental risks.

Conservation Management

Restoration and biodiversity enhancement

REA Kon leads reforestation and enrichment programmes to restore degraded areas and improve habitat quality. In 2024, we distributed 1,542 seedlings to employees and surrounding communities, while an additional 4,040 seedlings were planted to rehabilitate 10.1 hectares of land. Our nursery produced 5,582 seedlings, focusing on native and protected species, of which 1,814 seedlings remained available for future planting at year-end. To strengthen protection and raise awareness, we also installed 508 High Conservation Value (HCV) boundary markers and 42 conservation signboards across our conservation areas.

Community and partnerships

REA protects High Conservation Value (HCV) and High Carbon Stock (HCS) areas within its concessions while extending conservation efforts beyond estate boundaries through partnerships with independent institutions, universities, and NGOs. These collaborations strengthen biodiversity protection, habitat restoration, and sustainable land management at the landscape level.

Key initiatives include joint research with SEARRP and the University of Cambridge through the SEnSOR programme, which assesses biodiversity management in fragmented tropical landscapes. Together with SEARRP, Mulawarman University, and BRIN, REA is also advancing soil health research by converting mill by-products into biofertilisers. Additional collaborations include wildlife monitoring with Universitas Nasional (UNAS), fish biodiversity surveys with Mulawarman University's Faculty of Fisheries, and capacity-building support for local students conducting field conservation research. For more information, please refer to our [website](#).

Environmental Management System (EMS)

REA implements its Environment and Biodiversity Conservation Policy through a thorough Environmental Management System (EMS) that aligns with ISO 14001 standards, ensuring adherence to internationally recognised environmental management practices. For detailed information, please follow the link to access the Environment & Biodiversity Conservation Policy.

Deforestation monitoring

REA utilises advanced satellite monitoring tools, including Satelligence and Global Forest Watch's RADD system, to detect forest cover change and land clearing activities every two weeks. Alerts are verified by ground patrols conducted jointly by REA Kon staff, security teams, and community rangers. Boundaries of conservation reserves are clearly marked with signboards, and any encroachment is investigated in collaboration with local communities and authorities.

In 2024, monitoring recorded 125.3 hectares (2023: 31.6 hectares) of deforestation within REA concessions, caused by illegal activities, and a cumulative 923.2 hectares since 2018.

Importantly, no non-compliant deforestation has been directly linked to REA's operations. Beyond our concessions, 885.2 hectares (2023: 890.3 hectares) of deforestation were detected in 2024, primarily due to village infrastructure and socioeconomic activities.

Supply chain and traceability

Our No Deforestation commitment extends across our supply chain. All fresh fruit bunch (FFB) suppliers are subject to strict due diligence, requiring geolocation data, polygon mapping, and deforestation- and conversion-free (DCF) verification. In 2024, 100% of our 3,743 smallholders and third-party FFB suppliers were verified DCF. Further details on our Supplier Due Diligence process can be found on pages 23–24.

Monitoring and disclosure

We transparently report our deforestation-related performance. We publish concession maps on our [website](#). We also report to the SPOTT assessment (by ZSL) and our latest score of 98% (2024) under the Deforestation and Biodiversity category reflects strong performance in deforestation and peat commitments.

Through these efforts, REA ensures that its palm oil is truly deforestation-free, safeguarding natural ecosystems as part of our legacy.

Biodiversity Management

REA operates in one of the world's richest biodiversity regions. Proactive conservation allows us to safeguard biodiversity hotspots, protect rare species, and strengthen ecosystem services, while meeting stakeholder expectations from NGOs, certification bodies, and regulators.

Management approach

Under the Forest Conservation Pillar, biodiversity is managed by our dedicated REA Konservation department. Conservation areas are delineated through independent High Conservation Value (HCV) and High Carbon Stock (HCS) assessments and include forests, riparian buffers, and wetlands. Activities include wildlife monitoring, patrols, reforestation, and enrichment planting, with strict prohibitions on deforestation, logging, or clearing within HCV/HCS zones.

