

Company Name Wilmar International
Industry Agricultural Products (Supply Chain and Own Operations)
Overall Score 43.5 out of 100

Theme Score	Out of	For Theme
4.1	10	A. Governance and Policies
10.3	25	B. Embedding Respect and Human Rights Due Diligence
13.5	20	C. Remedies and Grievance Mechanisms
6.9	25	D. Performance: Company Human Rights Practices
8.7	20	E. Performance: Responses to Serious Allegations

Please note that any small differences between the Overall Score and the added total of Measurement Theme scores are due to rounding the numbers at different stages of the score calculation process.

Please note also that the "Not met" labels in the Explanation boxes below do not necessarily mean that the company does not meet the requirements as they are described in the bullet point short text. Rather, it means that the analysts could not find information *in public sources* that met the requirements *as described in full* in the CHRB 2022 Methodology document for the sector concerned. For example, a "Not met" under "General HRs Commitment", which is the first bullet point for indicator A.1.1, does not necessarily mean that the company does not have a general commitment to human rights. Rather, it means that the CHRB could not identify a public statement of policy in which the company commits to respecting human rights.

Detailed assessment

A. Governance and Policies (10% of Total)

A.1 Policy Commitments (5% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.1.1	Commitment to respect human rights	1	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Met: International Bill of Human Rights: It indicates, on its NDPE Policy: 'We commit to upholding and promoting internationally-recognized human rights as described in the International Bill of Human Rights'. [No Deforestation, No Peat, No Exploitation Policy, 11/2019: wilmar-international.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Commitment to the UNGPs: The Code of Ethical Conduct indicates: 'Wilmar supports the protection and preservation of human rights around the world by following the fundamental principles set forth in [...] the United Nations Guiding Principles on Business and Human Rights'. Also, the NDPE Policy states: 'Our position on No Exploitation and our policies, action plans and mechanisms are guided by the United Nations Guiding Principles on Business and Human Rights'. However, 'following the fundamental principles' and 'guided by' are not considered formal statements of commitment according to CHRB wording criteria. The 2021 Sustainability Report indicates: 'committed to implementing the UN Guiding Principles on Business and Human Rights'. Moreover, the 2020 Sustainability Report notes: 'We are also committed to implementing the UN Guiding Principles on Business and Human Rights'. However, these pieces of evidence were found in annual reports and according to CHRB revised approach, commitments are expected to be placed in a formal policy document. The 2021 Sustainability Report points out that 'We are members of the [...] the United National Global Compact (UNGC)'. However, been a signatory of United National Global Compact does not meet the requirement for this subindicator. Finally, the No Exploitation protocol explains: 'Through the feedback received via several consultations with subject-matter experts and stakeholders, Wilmar acknowledges that for human rights issues, a decision to withdraw as a buyer could put vulnerable groups at risk. As early as possible in the grievance handling process, Wilmar will convey to community representatives and HRDs [...], the grievance procedure including the decision making process of potential suspension cases, in order to enable a discussion on potential impacts of a suspension decision. This will take into account guidance around responsible disengagement, in line with principles set out in the OECD Due Diligence Guidance for Responsible Business Conduct and the UN Guiding Principles on Business and Human Rights (UNGPs)'. However, no commitment to UN Guiding Principles on Business and Human Rights found in this piece of evidence as it refers to the UNGP is a specific context. Moreover, the document does not seem to be a formal policy. No company's publicly available policy statement committing it to respecting the UN Guiding Principles on Business and Human Rights found. [Code of Ethical Conduct, 06/2019: wilmar-international.com] & [No Deforestation, No Peat, No Exploitation Policy, 11/2019: wilmar-international.com] • Not Met: Commitment to the OECD Guidelines for Multinational Enterprises: The Company has provided an additional source to this indicator, however, no material evidence was found.
A.1.2.a	Commitment to respect the human rights of workers: ILO Declaration on Fundamental Principles and Rights at Work	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Company has a commitment to the ILO Core: The Company's No Deforestation, No Peat and No Exploitation policy covers each ILO Core commitment: discrimination, forced labour, child labour, freedom of association and collective bargaining, as indicated below. The Company has provided an additional source to this indicator, however, key piece of evidence was already in use. [No Deforestation, No Peat, No Exploitation Policy, 11/2019: wilmar-international.com] • Met: Company has an explicit commitment to All four ILO Core: The Company's No Deforestation, No Peat and No Exploitation policy contains commitment to each ILO core considered in this datapoint. In relation to collective bargaining and freedom of association, the Company adds that 'Where the right to freedom of association and collective bargaining are restricted under law, parallel means of independent and free association and bargaining should be made available to all such personnel'. The Company has provided an additional source to this indicator, however, key piece of evidence was already in use. [No Deforestation, No Peat, No Exploitation Policy, 11/2019: wilmar-international.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Company expect suppliers to commit to ILO Core: The Company's No Deforestation, No Peat and No Exploitation policy covers each ILO Core commitment: discrimination, forced labour, child labour, freedom of association and collective bargaining, as indicated below. The provisions of the NDPE Policy apply to 'all third-party suppliers'. The Company has provided an additional source to this indicator, however, key piece of evidence was already in use. [No Deforestation, No Peat, No Exploitation Policy, 11/2019: wilmar-international.com] • Met: Company explicitly list All four ILO for suppliers: The No Deforestation, No Peat and No Exploitation policy includes commitments to each ILO core area. With respect freedom of association and collective bargaining, the Company states: '[...] we will respect the rights of personnel to form and join trade unions of their

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>choice, and to bargain collectively. Where the right to freedom of association and collective bargaining are restricted under law, parallel means of independent and free association and bargaining should be made available to all such personnel.'</p> <p>The provisions of the policy apply to 'all third-party suppliers'. The Company has provided an additional source to this indicator, however, key piece of evidence was already in use. [No Deforestation, No Peat, No Exploitation Policy, 11/2019: wilmar-international.com]</p>
A.1.2.b	Commitment to respect the human rights of workers: Health and safety and working hours	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Commitment to respect H&S of workers: It indicates: 'we are committed to providing a safe and healthy working environment for our people and stakeholders'. [Workplace Health and Safety Policy, 01/04/2019: wilmar-international.com] • Not Met: Respect ILO labour standards on working hours or Commits to 48 hours regular work week: The Company indicates, in its NDPE Policy: 'We commit to upholding and promoting internationally-recognized human rights as described in the [...] the International Labour Organization (ILO) eight fundamental Conventions and Declaration on Fundamental Principles and Rights at Work'. Also 'we commit to the following for our own operations, and expects similar standards from our suppliers: [...] the company and its suppliers/contractors shall ensure that workers are not working more than sixty (60) hours per week as part of their standard or contracted working hours; that any overtime hours are worked on a voluntary basis and compensated at a rate consistent with national law; and that workers are not required to work on public holidays or are compensated in accordance with the national law if they choose to work that day, and have at least one day off in seven and at least one day off after six consecutive workdays'. However, no evidence found of the Company explicitly committing to respect ILO conventions on working hours or that publicly states that workers are not required to work more than 48 hours as regular working week, and paid at a premium rate. The 2021 Sustainability Report indicates: 'We are committed to respecting human and labour rights, as set out in the [...] International Labour Organisation (ILO) Core Conventions'. However, the Company is expected to explicitly commit to respect ILO conventions on working hours. The Company has provided an additional source to this indicator, however, no material evidence was found. [No Deforestation, No Peat, No Exploitation Policy, 11/2019: wilmar-international.com] & [2021 Sustainability Report, 14/04/2022: wilmar-international.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Expect suppliers to commit to H&S of their workers: The company indicates that 'in its supply chain, Wilmar strives to respect and protect human rights (...) and provide a safe, clean and healthy workplace and living environment'. The NDPE policy covers supply chain and requires providing a safe and healthy workplace as outlined in the Health and Safety policy [No Deforestation, No Peat, No Exploitation Policy, 11/2019: wilmar-international.com] & [Workplace Health and Safety Policy, 01/04/2019: wilmar-international.com] • Not Met: Expect suppliers to commit to ILO labour standard or to 48 hours regular work week: The NDPE Policy indicates: 'All provisions in this policy, with no exception, apply to: [...] All third-party suppliers'. Moreover: 'we commit to the following for our own operations, and expects similar standards from our suppliers: [...]the company and its suppliers/contractors shall ensure that workers are not working more than sixty (60) hours per week as part of their standard or contracted working hours; that any overtime hours are worked on a voluntary basis and compensated at a rate consistent with national law; and that workers are not required to work on public holidays or are compensated in accordance with the national law if they choose to work that day, and have at least one day off in seven and at least one day off after six consecutive workdays. Also, the No Exploitation Protocol indicates Types of No Exploitation non-compliances, including: 'Systematic violation of worker's rights and legal requirements with respect to: [...] minimum wage and working hours'. However, no formal commitment about respecting the ILO conventions on working hours was found. Alternatively, the Company would achieve this by committing to a 48 hours regular working week, and consensual overtime paid at a premium rate. The Company has provided an additional source to this indicator, however, no material evidence was found. [No Deforestation, No Peat, No Exploitation Policy, 11/2019: wilmar-international.com] & [No Exploitation protocol, 09/2020: wilmar-international.com]
A.1.3.a.AG	Commitment to respect human rights particularly	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Respect land ownership and natural resources as set out in VGGT: In the 2021 Sustainability Report, the Company indicates: 'we are committed to

Indicator Code	Indicator name	Score (out of 2)	Explanation
	relevant to the industry – land, natural resources and indigenous peoples’ rights (AG)		<p>respecting and upholding the legal and customary land tenure rights of communities, and the individual rights of indigenous and local communities’. Commitments, however, are expected to be placed in Company policy documents. The No Deforestation, No Peat, No Exploitation Policy states: ‘Wilmar will respect indigenous peoples’ and local communities’ formal and customary rights to lands, territories and resources where proven in the context of our operational activities. This includes where the rights to own, occupy, use and administer these lands, territories and resources are proven. This is done in cognizance of the national obligations, constitutions, national and local laws and regulations of the country in which we are operating’. Also: ‘We are also guided and informed by the United Nations Global Compact and the FAO’s Voluntary Guidelines on the Responsible Governance of Tenure of Land, Fisheries and Forests in the context of national food security (VGGTs)’. However, regarding the VGGT, ‘guided and informed by’ are not considered formal statements of commitment to the Guidelines according to CHRB wording criteria. The Company has provided an additional source to this indicator, however, no material evidence was found. [No Deforestation, No Peat, No Exploitation Policy, 11/2019: wilmar-international.com] & [2021 Sustainability Report, 14/04/2022: wilmar-international.com]</p> <ul style="list-style-type: none"> • Not Met: Respect land ownership and natural resources as set out in The IFC Performance Standards • Met: Respecting indigenous peoples’ rights or ILO Convention No.169 or UN Declaration: The No Deforestation, No Peat, No Exploitation Policy states: ‘Wilmar will respect indigenous peoples’ and local communities’ formal and customary rights to lands, territories and resources where proven in the context of our operational activities. This includes where the rights to own, occupy, use and administer these lands, territories and resources are proven. This is done in cognizance of the national obligations, constitutions, national and local laws and regulations of the country in which we are operating’. Also, ‘Wilmar pledges to respect and recognise the long-term formal and customary rights and individual rights of indigenous and local communities in accordance with the United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP) and the HCSA Social Requirements’. [No Deforestation, No Peat, No Exploitation Policy, 11/2019: wilmar-international.com] • Not Met: Expecting suppliers to make these commitments <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Respecting the right to water: The Company provided comments for this indicator on actions it takes related to water conservation. The source provided was an annual report. However, no commitment to respecting the right to water found. Commitments are expected to be placed in Company policy documents. [2021 Sustainability Report, 14/04/2022: wilmar-international.com] • Met: Company’s policy commits to obtain FPIC: One of the core principles of the NDPE Policy is: ‘Respect the rights of indigenous and local communities to give or withhold their Free, Prior and Informed Consent (FPIC) to operations on lands to which they hold legal, communal or customary rights’. The Company has provided additional comments to CHRB regarding this indicator. However, key evidence was already in use. [No Deforestation, No Peat, No Exploitation Policy, 11/2019: wilmar-international.com] • Not Met: Expecting suppliers to make these commitments <p>: One of the core principles of the NDPE Policy is: ‘Respect the rights of indigenous and local communities to give or withhold their Free, Prior and Informed Consent (FPIC) to operations on lands to which they hold legal, communal or customary rights’. The provisions of the NDPE Policy apply to ‘all third-party suppliers’. However, it is not clear it also expects suppliers to commit to the right to water. [No Deforestation, No Peat, No Exploitation Policy, 11/2019: wilmar-international.com]</p>
A.1.3.b.AG	Commitment to respect human rights particularly relevant to the industry – vulnerable groups (AG)	2	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> • Met: Children’s rights: The Company indicates ‘Wilmar is committed to ensuring the rights and protection of children under age 18 (as set in the UN Convention on the right of the child)’. [Child Protection Policy, 01/2018: wilmar-international.com] • Met: Expects suppliers to respect at least one of these rights: The Company states: ‘Ensuring welfare and special care for children in our own operations as well as our third-party suppliers’ operations is under the full scope of this policy, as outlined in our Child Protection Policy.’ The Company’s Child Protection Policy includes a commitment to protect Children’s Rights as set out in the UN Convention on the rights of the child. [No Deforestation, No Peat, No Exploitation Policy, 11/2019: wilmar-international.com] & [Child Protection Policy, 01/2018: wilmar-international.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Met: Child Rights Convention/Business Principles: See above. The Company has a specific Child Protection policy which states that 'Wilmar is committed to ensuring the rights and protection of children under age 18 (as set in the UN Convention on the right of the child)'. [Child Protection Policy, 01/2018: wilmar-international.com] • Not Met: Convention on migrant workers: Previous assessment used evidence from Company's Sustainability Report 2017, which CHRB no longer considers a suitable source for policy statements. No further evidence found. • Met: Expecting suppliers to respect these rights: The Child protection policy, which includes children rights ('as set out in the UN Convention of the Rights of the Child'), is required for suppliers: 'all Wilmar staff are responsible to ensure this Policy is implemented at all times, including adherence by contractors and suppliers'. [Child Protection Policy, 01/2018: wilmar-international.com] & [Human Rights Policy, 01/2018: wilmar-international.com]
A.1.4	Commitment to remedy	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: The Company commits to remedy: It indicates, in its NDPE Policy: 'Wilmar own operations will also cooperate to identify and provide remediation where Wilmar has caused or contributed to negative human rights impacts. This includes in relation to indigenous and local communities' rights and labour rights'. [No Deforestation, No Peat, No Exploitation Policy, 11/2019: wilmar-international.com] • Met: Company expect suppliers to make this commitment: The Human Rights Framework, indicates: 'Our flagship policy, the NDPE policy, extends to our suppliers. This means that we expect adherence to the core principles of the NDPE policy, including those that specifically cover Human Rights'. The NDPE Policy indicates: 'Wilmar own operations will also cooperate to identify and provide remediation where Wilmar has caused or contributed to negative human rights impacts. This includes in relation to indigenous and local communities' rights and labour rights'. [No Deforestation, No Peat, No Exploitation Policy, 11/2019: wilmar-international.com] & [Human Rights Framework, 01/05/2019: wilmar-international.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Collaborating with other remedy initiatives: It indicates, in its NDPE policy that it 'and its suppliers/contractors shall ensure workers have access to judicial remedy and to credible grievance mechanisms, without fear of recrimination or dismissal. Wilmar and our suppliers have a role to play in protecting the right to defend human rights'. However, it is not clear it commits to collaborating with non-judicial mechanisms to provide access to remedy. The No Exploitation Protocol indicates: 'For each case [grievance case], there will be a determination on specific actions considered fundamental for achieving resolution, which can include [...] non-judicial investigations'. However, the Company seems to be referring to possible actions to be taken, which is not considered a commitment to collaborate with non-judicial mechanism. Also, commitments are expected to be placed in formal policy documents. In addition, the Human Rights Framework states: 'Wilmar maintains a clear and strong commitment to non-violence and will do whatever possible, in all contexts, to prevent the use of force or the threat or real application of violence, and to ensure that parties adversely impacted by our operations and practices have access to remedy. [...] Wilmar commits to handle any grievance from any external parties, including individuals, government organisations, and non-governmental organisations (NGOs) concerning the implementation of the NDPE Policy. In its feedback to CHRB, the Company also discloses extra information on its grievance procedure. No publicly available policy statement found committing it to collaborating with non-judicial mechanisms to provide access to remedy. [No Deforestation, No Peat, No Exploitation Policy, 11/2019: wilmar-international.com] & [No Exploitation protocol, 09/2020: wilmar-international.com] • Not Met: Work with suppliers to remedy impact: The Human Rights Framework indicates: 'To ensure our supplier's continued compliance, we have put in place several means of checks and reporting so that we can identify when there are non-compliances or areas where improvement is needed. This will enable Wilmar to provide support and know-how to our suppliers to help them with compliance. These are: [...]Corrective action and remediation processes; Supplier support [...]. Wilmar has a zero-tolerance policy on the following issues: child labour, bonded and forced labour, restrictions of freedom of movement. Where these are found within our suppliers' operations, the supplier will be required to acknowledge the issues and put in place an immediate corrective action and remediation plan'. It is not clear, however, if the Company is formally committed to actively collaborate

