

No	Group Company	Issues	Relationship	Action taken by IFFCO and Agreed Action Plan	Reported By	Status
1.	PT. Synergy Oil Nusantara (PT.SON)	Allegation on leakage risks in refinery of PT. SON (a JV between IFFCO, Lembaga Tabung Haji and Felda) that was associated with processing of palm oil from TH Plantations (THP) - subsidiary of Lembaga Tabung Haji, PT. Austindo Nusantara Jaya (ANJ) and PT. Sawit Sumbermas Sarana (SSMS) who were alleged of peat and forest clearing.	Subsidiary of IFFCO	<ul style="list-style-type: none"> July 2019: PT.SON upgraded the status of issues with ANJ from suspended to monitoring and subsequently closed the issues in March 2020 following completion of ANJ's Group HCS Recovery Plan as planned June 2018: PT. SON put on hold sourcing from ANJ and SSMS Mar 2018: IFFCO took over PT. SON from Lembaga Tabung Haji (THP) and Felda. IFFCO has since fully managed PT. SON by its own. This acquisition took place before the Chain Reaction Research report was published in April 2018. In addition, since 2016, PT.SON has stopped purchase from THP 	Chain Reaction Research (CRR), April 2018	Closed
2.	Austindo Nusantara Jaya Agri (ANJ)	Allegation of forest clearing by PT. Putera Manunggal Perkasa, ANJ's subsidiary, in Sorong, West Papua, Indonesia.	Direct supplier to PT. Synergy Oil Nusantara (PT.SON)	<ul style="list-style-type: none"> July 2021: ANJ issued second progress report of the Group Recovery Site: ANJ (anj-group.com). In its 2020 Sustainability Report, ANJ announced its conservation areas are larger than their group oil palm planted areas: ANJ (anj-group.com). ANJ also announced its goal to become net zero carbon footprint by 2030 (ANJ (anj-group.com)). Oct 2020: ANJ issued first progress report of the Group Recovery Site: ANJ (anj-group.com) Mar 2020: ANJ completed its Group HCS Recovery Plan which is available on its website: https://anj-group.com/en/hcs-area-loss-recovery-plan. ANJ will provide a 6-monthly report detailing the progress of the recovery plan and related sustainability initiatives. ANJ maintains the moratorium intact since 14th November 2018. IFFCO applauds the commitment of ANJ to complete its Group HCS Recovery Plan, and has since upgraded the status of the grievance from Monitoring to Closed. Dec 2019: ANJ is formalizing the commitment to work on HCS recovery plan as part of the Sustainable Conservation Landscape Approach. 	Greenomics (July 2014), Chain Reaction Research (April 2018), Mighty Earth Report 3, 4,6,8 and 10	Closed

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				<p>Timeline for completion is Jan 2020. ANJ maintains moratorium intact since 14th November 2018.</p> <ul style="list-style-type: none"> • Oct 2019: ANJ officially published its strengthened sustainability policy that formally integrates NDPE (https://anj-group.com/en/sustainability) • July 2019 : Action plan as part of re-entry protocol has been agreed: <ul style="list-style-type: none"> - Ensure moratorium intact and new development to comply with HCV and HCS approach. ANJ has shared its internal memo on the moratorium of new development - Formally integrate NDPE into its sustainability policy – planned by Oct 2019 - Embrace sustainable landscape approach and commitment to conserve significant area of forest and to share the initial concept of recovery plan within 6 (six) months period - Continue to implement good agricultural practices and its excellence in oil palm development, including but not limited on waste management, biodiversity preservation, traceability, and inclusion of smallholders in all of its concessions - Communicate on the progress of the above action plan on regular basis <p>IFFCO decided to lift the suspension on ANJ and upgraded the status of the case into monitoring, which accommodates the re-entry of ANJ into IFFCO supply chain.</p> <ul style="list-style-type: none"> • May 2019: Discussion with ANJ with one of the purposes was to introduce our Re-entry Protocol. We were encouraged by the commitment and measure to embrace forest conservation as part of its oil palm development plan in Papua: <ul style="list-style-type: none"> - Moratorium on new clearing in Papua since 14 November 2018, despite the area being developed was just 10% of the total HGU - New development to comply with newly adopted RSPO P&C that integrates HCS requirement 		