REA collaborates with partners such as UNMUL, UNAS, Universitas Indonesia, BRIN, BKSDA, SEARRP, and other government and research agencies to advance biodiversity science and strengthen conservation practices. A comprehensive species database is maintained and updated with each field survey. Camera traps, night surveys, and drone monitoring provide further insights into species presence and distribution.

Species monitoring

In 2024, REA recorded the following:

	Mammals	Birds	Reptiles	Amphibians	Fish	Insects	Total
2023	88	264	61	44	113	128	698
2024	88	268	64	45	113	154	732

Notable sightings in 2024 included:

- Critically Endangered (CR): Bornean Orangutan (*Pongo pygmaeus morio*), Sunda Pangolin (*Manis javanica*)
- Endangered (EN): Bornean Gibbon (*Hylobates muelleri*), Proboscis Monkey (*Nasalis larvatus*), Flat-headed Cat (*Prionailurus planiceps*), Greater Green Leafbird (*Chloropsis sonnerati*), Storm’s Stork (*Ciconia stormi*), Wrinkled Hornbill (*Rhabdotorrhinus corrugatus*)
- Reptiles: Siamese Freshwater Crocodile (*Crocodylus siamensis*), recorded in Mesangat wetland

Across categories, monitoring documented 2 Critically Endangered mammals, 8 Endangered mammals, and 13 Vulnerable mammals, alongside significant numbers of protected birds, reptiles, and fish. For more information, please visit our [website](#).

Flora conservation and rewilding

Rewilding is a conservation approach aimed at restoring natural ecosystems to their original state by re-establishing natural processes and reducing human intervention. Our nurseries propagate native and fruit-bearing species to support rewilding and habitat restoration, enhancing food availability for hornbills, butterflies, and insectivorous birds, while strengthening habitat connectivity.

Community involvement

Local communities play a central role in biodiversity protection. Villagers are engaged as patrol partners, and members of fire-prevention groups (Kelompok Tani Peduli Api). In 2023 and 2024, conservation education programmes reached employees, schools, and communities, reinforcing awareness and strengthening long-term collaboration. Importantly, no orangutan-human conflicts were reported in 2023 and 2024, reflecting effective partnerships with BKSDA and community stakeholders.

Our efforts under the Forest Conservation pillar, which includes monitoring, restoration, and community engagement, ensure that our operations coexist with thriving ecosystems and contribute to global biodiversity goals.

Social Responsibility

REA's Social Responsibility efforts centre on our commitment to **Empowering Livelihoods** and upholding human rights. We are deeply invested in the well-being of the communities around us, the prosperity of our smallholders, and the fair and safe treatment of our workers. The following material social topics are addressed:

Empowering Livelihoods

Empowering Livelihoods reflects our commitment to fostering inclusive growth through strong partnerships with smallholders and local communities. By supporting smallholders with resources, training, and financial access to adopt sustainable practices, and by advancing education, economic opportunities, and social development within communities, we aim to build resilience, create long-term value, and ensure shared prosperity across our supply chain.

Smallholder Inclusion

Smallholders are central to Indonesia's palm oil sector and to REA's supply chain, accounting for 37% of the planted area delivering Fresh Fruit Bunches (FFB) to our mills in 2024. Their inclusion is crucial for securing sustainable palm oil, reducing rural poverty, and driving inclusivity and equitable growth. Stakeholders including RSPO, buyers, and government regulators expect companies to support and uplift smallholders by improving access to markets, resources, and compliance mechanisms; rather than leaving them behind due to evolving sustainability requirements.

Management approach

REA engages smallholders through regular field visits, training sessions, tailored technical assistance, and meetings. REA engages with smallholders through three main schemes:

Type	No of smallholders	Hectares (Ha)	FFB Purchased (MT)
Plasma	2,087	4,266	72,636
Independent	1,297	7,510	123,662
PPMD	359	1,479	
Total	3,748	13,255	196,298

- Plasma Scheme (initiated 2007): 2,087 smallholders which accounted for 55.8% of REA's total smallholder FFB in 2024. REA manages plasma plantations on behalf of cooperatives, with FFB sales carried out at government-regulated prices.