Indicator Code	Indicator name	Score (out of 2)	Explanation
			with suppliers to remedy adverse impacts. [Human Rights Framework, 01/05/2019: wilmar-international.com]
A.1.5	Commitment to respect the rights of human rights defenders	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> Met: Zero tolerance attacks on HRs Defenders (HRDs): The company indicates that 'Wilmar supports protection for environmental and human rights defenders and prohibits threats, harassment, intimidation, the use of violence, or retaliation against anyone who raises a concern, lodges a complaint or participates in an investigation or whistleblowing.' [No Deforestation, No Peat, No Exploitation Policy, 11/2019: wilmar-international.com] Met: Company expect suppliers to make this commitment: As indicated above, the Company 'supports protection for environmental and human rights defenders and prohibits threats, harassment, intimidation, the use of violence, or retaliation against anyone who raises a concern, lodges a complaint or participates in an investigation or whistleblowing.' This policy cover 'All third-party suppliers'. [No Deforestation, No Peat, No Exploitation Policy, 11/2019: wilmar-international.com] <p>Score 2</p> <ul style="list-style-type: none"> Met: Work with HRD to create safe and enabling environment: The 2021 Sustainability Report notes: 'We are committed to incorporating the protection of HRDs in our human rights due diligence mechanisms, management and monitoring processes. This includes proactive and constructive engagement with HRDs acting in good faith throughout our due diligence processes and when responding to specific grievances raised'. It also provides, in its feedback to CHRB information on HRDs found in its No exploitation for third parties protocol. The Policy on Human Rights Defenders indicates: 'We acknowledge the crucial contribution of HRDs to a healthy civic space in the countries we operate and therefore support the protection of HRDs acting in good faith to exercise and defend fundamental human rights'. Also: 'Wilmar is committed to actively engaging in collaborative efforts to enhance the respect of HRDs' rights across the whole sector. For example, Wilmar contributed to the development of the RSPO's guidance on Protection of Human Rights Defenders as a member of the RSPO Human Rights Defenders Task Force'. [Policy on Human Rights Defenders, 10/12/2021: wilmar-international.com] & [2021 Sustainability Report, 14/04/2022: wilmar-international.com]

A.2 Policy Commitments (5% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.2.1	Commitment from the top	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> Met: Board level responsibility for HRs: The website states that 'The Chairman and CEO and the Board of Directors oversee the management of Wilmar's sustainability strategy. They are supported by the Board Sustainability Committee (BSC) which has an independent majority. The BSC assists the Board of Directors in fulfilling its oversight responsibility in relation to Wilmar's objectives, policies and practices pertaining to sustainability or ESG matters, and to ensure that the Company's positions in these areas are current and compliant with regulatory requirements and international standards. This is typically done through quarterly BSC meetings, reviews of emerging ESG issues and quarterly reports on sustainability performance from the Sustainability Department. Topics discussed cover the environment, health and safety, equal opportunities, human rights, labour rights, child protection, and food safety'. [Sustainability Governance Structure (web), N/A: wilmar-international.com] Not Met: Describe HR expertise of Board member: The Company has provided comment to CHRB regarding this subindicator. However, no material evidence was found. [2021 Annual Report, 15/03/2022: media-wilmar.todayir.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> Met: Speeches/letters by Board members or CEO: In the introduction for the Sustainability Report 2018, part of the statement from the board includes: 'Wilmar's operations are guided by a commitment to human rights. We work proactively to prevent the exploitation of workers and communities, and seek to immediately halt and remediate any infringement of our policies. Over the past two years, we have placed a great deal of our focus on strengthening worker rights in our plantations and mills. In Indonesia, we achieved an important milestone by converting the contracts of all our temporary workers' in Central Kalimantan to permanent positions. Securing stronger labour union relations across our Indonesian operations has also been a key focus as we continue to build on a collaborative approach to workers' rights. The UN Sustainable Development Goals guide our efforts relating to child welfare and protection. In 2018, we undertook a range of initiatives to identify risks for children in and around our estates. We have also escalated our work to ensure that the 12,400 children living in our plantations in both Asia and Africa have access to decent primary schooling. Currently, about 84% of these children now attend school, and our objective is to ensure that we reach 100% attendance by 2025. These efforts have been strongly supported throughout the company, and we are therefore proud to be ranked number one in the Global Child Forum 2018 Corporate Responses to Protecting Children's Rights in Southeast Asia report for the improvements we have made'. [Sustainability Report 2018, 2019: wilmar-international.com]
A.2.2	Board responsibility	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> Met: Board/Committee review HRs strategy: The company indicates on its website: 'The Chairman and CEO and the Board of Directors oversee the management of Wilmar's sustainability strategy. They are supported by the Board Sustainability Committee (BSC) which has an independent majority. The BSC assists the Board of Directors in fulfilling its oversight responsibility in relation to Wilmar's objectives, policies and practices pertaining to sustainability or ESG matters, and to ensure that the Company's positions in these areas are current and compliant with regulatory requirements and international standards. This is typically done through quarterly BSC meetings, reviews of emerging ESG issues and quarterly reports on sustainability performance from the Sustainability Department. Topics discussed cover the environment, health and safety, equal opportunities, human rights, labour rights, child protection, and food safety'. [Sustainability Governance Structure (web), N/A: wilmar-international.com] Not Met: Examples/trends re HR discussion in the last reporting period: The Company indicates in its 2021 Annual Report that 'In August 2021, we hosted our annual sustainability webinar during which we provided key updates on our sustainability initiatives, including updates on the Sustainability Report 2020; Covid-19 interventions and contributions; carbon and climate change journey; progress on human rights initiatives as well as Roundtable on Sustainable Palm Oil certification'. Also, 'Wilmar's Human Rights Defender Policy was launched on 21 December 2021 after a process of development that included input from international as well as Indonesian and Malaysian based civil society organisations'. The Policy is signed off by the CEO. However, although the Company indicates that it has hosted a sustainability webinar which touched, among other topics, human rights, and that it has launched its Human Rights Defender Policy, no details were found clarifying and which level these actions took place and whether they involved the Board's Committee responsible for Human rights. This indicator focuses specifically on Board level activity. [2021 Annual Report, 15/03/2022: media-wilmar.todayir.com] & [Policy on Human Rights Defenders, 10/12/2021: wilmar-international.com] <p>Score 2</p> <ul style="list-style-type: none"> Not Met: Meets both requirements under score 1 Not Met: How affected stakeholders/HR experts informed discussions: See above. In addition, it indicates that 'For our palm oil operations in Indonesia, we have been collaborating with our technical partner and expert, Verité – an independent non-profit organisation working to strengthen labour rights in supply chains. Since 2017, we have been exploring systemic labour and human rights risks that can occur in plantations, specifically in the Indonesian context. Areas we have looked into include, but are not limited to: understanding the possible root causes of child labour; the link between work and pay practices; and emerging labour issues. Through initial 12-month programmes at PT. Daya Labuhan Indah and PT. Perkebunan Milano in North Sumatra, Verité conducted an assessment on the ground with the aim of building internal processes and competencies, and developing sustainable solutions to recurring labour rights issues'. It also notes

Indicator Code	Indicator name	Score (out of 2)	Explanation
			that it is an 'Active member of the RSPO Labour Task Force and now the newly established Decent Living Wage Task Force (DLW TF)'. However, although the Company indicates that works with external human rights experts, and has developed new policies and hosted webinars, it is not clear how the experiences of affected stakeholders or external human rights experts informed these discussions at Supervisory Board Committee level, as no evidence was found in relation to the Company's personnel involved in them. This subindicator looks for Supervisory Board level discussions. [2020 Sustainability Report, 29/04/2021: wilmar-international.com]
A.2.3	Incentives and performance management	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Incentives for at least one board member: The Company indicates: 'The NC [Nominating Committee] conducts an annual formal assessment of the effectiveness of the Board, Board Committees and the contributions of Directors on an annual basis. The purpose of the annual evaluation is to seek the respective views of the Directors on various aspects of the Board's performance and effectiveness of the contributions of Directors. In the FY2021 assessment, an additional section on sustainability and an evaluation of the Exco were introduced'. However, although the Company indicates that section on sustainability was included in the assessment of the effectiveness of the Board, it is not clear the Company has an incentive or performance management scheme linked to the Company's human rights policy commitment(s) or strategy for Supervisory Board member(s). [2021 Annual Report, 15/03/2022: media-wilmar.todayir.com] • Not Met: At least one key HR risk, beyond employee H&S <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Performance criteria made public • Not Met: Review of other board performance criteria
A.2.4	Business model strategy and risks	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Board process to review business model and strategy: The Company has provided information on how its Board Sustainability Committee was created as well as details of its composition and duties. However, it is not clear the process it has in place to discuss and review its business model and strategy for inherent risks to human rights at board level or a board committee. [2021 Annual Report, 15/03/2022: media-wilmar.todayir.com] • Not Met: Describe frequency and triggers for reviewing: The Company indicates: 'The Board conducts regular scheduled meetings on a quarterly basis. Ad-hoc meetings are convened, if requested by the Board or if warranted by circumstances deemed appropriate by the Board. All regular Board and Board Committee meetings are planned and scheduled well in advance, in consultation with the Directors. In between scheduled meetings, matters that require the Board or a Board Committee's approval are circulated to all Directors, or Board Committee members, as the case may be, for their consideration and decision'. However, although the Company provides details of its Board processes, it is not clear the frequency of and triggers for reviewing its business model or strategy and potential impacts on human rights. [2021 Annual Report, 15/03/2022: media-wilmar.todayir.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets both requirements under score 1 • Not Met: Example of actions decided: The Company indicates, in its 2021 Annual Report: 'Having regard to the importance of ESG issues to Wilmar and to the Board's commitment to integrating sustainability within the Wilmar business model, the Board approved the establishment of a Board Sustainability Committee ("BSC") in 2021 which was operative from 1 January 2022'. According to the webpage section Sustainability Governance Structure, the BSC supports the Chairman and CEO and the Board of Directors to oversee the management of Wilmar's sustainability strategy. Topics covered by the sustainability strategy covers 'the environment, health and safety, equal opportunities, human rights, labour rights, child protection, and food safety'. However, it is not clear the process/system that triggered this action, according to the requirements of subindicator above. [2021 Annual Report, 15/03/2022: media-wilmar.todayir.com] & [Sustainability Governance Structure (web), N/A: wilmar-international.com]

B. Embedding Respect and Human Rights Due Diligence (25% of Total)

B.1 Embedding Respect for Human Rights in Company Culture and Management Systems (10% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.1.1	Responsibility and resources for day-to-day human rights functions	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Score of 1 on A.1.2.a: See indicator A.1.2.a • Met: Senior responsibility for HR implementation and decision making: The Company indicates that its 'Sustainability department is spearheaded by the Chief Sustainability Officer, led by the Group Sustainability General Manager and staffed by over sixty employees worldwide. The department is responsible for implementation of the Group's sustainability strategies. The Company's sustainability strategy and policies 'cover the environment, health and safety, equal opportunities, human rights, labour rights, child protection, and food safety'. Similar evidence is provided on its website: ' Wilmar's Sustainability Department is led by the Chief Sustainability Officer with the General Manager – Group Sustainability in charge of day-to-day management'. [Sustainability Report 2019, 05/2020: wilmar-international.com] & [Sustainability Governance Structure (web), N/A: wilmar-international.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: How it assigns Day-to-day responsibility: See above. In addition, 'Staffed by over 60 employees across our global offices and sites, the Sustainability Department works in collaboration with all business and operational units to implement the Group's multifaceted sustainability strategies and initiatives'. [2020 Sustainability Report, 29/04/2021: wilmar-international.com] • Met: Day-to-day resources and expertise allocation in own ops: As it is mentioned above, it indicates: 'Staffed by over 60 employees across our global offices and sites, the Sustainability Department works in collaboration with all business and operational units to implement the Group's multifaceted sustainability strategies and initiatives. A combination of local and technical expertise throughout Asia, Africa and Europe enables the Department to oversee implementation of the NDPE policy, other sustainability related policies, sustainability certification, supply chain monitoring, research & development, stakeholder engagement and reporting'. [2020 Sustainability Report, 29/04/2021: wilmar-international.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: Resources and expertise allocation in the supply chain: The Company indicates, in its 2021 Palm NDPE Implementation Annual Report, that it has a Supplier Compliance Team that: 'Willmar's Supplier Compliance Team, together with the wider Wilmar Sustainability Team gather input, discuss and incorporate improvements, additions and/or amendments to be made on the SRT [Supplier Reporting Tool] questionnaire annually. [...] Wilmar's Supplier Compliance Team continuously follows up via email, phone calls and messages [...]. Once completed, suppliers receive a report with action plans based on the gaps identified from the questionnaire. Individual action plans for all direct supplying mills are generated using the "Action Plan" feature within the OnConnect system. [...] The Supplier Compliance Team continuously follows-up with suppliers to ensure action plans are completed, ensuring this process helps to improve overall sustainability performance'. Moreover, regarding the Supplier Reporting Tool (SRT), it is 'an online self-reporting tool hosted on the OnConnect system, to better assess our suppliers' progress and their implementation of our NDPE policy. SRT is used to assess suppliers for environmental and social risks and forms a key part of our Human Rights Due Diligence (HRDD) process. [...] SRT covers core NDPE elements, including: [...] Labour rights and standards (including, but not limited to, Forced labour and human trafficking; Freedom of association and collective bargaining; Non-discrimination and equal opportunities; Fair living wages), [...]'. The webpage section Supply Chain Transformation notes: 'With over 1,000 direct suppliers in our supply chain, we have invested substantial resources to develop extensive programmes to socialise and implement our NDPE policy across our supply chain. As part of our verification framework for supplier compliance, in addition to the ART approach at refinery level, the Supplier Reporting Tool, and Grievance Procedure, Wilmar has also been implementing the Supplier Group Compliance (SGC) verification programme since December 2013, to proactively monitor risk of association at supplier group level. The SGC verification programme, was developed and is executed with support from Aidenvironment Asia'. The 2021 Sustainability Report states: 'We also have an extensive responsible sourcing programme to help suppliers, especially oil palm and sugarcane suppliers, to build their capacity to meet the standards as set out in our Supplier Guidelines'. [2021 Palm NDPE Implementation Annual Report, 2022: wilmar-international.com] & [Supply Chain Transformation (web), N/A: wilmar-international.com]
B.1.2	Incentives and performance management	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Senior manager incentives for human rights: The 2021 Sustainability Report notes: 'Wilmar's Sustainability Department is led by the Chief Sustainability Officer, with the General Manager – Group Sustainability in charge of day-to-day management'. The webpage section Sustainability Governance Structure notes that 'The BSC assists the Board of Directors in fulfilling its oversight responsibility in relation to Wilmar's objectives, policies and practices pertaining to sustainability or ESG matters, and to ensure that the Company's positions in these areas are current and compliant with regulatory requirements and international standards. This is typically done through quarterly BSC meetings, reviews of emerging ESG issues and quarterly reports on sustainability performance from the Sustainability Department. However, it is not clear the Company has an incentive or performance management scheme linked to its human rights policy commitment(s) for at least one senior manager. The Company has provided additional comments to this indicator, regarding performance appraisals that is linked to remuneration and/or promotion, however, no publicly available evidence found to support it. [2021 Sustainability Report, 14/04/2022: wilmar-international.com] & [Sustainability Governance Structure (web), N/A: wilmar-international.com] • Not Met: At least one key HR risk, beyond employee H&S <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Performance criteria made public • Not Met: Review of other senior management performance
B.1.3	Integration with enterprise risk management	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: HR risks is integrated as part of enterprise risk system: The Company provides feedback to CHRB regarding this indicator, indicating how human rights is integrated into its sustainability management system. However, it is not clear how attention to human rights risks is integrated as part of its broader enterprise risk management systems (or how the sustainability management system is linked to the ERM). No further evidence found in its 2021 Annual Report. • Not Met: Provides an example: The Company provides various examples of how it addresses labour and human rights related risks. However, no example found of how attention to human rights risks is integrated into its broader enterprise risk