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				<ul style="list-style-type: none"> - RSPO closed ANJ case on 24 May-19 (https://rspo.org/files/IMU_Closure_letter_ANJs_Monitoring_20190524.pdf) - Develop landscape conservation plan of significant forest areas - Provide economic benefit to community, address stunting and poverty in Papua - Willingness to work on the Re-entry Protocol requirement and agreed to have further discussion on the Action Plan. <p>• June 2018: Due to various reports on forest clearing in its subsidiary in Papua, PT. SON put on hold sourcing from ANJ while continue the engagement and dialogue with the company</p>		
3.	PT. Sawit Sumbermas Sarana (SSMS)	Multiple issues: Alleged clearance of forested peatland and orangutan habitat in PT. Kalimantan Sawit Abadi and PT. Sawit Multi Utama, lack of community consultation, HCV assessment and forest and orangutan habitat clearance in PT. Sawit Mandiri Lestari (SML), peat clearance by PT. Borneo Sawit Gemilang	Direct supplier to PT. Synergy Oil Nusantara (PT.SON)	<ul style="list-style-type: none"> • SSMS published Procedure for Stakeholder Grievance and Complaints Handling Mechanism: Procedure for Stakeholder Grievance and Complaints Handling Mechanism PT Sawit Sumbermas Sarana Tbk (ssms.co.id) • Oct 2020: SSMS published its first sustainability progress report: sustainability journey (ssms.co.id) • Feb 2020: Discussion with SSMS and Daemeter on the action plan as part of the re-entry protocol: <ul style="list-style-type: none"> - Develop a time-bound sustainability roadmap with detailed action plan, including working on recovery/compensation plan - Together with third party suppliers, working towards a fully traceable palm oil supply chain and achieving full traceability to plantation - Develop and initiate a sustainable landscape program in Kotawaringin Barat and Lamandau districts - Communicate six-monthly on the progress of the roadmap and overall Sustainability Policy implementation using the online sustainability dashboard - Work with the downstream business to ensure alignment in sustainability program and implementation 	Greenomics (June 2015), EIA and JPIK Complaint to the RSPO (May 2015), Chain Reaction Research (Feb 2017), Greenpeace (Sep 2018)	Suspended

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				<p>SSMS and Daemeter will communicate on this action plan to relevant stakeholders</p> <ul style="list-style-type: none"> • July 2019: Discussion with SSMS and understood that: <ul style="list-style-type: none"> - SSMS has published NDPE policy in Sep-2017 - SSMS has done verification on the allegation of the peat clearance by PT. Borneo Sawit Gemilang (BSG) and confirmed the area cleared was not peat (https://ssms.co.id/en/media/detail/update-on-plasma-plantation-development-by-bsg) - SSMS has sold PT. Sawit Mandiri Lestari and it is not within their control anymore - SSMS appointed CORE-Daemeter to guide them on the sustainability policy implementation - Further discussion is required on the action plan as part of the Re-entry Protocol • Sep 2018: SSMS appointed Daemeter to verify allegations raised by Chain Reaction Research. The independent verification clears SSMS of 3 allegations: Independent verification clears SSMS of 3 allegations PT Sawit Sumbermas Sarana Tbk • June 2018: Due to various reports on forest and peat clearance, PT. SON put on hold sourcing from SSMS while continue the engagement and dialogue with the company • May 2016: RSPO closed the case of SML following announcement that SSMS has sold PT. SML: Case: GR-000893 (force.com) • May 2015: EIA and JPIK Kalteng submitted complaint to the RSPO against SSMS over its subsidiary, PT. Sawit Mandiri Lestari (SML). Alleged violations include lack of consultation with communities, flawed HCV assessment, no FPIC process and lack of permits (Case: GR-000893 (force.com)) 		
4.	FGV Holdings Berhad	Re-suspension of RSPO certificate of Kilang Sawit	Direct supplier to FGV IFFCO	<ul style="list-style-type: none"> • Nov 2021: FGV appoints Elevate as independent auditor to assess group's alleged forced labour 	RSPO Statement (Jan	Monitoring