- Program Pemberdayaan Masyarakat Desa (PPMD, formalised 2005): 359 smallholders, which accounted for 9.6% of total smallholder FFB in 2024. REA provides agricultural inputs, interest-free financing, and technical support.
- Independent Smallholders: 1,656 smallholders, which accounted for 44.2% of total smallholders sourced in 2024. REA supports them through transparent pricing, prompt payments, training on Good Agricultural Practices (GAP), and sustainability incentives.

SHINES Programme

To strengthen independent smallholder inclusion, REA launched the **SmallHolder INclusion for Ethical Sourcing (SHINES)** programme in 2024 in collaboration with corporate partners. SHINES focuses on:

- Supporting RSPO certification and compliance with the EU Deforestation Regulation (EUDR), including farm mapping and polygon geolocation.
- Capacity building through training on GAP, covering fertilisation, integrated pest management, and safe pesticide use.
- Financial inclusion via microloans, interest-free schemes, and fair pricing mechanisms.
- Promoting livelihood diversification through intercropping and other income-generating activities.

Community Livelihoods

REA's operations are closely linked with surrounding communities, making community development integral to sustainable business. Effective community partnerships promote social stability, safeguard customary and formal land rights, and foster long-term socio-economic resilience. Stakeholders, including local governments, NGOs, and certification bodies, expect companies to support local communities through inclusive development, education, and livelihood opportunities, ensuring that economic benefits extend beyond the plantation workforce.

Management approach

REA implements community development programmes guided by mutual respect, collaboration, and the principle of socio-economic self-reliance. Our approach covers:

- **Health and Education:** Establishing Posyandu (community health posts), providing supplementary nutrition for children, training health cadres, offering scholarships, and supporting digital literacy training.
- **Youth and Cultural Empowerment:** Supporting youth through sports, cultural activities, and training in traditional crafts and dance.

- **Infrastructure Support:** Assisting with public infrastructure repairs and loans of heavy equipment for community projects.
- **Collaborative Partnerships:** Engaging NGOs, governments, and local institutions in initiatives such as participatory land-use mapping (expanded to 28 villages).
- **Economic Diversification and Food Security:** Promoting alternative livelihoods including corn and rice cultivation, fish farming, and village-owned enterprises (Badan Usaha Milik Desa) to strengthen resilience and food security.
- **Environmental Responsibility:** Training village firefighting groups, reducing reliance on land burning, providing fire prevention equipment, and supporting waste management and recycling.
- **Clean Water and Renewable Energy:** Providing clean water to eight villages and electricity to 25 villages through renewable methane capture. In 2024, 99.5% (2023: 99.6%) of electricity for REA's operations was sourced from renewable energy, benefitting communities and reducing GHG emissions.
- **Local Employment:** Prioritising recruitment from neighbouring villages, coupled with training to equip community members with skills for long-term employment.

In 2024, REA's community programmes achieved the following:

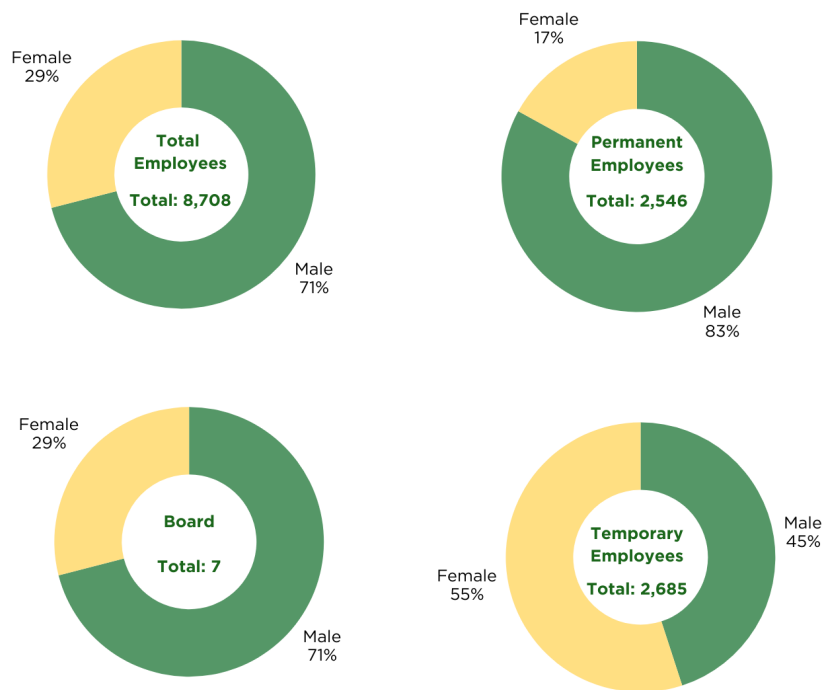


Employment

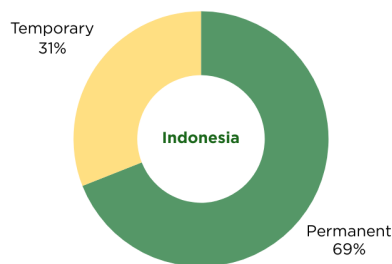
REA’s workforce is the backbone of our operations. Our employees are primarily based in East Kalimantan at our plantation estates and mills, with a small number in Jakarta and other locations for corporate functions.

As of the end of 2024, REA’s workforce, including non-executive directors, totaled 8,708 employees, a decrease from 9,379 employees in 2023. The workforce reduction in 2024 reflected the drive to reduce headcount whilst improving efficiency and productivity.

Gender Diversity of Full-Time Employees



Full-time employees in REA by operational country



REA values gender diversity and is committed to creating an inclusive workplace. At the end of 2024, women made up 29% of the total workforce. Within the management team, female representation stood at 24%, with 22 senior female managers. In both 2023 and 2024, the proportion of senior management hired from the local community was 100%.

	2024		2023	
	Male	Female	Male	Female
Directors	5	2	5	2
Senior Managers	5	1	4	1
Management	64	21	72	18
Rest of Workforce	6,142	2,468	6,936	2,341
Total	6,216	2,492	7,017	2,362

REA monitors employee resignations and turnover rates across our operations to assess workforce stability. This information supports the evaluation of employee engagement and retention, and informs initiatives to strengthen welfare and career development programmes.

	2024		2023	
	Resignations	Turnover (%)	Resignations	Turnover (%)
Management	3	0.04	1	0.01
Other Permanent Staff	3	0.01	18	0.19
Rest of Workforce	615	7.45	749	7.98
Total	621	7.50	768	8.18

Employee Benefits and Welfare

At REA, we prioritise the well-being and development of our employees by offering a comprehensive range of benefits and facilities that support their physical, social, and professional needs. These include:

- **Healthcare:** Access to company clinics and free medical treatment for employees and their families.
- **Housing and Meals:** On-site housing with clean water, electricity, and meals provided for estate-based employees.
- **Education:** Company-supported schools and scholarships to support children's education.
- **Transportation:** Provision of operational vehicles and transport support in remote sites.
- **Religious and Recreational Facilities:** Prayer halls, sports areas, and other community facilities to promote work-life balance.
- **Social Security:** Enrolment in the national BPJS social security and healthcare programmes.
- **Capacity Building:** Ongoing training, upskilling, and leadership development opportunities across roles.

Training and Education

REA is committed to continuous learning and capability-building across all levels of the organisation. We provide structured training programmes tailored to all our employees including on-the-job coaching, workshops, and external certifications. Our development approach focuses on nurturing talent, improving productivity, and preparing employees for future leadership roles through merit-based advancement and skills enhancement.

Human Rights & Labour Standards

At REA, we uphold ethical labour practices and human rights as fundamental principles of our operations. We align our practices with Indonesian labour laws and internationally recognised standards, guided by our *Human Rights Policy*. The policy sets out our commitments to protect and respect human rights, including the rights of children, prohibition of slavery and trafficked labour, prevention of harassment and violence, freedom of association, equal opportunities, protection of reproductive rights, fair pay and conditions, Free, Prior and Informed Consent (FPIC), respect for community land rights, and access to information and transparency. Key commitments include:

- International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work – Upholding freedom of association, collective bargaining, fair employment, and zero tolerance for child or forced labour and discrimination.
- ILO Indigenous and Tribal Peoples Convention (No. 169) – Respecting the rights and cultures of indigenous communities.
- UN Declaration on the Rights of Indigenous Peoples (UNDRIP) – Promoting inclusion and fair treatment of indigenous workers.