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>management system. In order to meet the requirement, human rights has to be integrated into its enterprise risk management system, for which no evidence was found.</p> <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Audit Ctte or independent risk assessment: The 2021 Sustainability Report indicates: 'Control Union Certifications was commissioned by Wilmar to conduct an independent assurance of the following disclosures: Traceability to Mill (TtM) data; NDPE Implementation Reporting Framework; Grievance Procedure; Satellite Monitoring, Supplier Engagement and Certifications'. However, it does not seem to make reference to its enterprise risk management. The 2021 Annual Report notes: 'The Board, with the assistance of the RMC [Risk Management and Internal Controls] and AC [Audit Committee], is responsible for the governance of risk by ensuring that Management maintains a sound system of risk management and internal controls to safeguard shareholders' interests and the Group's assets, and determines the nature and extent of the significant risks which the Board is willing to take in achieving strategic objectives. [...] The function and objectives of the RMC include the following: [...] review the overall risk management policies and framework including sustainability issues [...]'. However, although the Company indicates its system to review its risk management system, it is not clear how it assesses the adequacy of the enterprise risk management system in managing human rights during the company's last reporting year. The Company has provided an additional source to this indicator, however, no material evidence was found. [2021 Sustainability Report, 14/04/2022: wilmar-international.com] & [2021 Annual Report, 15/03/2022: media-wilmar.todayir.com]
B.1.4.a	Communication /dissemination of policy commitment(s) to workers and external stakeholders	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Score of 1 on A.1.2.a: See indicator A.1.2 • Not Met: Communicates its policy to all workers in own operations: The Company indicates, in its 2019 Sustainability Report: 'Our Code of Conduct addresses concerns around conflict of interest, and bribery and corruption while our Code of Ethics promotes moral and ethical standards expected of our employees. [...] Our 2018 Whistleblowing Policy encourages employees to report suspected wrongdoing, knowing that their concerns will be taken seriously and their confidentiality respected. [...] All employees at our Singapore headquarters received internal training on the above policies and other key topics such as guidance on money laundering, trade compliance, and sanctions.' However, the Company's human rights commitments are not included in quoted documents. No further evidence found in the latest review. The 2021 Sustainability Report indicates: 'Wilmar's corporate policies have been communicated to all employees of the Group and can be accessed online on the Company's intranet and website'. However, no details were found on how it communicates its human rights commitment(s) to all its workers, including in local languages where necessary. [Sustainability Report 2019, 05/2020: wilmar-international.com] & [2021 Sustainability Report, 14/04/2022: wilmar-international.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Communication of policy commitments to stakeholder: The 2021 Sustainability Report indicates, 'We provide suppliers with regular human rights training as a crucial component of our commitment to human rights. Suppliers are able to demonstrate compliance with our NDPE Policy, specifically our No Exploitation commitments'. Also: 'in 2021, two training programmes were held for our Malaysian suppliers on forced labour and ethical recruitment. In Indonesia, our suppliers were provided training on implementing Wilmar's NDPE Policy. In total, we have conducted 29 training sessions with our suppliers since 2015, covering topics such as implementing of our Child Protection Policy, improving labour practices in the palm oil industry and labour standards for specific regions (for example, Johor, Pahang and Sabah)'. Moreover, in its Joint Statement - Creating a Deforestation-free Palm Oil Supply Chain, the Company indicates: 'Beginning January 2019, we will require our suppliers at group-level to provide written confirmation of their commitment to adhere to our NDPE policy by Q1 2019, unless they have an acceptable public NDPE policy'. Moreover, 'we call upon NGOs together with other downstream industry players to accelerate pressure on these non-compliant suppliers to commit to and implement NDPE policies'. However, it is not clear how it communicates its policy commitments to affected stakeholders, including local communities (communication to suppliers is assessed in indicator B.1.4.b) [2021 Sustainability Report, 14/04/2022: wilmar-international.com] & [Joint Statement, 07/12/2022: wilmar-international.com] • Not Met: How policy commitments are made accessible to audience: The company indicates that 'To ensure suppliers can demonstrate their commitments in

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>accordance with our NDPE policy, we regularly provide capacity building training programmes and access to relevant facilities'. The Company also indicates, in its feedback to CHRB, that the NDPE policy is translated into different languages. However, no evidence found of active policy communication to affected stakeholders including local communities (communication to suppliers is assessed in indicator B.1.4.b). No further evidence found. [Sustainability Report 2019, 05/2020: wilmar-international.com] & [Resource Library, N/A: wilmar-international.com]</p>
B.1.4.b	Communication /dissemination of policy commitment(s) to business relationships	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Meets ILO requirement for suppliers on A.1.2.a: See indicator A.1.2.a • Met: Requires suppliers to communicate policy requirements: The Supplier Guidelines indicates: 'The principles outlined below reflect the values we uphold in our own policies; and we expect our suppliers to conform to the spirit and intent of these guiding principles, where applicable. Suppliers are also expected to communicate and implement the principles within this Supplier Guidelines throughout their supply chain'. The Supplier Guidelines contain the Company's human rights expectations. It also states that 'To ensure suppliers can demonstrate their commitments in accordance with our NDPE policy, we regularly provide capacity building training programmes and access to relevant facilities'. [Supplier Guidelines, 11/2019: wilmar-international.com] & [Sustainability Report 2019, 05/2020: wilmar-international.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: How HR commitments made binding/contractual: The No-deforestation, No peat, No-exploitation Policy indicates that all the suppliers should respect human rights, however, no evidence of it reflected within contractual or other binding arrangements was found. On the other hand, in its Sustainability Report, the Company indicates with respect its potential supplying mills: 'Unless the company has already published and adopted our NDPE policy in their operations, they are required to provide written confirmation of our NDPE policy.' The Company indicates, in its Joint Statement - Creating a Deforestation-free Palm Oil Supply Chain, that: 'Wilmar's NDPE policy applies to our suppliers at group-level since it was launched in December 2013. Beginning January 2019, we will require our suppliers at group-level to provide written confirmation of their commitment to adhere to our NDPE policy by Q1 2019, unless they have an acceptable public NDPE policy'. However, it is not clear that this requirement is being applied to suppliers generally. The Company has provided an additional source to this indicator, however, no material evidence was found. [No Deforestation, No Peat, No Exploitation Policy, 11/2019: wilmar-international.com] & [Sustainability Report 2019, 05/2020: wilmar-international.com] • Not Met: Company requires suppliers to cascade down to their suppliers: The No-deforestation, No peat, No-exploitation Policy indicates that all the suppliers should respect human rights, no evidence of it reflected within contractual or other binding arrangements with sub-suppliers was found. The Supplier Guidelines indicates: 'The principles outlined below reflect the values we uphold in our own policies; and we expect our suppliers to conform to the spirit and intent of these guiding principles, where applicable. Suppliers are also expected to communicate and implement the principles within this Supplier Guidelines throughout their supply chain'. The Supplier Guidelines contains the human rights provisions. It is not clear that it requires its suppliers to cascade the contractual or other binding requirements down their supply chain. [No Deforestation, No Peat, No Exploitation Policy, 11/2019: wilmar-international.com] & [Supplier Guidelines, 11/2019: wilmar-international.com]
B.1.5	Training on Human Rights	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Scores at least 1 on A.1.2.a: See indicator A.1.2.a • Not Met: How workers are trained on HR policy commitments: The 2021 Annual Report indicates: 'All Wilmar employees receive training and specific guidance on our corporate policies, either during onboarding or refresher training sessions, while the Board of Directors is encouraged to participate in training programmes that are relevant to their role. These corporate policies, which are reviewed and approved by our Board of Directors, include Code of Conduct, Code of Ethics, Anti-Bribery and Corruption Policy, Anti-Fraud Policy and Whistleblowing Policy'. However, none of the documents stated above has all the Company's human rights commitments. The Company has provided an additional source to this indicator, however, no material evidence was found. [2021 Annual Report, 15/03/2022: media-wilmar.todayir.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Trains relevant managers including procurement: The 2021 Sustainability Report indicates: ‘Consolidated the high-level issues identified by Verité who then provided training to different stakeholders, such as our management. Prior to the pandemic, the training focused on raising labour standards in our palm oil operations in Indonesia. Moving forward, we plan to conduct training for our high-level management to roll out our programme across all our Indonesian operations. [...] We also provide regular training for our internal sustainability teams to help them stay abreast of new developments in the palm oil sector. Topics discussed include FPIC, ethical recruitment audits and managing forced labour risks’. However, it is not clear how relevant managers and workers, including those working on procurement, receive specific human rights training relevant to their role. The Company has provided an additional source to this indicator, however, no material evidence was found. [2021 Sustainability Report, 14/04/2022: wilmar-international.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Score of 2 on A.1.2.a: See indicator A.1.2.a • Not Met: Meets both requirements under score 1 • Met: Trains suppliers to meet company's HR commitment: The 2021 Sustainability Report indicates: ‘We provide suppliers with regular human rights training as a crucial component of our commitment to human rights. Suppliers are able to demonstrate compliance with our NDPE Policy, specifically our No Exploitation commitments. In 2021, two training programmes were held for our Malaysian suppliers on forced labour and ethical recruitment. In Indonesia, our suppliers were provided training on implementing Wilmar’s NDPE Policy. In total, we have conducted 29 training sessions with our suppliers since 2015, covering topics such as implementing of our Child Protection Policy, improving labour practices in the palm oil industry and labour standards for specific regions (for example, Johor, Pahang and Sabah)’. The 2019 Sustainability Report notes: ‘To ensure suppliers can demonstrate their commitments in accordance with our NDPE policy, we regularly provide capacity building training programmes and access to relevant Facilities’. [2021 Sustainability Report, 14/04/2022: wilmar-international.com] & [2019 Sustainability Report, 2020: wilmar-international.com] • Not Met: Disclose % trained: The Company has provided comments for this indicator, however, the percentage of suppliers trained could not be found in any publicly available document.
B.1.6	Monitoring and corrective actions	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Scores at least 1 on A.1.2.a: See indicator A.1.2.a • Not Met: Monitoring implementation of HR policy commitments across global ops and supply chain: The webpage section Supply Chain Transformation reports different ways of monitoring its suppliers: ‘The Aggregator Refinery Transformation (ART) programme was built to strengthen every actor in the supply chain to promote transformation, providing a collaborative framework for refiners, millers and growers with an opportunity to work closely to overcome challenges faced on the ground. Through ART, our refineries provide a central point for growers and millers to progress on HCV; HCS and peat protection; environmental impact management; labour standards; Free, Prior and Informed Consent (FPIC); and traceability’. Moreover, ‘Engagement with our third-party suppliers is an important part of ensuring that our No Deforestation, No Peat, No Exploitation (NDPE) policy is implemented effectively. To enable better assessment of our suppliers’ progress and their implementation of the NDPE policy, we have developed and launched the Supplier Reporting Tool (SRT) in 2017. The SRT is an online self-reporting tool that is hosted on the OnConnect system to allow suppliers to report their current compliance to environmental and social risk-related issues within our supply chain’. The NDPE policy contains the Company’s human rights expectations. The webpage section Supplier Group Compliance notes: ‘With over 1,000 direct suppliers in our supply chain, we have invested substantial resources in developing extensive programmes to socialise and implement our NDPE policy across our supply chain. As part of our verification framework for supplier compliance, in addition to the ART approach at refinery level, the Supplier Reporting Tool, and Grievance Procedure, Wilmar has also been implementing the Supplier Group Compliance (SGC) verification programme since December 2013, to proactively monitor risk of association at supplier group level’. Although the NDPE policy indicates it applies to ‘All Wilmar operations worldwide, including those of our subsidiaries, any refinery, mill or plantation that we own, manage, or invest in, regardless of stake’, it is not clear how the Company monitors its compliance within its across its own global operations as the monitoring tool above mentioned seem to focus on supplier

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>monitoring. [Supply Chain Transformation (web), N/A: wilmar-international.com] & [Supplier Group Compliance (web), 21/07/2022: wilmar-international.com]</p> <ul style="list-style-type: none"> • Not Met: Proportion of supply chain monitored: The 2021 Palm NDPE Implementation Annual Report indicates: 'SRT is used to assess suppliers for environmental and social risks and forms a key part of our Human Rights Due Diligence (HRDD) process. The SRT is an annual programme conducted with all (100%) of Wilmar's direct supplying mills (including Wilmar mills) and their associated estates. Wilmar monitors 100% of our supplying mills on human rights commitments through the NDPE programme'. However, although the Company indicates it monitors 100% of their suppliers on their on human rights commitments, this figure seems to refer to its palm suppliers only. It is not clear the total proportion on suppliers monitored. [2021 Palm NDPE Implementation Annual Report, 2022: wilmar-international.com] • Not Met: Describe how workers are involved in monitoring: The webpage section Supply Chain Transformation indicates that its Site assessments involve: 'interviews with mill/plantation management staff; confidential interviews with mill/plantation workers at working areas and/or housing areas (without the presence of management staff)'. In its Grievance Procedure, the Company indicates that the system is for workers, as well as other stakeholders. It also has a Whistleblowing Policy which 'establishes a whistleblowing framework where employees of the Wilmar Group ("Group") may, in confidence, raise concerns about possible corporate improprieties'. However, although the Company indicates instances where workers, both in its own operations and in its supply chain, have the opportunity to express their concerns, the indicator focuses on how workers are involved in the monitoring process itself (how company workers are involved in doing/processing the monitoring/auditing process). [Supply Chain Transformation (web), N/A: wilmar-international.com] & [Global Presence (web), N/A: wilmar-international.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Score of 2 on A.1.2.a: See indicator A.1.2.a • Met: Describes corrective action process: It indicates: 'We carry out the site assessments with the help of a digital mobile audit tool called Nimby. Nimby generates automated reports with time-bound action plans for the supplier mills and plantations assessed. This tool ensures that our suppliers receive assessment results and feedback from Wilmar immediately with minimal lag time. (...) Assessed suppliers are expected to review, clarify findings, and sign-off on the suggested time-bound action plans from Wilmar. Wilmar will then bi-annually monitor the suppliers' progress on the agreed time-bound action plan. If egregious social or labour issues are identified as potentially present during any of the monitoring process, Wilmar will conduct further investigations, possibly through a second, longer, site assessment, which process is determined based on the potential issues found'. [Supply Chain Transformation (web), N/A: wilmar-international.com] • Not Met: Disclose findings and number of corrective action: The Company discloses figures on palm oil mill traceability, also the number of total direct suppliers, suppliers assessed as low priority mills, suppliers assessed as high priority mills and engagement with high priority mills. The Company indicates it has "No Exploitation" protocol: 'The protocol set out how Wilmar's suppliers should implement corrective actions, undertake remediation, address systemic change and report on progress'. However, although the Company discloses various figures as a result of its monitoring process, no it is not clear the number of corrective action process, nor is it the findings of its monitoring. [2021 Palm NDPE Implementation Annual Report, 2022: wilmar-international.com]
B.1.7	Engaging and terminating business relationships	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: HR affects selection of suppliers: The 2019 Sustainability Report indicates: 'A thorough due diligence process is undertaken for 100% of our potential supplying mills before it is eligible to enter Wilmar's supply chain. The process covers various environmental and social criteria, and allows for collating of information on various aspects, [...]. This process is important to mitigate the risk of potential breaches to our NDPE policy. If the company has been involved in an activity that is in breach of our commitments, we will seek clarification from them in order to be able to close the issue or agree on an action plan that meets our requirements before we begin sourcing from them. Unless the company has already published and adopted our NDPE policy in their operations, they are required to provide written confirmation of our NDPE policy'. The Company also has a document called Minimum requirements for supply chain re-entry after suspension due to NDP non-compliance, where it explains how supplier can re-take business with the Company after non-compliance and business termination. The 2021 Sustainability Report