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		Serting by the RSPO Complaint Panel, and Withhold Release Order (WRO) issued by the US Customs and Border Protection (CBP) on alleged human rights and forced labour	Sdn. Bhd (FISB), a joint venture refinery of FGV Holdings Berhad and IFFCO	<ul style="list-style-type: none"> • Aug 2021: Agreement was reached with US CBP for FGV to appoint independent auditing firm to conduct assessment of its operations against the 11 ILO indicators of Forced Labour. FGV is currently finalising the appointment of an auditor and aiming for the audit work to take place soon: FGV Updates its Steps to Address the U.S. Customs and Border Protection (CBP)'s Withhold Release Order (WRO) - FGV Holdings Berhad) • July 2021: FGV continues to address and implement the directives of the RSPO Complaint Panel. A verification audit was conducted in six of FGV's complexes in Peninsular Malaysia and Sabah, by an independent auditor appointed by the RSPO. The audit took place between November 2020 and April 2021. The outcome of the audit is now being deliberated by the RSPO Complaint Panel: FGV-Sustainability-Updates-1-July-2021.pdf (fgvholdings.com) • Mar 2021: Following FGV's affiliation with the Fair Labor Association (FLA), a second Progress Finding Report was issued by FLA on 31 March 2021 that highlights FGV's advancements in strengthening its internal management systems to uphold labor standards. • Sep 2020: Issuance of Withhold Release Order (WRO) by US CBP on palm oil products containing palm oil produced by FGV Holdings Berhad and its subsidiaries and joint ventures. • Jan 2020: FISB takes note of the RSPO Complaint Panel on the re-suspension of the RSPO P&C certificate of Kilang Sawit Serting. The other 34 RSPO-certified management units of FGV remain certified. : https://www.rspo.org/news-and-events/news/rspo-statement-regarding-complaints-panel-decision-on-felda-global-venture-holdings FISB has also been informed that FGV Holdings Bhd has published their response to appeal to the decision: https://www.fgvholdings.com/press_release/fgv-appeals-against-the-rspo-complaints-panels-decisions/ <p>FISB has since suspended Kilang Sawit Serting to enter into its supply chain, and is deferring to the RSPO process, and will monitor closely the development of the case.</p>	2020), Associated Press (AP) News (Sep 2020), US Customs & Border Protection (Sep 2020)	

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				<ul style="list-style-type: none"> • Aug 2019: Based on progress demonstrated, RSPO lifted the suspension on RSPO certificate of Kilang Sawit Serting and its supply base plantations • Mar 2019: Action plan and 1st progress report submitted and approved by the RSPO • Nov 2018: RSPO suspends the RSPO certificate of FGV's Kilang Sawit Serting following indication of forced labour and poor working condition 		
5.	FGV Holdings Berhad	HCV clearance in PT. Temila Agro Abadi (TAA) in West Kalimantan. TAA is subsidiary of FGV Holdings Berhad	Direct supplier to FGV IFFCO Sdn. Bhd (FISB), a joint venture refinery of FGV Holdings Berhad and IFFCO	<ul style="list-style-type: none"> • Jan 2020: FGV Holdings Bhd has ceased all land development in PT. Temila Agro Abadi/PT. TAA since 25th April 2017. With the enhancement of the Group Sustainability Policy, FGV Holdings Bhd has communicated that the development in PT. TAA is permanently discontinued. FGV Holdings Bhd has also clarified that the clearance location given in Mighty Earth report belongs to the local community. The clearing of the land was carried out by the land owner for paddy planting. IFFCO has since considered the case resolved and closed. • Dec 2019: Request for explanation from FGV Holdings Bhd on the status of the case, and if there is compensation/remediation plan in place 	Mighty Earth Report 9	Closed
6.	TH Plantation Bhd	PT. Persada Kencana Prima (PKP) in North Kalimantan is alleged of deep peat (> 3m) clearance to make for oil palm development and it still continues. PKP is owned by TH Plantations Bhd. Recently forest clearing was also detected by Aidenvironment in TH	Direct supplier to FGV IFFCO Oil Products (FIOP), a joint venture refinery of FGV Holdings Berhad and IFFCO.	<ul style="list-style-type: none"> • Oct 2019: FIOP is supplier of palm oil to IFFCO Group. IFFCO was alerted about this continually unresolved case by its customer and communicated to FIOP. Since Oct 2019, FIOP has put on hold sourcing from TH Plantation Bhd. 	Mighty Earth Report 15	Suspended