REA's commitments are implemented through the following focus areas:

1. Freedom of Association & Workers' Rights

- a) Freedom of Association & Collective Bargaining:
100% of our eligible employees are covered by collective bargaining agreements. Our employees have the right to form and join unions and engage in collective bargaining in accordance with national and international labour laws.
- b) Transparent Employment Terms:
Workers receive clear employment contracts, including pre-agreed notice periods, and are not required to deposit identity cards, insurance cards, or money as part of their engagement.
- c) Zero Tolerance for Child & Forced Labor:
We enforce a strict no child labour policy, ensuring that no employees under 18 years old are hired, and we conduct regular audits to ensure compliance among contractors and suppliers.

2. Fair Wages & Equal Opportunities

REA ensures all workers receive fair wages in line with regional minimum wage regulations, with regular reviews and structured pay scales. We are committed to providing equal employment opportunities regardless of gender, ethnicity, religion, or background, and support a respectful, inclusive, and discrimination-free workplace.

- Equal pay and benefits for male and female employees performing the same roles.

- In 2023 and 2024, the minimum basic salary was Rp 3,536,507 per month, with allowances bringing total remuneration to Rp 3,665,000 per month.
- Performance-based incentives and allowances provided for challenging work conditions.
- Living wages calculated in line with RSPO Guidance on Prevailing Wages, ensuring employees' basic needs are met within normal working hours.

IDR				
Component of DLW	Harvester (Male)	Harvester (Female)	Other Roles (Male)	Other Roles (Female)
Basic salary	3,536,507	N/A	3,536,507	3,536,507
Leave allowance ¹	-	N/A	-	-
Incentive (production and/or non-production) earned during standard working hours at normal working speed and excluding overtime calculation	890,480	N/A	-	-
Provision of housing facilities including water & electricity utilities ²	936,000	N/A	936,000	936,000
Food rations / food commodities provided free of charge e.g., rice allowance	150,000	N/A	150,000	150,000
Work transportation	691,808	N/A	691,808	691,808
Creche	148,096	N/A	148,096	148,096
Schools for employees children	802,048	N/A	802,048	802,048
Medical services on site (excludes health insurance)	440,856	N/A	440,856	440,856
Health insurance	-	N/A	-	-
Total	7,595,795	N/A	6,705,315	6,705,315

3. Diversity, Equity & Inclusion (DEI) Committee

- Workforce represents 40 ethnicities and 5 religions.
- A DEI Committee, led by the HR Director and senior managers, ensures equal opportunities and fair treatment across the organisation.

- No tolerance for discrimination on the basis of age, gender, ethnicity, religion, political beliefs, disability, or sexual orientation.
- Initiatives include training on inclusivity, anti-harassment mechanisms, counselling services, transparent grievance handling, and gender representation monitoring.

Supplier and Contractor labour practices

Prior to being included in REA's supply chain, all independent smallholders and third-party suppliers must undergo a due diligence process. Each supplier is required to complete the *Laporan Uji Tuntas Calon Pemasok TBS Baru Pihak Ketiga* and submit it to REA for verification. This assessment collects detailed information including supplier profile, plantation location and geolocation, field size, planting material, cooperative affiliation, land legality, HCV and HCS status, Land Use Change Analysis (LUCA), Land Use Risk Index (LURI), and a formal commitment to uphold human rights. For more information, please refer to pages 23-24.

Training and awareness: Responsibility for implementation rests with the Human Resources Department, supported by unit-level teams. Human rights briefings and training are conducted for staff, workers, management and external stakeholders, covering topics such as working hours, child welfare, non-discrimination, anti-harassment, reproductive rights, and conflict of interest.

Material Topics

SUSTAINABLE DEVELOPMENT

Traceability

Ensuring transparent and verifiable tracking of Fresh Fruit Bunches (FFB) from plantations and mills, enabling full visibility across the supply chain and compliance with sustainability standards.

Responsible Sourcing

Commitment to sourcing FFB only from suppliers that comply with NDPE, HCV, HCS, human rights standards, and environmental regulations, REA's sustainability policies, supplier due diligence, supported by supplier assessments, monitoring, and engagement.