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>notes: 'As part of our efforts to ensure that sustainability is integrated into all relevant business processes, including the supply chain, we conduct a due diligence process for all new suppliers'. [Sustainability Report 2019, 05/2020: wilmar-international.com] & [Minimum requirements for supply chain re-entry after suspension due to NDP non-compliance, 01/07/2019: wilmar-international.com]</p> <ul style="list-style-type: none"> • Met: HR affects on-going supplier relationships: In its Grievance Procedure, the Company indicates: 'In any step of the process for addressing non-compliance it may become apparent that the supplier is not willing to undertake the actions necessary to comply with the NDPE policy. Where progress has not been made in accordance with the time-bound action plan, the Grievance Unit will submit the grievance case to the Suspension Committee who will determine appropriate remedial actions which may include suspension of business relationships with supplier(s) in question.' [Grievance Procedure Updated 2019, 06/2019: wilmar-international.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describe positive incentives offered to respect human rights: In its Grievance Procedure, it Company indicates: 'If the supplier does not demonstrate a willingness to comply or resolve the non-compliance or fails to make progress against the time-bound action plan, the Grievance Unit will submit a case report to the Suspension Committee for decision on business relationship suspension with the relevant third-party supplier at a Group-level. [...] Labour and community exploitation grievance cases will focus on engagement with the supplier to ensure that there is sufficient accountability and care taken when dealing with community members and/or workers and that time-bound actions to come in compliance are set. Suspension in these cases may be recommended if the suppliers fail to meet time-bound actions for compliance and all attempts'. The 2020 Sustainability Report notes: ' In 2017, Wilmar developed and launched the Supplier Reporting Tool (SRT) to better assess our suppliers' progress and their implementation of our NDPE policy. SRT is used to assess suppliers for environmental and social risks, including human rights. The SRT is an annual programme conducted with 100% of Wilmar's direct supplying mills (including Wilmar mills) and their associated estates. Risk assessment procedures involve analysis of SRT data in combination with mills' certification status, grievances and the Consortium of Resource Experts' (CORE's) neighbourhood geospatial risk analysis. Those categorised with higher levels of risk or 'high-priority' mills, undergo site assessments and direct engagement as part of our NDPE policy implementation programmes'. However, although the Company indicates possible outcomes of non-compliances, such as suspension, and indicates that its assessment includes human rights that high-priority' mills, undergo site assessments and direct engagement as part of our NDPE policy implementation programmes, no description found of specific incentives offered to business relationships, including suppliers, to promote good human rights performance. They could be price premiums, increased orders or longer contracts, for instance. [Grievance Procedure Updated 2019, 06/2019: wilmar-international.com] & [2020 Sustainability Report, 29/04/2021: wilmar-international.com] • Met: Working with suppliers to meet HR requirements: The 2019 Sustainability Report notes: ' To ensure suppliers can demonstrate their commitments in accordance with our NDPE policy, we regularly provide capacity building training programmes and access to relevant facilities'. The 2021 Sustainability Report explains: ' In 2021, two training programmes were held for our Malaysian suppliers on forced labour and ethical recruitment. In Indonesia, our suppliers were provided training on implementing Wilmar's NDPE Policy. In total, we have conducted 29 training sessions with our suppliers since 2015, covering topics such as implementing of our Child Protection Policy, improving labour practices in the palm oil industry and labour standards for specific regions (for example, Johor, Pahang and Sabah)'. The Company also indicates different forms it monitors human rights compliance in its Supplier Group Compliance. [2019 Sustainability Report, 2020: wilmar-international.com] & [2021 Sustainability Report, 14/04/2022: wilmar-international.com]
B.1.8	Approach to engagement with affected stakeholders	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Stakeholder process or systems to identify and engage with workers/communities in the last two years: The Company's website indicates that 'Wilmar values stakeholder input and commits to proactive and constructive engagement with a wide range of stakeholders at the local, national and international levels. (...) Our stakeholders include persons or groups whom our operations have a significant impact on, those with a vested interest in our sustainability or environmental, social and governance (ESG) performance, and

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>those in public positions who influence our activities. They include certification bodies, civil society organisations (CSOs), customers, employees, financial institutions, governments, industry bodies, shareholders and the investing public, smallholders and local communities, suppliers, and sustainability collaborators'. It discloses its engagement channels to each different stakeholder group, as well as the frequency of engagement. However, it is not clear how it has identified and engaged with affected stakeholders, including workers or local communities in its supply chain, in the last two years (human rights context). The Company has provided additional comments to CHRB regarding this indicator. However, evidence was already in use. [Stakeholder Engagement (web), N/A: wilmar-international.com]</p> <ul style="list-style-type: none"> • Not Met: Discloses stakeholders that HRs may be affected: The Company has provided feedback regarding this indicator. It indicated information on stakeholders in its palm oil supply chain. However, it is not clear the categories of stakeholders whose human rights have been or may be affected by its activities beyond its palm oil supply chain. [2021 Palm NDPE Implementation Annual Report, 2022: wilmar-international.com] • Met: Provides two examples of engagement with stakeholders: The Company has provided some information (webpage of grievance procedures) to CHRB regarding this subindicator. Including the case of a report lodged against a NGO (KRASS) in relation to a supplier (BBIP). However, this subindicator looks for evidence of proactive dialogue with affected stakeholders and this piece of evidence seems to focus in a response to a crisis. It also provides examples, in its 2021 Sustainability Report, of engagement with stakeholders on conservation matters. The 2020 Sustainability Report indicates 'in Indonesia, we work closely with the unions Serbundo and HUKATANKonfederasi Serikat Buruh Sejahtera Indonesia (KSBSI) when updating or renewing Perjanjian Kerja Bersama (PKB) or collective bargaining agreements (CBA). Typically, a CBA is specific to a single workplace or company site. Working with KSBSI, we also jointly negotiated and developed a multisite CBA for our West Kalimantan operations'. It also notes: 'Since September 2018, Earthworm Foundation (EF) has been supporting Wilmar and local communities in the Pasaman Barat district of West Sumatra, Indonesia, to reach a resolution over land tenure disputes. These issues relate back to a land acquisition in the 1990s and reflect the complex land use and ownership rights in Indonesia, as well as underlying factors influencing the many land conflicts active in this region. In March 2020, Wilmar subsidiary PT Permata Hijau Pasaman Unit 2 (PHP 2) and the Maligi community successfully reached an agreement, concluding a longstanding conflict. EF released a public report detailing the resolution process and the outcome. This resolution of conflict was reached by establishing mutual trust and conducive conditions for open and constructive discussions. Mutual trust was achieved through transparent practices, including intense consultation, dialogue and negotiation with local people following the FPIC process'. The case closed in April 2020. [2020 Sustainability Report, 29/04/2021: wilmar-international.com] & [Grievance Procedure and List (web), 07/02/2022: wilmar-international.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Analysis of stakeholder views on company's HR issues: The Human Rights Defenders Policy Factsheet indicates: 'Wilmar's HRD policy, which was developed in collaboration with Proforest1, was initiated following the stakeholder consultations that were held before the publication of our No Exploitation Protocol in September 2020. The policy is consistent with the guiding Roundtable on Sustainable Palm Oil (RSPO) HRD policy'. However, although it indicates that it collaborated with a stakeholder on the creation of the policy, no evidence of a summary analysis of the input/views given by stakeholders on human rights issues. [HRD Factsheet, 12/2021: wilmar-international.com] • Not Met: Describe how views influenced company's HR approach

B.2 Human Rights Due Diligence (15% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.2.1	Identifying human rights risks and impacts	1	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> • Met: Identifying risks in own operations: The 2020 Sustainability Report indicates: 'For our palm oil operations in Indonesia, we have been collaborating with our technical partner and expert, Verité – an independent non-profit organisation working to strengthen labour rights in supply chains. Since 2017, we have been exploring systemic labour and human rights risks that can occur in plantations, specifically in the Indonesian context. Areas we have looked into include, but are not limited to: understanding the possible root causes of child labour; the link between work and pay practices; and emerging labour issues. Through initial 12-month programmes at PT. Daya Labuhan Indah and PT. Perkebunan Milano in North Sumatra, Verité conducted an assessment on the ground with the aim of building internal processes and competencies, and developing sustainable solutions to recurring labour rights issues'. The 2021 Annual Report indicates: 'When we first started our sustainability reporting, the focus was on the operations of our oil palm plantations [...] We worked to evaluate and improve every aspect, from the land on which oil palms were planted, the well-being of our workers, their families and the surrounding communities to the building of infrastructure in underdeveloped rural areas in Indonesia, Malaysia, Ghana and Nigeria where our oil palm plantations are located'. The Company provides, in its feedback, Case Study on Improving Management of Human Rights. The 2021 Palm NDPE Implementation Annual Report it indicates: 'Wilmar conducts risk assessments of mills, involving an analysis of SRT data in combination with mills' certification status, grievances and the Global Forest Watch (GFW) commodity risk geospatial analysis. Mills are scored and ranked for individual indicators of risk and for their overall risk based on combined indicators. Environmental risks, certification status and grievances are considered for an overall mill-based risk score. The overall mill-based risk scores are then integrated with the SRT [Supplier Reporting Tool] results to determine an overall risk level. For mills that are categorised with higher levels of risk or 'high-priority' mills, they undergo site assessments and direct engagement as part of our NDPE policy implementation programmes'. Once again, this process seems to apply to its supply chain. Although last part of evidence seems to refer to supply chain and evidence for own operations focuses on palm oil, this subindicator allows focus in specific locations or activities. [2020 Sustainability Report, 29/04/2021: wilmar-international.com] & [2021 Sustainability Report, 14/04/2022: wilmar-international.com] • Met: Identifying risks through relevant business relationships: It indicates, in its webpage section Supply Chain Transformation: 'With over 20 palm refineries in Indonesia and Malaysia, and hundreds of mills in our supply shed, we have adopted a risk-based approach to due diligence. Focus is first placed on identifying and creating transformation in areas with commercial importance, as well as higher risk in terms of environmental and social impact, before progressing to medium and low risk areas. Based on these initial criteria, we have chosen nine key refineries covering six key landscapes in Malaysia and Indonesia. In addition, we are also implementing parts of the programme with selected suppliers in Latin America and West Africa'. In addition, it discloses information about its SRT [Supplier Reporting Tool] system, that identifies risks in supplier mills: 'The SRT allows us to collate reports on specific NDPE related criteria as reported by each supplier mill. Based on the reports, we are able to utilise the SRT to identify potential risks within our direct mill suppliers. The criteria that are reported on include: [...]; Child protection; Occupational health and safety; Labour rights and standards; Access to grievance mechanisms; Free, Prior and Informed Consent (FPIC); Legal and customary (or traditional) land rights; Traceability. We first identify a risk assessment score based on geospatial analysis which includes legality of land use, occurrence of protected areas, prevalence of fire and/or recent deforestation, and existence of forest and peat. Mills are scored and ranked for individual indicators of risk and for their overall combination. Mill-based environmental risk is then combined with certification status and grievances for an overall mill-based risk score. The SRT results are then integrated with risk assessment scores to determine the "risk level" '. [Supply Chain Transformation (web), N/A: wilmar-international.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describe ongoing global risk identification in consultation with stakeholder/HR experts: It is stated, in its Supply Chain Transformation, that: 'The Aggregator Refinery Transformation (ART) programme was built to strengthen every actor in the supply chain to promote transformation, providing a collaborative framework for refiners, millers and growers with an opportunity to work closely to overcome challenges faced on the ground. [...] Typically, 50 to 200 mills supply one refinery and it is impossible to carry out assessments along Wilmar's NDPE Policy requirements at every mill. With over 20 palm refineries in Indonesia and Malaysia, and hundreds of mills in our supply shed, we have adopted a risk based approach to due diligence. Focus is first placed on identifying and creating transformation in areas with commercial importance, as well as higher risk in terms of environmental and social impact, before progressing to medium and low risk areas. Based on these initial criteria, we have chosen nine key refineries covering six key landscapes in Malaysia and Indonesia. In addition, we are also implementing parts of the programme with selected suppliers in Latin America and West Africa. At year-end 2017, we have conducted 69 assessments in these areas. These assessments are compiled into anonymised overarching reports by landscape, and each report summarises representative issues that may be prevalent in that landscape. Through Broad-Level Engagement (BLE) workshops, we socialise the common issues to all suppliers operating in that region and share learnings and recommendations for improvement'. It also notes: 'The SRT is an annual program required for 100% of Wilmar's direct supplying mills (including own Wilmar mills) and their associated estates in Indonesia, Malaysia, and Latin America'. The 2021 Sustainability Report indicates the Company is a 'member of the Roundtable on Sustainable Palm Oil (RSPO) since its formation in 2004'. The RSPO Principles and Criteria is a document with various principles and criteria. Each criterion has different indicators to be met. It indicates the indicators for the Criteria 'A comprehensive Social and Environmental Impact Assessment (SEIA) is undertaken prior to new plantings or operations, and a social and environmental management and monitoring plan is implemented and regularly updated in ongoing operations': [...] For the unit of certification, a SEIA is available and social and environmental management and monitoring plans have been developed with participation of affected stakeholders. [...] The social and environmental management and monitoring plan is implemented, reviewed and updated regularly in a participatory way'. However, systems presented seem to only apply to palm oil. It is not clear the Company has a global system in place to identify its human rights risks and impacts on a regular basis across its activities involving consultation with affected stakeholders and internal or independent external human rights experts. No material evidence was found in the 2018 MSA, nor in the No Exploitation Protocol. [Supply Chain Transformation (web), N/A: wilmar-international.com] & [2021 Sustainability Report, 14/04/2022: wilmar-international.com] • Not Met: Triggered by new circumstances: The Company provides a feedback to CHRB where it indicates how it supported children's right to education during Covid-19. However, although it indicated how it has reacted in time of crises, it is not clear how systems of due diligence are triggered by new country operations, new business relationships, new human rights challenges or conflict affecting particular locations. The focus of this indicator is the system, rather than an action taken. [Sustainability Brief, 06/2020: wilmar-international.com] • Not Met: Describes risks identified
B.2.2	Assessing human rights risks and impacts	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describe process for assessment of HR risks and discloses salient HR issues: It indicates, in its 2020 Sustainability Report: 'For our palm oil operations in Indonesia, we have been collaborating with our technical partner and expert, Verité – an independent non-profit organisation working to strengthen labour rights in supply chains. Since 2017, we have been exploring systemic labour and human rights risks that can occur in plantations, specifically in the Indonesian context. Areas we have looked into include, but are not limited to: understanding the possible root causes of child labour; the link between work and pay practices; and emerging labour issues. Through initial 12-month programmes at PT. Daya Labuhan Indah and PT. Perkebunan Milano in North Sumatra, Verité conducted an assessment on the ground with the aim of building internal processes and competencies, and developing sustainable solutions to recurring labour rights issues'. It also notes: 'we have carried out a comprehensive materiality assessment in 2020 to cover our key business segments'. However, a materiality assessment does not necessarily translate into a process to find out the Company's potential