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		Plantations concession in Pahang, Malaysia				
7.	BEST Group	Allegation on deforestation in PT. Wanasawit Subur Lestari and peat clearance in PT. Karya Luhur Sejati, both in Central Kalimantan	Direct supplier to FGV IFFCO Trading France (FIT), a joint venture trading company of FGV Holdings Berhad and IFFCO	<ul style="list-style-type: none"> • Apr 2020: Since 6th April 2020, BEST Industry Group has put moratorium on new clearance for the whole group plantations. We have since changed the grievance status to Monitoring. • Dec 2019: Request for explanation and clarification from BEST Group on the allegation and to hold sourcing from the company if the deforestation and peat clearance confirms. To engage BEST group on agreed action plan as part of the re-entry protocol 	Mighty Earth Report 19	Monitoring
8.	Sungai Budi/Tunas Baru Lampung	Allegation on deforestation in PT. Samora Usaha Jaya, Lampung	Direct supplier to FGV IFFCO Trading France (FIT), a joint venture trading company of FGV Holdings Berhad and IFFCO	<ul style="list-style-type: none"> • Jun 2020: Due to various reports on deforestation and peat clearance, FIT put on hold purchase from Tunas Baru Lampung while continue the close engagement and dialogue with the company. One of topics in the dialogue was regarding introduction to our Re-entry Protocol • Apr 2020: Tunas Baru Lampung explained that they have engaged Global Environment Center to conduct 3rd party verification audit, of which it confirmed that the cleared areas were not peat. The report and findings from the verification audit is published on its website: https://www.tunasbarulampung.com/summary-of-third-party-verification-of-pt-samora-usaha-jaya-suj-case/ • Dec 2019: Request for explanation and clarification from Tunas Baru Lampung on the allegation and to hold sourcing from the company if the deforestation and peat clearance confirms. To engage Tunas Baru Lampung on agreed action plan as part of the re-entry protocol 	Mighty Earth Report 19, Chain Reaction Research (Apr 2018), Chain Reaction Research (Apr 2020)	Suspended
9.	Sime Darby Plantation Berhad	Allegation on deforestation in Sime Darby Plantation's concession at Derawan Estate in Bintulu, Sarawak, Malaysia	Direct supplier to FGV IFFCO Sdn Bhd (FISB), a joint venture refinery of FGV Holdings	<ul style="list-style-type: none"> • Sep 2019: Sime Darby has provided clarification that the forest clearance happened outside of their boundaries. The clarification is made available on their website: http://www.simedarbyplantation.com/media/press-releases/statement-response-rapid-response-palm-oil-report-19-mighty-earth 	Mighty Earth Report 19	Closed

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			Berhad and IFFCO			
10.	Sime Darby Plantation Berhad	Withhold Release Order (WRO) issued by the US Customs and Border Protection (CBP) on alleged forced labour and abuses on workers on plantations in Malaysia	Direct supplier to FGV IFFCO Sdn Bhd (FISB), a joint venture refinery of FGV Holdings and IFFCO	<ul style="list-style-type: none"> • Mar 2021: Sime Darby appoints Impactt to conduct third party labour assessment across its Malaysia operations. It also establishes the Commission, comprised Impactt – the ethical trade consultancy organization, and a Stakeholder Consultation Panel, to undertake an evaluation of SDP’s operations after the United States Customs and Border Protection (USCBP) imposed a Withhold Release Order (WRO) on oil produced from its Malaysian plantations. Sime Darby is committed to implementing any required improvements recommended pursuant to Impactt’s findings. Details on their website: https://www.simedarbyplantation.com/media/press-releases/sime-darby-plantation-dissolves-its-expert-stakeholder-human-rights-assessment • Dec 2020: Issuance of Withhold Release Order (WRO) by US CBP on palm oil and palm oil and products containing palm oil produced by Sime Darby Plantation Berhad and its subsidiaries, joint ventures and its affiliated entities in Malaysia. 	Liberty Shared petition to US Customs and Border Protection (April 2020), Associated Press (AP) News (Dec 2020), US Customs and Border Protection (Dec 2020)	Monitoring
11.	Mulia Sawit Agro Lestari	Allegation on peat clearing in the concession in Central Kalimantan	Direct supplier to PT. Synergy Oil Nusantara (PT. SON)	<ul style="list-style-type: none"> • Nov 2018: PT.SON recorded a one-time purchase from PT. Mulia Sawit Agro Lestari in Nov 2018 but it recorded no more purchase since then. 	Chain Reaction Research (Oct 2018), Mighty Earth report 9,10,11,12	No purchase
12.	Indonusa	Allegation on deforestation in PT. Internusa Jaya Sejahtera in Merauke, Papua.	PT. Hamita Utama Karsa (subsidiary of Indonusa) is direct supplier to PT. Synergy Oil Nusantara (PT. SON)	<ul style="list-style-type: none"> • Oct 2019: Following information on the link of ownership between Indonusa and PT. Hamita Utama Karsa (PT. HUK), PT. SON had a discussion with PT. HUK, however an agreed action plan has not yet reached over oil palm development in Papua. PT. SON decided to put on hold sourcing from PT. HUK while continue the engagement with the company on the case. 	Greenpeace (Sep 2018), Mighty Earth report 7,10,11,12	Suspended
13.	LKPP Corporation Sdn Bhd	Allegation on deforestation in PKPP Plantations Sdn Bhd (Cherating) concession	Indirect supplier to FGV IFFCO Sdn Bhd (FISB), a joint venture	<ul style="list-style-type: none"> • Dec 2020: FISB does not have direct business relationship with LKPP Corporation Sdn Bhd mills. It communicated about the allegation to its direct suppliers and to understand if any of them source from the company. FISB received declaration from Tian Siang Oil Mill Sdn Bhd 	Mighty Earth Report 30, 31	Monitoring