Regulatory Compliance

Ensuring adherence to Indonesian national regulations and international sustainability standards, including ISPO, RSPO, and upcoming regulations such as the EU Deforestation Regulation (EUDR).

Grievance Management

Transparent and accountable mechanisms for stakeholders, including employees, smallholders, suppliers, and communities to raise concerns and resolve grievances effectively, without retaliation via REA's Grievance Procedure or Whistleblowing Procedure.

Health & Safety

Commitment to providing safe working conditions across our operations through proper training, provision of Personal Protective Equipment (PPE), and strict enforcement of safety protocols.

Economic Performance

Contributing to long-term value creation for shareholders and stakeholders by maintaining financial stability, operational efficiency, and sustainable growth.

Market Presence

Maintaining competitiveness in global palm oil markets through compliance with sustainability requirements, building customer trust, and strengthening REA's reputation as a responsible producer.

NDPE Compliance

Adherence to the No Deforestation, No Peat, No Exploitation (NDPE) policy across operations and third-party suppliers, ensuring alignment with global sustainability commitments and buyer expectations.

Anti-Corruption

Commitment to preventing corruption, bribery, extortion, and money laundering across operations and supply chains through strong internal controls, training, and zero-tolerance enforcement.

CLIMATE ACTION

Climate Change

Adapting operations to mitigate climate risks, including flooding, drought, and extreme weather, while contributing to climate action through emission reductions and resilient land management practices.

GHG Emissions and Renewable Energy

Measuring, reducing, and managing greenhouse gas (GHG) emissions from operations, while increasing renewable energy use through initiatives such as biogas capture from palm oil mill effluent and biomass utilisation.

Water Use

Sustainable management of water resources, including efficient usage in mills and estates, protection of riparian zones, and preventing contamination of local waterways to ensure availability for surrounding communities and ecosystems.

FOREST CONSERVATION

Deforestation

Commitment to maintaining a deforestation-free supply chain, ensuring plantation expansion does not encroach on natural forests, and implementing measures to protect and conserve forest ecosystems in line with global NDPE standards.

Biodiversity and Conservation

Protection and management of High Conservation Value (HCV) and High Carbon Stock (HCS) areas within and around estates to conserve biodiversity, safeguard critical habitats, and prevent species loss.

EMPOWERING LIVELIHOODS**Smallholder Inclusion**

Integration of smallholders into sustainable supply chains through training, capacity building, and support for certification, improving livelihoods and ensuring long-term partnership.

Human Rights and Labour Standards

Upholding international human rights and labour standards by ensuring FPIC, fair treatment, safe working conditions, non-discrimination, and freedom of association across all operations.

Community Livelihoods

Investing in programmes that enhance the well-being of surrounding communities through healthcare, education, infrastructure, and economic empowerment initiatives.

Employment

Providing fair, stable, and inclusive employment opportunities for local communities, supporting long-term socio-economic development in surrounding regions.

Training and Education

Capacity building for employees, smallholders, and community members through continuous training on agronomy, sustainability standards, health and safety, and personal development.

GRI Content Index (2021 Standards)

PT REA KALTIM PLANTATIONS has reported the information cited in this GRI content index for the period 1 January 2024 to 31 December 2024 in accordance to the GRI Standards. We have also included data from the previous year (2023) to enable year-on-year comparison.

The following Content Index provides a summary of GRI Standards disclosures and how they are addressed in this report. It covers the GRI 2021 Universal Standards (GRI 1, GRI 2, GRI 3), the GRI 13: Agriculture, Aquaculture and Fishing Sector disclosures, and relevant Topic Standards for each material topic. For disclosures not applicable or not material to REA, a reason or context is provided. Page numbers or sections refer to where the information can be found in this report.