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>HR impacts. The 2021 Sustainability Report notes: ‘When we first started our sustainability reporting, the focus was on the operations of our oil palm plantations as this was where the most material ESG risks were. We worked to evaluate and improve every aspect, from the land on which oil palms were planted, the well-being of our workers, their families and the surrounding communities to the building of infrastructure in underdeveloped rural areas in Indonesia, Malaysia, Ghana and Nigeria where our oil palm plantations are located’. The website section Supply Chain Transformation indicates ‘we have adopted a risk-based approach to due diligence. Focus is first placed on identifying and creating transformation in areas with commercial importance, as well as higher risk in terms of environmental and social impact, before progressing to medium and low risk areas’. In its 2021 NDPE Report the Company indicates that 100% of its total direct mill suppliers were engaged. However, no further description of the process for assessing its human rights risks within its own operations found. This requires to cover the Company's own operations generally (it seems that it focuses in palm oil and specific contexts). [2020 Sustainability Report, 29/04/2021: wilmar-international.com] & [2021 Sustainability Report, 14/04/2022: wilmar-international.com]</p> <ul style="list-style-type: none"> • Met: How process applies to supply chain: In addition, the Company provides information with respect its ART system in its website Supply Chain Transformation: ‘The Aggregator Refinery Transformation (ART) programme was built to strengthen every actor in the supply chain to promote transformation, providing a collaborative framework for refiners, millers and growers with an opportunity to work closely to overcome challenges faced on the ground. Through ART, our refineries provide a central point for growers and millers to progress on HCV; HCS and peat protection; environmental impact management; labour standards; Free, Prior and Informed Consent (FPIC); and traceability. Typically, 50 to 200 mills supply one refinery and it is impossible to carry out assessments along Wilmar’s NDPE Policy requirements at every mill. With over 20 palm refineries in Indonesia and Malaysia, and hundreds of mills in our supply shed, we have adopted a risk-based approach to due diligence. Focus is first placed on identifying and creating transformation in areas with commercial importance, as well as higher risk in terms of environmental and social impact, before progressing to medium and low risk areas. Based on these initial criteria, we have chosen nine key refineries covering six key landscapes in Malaysia and Indonesia. In addition, we are also implementing parts of the programme with selected suppliers in Latin America and West Africa. At year-end 2017, we have conducted 69 assessments in these areas. These assessments are compiled into anonymised overarching reports by landscape, and each report summarises representative issues that may be prevalent in that landscape. Through Broad-Level Engagement (BLE) workshops, we socialise the common issues to all suppliers operating in that region and share learnings and recommendations for improvement’. The 2021 Palm NDPE Implementation Annual Report notes: ‘Wilmar conducts risk assessments of mills, involving an analysis of SRT data in combination with mills’ certification status, grievances and the Global Forest Watch (GFW) commodity risk geospatial analysis. Mills are scored and ranked for individual indicators of risk and for their overall risk based on combined indicators. Environmental risks, certification status and grievances are considered for an overall mill-based risk score. The overall mill-based risk scores are then integrated with the SRT results to determine an overall risk level. For mills that are categorised with higher levels of risk or ‘high-priority’ mills, they undergo site assessments and direct engagement as part of our NDPE policy implementation programmes’. Also, 100% of its total direct mill suppliers were engaged in 2021. [Supply Chain Transformation (web), N/A: wilmar-international.com] & [2021 Palm NDPE Implementation Annual Report, 2022: wilmar-international.com] • Not Met: Public disclosure of the results of HR assessment: The 2021 Palm NDPE Implementation Annual Report indicates: ‘SRT is an annual programme conducted with all (100%) of Wilmar’s direct supplying mills (including Wilmar mills) and their associated estates. SRT covers core NDPE elements, including: Access to grievance mechanisms; Child protection; [...] Labour rights and standards (including, but not limited to, Forced labour and human trafficking; Freedom of association and collective bargaining; Non-discrimination and equal opportunities; Fair living wages) [...] Legal and customary (or traditional) rights (FPIC); Commitment to protect and respect Human Rights Defenders (HRDs); Occupational health and safety; Traceability’. However, it is not clear the results of its assessment, as it is indicated what the programme covers, not what are the outcomes of the impact assessments. [2021 Palm NDPE Implementation Annual Report, 2022: wilmar-international.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: How it involved affected stakeholders in the assessment: The Company indicates, in its 2020 Sustainability Report, that: 'In line with our increased scope of reporting, we have carried out a comprehensive materiality assessment in 2020 to cover our key business segments. This exercise aimed to identify the ESG topics that matter most to stakeholders and are most important for the long term success of Wilmar as a group'. It 'Conducted a series of interviews with key external stakeholders to gather additional context and insights into Wilmar's sustainability context and material topics'. Also: 'We aimed to get balanced views from representatives of our most important stakeholder groups, namely Wilmar's employees from across different departments, academia, banks/lenders, certification bodies, customers, government/regulators, industry bodies, investors/shareholders, labour unions, local communities, media, multi-stakeholder organisations, civil society organisation (CSOs), non-profit organisations, retailers, smallholders, suppliers, sustainability consultants/ collaborators, third-party auditors. We received a total of 364 responses from our employees and 521 responses from external stakeholders, enabling us to achieve a response rate of 66.5% and 42% respectively'. However, conducting a materiality analysis does not necessarily entail a human rights due diligence identification process. It is not clear how the Company involves affected stakeholders in the human rights risks assessment process. [2020 Sustainability Report, 29/04/2021: wilmar-international.com]
B.2.3	Integrating and acting on human rights risks and impact assessments	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Action Plans to mitigate risks: In the context to its palm oil operation in Indonesia, the Company indicates, in its 2020 Sustainability Report: 'Following the initial assessment, we implemented a three-year strategy to enhance our systems, progress of which was reviewed in mid-2020'. The Company has a comprehensive Grievance procedure, where it indicates, among other parts of the grievance process, the action plans to be taken to address issues raised. However, no description found of its global system to prevent, mitigate or remediate its salient human rights issues. [2020 Sustainability Report, 29/04/2021: wilmar-international.com] & [Grievance Procedure Updated 2019, 06/2019: wilmar-international.com] • Not Met: Description of how global system applies to supply chain: In the context of its palm oil suppliers, the Company indicates, in its webpage section Supply Chain Transformation: 'Once the suppliers have completed the self-assessment online [Supplier Reporting Tool - SRT], they will receive a report with action plans. Individual action plans for all direct supplying mills that have completed the SRT is developed by Wilmar's third-party supplier compliance team. These plans are generated using the "Action Plan" feature within the On Connect system. This automation ensures greater consistency in recommendations, clarity on required follow-up actions, and timely completion for all direct suppliers, which helps to ensure improved sustainability performance of our direct third-party suppliers'. It also indicates: 'The Aggregator Refinery Transformation (ART) programme was built to strengthen every actor in the supply chain to promote transformation, providing a collaborative framework for refiners, millers and growers with an opportunity to work closely to overcome challenges faced on the ground. Through ART, our refineries provide a central point for growers and millers to progress on HCV; HCS and peat protection; environmental impact management; labour standards; Free, Prior and Informed Consent (FPIC); and traceability'. The 2021 Palm NDPE Implementation Annual Report indicates: 'The SRT is an annual programme conducted with all (100%) of Wilmar's direct supplying mills (including Wilmar mills) and their associated estates'. It also indicates: 'Wilmar will take steps to incorporate the protection of rights of HRDs [Human Rights Defenders] into our HRDD [Human Rights Due Diligence] mechanisms, management and monitoring processes that will allow Wilmar to prevent, identify, mitigate or remediate adverse human rights impacts in our operations and throughout our supply chain. Any non-compliance to the HRD policy will be investigated under Wilmar's Grievance Procedure'. However, evidence seems to show a compliance management system where specific actions are taken for specific suppliers following specific issues faced. This subindicator looks for a proactive approach to tackle issues assessed as salient. Even if the Company has a specific battery of actions to implement by topic, to be implemented as a prevention or improvement and not for correcting non-compliances, that was not clear in sources provided. [Supply Chain Transformation (web), N/A: wilmar-international.com] & [2021 Palm NDPE Implementation Annual Report, 2022: wilmar-international.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: Example of actions decided on at least 1 salient HR issues: In order to strengthen children’s rights, it indicates: ‘In collaboration with Business for Social Responsibility (BSR) and consumer companies including Nestlé, Colgate-Palmolive, PepsiCo, Neste and Procter & Gamble, we developed a Child Protection and Safeguarding Implementation Manual. Alongside a series of capacity-building workshops, this manual enables suppliers to learn, discuss and adopt pragmatic measures to strengthen the rights and protection for children. Since our first workshop in November 2019 in Jakarta, we have conducted three additional physical and one online workshop to gather feedback and finalize the manual. To date, approximately 190 participants from supplier companies, government representatives, trade unions and CSOs attended the workshops. As part of the programme. The next phase will be a pilot for further refinement of the manual, with an intention to adapt the manual to allow for more generic applicability outside of Wilmar’s supplier base. This will include partnering with other oil palm companies in the field testing and development of versions for other palm producing countries, like Malaysia’. [2020 Sustainability Report, 29/04/2021: wilmar-international.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1: See above. • Not Met: Involve stakeholders in decisions about actions: The Company indicates, in its feedback to CHRB, that it has a webpage section where it publicly discloses grievance raised. Also, in the document Grievance Procedure, the Company indicates ‘ This procedure covers activities related to the handling of stakeholders’ grievances with respect to the implementation of our NDPE policy. This includes logging grievances, taking actions to verify claims, rectifying any confirmed issues, reporting the verification results and actions on the ground, delivering the response to stakeholders and managing and monitoring any follow-up actions. [...] This grievance procedure is open to all stakeholders. [...]resolution of grievances shall at times involve lengthy processes of enquiry and mediation between various stakeholders’. Moreover, ‘Based on feedback and input from stakeholders we are also developing, via stakeholder consultation, a protocol specific to our No Exploitation policy commitments to complement our Grievance Procedure’. It also indicates that in order to verify grievances: ‘Results from the review of documentary evidence, interviews, and other information gathered during the field verification process is documented. For any stakeholder consultation, this includes an anonymized table of stakeholders interviewed with relevant details (list role/position, gender, nationality, number interviewed)’. Finally, ‘Wilmar will update the Grievance Raiser during key stages of the development of the case, ie, upon receipt of the Grievance Case, verification process, development of timebound action plan, and closure of the case’. However, although the Company discloses a comprehensive guide to its grievance mechanism, and that it is open to all stakeholders and that different stakeholders may be heard in different stages of grievance investigations, it is not clear how it involves affected stakeholders in decisions about the actions to take in response to its salient human rights issues, rather than how stakeholders can affect the results of a grievance investigation. [Grievance Procedure Updated 2019, 06/2019: wilmar-international.com] & [Grievance Procedure and List (web), 07/02/2022: wilmar-international.com]
B.2.4	Tracking the effectiveness of actions to respond to human rights risks and impacts	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: System for tracking or monitor if actions taken are effective: The Company has provided a number of sources of feedback to CHRB regarding this indicator. Including Grievance procedures and the website supply chain transformation, which indicates that it assesses sites, actions are taken according to the results, ‘Wilmar will then bi-annually monitor the suppliers’ progress on the agreed time-bound action plan. If egregious social or labour issues are identified as potentially present during any of the monitoring process, Wilmar will conduct further investigations, possibly through a second, longer, site assessment, which process is determined based on the potential issues found’. This website also reports in relation to the self-reporting tool and how they generate action plans: ‘Wilmar will then bi-annually monitor the suppliers’ progress on the agreed time-bound action plan. If egregious social or labour issues are identified as potentially present during any of the monitoring process, Wilmar will conduct further investigations, possibly through a second, longer, site assessment, which process is determined based on the potential issues found’. However, current evidence seems to be a monitoring compliance system that allows the Company determine the degree of compliance and explanations of how grievances are handled. No evidence found in relation to a system to track effectiveness of actions taken for the different salient issues. As in previous indicator, although the Company uses

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>the term due diligence, actual evidence seems to refer to a deep compliance monitoring system that includes self-assessment, specific actions for specific suppliers depending on the assessment, and monitoring of effectiveness of individual actions implementation. Although this monitoring compliance system can be part of a due diligence process, informing it, evidence refers specifically to how it handles individual suppliers. No evidence found of how this system informs a broader due diligence process where the company describes how it has identified which are the issues that it faces (rather than the specific issues that specific suppliers face) and how it tracks actions taken to tackle human rights issues generally (i.e how actions taken to mitigate child labour impacts are being effective or not, and the risk for the company is diminishing, rather than whether an individual supplier has taken action to a particular non-compliance in relation to child labour). [Grievance Procedure Updated 2019, 06/2019: wilmar-international.com] & [Supply Chain Transformation (web), N/A: wilmar-international.com]</p> <ul style="list-style-type: none"> • Not Met: Lessons learnt from checking system effectiveness <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets both requirements under score 1 • Not Met: Involve stakeholders in evaluation of actions taken
B.2.5	Communicating on human rights impacts	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Provides two examples of comms with stakeholders: The Company discloses various examples of grievance cases and RSPO Complaints list, detailing communication with the complainant. There is one with Lembaga Bentang Alam Hijau (LemBAH) reporting on 'Alleged land rights, labour rights violations and environmental pollution by PT Mitra Abadimas Sejahtera (PT MAS), a subsidiary of Chora Agro Resources'. Another example is of a complaint raised by Finnwatch on 'Alleged labour rights violations at IOI's Mekassar Estate, Pahang, Malaysia'. Both complaints seem to focus on a Company's supplier. The website includes details about companies involved, dates of the grievance, the grievance reports, stakeholder involved and states and progress about the case (the Company's actions that followed). [Grievance Procedure and List (web), 07/02/2022: wilmar-international.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Describe challenges to effective comms and how it is working to address them: The Company indicates: 'In general, governance of many community cooperatives is weak. There is often lack of transparency or accountability by the community cooperative leaders to farmer groups (comprising the cooperative's members), which is a basic capacity constraint facing the good management of contracts and agreements between the community cooperatives and companies. This governance gap is also not addressed in company-community cooperative legal agreements, especially from the historical land acquisition period. This exacerbates the issue, as poor governance of cooperatives is a key source of local grievances'. Earthworm Foundation provides the following recommendation: 'Revise company structures and increase information sharing to enable company-community communication to improve, and to enable Wilmar group level senior management to gain purview and control over grievance management'. [Report 1, 01/11/2019: wilmar-international.com]

C. Remedies and Grievance Mechanisms (20% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
C.1	Grievance channel(s)/mechanism(s) to receive complaints or concerns from workers	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Channel accessible to all workers: The Company indicates: 'Our Grievance Procedure is open to all external and internal stakeholders, but is primarily used by external stakeholders for cases related to our suppliers. All our employees, workers, and local communities have separate dedicated site-level remedial mechanisms and resolution processes for any complaints'. [Sustainability Report 2019, 05/2020: wilmar-international.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Channel is available in all appropriate languages and workers aware: It indicates, in its document Grievance Procedure Updated, that 'The Grievance Unit established by Wilmar's Sustainability Department is responsible for coordinating and performance Procedure, including: (...) managing communications, including response letters to Grievance Raisers in the language of the original Grievance, (...)'. However, it is not clear the mechanisms are available in all appropriate languages. Moreover, it is not clear how the Company ensures workers are aware of the mechanisms. The Company has provided comments to CHRB regarding this indicator. However, some of its content were already in use and some could not be found in publicly available sources. [Grievance Procedure Updated 2019, 06/2019: wilmar-international.com] • Met: Describe how workers in the supply chain have access to grievance mechanism: The Company, in its No Deforestation, No Peat, No Exploitation Policy, indicates: 'Wilmar operates a Grievance Procedure to enable any stakeholder to raise a grievance against any party'. It also indicates that 'the company and its suppliers/contractors shall ensure workers have access to judicial remedy and to credible grievance mechanisms, without fear of recrimination or dismissal'. In its document Grievance Procedure, it acknowledges that there could be 'verified cases relating to Wilmar's third-party suppliers: [...] Labour and community exploitation grievance cases will focus on engagement with the supplier to ensure that there is sufficient accountability and care taken when dealing with community members and/or workers'. [No Deforestation, No Peat, No Exploitation Policy, 11/2019: wilmar-international.com] & [Grievance Procedure Updated 2019, 06/2019: wilmar-international.com] • Not Met: Expect Suppliers to convey expectation to their own suppliers: The Company indicates: 'Wilmar's strategy is to build an integrated model encompassing the entire value chain of the agricultural commodity business, from origination to processing, trading, merchandising branded products and distribution'. However, it is not clear the expects its suppliers to convey the same expectation on access to grievance mechanism to their own suppliers' workers. [Vertically Integrated Business Model (web), N/A: wilmar-international.com]
C.2	Grievance channel(s)/mechanism(s) to receive complaints or concerns from external individuals and communities	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Grievance mechanism for community: The Company indicates: 'Our Grievance Procedure is open to all external and internal stakeholders, but is primarily used by external stakeholders for cases related to our suppliers. All our employees, workers, and local communities have separate dedicated site-level remedial mechanisms and resolution processes for any complaints'. [Sustainability Report 2019, 05/2020: wilmar-international.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes accessibility and local languages and stakeholder awareness: It indicates that 'The Grievance Unit established by Wilmar's Sustainability Department is responsible for coordinating and performing all tasks necessary for the successful implementation of this updated Grievance Procedure, including: (...) managing communications, including response letters to Grievance Raisers in the language of the original Grievance, (...)'. However, it is not clear the mechanisms are available in all appropriate languages. Moreover, it is not clear how the Company ensures all affected external stakeholders at its own operations are aware of it. The Company has provided comments to CHRB regarding this indicator. However, some of its contents were already in use and some could not be found in publicly available sources. [Grievance Procedure Updated 2019, 06/2019: wilmar-international.com] • Met: Communities access mechanism direct or through suppliers: The Company indicates: 'Wilmar operates a Grievance Procedure to enable any stakeholder to raise a grievance against any party'. Although it is not clear it is also accessible to external individuals and communities to raise complaints or concerns about human rights issues at the company's suppliers, as indicated below, the grievance procedure 'is primarily used by external stakeholders for cases related to our suppliers'. [No Deforestation, No Peat, No Exploitation Policy, 11/2019: wilmar-international.com] • Not Met: Expect supplier to convey expectation to their own suppliers: The Company indicates: 'Engagement with our third-party suppliers is an important part of ensuring that our No Deforestation, No Peat, No Exploitation (NDPE) policy is implemented effectively. To enable better assessment of our suppliers' progress and their implementation of the NDPE policy, we have developed and launched the Supplier Reporting Tool (SRT) in 2017. The SRT is an online self-reporting tool that is hosted on the OnConnect system to allow suppliers to report their current