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			refinery of FGV Holdings Berhad and IFFCO	that the FFB sources are not originated from PKPP Plantations Sdn Bhd (Cherating) concession		
14.	Yayasan Pahang Plantations Sdn Bhd (YPPH)	Allegation on peat development in the concession of Yayasan Pahang Plantations Sdn Bhd's Pekan Barat and Pekan Timur Estates	Indirect supplier to FGV IFFCO Sdn Bhd (FISB), a joint venture refinery of FGV Holdings Berhad and IFFCO	<ul style="list-style-type: none"> • Nov 2021: Prosper Group informed that YPPH has collaborated with the Global Environment Centre (GEC) – a Non-Governmental Organization with expertise on peatland recovery projects, to develop and implement a Recovery Plan Project with an area of up to 4,800 hectares for rehabilitation, fire prevention and conservation of peat swamp forest. For more information on the project and its progress, please visit: https://ypph.com.my/v4/category/sustainability/. • Dec 2020: FISB does not have direct business relationship with Yayasan Pahang or YP Plantations Sdn Bhd (YPPH). It communicated about the allegation to its direct suppliers and recognizes that its direct supplier, Prosper Group, sources from the company. A discussion between FISB and Prosper Group management took place in December 2020 and Prosper informed FISB that it has started to engage YPPH since June 2020 and has since received positive response. YPPH put immediate moratorium in mid-2020 on all new planting, including the remaining 790 Ha which had been partly cleared, and committed to NDPE Policy. In August 2020, YPPH integrated NDPE Policy into its revised Sustainable Palm Oil Policy. Currently they are exploring options for recovery plan project. FISB is monitoring the progress closely with Prosper Group 	Mighty Earth Report 30	Monitoring
15.	Amanah Saham Pahang Berhad (ASPA)	Allegation on deforestation in Mentiga Corporation Bhd (area A and B) and Berabong Estate concessions	Indirect supplier to FGV IFFCO Sdn Bhd (FISB), a joint venture refinery of FGV Holdings Berhad and IFFCO	<ul style="list-style-type: none"> • Sep 2021: ASPA is still in the midst of finalizing the recovery plan project • Dec 2020: FISB does not have direct business relationship with Amanah Saham Pahang Berhad (ASPA). It communicated about the allegation to its direct suppliers and recognizes that its direct supplier, Prosper Group, sources from the company. A discussion between FISB and Prosper Group management took place in December 2020 and Prosper informed FISB that it has started to engage ASPA since June 2020 and has since received positive response. ASPA put immediate moratorium in mid-2020 on all new planting and committed to NDPE Policy. In August 2020, ASPA integrated NDPE Policy into its revised Sustainable 	Mighty Earth Report 30	Monitoring

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				Palm Oil Policy. In September 2020, Prosper introduced the concept of recovery plan. Currently they are exploring options for recovery plan project. FISB is monitoring the progress closely with Prosper Group		

Notes: Grievances with the status of Monitoring and Investigation are allowed to enter into IFFCO Supply Chain. Suppliers have to show progress against the agreed action plan during the Monitoring status. Please refer to the IFFCO Issues Handling Procedure