GRI STANDARD	DISCLOSURE	Section	LOCATION (PAGE)
GRI 2: General Disclosures 2021	2-1 Organisational details	Organisational Profile	4 - 5
	2-2 Entities included in the organisation's sustainability reporting	Organisational Profile	5
	2-3 Reporting period, frequency and contact point	2.2b to 2.2c: Not Applicable	
		About This Report	3
		Boundary and Scope of This Report	3
		Point of Contact	3
	2-4 Restatements of information	Not Applicable	-
	2-5 External assurance	External Assurance	3
	2-6 Activities, value chain and other business relationships	Organisational Profile	4 - 5
		Sustainable Development – Responsible Sourcing	23 - 24
	2-7 Employees	Empowering Livelihoods – Employment	41 - 43
	2-8 Workers who are not employees	Not Applicable as REA does not have workers who are not employees	-
	2-9 Governance structure and composition	Sustainability at REA – Governance Structure and Board Composition	8 - 10
		2-9c: Not Applicable as we are not a publicly-listed company	
	2-10 Nomination and selection of the highest governance body	Not Applicable as we are not a publicly-listed company	-
	2-11 Chair of the highest governance body	Sustainability at REA – Governance Structure and Board Composition	8 - 10

GRI STANDARD	DISCLOSURE	Section	LOCATION (PAGE)
		2-11b: Not Applicable as we are not a publicly-listed company	
	2-12 Role of the highest governance body in overseeing the management of impacts	Sustainability at REA – Governance Structure and Board Composition	8 - 10
		Sustainability at REA – Materiality Assessment and Material Topics	17 - 18
	2-13 Delegation of responsibility for managing impacts	Sustainability at REA – Governance Structure and Board Composition	8 - 10
	2-14 Role of the highest governance body in sustainability reporting	Sustainability at REA – Oversight of Sustainability	8 - 10
	2-15 Conflicts of Interest	Not Applicable as we are not a publicly-listed company	-
	2-16 Communication of critical concerns	Sustainability at REA – Stakeholder Engagement	15-16
	2-17 Collective knowledge of the highest governance body	Empowering Livelihoods – Training and Education	43
	2-18 Evaluation of the performance of the highest governance body	Not Applicable as we are not a publicly-listed company	-
	2-19 Remuneration policies		
	2-20 Process to determine remuneration		
	2-21 Annual total compensation ratio		
	2-22 Statement on sustainable development strategy	Sustainability at REA – President Statement	10 - 12
	2-23 Policy commitments	Sustainability at REA – Commitments and Policy Framework	12 - 14
	2-24 Embedding policy commitments	Sustainability at REA – Commitments and Policy Framework	12 - 14
	2-25 Processes to remediate negative impacts	Feedback Channels	14 - 15
	2-26 Mechanisms for seeking advice and raising concerns	Feedback Channels	14 - 15
	2-27 Compliance with laws and regulations	Sustainability at REA – Commitments and Policy Framework	12 - 14
		Sustainability at REA – Ethics and Anti-Corruption	15
	2-28 Membership associations	Organisational Profile – Memberships and Associations	6
	2-29 Approach to stakeholder engagement	Sustainability at REA – Materiality Assessment and Material Topics	17

GRI STANDARD	DISCLOSURE	Section	LOCATION (PAGE)
	2-30 Collective bargaining agreements	Empowering Livelihoods – Human Rights & Labour Standards	44 - 46
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Sustainability at REA – Materiality Assessment and Material Topics	17
		Material Topics	46 - 48
	3-2 List of material topics	Sustainability at REA – Materiality Assessment and Material Topics	17
		Material Topics	46 - 48
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	Climate Action – Climate Change and GHG Emissions	28
		REA 2024 Annual Report	35-36
GRI 202: Market Presence 2016	202-2 Proportion of senior management hired from the local community	Empowering Livelihoods – Employment	42
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Sustainable Development – Responsible Sourcing	24
GRI 205: Anti-corruption 2016			
	205-2 Communication and training about anti-corruption policies and procedures	Sustainability at REA – Ethics and Anti-Corruption	15
	205-3 Confirmed incidents of corruption and actions taken	Sustainability at REA – Ethics and Anti-Corruption	15
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	Climate Action – Climate Change and GHG Emissions	28 - 30
	302-2 Energy consumption outside of the organisation	Not disclosed – Information unavailable	-
	302-3 Energy intensity	Climate Action – Climate Change and GHG Emissions	28 - 30
	302-4 Reduction of energy consumption	Climate Action – Climate Change and GHG Emissions	32 - 33
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Climate Action – Water Use	32 - 33
	303-2 Management of water discharge-related impacts	Climate Action – Waste Management	32
		Climate Action - Water Use	32 - 33
	303-3 Water withdrawal	Not disclosed – Data is currently unavailable. Collection will commence to enable disclosure in future reporting.	-
	303-4 Water discharge	Not disclosed – Data is currently unavailable. Collection will commence	-