Indicator Code	Indicator name	Score (out of 2)	Explanation
			compliance to environmental and social risk-related issues within our supply chain'. However, it is not clear the Company expects its suppliers to convey the same expectation on access to grievance mechanism to their suppliers. [Supply Chain Transformation (web), N/A: wilmar-international.com]
C.3	Users are involved in the design and performance of the channel(s)/mechanism(s)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Engages users to create or assess system: The 2021 Palm NDPE Implementation Annual Report indicates: 'Wilmar first published its Grievance Procedure in January 2015 to provide an avenue for stakeholders to raise concerns against Wilmar and/or our third party suppliers. A panel of civil society organisations was invited to review and provide feedback to the preliminary draft to ensure its alignment with the United Nations Guiding Principles (UNGPs) on Business and Human Rights criteria for effective grievance mechanisms'. However, although the Company indicates that it has engaged with a panel of civil society to review the grievance system, it is not clear users or potential users were engaged, no further evidence of it was found in its webpage section Stakeholder Engagement. The Company has provided an additional content in its 2015 Sustainability Report, to this indicator, however, it is considered outdated according to the CHRB three-reporting-year timeframe policy. [2021 Palm NDPE Implementation Annual Report, 2022: wilmar-international.com] • Not Met: Examples (at least two) of how they do this: See above <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Engages with potential or actual users on the improvement of the mechanism: The Company also indicates: 'In 2019, we updated our Grievance Procedure to better support the implementation of our NDPE policy, in consultation with non-governmental organisations (NGOs) and subject experts'. See below examples of engagement in improvement. [2021 Palm NDPE Implementation Annual Report, 2022: wilmar-international.com] • Met: Provides user engagement example (at least two) on improvement: The Company indicates, in its No Exploitation Protocol for third-party suppliers: 'This protocol was developed through a stakeholder consultation process engaging Indonesian, Malaysian, and global organisations that specialise in human, labour, land and community rights. While the principles and approaches of this protocol are relevant globally, the design and development of this protocol is based mainly on stakeholder consultations in Indonesia and Malaysia where Wilmar's impact footprint is the largest and where most of the grievances have been filed to date. Similar consultations with relevant stakeholders in other sourcing regions may be held in the future'. Also, the Protocol: 'supports the Wilmar Grievance Procedure in addressing grievances with respect to the implementation of commitments for "No Exploitation of People and Local Communities" that is encapsulated within Wilmar's No Deforestation, No Peat and No Exploitation (NDPE) policy. It will be an addendum to the Grievance Procedure'. The Grievance Procedure indicates: 'Based on feedback and input we have received from various stakeholders over the last five years in our NDPE policy implementation journey, we are updating the Grievance Procedure to complement our Time Bound Plan (TBP) and Joint Statement (JS) with Aid environment together with supporting consumer goods companies aimed at further expediting the implementation of our NDPE policy across our entire supply chain'. [No Exploitation protocol, 09/2020: wilmar-international.com] & [Grievance Procedure Updated 2019, 06/2019: wilmar-international.com]
C.4	Procedures related to the mechanism(s)/channel(s) are equitable, publicly available and explained	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Response timescales and how complainants will be informed: The Company indicates: 'Wilmar will update the Grievance Raiser during key stages of the development of the case(...). Wilmar will provide Grievance Raisers with clear means of access to Wilmar staff throughout the grievance process for inquiries regarding the status of that Grievance Raiser's case'. The Company has the following timescales: 'For verified cases related to Wilmar's own operations: If it is determined that a field action is necessary to resolve a grievance within Wilmar's own operations, (...) Actions in the field to resolve the grievance shall commence immediately and the relevant Operations Manager is required to provide an update on the implementation status and result report (Field Action Report) to the Grievance Unit. Within one month, the relevant operations manager shall prepare a timebound action plan and commence steps/action in the field to resolve the grievance and report the result to the Verification Team and the Grievance Unit'. It also indicates that: 'Within three weeks, the Grievance Unit will submit a Response Letter to the Grievance Raiser with an update on the case'. According to the Grievance Procedure Flow, found in the same document, this timescale applies to

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>cases related to Wilmar’s own operations and third-party suppliers. For verified cases relating to Wilmar’s third-party suppliers: ‘Within two months of verifying the grievance, the Grievance Unit will develop an action plan jointly agreed with the third-party supplier for resolution of the grievance’. Moreover, in general, regarding grievance review, investigation, and resolution, it notes: ‘Wilmar is committed to remain in dialogue with Grievance Raisers throughout the process. This Grievance Procedure is intended to be used to address a wide range of stakeholder concerns which will often involve numerous parties with conflicting interests. As such, resolution of grievances shall at times involve lengthy processes of enquiry and mediation between various stakeholders and it will be necessary to apply a flexible approach to resolve complex issues. However, it is important that grievances are addressed in a timely manner in order to demonstrate the credibility of Wilmar’s NDPE policy. In this context, timelines are provided for the key stages of this procedure. The complexity of each grievance varies greatly across specific cases and as such it may be necessary to adjust the timeline to accommodate the complexity of certain cases. Where adjustments to the timeline are required, it shall be communicated to the Grievance Raiser’. [Grievance Procedure Updated 2019, 06/2019: wilmar-international.com]</p> <ul style="list-style-type: none"> • Met: Describe support (technical, financial,etc) available for equal access by complainants: The Company indicates: ‘Barriers to access to support after a grievance has been filed will be addressed on a case-by-case basis through the following. [...] Establishing an access point for the grievance party through a third-party that is embedded within the community. This may be an NGO or a third-party that can provide financial and legal advice. [...] Providing assistance with resources for grievance raiser who do not understand the grievance process, have language barriers, are illiterate or cannot afford to travel to meetings’. [Grievance Procedure Updated 2019, 06/2019: wilmar-international.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describe types of outcome to complainant through use of mechanism • Met: Escalation to senior/independent level: The Company discloses information about how it addresses dissatisfaction and appeals describing the escalation process: ‘Any Grievance Raiser who is unsatisfied with the written response from the Grievance Unit can send written notice of their dissatisfaction to Wilmar’s General Manager for Group Sustainability (GM-Group Sustainability) providing information on the issues that they consider to be insufficiently addressed’. [Grievance Procedure Updated 2019, 06/2019: wilmar-international.com]
C.5	Prohibition of retaliation for raising complaints or concerns	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Public statement prohibiting retaliation: The Company's whistle blowing policy allows reports for breaches of the Group's policies or code of conduct, among other topics, it applies to 'all external parties who have a business relationship with the Wilmar Group. External parties include customers, suppliers, contractors and anyone who is a stakeholder of the Group'. It states that 'if you raise a genuine concern and 'whistleblow' under this Policy, you will not be at risk of losing your job or suffer retribution or harassment, if your acting in good faith, it does not matter if you are mistaken'. [Sustainability Report 2018, 2019: wilmar-international.com] & [Grievance Procedure Updated 2019, 06/2019: wilmar-international.com] • Met: Practical measures to prevent retaliation: The Company indicates that 'and process for addressing grievances is in place for all Wilmar employees, including permanent and temporary workers. All plantation and mill units have site-specific complaints and grievances procedures, which have been a requirement of the RSPO P&C since 2005. These site-specific procedures are accessible to workers as well as other stakeholders. Employees can address verbal or written complaints to their supervisor or union representative, or make an anonymous complaint using an onsite feedback box'. The approach for external stakeholders grievance procedure within the human rights framework commits to 'providing a direct means of raising grievance for any stakeholder, including anonymously'. [Sustainability Report 2018, 2019: wilmar-international.com] & [Human Rights Framework, 01/05/2019: wilmar-international.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Company indicate it will not retaliate against workers/stakeholders: The Whistleblowing Policy indicates: ‘you raise a genuine concern and “whistleblow” under this Policy, you will not be at risk of losing your job or suffer retribution or harassment, if you are acting in good faith, it does not matter if you are mistaken’. The Human Rights Defender Policy notes: ‘We do not tolerate threats, harassment, intimidation, the use of violence, retaliation against or interference with the activities of anyone who raises a concern, lodges a complaint or participates in an

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>investigation or whistle blows on activities in our business operations and supply chain, in good faith. This could include for example threats and attacks against HRDs, their family group, their communities and organisations, their properties, and their working conditions, in any of our global operations, and supply chain. These threats and attacks can be physical, psychological, legal (with the intent to silence and intimidate critics), economic and social'. Although the Company indicates that it will not retaliate against workers and stakeholders through various means, no evidence found where it states that it will not engage in legal action against persons or organisations who have brought or tried to bring a case against it involving credible allegation of adverse human rights impacts, or against the lawyers representing them. [Whistleblowing Policy, 01/02/2022: ir-media.wilmar-international.com] & [Policy on Human Rights Defenders, 10/12/2021: wilmar-international.com]</p> <ul style="list-style-type: none"> • Met: Expects suppliers to prohibit retaliation against workers/stakeholders: The Company indicates, in its No-deforestation, No peat, No-exploitation (NDPE) Policy: 'the company and its suppliers/contractors shall ensure workers have access to judicial remedy and to credible grievance mechanisms, without fear of recrimination or dismissal. Wilmar and our suppliers have a role to play in protecting the right to defend human rights'. The Supplier Guidelines also indicates: 'Wilmar supports protection for environmental and human rights defenders and prohibits threats, harassment, intimidation, the use of violence, or retaliation against anyone who raises a concern, lodges a complaint or participates in an investigation or whistleblowing'. The No Exploitation Protocol' for third-party suppliers notes: 'For all grievances related to human rights defenders (HRDs), whistleblowers, complainants, or community spokespersons: Threats, harassment, intimidation, use of violence, or retaliation against HRDs, whistleblowers, complainants and community spokespersons'. The Human Rights Defender Policy states: ' We do not tolerate threats, harassment, intimidation, the use of violence, retaliation against or interference with the activities of anyone who raises a concern, lodges a complaint or participates in an investigation or whistle blows on activities in our business operations and supply chain, in good faith'. It also indicates: 'The scope of this policy covers Wilmar's global operations, including our subsidiaries, joint-ventures, and third-party suppliers. This means that we expect all our third-party suppliers and joint venture partners to uphold the principles and commitments laid out in this policy, in their business operations'. The grievance mechanism is open to suppliers' workers and other stakeholders. [No Deforestation, No Peat, No Exploitation Policy, 11/2019: wilmar-international.com] & [Policy on Human Rights Defenders, 10/12/2021: wilmar-international.com]
C.6	Company involvement with state-based judicial and non-judicial grievance mechanisms	1	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> • Met: Complainants not asked to waive rights: The Grievance Procedure indicates: 'Where stakeholders require access to expert resources on both human rights and technical information in order to allow them to engage in the grievance on the basis of fair, informed and respectful terms, stakeholders have the right to engage outside expert independent of Wilmar, which can include mediation and other conciliation experts'. Also: 'Barriers to access to support after a grievance has been filed will be addressed on a case-by-case basis through the following. [...] <p>Establishing an access point for the grievance party through a third-party that is embedded within the community. This may be an NGO or a third-party that can provide financial and legal advice'. The No Exploitation Protocol for third-party suppliers notes: 'For each [grievance] case, there will be a determination on specific actions considered fundamental for achieving resolution, which can include [...] cooperation with judicial and non-judicial investigations; and establishment of procedures for dialogue and consultations with affected parties, etc'. [Grievance Procedure Updated 2019, 06/2019: wilmar-international.com] & [No Exploitation protocol, 09/2020: wilmar-international.com]</p> • Met: Company does not require confidentiality provisions: The Grievance Procedure notes: 'All grievances logged under the Grievance Procedure shall be dealt with in a timely manner, and all investigations and findings will be reported transparently with full public disclosure'. Also: ' Wilmar will report on grievance review, investigation and resolution. Unless confidentiality is requested by the Grievance Raiser, the following information will be publicly reported for each grievance: a summary, the date filed, the issue (e.g. clearing peat, document retention), Grievance Raiser (e.g. NGO, community member, worker), whether the grievance has been assessed and assessment type (e.g. internal, 3rd party), and outcome. Wilmar will report dates of resolution or if case under ongoing monitoring'. [Grievance Procedure Updated 2019, 06/2019: wilmar-international.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Will work with state based non judicial mechanisms: The No Exploitation Protocol for third-party suppliers notes: 'For each [grievance] case, there will be a determination on specific actions considered fundamental for achieving resolution, which can include [...] cooperation with judicial and non-judicial investigations; and establishment of procedures for dialogue and consultations with affected parties, etc'. However, it is not clear the Company sets out the process by which it cooperates with state-based non-judicial grievance mechanism(s) on complaints brought against it (i.e through National Contact Points). [No Exploitation protocol, 09/2020: wilmar-international.com] • Not Met: Example of issue resolved (if applicable)
C.7	Remedying adverse impacts	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Describes how remedy has been provided: It indicates: 'Since September 2018, Earthworm Foundation (EF) has been supporting Wilmar and local communities in the Pasaman Barat district of West Sumatra, Indonesia, to reach a resolution over land tenure disputes. These issues relate back to a land acquisition in the 1990s and reflect the complex land use and ownership rights in Indonesia, as well as underlying factors influencing the many land conflicts active in this region. In March 2020, Wilmar subsidiary PT Permata Hijau Pasaman Unit 2 (PHP 2) and the Maligi community successfully reached an agreement, concluding a longstanding conflict. EF released a public report detailing the resolution process and the outcome. This resolution of conflict was reached by establishing mutual trust and conducive conditions for open and constructive discussions. Mutual trust was achieved through transparent practices, including intense consultation, dialogue and negotiation with local people following the FPIC process. Through this process, EF was also able to provide us with recommendations on strengthening our internal systems for stakeholders to raise and for Wilmar to resolve grievances related to social conflicts. In particular, one important lesson we took away was the need to engage directly with the community on the ground to understand first-hand what their concerns and needs are. The success of this intense negotiation provides a blueprint for Wilmar to overcome such cases in other subsidiaries in line with our NDPE commitments'. The Company has provided an additional source to this indicator, however key information was already in use. [2020 Sustainability Report, 29/04/2021: wilmar-international.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Changes to systems, processes and practices to stop similar impact: Following up on union issues in Indonesia, the Company reports that 'our strong working relationship with labour unions helps ensure continuous improvement for our workers' quality of life at our oil palm estates. Wilmar's work on converting workers' employment status to permanent ones and providing subsidies and wages would not have been possible without collaboration with the unions. We also recognize that unions serve as effective mechanisms for raising grievances. To date, five collective bargaining agreements have been established in across several locations'. [Sustainability Report 2019, 05/2020: wilmar-international.com] • Met: Describe approach to monitoring implementation of agreed remedy: The Company indicates in its grievance procedure process flow that the 'grievance unit will regularly monitor and review the action plan to ensure that progress has been made'. Also: 'A regular monitoring and evaluation schedule will be developed to check the progress of all Action Plans in relation to the grievances received and will be overseen by the Grievance Unit. a) For Wilmar's own operations, the relevant Operations Manager(s) shall monitor the progress in progressing the action plan(s) related to grievance cases in their respective operations. b) For third party suppliers, the monitoring and evaluation schedule will be implemented by the Verification Team for all cases where an action plan is in place'. Finally: 'The Grievance Unit will record and monitor the progress on handling the grievance against the set timeframe and response times as stipulated within this document. [Grievance Procedure Updated 2019, 06/2019: wilmar-international.com]
C.8	Communication on the effectiveness of grievance mechanism(s) and incorporating lessons learned	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Number grievances filed, addressed or resolved and outcome achieved: The Company indicates that: 'We have increased our reporting capabilities for our new Grievance Procedure. Wilmar continuously target to achieve a 100% response rate for all grievances raised, and are working to resolve all open cases effectively and amicably'. It reports: 59 cases lodged, 90% cases closed (Wilmar own-operations: 2 open; 3 closed; third party suppliers: 4 open; 50 closed), nature of open cases: social conflict and human rights (5*); deforestation and social conflict (1*). This refers to the NDPE policy (no deforestation, no peat, no exploitation policy)'.

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Moreover, the Company discloses its grievance list and the results of the investigations. [Sustainability Report 2019, 05/2020: wilmar-international.com] & [Grievance Procedure and List (web), 07/02/2022: wilmar-international.com]</p> <ul style="list-style-type: none"> • Met: How lessons from mechanism improve management system: In a case of conflict resolution between Barat PT and Maligi Community, the Company indicates: 'Through this process, EF [Earthworm Foundation] was also able to provide us with recommendations on strengthening our internal systems for stakeholders to raise and for Wilmar to resolve grievances related to social conflicts. In particular, one important lesson we took away was the need to engage directly with the community on the ground to understand first-hand what their concerns and needs are. The success of this intense negotiation provides a blueprint for Wilmar to overcome such cases in other subsidiaries in line with our NDPE commitments'. The Company has provided an additional source to this indicator, however key information was already in use. [2020 Sustainability Report, 29/04/2021: wilmar-international.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Evaluation of the channel/mechanism and changes made as result: The Company indicates: 'To ensure that implementation of our Grievance Procedure is a source of continuous learning, a review is conducted periodically to allow lessons learnt from real case studies to be used to improve the mechanism'. Also: 'Based on feedback and input we have received from various stakeholders over the last five years in our NDPE policy implementation journey, we are updating the Grievance Procedure to complement our Time Bound Plan (TBP) and Joint Statement (JS) with Aidenvironment together with supporting consumer goods companies aimed at further expediting the implementation of our NDPE policy across our entire supply chain. The JS announced Wilmar's new NDP (no deforestation and peatland development) "Suspend then Engage" grievance approach, which took effect in January 2019'. The Company has also provided further information on the operations Linked to Pasaman Barat Community. [Grievance Procedure Updated 2019, 06/2019: wilmar-international.com] • Not Met: Describes procedures to address delays of outcomes agreed with stakeholders: The Company indicates: 'The Grievance Unit will record and monitor the progress on handling the grievance against the set timeframe and response times as stipulated within this document. [...] Monitoring of progress in a timely fashion of action plans and/or time bound action plans is part of the monitoring and evaluation schedule'. Also: 'Labour and community exploitation grievance cases will focus on engagement with the supplier to ensure that there is sufficient accountability and care taken when dealing with community members and/or workers and that time-bound actions to come in compliance are set. Suspension in these cases may be recommended if the suppliers fail to meet time-bound actions for compliance and all attempts'. However, although the Company indicates the consequences suppliers may face for delays in time-bound actions, it is not clear the procedures it has in place to address delays or non-implementation of outcomes agreed with stakeholders including in its own operations. [Grievance Procedure Updated 2019, 06/2019: wilmar-international.com]

D. Performance: Company Human Rights Practices (25% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.1.1.a	Living wage (in own production or manufacturing operations)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Pays living wage or sets target date: The 2021 Sustainability Report indicates: 'Wilmar is committed to assessing and ensuring that our employees, contractors and suppliers are paid a living wage. [...] To date, we have assessed 100% of our employees and contractors to ensure that they are paid a living wage'. It also notes the Wilmar is a 'member of the Roundtable on Sustainable Palm Oil (RSPO) since its formation in 2004' and it is also an 'Active member of the RSPO Labour Task Force and now the newly established Decent Living Wage Task Force (DLW TF)'. The RSPO Principles and Criteria notes: 'Pay and conditions for staff and workers and for contract workers always meet at least legal or industry minimum standards and are sufficient to provide decent living wages'. The NDPE Policy indicates that its requirements include: [...] Commitment to best practices in terms of fair working conditions, including the payment of wages that meet or exceed legal requirements'. As indicated in the report, it is committed to pay a living wage and claims that 100% of its employees were assessed to ensure that they are paid a 'living wage'. [2021 Sustainability Report, 14/04/2022: wilmar-international.com] & [RSPO Principles and Criteria, 2018: file:///C:/Users/SHIRLEI/Downloads/rspo-principles-criteria-for-production-of-sustainable-palm-oil-2018revised-01-february-2020-with-updated-supply-chain-requirements-for-mills.pdf]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Describes how living wage determined: The 2021 Sustainability Report indicates: ‘ We base our calculations on available living wage frameworks for the countries we operate in, including the Global Living Wage Coalition, Wage Indicator Foundation, MIT Living Wage Calculator and RSPO Living Wage Benchmark. To date, we have assessed 100% of our employees and contractors to ensure that they are paid a living wage’. The Company indicates, in its feedback for this indicator its glossary definition of Decent Living Wage: ‘ The remuneration received for a standard workweek by a worker in a particular place sufficient to afford a decent standard of living for the worker and her or his family. Elements of a decent standard of living include food, water, housing, education, health care, transport, clothing and other essential needs including provision for unexpected events’. The Company also provides de webpage of the Global Living Wage Coalition. However, it is not clear the calculation of living wages includes involvement of relevant trade unions (or equivalent worker bodies where the rights to freedom of association and collective bargaining are restricted under law). [2021 Sustainability Report, 14/04/2022: wilmar-international.com] & [Global Living wage (web), N/A: globallivingwage.org] Score 2 • Met: Achieved paying a living wage: As indicated above, the Company claims that, ‘To date, we have assessed 100% of our employees and contractors to ensure that they are paid a living wage’. [2020 Sustainability Report, 29/04/2021: wilmar-international.com] • Not Met: Definition of living wage reviewed with unions: The Company indicates: ‘Wilmar has been co-chair of the RSPO Decent Living Wage Task Force (DLW TF) since 2021 and is working with stakeholders to define how decent living wage (DLW) benchmarks can be set for each country or national interpretation that RSPO is present in. This builds on from the RSPO DLW guidance that was developed in 2019, which Wilmar provided significant input to’. However, it is not clear it regularly reviews its definition of the living wage including with relevant trade unions (or equivalent worker bodies where the right to freedom of association and collective bargaining is restricted under law). [2021 Palm NDPE Implementation Annual Report, 2022: wilmar-international.com]
D.1.1.b	Living wage (in the supply chain)	0	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> • Not Met: Discloses timebound target for suppliers to pay living wage or include in code or contracts: The Company states, in its NDPE Policy Commitments: ‘We commit to the following for our own operations, and expects similar standards from our suppliers: [...] Collective bargaining and freedom of association - in keeping with RSPO Principle 6.6, we will respect the rights of personnel to form and join trade unions of their choice, and to bargain collectively. Where the right to freedom of association and collective bargaining are restricted under law, parallel means of independent and free association and bargaining should be made available to all such personnel. [...] Wages - the company and its suppliers/contractors shall ensure all workers are paid a wage equal to or exceeding the legal minimum wage’. Also: ‘ The following requirements are central to successful implementation of this policy: [...] Commitment to best practices in terms of fair working conditions, including the payment of wages that meet or exceed legal requirements, taking into account reasonable production targets and working hours’. However, it is not clear it has a timebound target for requiring its suppliers to pay all workers a living wage or that the company includes requirements to pay workers a living wage in its contractual arrangements with its suppliers or its supplier code of conduct. A living wage should cover basic needs and provide some discretionary for employees and his/her family and or depends. The Company has provided an additional source to this indicator, however, no material evidence was found. [No Deforestation, No Peat, No Exploitation Policy, 11/2019: wilmar-international.com] • Not Met: Improving living wage practices of suppliers: The Company describes the steps taken to solve wage related issues with its supplier Sarana Prima Multi Niaga. However, no evidence found of proactive work done by the Company to support the payment of a living wage by its suppliers. Previous assessment was based on “Wilmar Supplier Workshops 2018” and “Strengthening Labour Practices”, dated 04/12/2017, which is now out of the three-year timeframe that the methodology requires. No further evidence found during latest review. [Grievance Procedure and List (web), 07/02/2022: wilmar-international.com] Score 2 • Not Met: Assessment of number affected by payment below living wage

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Provides analysis of trends demonstrating progress: The Company has provided an additional source to this indicator, however, no material evidence was found.
D.1.2	Aligning purchasing decisions with human rights	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Avoids business model pressure on HRs (purchasing practices): The Company provided different sources to CHRB regarding this indicator. However, no evidence found on these in relation to the practices it adopts to avoid price or short notice requirements or other business considerations undermining human rights or specific positive incentives it puts into place via its purchasing practices to encourage its business relationships to act with respect for human rights. [Human Rights Framework, 01/05/2019: wilmar-international.com] & [2019 Sustainability Report, 2020: wilmar-international.com] • Not Met: Practices adopted to pay suppliers in line with agreed timeframes • Not Met: Review own operations to mitigate negative impact <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Examples of how it assessed, addressed and change purchasing practices
D.1.3	Mapping and disclosing the supply chain	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Identifies direct and indirect suppliers back to manufacturing sites (factories or fields): The Company has disclosed information about its palm oil and sugarcane business. It indicates: '53% of FFB supply for our palm oil mills are from third-party suppliers in Indonesia, Malaysia, Ghana and Nigeria. [...] 90% of CPO [crude palm oil] and PKO [palm kernel oil] supply managed by our refineries are from third-party suppliers in Indonesia, Malaysia, Ghana and Nigeria. [...] 97% of our sugarcane processed in our Australia, Myanmar and India sugar mills comes from third-party farmers and smallholders in their countries. [...] 96% of our third-party raw sugar comes from major traders in Brazil, Thailand and Australia (the remainder are from India, South Africa and Latin American countries)'. It also notes that it is a 'company with strong roots in cultivating oil palm and sugarcane'. However, although the Company indicates the country of origin of a considerable part of its palm oil and sugar suppliers, it is not clear it identifies (traces) all its suppliers, including direct and indirect suppliers, as it only mentions its palm oil and sugarcane supply chains (and whether it goes beyond country of origin in those cases). [2020 Sustainability Report, 29/04/2021: wilmar-international.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Discloses names and locations of significant parts of SP and why: The Company discloses a map of its suppliers with names and locations for different products. For each spot on the map, which identifies a supplier, the Company has a link that leads to a specific supplier report with further details. It also indicates in its 2020 Sustainability Report: 'As a company with strong roots in growing oil palm and sugarcane, our focus on the ground has been on the responsible sourcing of these two commodities as key segments within our business'. The 2021 Sustainability Report also notes: 'we focus on the responsible sourcing of these two commodities by sharing our lessons learnt and experiences on the ground. [...] Our interactive supply chain map shows all our suppliers by country and refinery, providing further details such as name of the facility/company, location, percentage traceability to mill and progress on sustainability'. [Supply Chain Map (web), N/A: wilmar-international.com] & [2020 Sustainability Report, 29/04/2021: wilmar-international.com] • Not Met: Discloses which direct or indirect suppliers is involved in higher-risk activities: The 2021 Palm NDPE Implementation Report indicates that after a supplier engagement '71 (7.7%) suppliers assessed as high priority mills'. The 2019 Sustainability Report notes: 'challenges remain for non-RSPO members and some Indonesia suppliers because of recent changes in regulations prohibiting public availability of maps'. The Company also has a webpage section where it discloses grievances. The Company, in its feedback to CHRB, also makes reference to its sustainability governance. However, it is not clear the Company discloses which direct or indirect suppliers it considers to be involved in higher-risk activities, geographies, and products. [2019 Sustainability Report, 2020: wilmar-international.com] & [2021 Palm NDPE Implementation Annual Report, 2022: wilmar-international.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.1.4.a	Prohibition of child labour: Age verification and corrective actions (in own production or manufacturing operations)	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Does not use child labour: The company states that it 'will not employ children that falls into the definition as stipulated by ILO Convention'. The No Exploitation Protocol as specific elements related to child protection. [Child Protection Policy, 01/2018: wilmar-international.com] • Met: Age verification of workers recruited: The Company's approach within its human rights framework includes 'strict age-verification and other relevant procedures to ensure no under aged workers'. The No Exploitation Protocol as specific elements related to child protection. [Human Rights Framework, 01/05/2019: wilmar-international.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Remediation if children identified: The Company indicates that it 'shall employee remedial actions consistent with our "Remedial Action Guidelines" in the case child labour is uncovered to ensure appropriate follow-up and assistance for protection of the child's interests and welfare'. The Child Protection policy also contains remedial action guidelines, including seeking advice and help from recognized organizations, develop remediation plans, understand the children's desires and explore the opportunities for them to re-enter education, etc. The No Exploitation Protocol as specific elements related to child protection. [Child Protection Policy, 01/2018: wilmar-international.com]
D.1.4.b	Prohibition of child labour: Age verification and corrective actions (in the supply chain)	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Child Labour rules in codes or contracts: Child Protection policy requires adherence by contractors and suppliers. It includes commitment against child labour and protection of children rights. It also requires to 'maintain employment records documenting all relevant details of its employees, including age, and make these records open to verification by any authorised personnel of relevant statutory body'. Finally, it also includes remedial action guidelines to employee in case child labour is uncovered. [Child Protection Policy, 01/2018: wilmar-international.com] • Met: How working with suppliers on child labour: It indicates: 'In collaboration with Business for Social Responsibility (BSR) and consumer companies including Nestlé, Colgate-Palmolive, PepsiCo, Neste and Procter & Gamble, we developed a Child Protection and Safeguarding Implementation Manual. Alongside a series of capacity-building workshops, this manual enables suppliers to learn, discuss and adopt pragmatic measures to strengthen the rights and protection for children. Since our first workshop in November 2019 in Jakarta, we have conducted three additional physical and one online workshop to gather feedback and finalise the manual. To date, approximately 190 participants from supplier companies, government representatives, trade unions and CSOs attended the workshops. As part of the programme. The next phase will be a pilot for further refinement of the manual, with an intention to adapt the manual to allow for more generic applicability outside of Wilmar's supplier base. This will include partnering with other oil palm companies in the field testing and development of versions for other palm producing countries, like Malaysia'. [2020 Sustainability Report, 29/04/2021: wilmar-international.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of number affected by child labour in supply chain: The Company indicates in its Grievance Procedure: 'All grievances logged under the Grievance Procedure shall be dealt with in a timely manner, and all investigations and findings will be reported transparently with full public disclosure'. Grievance cases are published on the webpage and no child related grievance was found. No child related grievance was found in its 2021 NDPE Implementation Report. The No Exploitation Protocol as specific elements related to child protection. However, although the Company indicates it does not have any child labour related grievance currently, it is not clear the scope of the issue (i.e potential people affected). No further details found. [Grievance Procedure Updated 2019, 06/2019: wilmar-international.com] & [Grievance Procedure and List (web), 07/02/2022: wilmar-international.com] • Not Met: Analysis of trends in progress made

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.1.5.a	Prohibition of forced labour: recruitment fees and costs (in own production or manufacturing operations)	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Job seekers and workers do not pay recruitment fee: The NDPE indicates: 'The following requirements are central to successful implementation of this policy: (...) Ensuring ethical recruitment such that workers do not incur any recruitment fees at any stage of the recruitment process'. [No Deforestation, No Peat, No Exploitation Policy, 11/2019: wilmar-international.com] • Met: Commits to fully reimbursing if they have paid: The 2021 Sustainability Report indicates: 'All recruitment fees and related costs are also borne by us. Wilmar has made a commitment to ethical recruitment and zero recruitment fee since the launch of the first iteration of our NDPE Policy in 2013'. Also, 'In Malaysia and Indonesia, we recruit workers directly to mitigate the risk of human trafficking and forced labour in our palm oil operations. All recruitment fees and related costs are also borne by us. Wilmar has made a commitment to ethical recruitment and zero recruitment fee since the launch of the first iteration of our NDPE Policy in 2013. This commitment minimises the risk of forced labour occurring through contract misrepresentation and debt bondage brought about by excessive recruitment fees charged by agents – a common problem in the agricultural sector, especially when hiring foreign workers are involved. In cases where we use recruitment agencies, it is only to support our documentation processes. In Nigeria and Ghana, we limit the use of any contracted agent to logistical and administrative purposes only. To prevent any risk of exploitation, all salaries and remuneration are transacted directly between Wilmar and the workers'. Although there is no explicit commitment to fully reimbursing workers if they have been required to pay any fees or related costs, the Company claims that is conducting recruitments itself to prevent this issue from happening, that recruitment fees and related cost are borne on them, and that third parties are only contracted for support and documentation processes. [2021 Sustainability Report, 14/04/2022: wilmar-international.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: How practices are implemented and monitored for agencies, labour brokers or recruiters: It indicates: 'Wilmar prohibits any form of forced, trafficked or bonded labour within our operations or supply chain. Wages, identification documents and personal belongings are not withheld from employees and workers, unless with their consent. (...) In our Malaysian and Indonesian palm oil operations, Wilmar carries out direct recruitment of workers and directly pays for all recruitment fees. Where we use recruitment agencies, we do so to support our documentation processes. This eliminates risks of forced or bonded labour which can happen via coercion or contract misrepresentation, or through the collection of recruitment fees from workers'. [2020 Sustainability Report, 29/04/2021: wilmar-international.com]
D.1.5.b	Prohibition of forced labour: Recruitment fees and costs (in the supply chain)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Debt and fees rules in codes or contracts: The Company's policy includes the following requirement: 'Ensuring ethical recruitment such that workers do not incur any recruitment fees at any stage of the recruitment process, [...]'. [No Deforestation, No Peat, No Exploitation Policy, 11/2019: wilmar-international.com] • Not Met: How working with suppliers on debt & fees <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of the number affected by payment of recruitment fees: The Company indicates in its Grievance Procedure: 'All grievances logged under the Grievance Procedure shall be dealt with in a timely manner, and all investigations and findings will be reported transparently with full public disclosure'. Grievance cases are published on the webpage and there is evidence of recruitment fee related grievance published, as it is the case of 'Alleged labour rights violations at IOI's Mekassar Estate, Pahang, Malaysia'. The 2021 NDPE Implementation Report notes: 'We continue to assess our suppliers, to determine if they pay their workers living wages via our SRT. In 2021, we included new questions related to living wages in our SRT. As there is no universal benchmark on what the living wage is for the regions where we or where our suppliers operate, we focused our assessment on understanding what additional compensation or benefits our suppliers are providing their workers, which constitutes living wages'. However, it is not clear the scope (i.e people potentially affected) of the recruitment fees and costs on workers. No further details found. [Grievance Procedure Updated 2019, 06/2019: wilmar-international.com] & [Grievance Procedure and List (web), 07/02/2022: wilmar-international.com] • Not Met: Analysis of trends in progress made