GRI STANDARD	DISCLOSURE	Section	LOCATION (PAGE)
		to enable disclosure in future reporting.	
	303-5 Water consumption	Climate Action - Water Use	12
GRI 304: Biodiversity 2016	304-3 Habitats protected or restored	Forest Preservation – Deforestation	34
		Forest Preservation – Conservation Management	35 - 36
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	Forest Preservation – Biodiversity Management	36 - 37
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Climate Action – Climate Change and GHG Emissions	29 - 30
	305-2 Energy indirect (Scope 2) GHG emissions	Climate Action – Climate Change and GHG Emissions	29 - 30
	305-3 Other indirect (Scope 3) GHG emissions	Not disclosed – Data is currently unavailable. Collection will commence to enable disclosure in future reporting.	-
	305-4 GHG emissions intensity	Climate Action – Climate Change and GHG Emissions	29 - 30
	305-5 Reduction of GHG emissions	Climate Action – Climate Change and GHG Emissions	29 - 31
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	2.a Not disclosed – Data is currently unavailable. Collection will commence to enable disclosure in future reporting.	-
		2.b Empowering Livelihoods - Employment	41 - 42
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Empowering Livelihoods - Employment	43
	401-3 Parental leave	Not disclosed – Data is currently unavailable. Collection will commence to enable disclosure in future reporting.	-
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Empowering Livelihoods – Health & Safety	26 - 27
	403-2 Hazard identification, risk assessment, and incident investigation	Empowering Livelihoods – Health & Safety	26 - 27
	403-3 Occupational health services	Empowering Livelihoods – Health & Safety	26 - 27
	403-4 Worker participation, consultation, and communication on occupational health and safety	Empowering Livelihoods – Health & Safety	26 - 27
	403-5 Worker training on occupational health and safety	Empowering Livelihoods – Health & Safety	26 - 27
	403-6 Promotion of worker health	Empowering Livelihoods – Health & Safety	26 - 27

GRI STANDARD	DISCLOSURE	Section	LOCATION (PAGE)
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Empowering Livelihoods – Health & Safety	26 - 27
	403-8 Workers covered by an occupational health and safety management system	Empowering Livelihoods – Health & Safety	26 - 27
	403-9 Work-related injuries	Empowering Livelihoods – Health & Safety	26 - 27
	403-10 Work-related ill health	Empowering Livelihoods – Health & Safety	26 - 27
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Not disclosed – Data is currently unavailable. Collection will commence to enable disclosure in future reporting.	-
	404-2 Programmes for upgrading employee skills and transition assistance programmes	Empowering Livelihoods – Training and Education	43
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Empowering Livelihoods - Employment	41 - 42
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Sustainability at REA – Ethics and Anti-Corruption	15
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Empowering Livelihoods – Human Rights & Labour Standards	44 - 46
GRI 408: Child Labour 2016	408-1 Operations and suppliers at significant risk for incidents of child labour	Empowering Livelihoods – Human Rights & Labour Standards	44 - 46
GRI 409: Forced or Compulsory Labour 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour	Empowering Livelihoods – Human Rights & Labour Standards	44 - 46
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programmes	Empowering Livelihoods – Community Livelihoods	38 - 40
	413-2 Operations with significant actual and potential negative impacts on local communities	Empowering Livelihoods – Community Livelihoods	38 - 40

TCFD Content Index / IFRS S2

TCFD Recommendation	References / Location
Governance	REA Holdings 2024 Annual Report, page 39
Strategy	REA Holdings 2024 Annual Report, page 39
Risk Management	REA Holdings 2024 Annual Report, page 40
Metrics and Targets	REA Holdings 2024 Annual Report, page 41