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.1.5.c	Prohibition of forced labour: Wage practices (in own production or manufacturing operations)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Pays workers in full and on time: It indicates that ‘Elimination of forced, bonded (including debt bondage) or indentured labour, slavery and trafficking of persons’ is central for the implementation of its No Deforestation, No Peat, No Exploitation Policy. According to the Malaysia Employment Act 1955: ‘Every employer shall pay to each of his employees not later than the seventh day after the last day of any wage period the wages, less lawful deductions, earned by such employee during such wage period: Provided that if the Director General is satisfied that payment within such time is not reasonably practicable, he may, on the application of the employer, extend the time of payment by such number of days as he thinks fit’. The 2021 Sustainability Report indicates: ‘To prevent any risk of exploitation, all salaries and remuneration are transacted directly between Wilmar and the workers’. Also, ‘member of the Roundtable on Sustainable Palm Oil (RSPO) since its formation in 2004’. The RSPO Principles and Criteria is a document with various principles and criteria. Each criterion has different indicators to be met. It indicates the indicators for the Criteria ‘Pay and conditions for staff and workers and for contract workers always meet at least legal or industry minimum standards and are sufficient to provide decent living wages (DLW)’: ‘[...] Employment contracts and related documents detailing payments and conditions of employment (e.g. regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc. in compliance with national legal requirements) and payroll documents give accurate information on compensation for all work performed, including work done by family members. [...] There is evidence of legal compliance for regular working hours, deductions, overtime, sickness, holiday entitlement, maternity leave, reasons for dismissal, period of notice and other legal labour requirements. [...] A DLW is paid to all workers, including those on piece rate/quotas, for whom the calculation is based on achievable quotas during regular work hours’. However, Although the Company indicates different provisions on workers rights, it is not clear it pays workers in full and on time to all employees. [No Deforestation, No Peat, No Exploitation Policy, 11/2019: wilmar-international.com] & [2021 Sustainability Report, 14/04/2022: wilmar-international.com] • Met: Payslips show any legitimate deductions: The company indicates, in its 2018 Sustainability Report, that ‘Through work with our partner Verité, we are looking to calculate work completed after regular hours for piece-rate workers with the aim of better compensating work rendered upon exceeding the minimum productivity output. (...) Now that payslips are available in Bahasa Indonesia, our focus is shifting to ensure that workers understand the pay system, and to empower them to be more active and engaged in their involvement with the business. We are working with unions to provide clarification of the link between KPIs and wages’. However, it is not clear that it is a global procedure. The 2021 Sustainability Report indicates: ‘member of the Roundtable on Sustainable Palm Oil (RSPO) since its formation in 2004’. [...] It indicates the indicators for the Criteria ‘Pay and conditions for staff and workers and for contract workers always meet at least legal or industry minimum standards and are sufficient to provide decent living wages (DLW)’: ‘[...] documentation of pay and conditions are available to the workers in national languages and explained to them in a language they understand. [...] Employment contracts and related documents detailing payments and conditions of employment (e.g. regular working hours, deductions, overtime, sick leave, holiday entitlement, maternity leave, reasons for dismissal, period of notice, etc. in compliance with national legal requirements) and payroll documents give accurate information on compensation for all work performed, including work done by family members. [...]’. [Sustainability Report 2018, 2019: wilmar-international.com] & [2021 Sustainability Report, 14/04/2022: wilmar-international.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: How these practices are monitored for agencies, labour brokers or recruiters: It indicates: ‘Wilmar prohibits any form of forced, trafficked or bonded labour within our operations or supply chain. Wages, identification documents and personal belongings are not withheld from employees and workers, unless with their consent. (...) In Nigeria and Ghana, we limit the use of any contracted agent to logistical and administrative purposes only. To prevent any risk of exploitation, all salaries and remuneration are transacted directly between Wilmar and the workers’. However, no evidence found of how it implements and monitors the practice (of paying workers regularly, in full and on time) in its own operations, particularly with employment agencies/labour brokers/recruitment intermediaries. [2020 Sustainability Report, 29/04/2021: wilmar-international.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.1.5.d	Prohibition of forced labour: Wage practices (in the supply chain)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Suppliers to pay workers in full and on time in codes or contracts: 'Elimination of forced, bonded (including debt bondage) or indentured labour, slavery and trafficking of persons' is central for the implementation of its No Deforestation, No Peat, No Exploitation Policy, which also applies to its suppliers. However, no further evidence found of contractual arrangements with suppliers or supplier code of conduct, that the Company requires the suppliers to pay workers in full and on time. [No Deforestation, No Peat, No Exploitation Policy, 11/2019: wilmar-international.com] • Not Met: How working with supply chain to pay workers regularly and on time • Not Met: Assessment of the number affected by failure to pay directly • Not Met: Provides analysis of trends demonstrating progress
D.1.5.e	Prohibition of forced labour: Restrictions on workers (in own production or manufacturing operations)	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Does not retain documents or restrict movement: The Company's policy includes the following requirement: 'Ensuring ethical recruitment such that workers do not incur any recruitment fees at any stage of the recruitment process, and no retention of passports/identity documents. Workers may voluntarily want to have their passports or identity documents held by the management for safekeeping purposes. In such cases, the documents should be returned to the workers upon request. There should be evidence of due diligence in applying this to all contract workers and suppliers.' It has some guidelines regarding accommodation provided. The 2021 Sustainability Report indicates the Company is a 'member of the Roundtable on Sustainable Palm Oil (RSPO) since its formation in 2004'. The RSPO Principles and Criteria is a document with various principles and criteria. Each criterion has different indicators to be met. It indicates the indicators for the Criteria 'No forms of forced or trafficked labour are used': 'All work is voluntary and the following are prohibited: Retention of identity documents or passports, [...]'. [No Deforestation, No Peat, No Exploitation Policy, 11/2019: wilmar-international.com] & [2021 Sustainability Report, 14/04/2022: wilmar-international.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: How these practices are monitored for agencies, labour brokers or recruiters: It indicates: 'Wilmar prohibits any form of forced, trafficked or bonded labour within our operations or supply chain. Wages, identification documents and personal belongings are not withheld from employees and workers, unless with their consent. Secure lockers are provided for workers to store their personal belongings'. However, no further description of how it implements and checks this practice (of not retaining workers' personal documents or restricting workers' freedom of movement or requiring workers to use company provided accommodation) in its operations, particularly with employment agencies/labour brokers/recruitment intermediaries. The Company has provided an additional source to this indicator, however, no material evidence was found. [2020 Sustainability Report, 29/04/2021: wilmar-international.com]
D.1.5.f	Prohibition of forced labour: Restrictions on workers (in the supply chain)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Free movement rules in codes or contracts: The Company's policy includes the following requirement: 'Ensuring ethical recruitment such that workers do not incur any recruitment fees at any stage of the recruitment process, and no retention of passports/identity documents. Workers may voluntarily want to have their passports or identity documents held by the management for safekeeping purposes. In such cases, the documents should be returned to the workers upon request. There should be evidence of due diligence in applying this to all contract workers and suppliers.' The Company has provided an additional source to this indicator, however key information was already in use. [No Deforestation, No Peat, No Exploitation Policy, 11/2019: wilmar-international.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: How working with suppliers on free movement: It indicates, in its 2020 Sustainability Report: 'Wilmar prohibits any form of forced, trafficked or bonded labour within our operations or supply chain. Wages, identification documents and personal belongings are not withheld from employees and workers, unless with their consent'. The 2021 NDPE Implementation Annual Report indicates: 'SRT is used to assess suppliers for environmental and social risks and forms a key part of our Human Rights Due Diligence (HRDD) process. The SRT is an annual programme conducted with all (100%) of Wilmar's direct supplying mills (including Wilmar mills) and their associated estates. SRT covers core NDPE elements, including: [...] Labour rights and standards (including, but not limited to, Forced labour and human trafficking; Freedom of association and collective bargaining; Non-discrimination and equal opportunities; Fair living wages)'. However, although the Company prohibits forced labour and it assesses its suppliers on this issue, no further description found of how it works with suppliers to eliminate retention of worker's documents or other actions to physically restrict movement. [2020 Sustainability Report, 29/04/2021: wilmar-international.com] & [2021 Sustainability Report, 14/04/2022: wilmar-international.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of the number affected by retaining docs or restricting movement: The 2021 Sustainability Report indicates the Company is a 'member of the Roundtable on Sustainable Palm Oil (RSPO) since its formation in 2004'. The RSPO Principles and Criteria is a document with various principles and criteria. Each criterion has different indicators to be met. It indicates the indicators for the criterion 'No forms of forced or trafficked labour are used: [...] All work is voluntary and the following are prohibited: Retention of identity documents or passports, [...]'. The Company has also made reference, in its feedback to CHRB, to a 2017 article, however, it is considered outdated according to the CHRB three-reporting-year timeframe policy. It is not clear the scope of the issue [Restrictions on workers]. No further details found. • Not Met: Provides analysis of trends demonstrating progress
D.1.6.a	Freedom of association and collective bargaining (in own production or manufacturing operation)	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Commits not to interfere with union rights / Steps to avoid intimidation or retaliation: The Company indicates: 'Wilmar respects collective bargaining, and the right of all employees to form and join trade unions. In the absence of a proper collective agreement or association, workers are free to join any other unions. [...] We also recognise that unions serve as effective mechanisms for raising grievances. To date, five collective bargaining agreements (CBAs) (Perjanjian Kerja Bersama) have been established in across several locations. These have been formed in partnership with Serbundo and HUKATAN-Konfederasi Serikat Buruh Sejahtera Indonesia (KSBSI). The agreements in West Sumatra and West Kalimantan cover multiple Wilmar sites.' The Company's human rights framework, for the policy statement of freedom of association (and collective bargaining) states that approach includes 'no interreference policy and ensuring independence from labour unions'. [Sustainability Report 2019, 05/2020: wilmar-international.com] & [Human Rights Framework, 01/05/2019: wilmar-international.com] • Met: Discloses % total direct operations covered by collective CB agreements: It indicates: 'As of December 2020, 97% of our eligible employees worldwide are covered by collective bargaining agreements'. [2020 Sustainability Report, 29/04/2021: wilmar-international.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Meets both requirements under score 1: See above.
D.1.6.b	Freedom of association and collective bargaining (in the supply chain)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: FoA & CB rules in codes or contracts: The Company indicates: 'we will respect the rights of personnel to form and join trade unions of their choice, and to bargain collectively. Where the right to freedom of association and collective bargaining are restricted under law, parallel means of independent and free association and bargaining should be made available to all such personnel.' However, no evidence found on prohibition of intimidation or retaliation against union members and representatives. [No Deforestation, No Peat, No Exploitation Policy, 11/2019: wilmar-international.com] • Met: How working with suppliers on FoA and CB: The Company indicates, that ' Since 2017, Wilmar has collaborated with Business for Social responsibility (BSR) and several other global brands to run a series of supplier workshops in

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>the world's major palm oil producing regions. These workshops focus on improving working conditions and workers' livelihoods, and involve speaker representatives from the government, unions, civil society, business organisations, buyers and our suppliers'. Workshops include union-related topics. [Sustainability Report 2018, 2019: wilmar-international.com]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of the number affected by restrictions to FoA and CB in the SP: The Company indicates in its Grievance Procedure: 'All grievances logged under the Grievance Procedure shall be dealt with in a timely manner, and all investigations and findings will be reported transparently with full public disclosure'. Grievance cases are published on the webpage, there is no evidence found in this webpage of any grievance case related to freedom of association. No cases found in the 2021 NDPE Implementation Annual Report. However, it is not clear the scope of restrictions to freedom of association or collective bargaining in its supply chain. No further details found. [Grievance Procedure Updated 2019, 06/2019: wilmar-international.com] & [Grievance Procedure and List (web), 07/02/2022: wilmar-international.com] • Not Met: Provides analysis of trends demonstrating progress
D.1.7.a	Health and safety: Fatalities, lost days, injury, occupational disease rates (in own production or manufacturing operations)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Describes process to identify H&S risks and impacts: It indicates: 'We developed and implemented the Wilmar Integrated Management System (WIMS) - an integrated EHS management system that follows internationally recognised standards [...] in order to effectively minimise workplace health and safety risks linked with our activities. (...) We established EHS Committees at country or site level as a forum for open communication between employees and management to address EHS issues affecting Wilmar's workforce. We constantly review WIMS in an effort to improve our health and safety performance. We also developed the Wilmar Process Safety Management Policy and a 14-element Process Safety Management Standards based on the Occupational Safety and Health Administration (OSHA), to further reduce the risk and severity of EHS hazards. The standards cover process hazard analysis, high risk work, contractor safety, management of change and investigation of incidents. Our Process Safety Management Standard has been rolled out to all oleochemical production facilities and hazardous operations'. [2020 Sustainability Report, 29/04/2021: wilmar-international.com] • Met: Injury Rate or Lost days or Near miss disclosures for last reporting period: The lost time injury rate for 2020 was 0.91. • Met: Fatalities for lasting reporting period: The fatality rate for 2020 was 0.012 for the Wilmar Group. [2020 Sustainability Report, 29/04/2021: wilmar-international.com] • Not Met: Occupational disease rate for last reporting period <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Set targets for H&S performance • Not Met: Met targets or explains why not or how improve management systems
D.1.7.b	Health and safety: Fatalities, lost days, injury, occupational disease rates (in the supply chain)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Sets out clear Health and Safety requirements: The Company's policy includes the following requirement: 'Providing a safe and healthy workplace, as outlined in our Health and Safety Policy. Wilmar will work to protect workers, local communities, and the environment from exposure to hazardous chemicals. Pesticides that are categorised as World Health Organization Class 1A or 1B and listed by the Stockholm or Rotterdam Conventions are not used, except in specific and urgent situations. The use of Paraquat is strictly prohibited. We will work with stakeholders to determine and implement alternative pest control strategies to totally avoid these pesticides.' The Company also includes requirements on workplace accident insurance. [No Deforestation, No Peat, No Exploitation Policy, 11/2019: wilmar-international.com] & [Workplace Health and Safety Policy, 01/04/2019: wilmar-international.com] • Not Met: Injury Rate or Lost days or Near miss disclosures for last reporting period: No evidence found of injury rate figures for the company's suppliers. • Not Met: Fatalities rate for lasting reporting period: No evidence of fatality figures for suppliers. • Not Met: Occupation disease rate for last reporting period

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Not Met: How working with suppliers on H&S: The 2021 NDPE Implementation Annual Report indicates: ‘SRT is used to assess suppliers for environmental and social risks and forms a key part of our Human Rights Due Diligence (HRDD) process. The SRT is an annual programme conducted with all (100%) of Wilmar’s direct supplying mills (including Wilmar mills) and their associated estates. SRT covers core NDPE elements, including: [...] Occupational health and safety’. However, although the Company indicates it assesses suppliers on health and safety standards, it is not clear how it proactively works with its supply chain to improve their practices in relation to health and safety. [2021 Palm NDPE Implementation Annual Report, 2022: wilmar-international.com] • Not Met: Assessment of the number affected by H&S issues in the SP • Not Met: Provides analysis of trends demonstrating progress
D.1.8.a	Land rights: Land acquisition (in own production or manufacturing operations)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Approach to identification of land tenure rights holders: The No Deforestation, No Peat, No Exploitation Policy indicates: ‘The following requirements are central to successful implementation of this policy: [...] Respect the Rights of Indigenous and Local Communities to Give or Withhold their Free, Prior and Informed Consent (FPIC) to Operations on Lands to Which They Hold Proven Legal, Communal or Customary Rights’. The Human Rights policy states: ‘our human rights definition covers two key aspects: [...] indigenous and local community rights: a) respect land tenure rights; b) commit to obtaining Free, Prior and Informed Consent from local communities before new operations; c) commit to Open, Transparent, Fair and Equitable Conflict Resolution’. The 2021 Sustainability Report notes: ‘We are committed to respecting and upholding the legal and customary land tenure rights of communities, and the individual rights of indigenous and local communities. [...] Prior to any new planting, Free, Prior and Informed Consent must be obtained to ensure local communities have clear and specific avenues to negotiate the conditions of any project. This is in accordance with the United Nations Declaration on the Rights of Indigenous People (UNDRIP) and RSPO Principles and Criteria’. It also reports on its conflict resolution at its operation at Pasaman Barat: ‘Since September 2018, Earthworm Foundation (EF) has been supporting Wilmar and local communities in the Pasaman Barat district of West Sumatra, Indonesia, to reach a resolution over land tenure disputes. These issues relate to a land acquisition issue in the 1990s and reflect the complex land use and ownership rights in Indonesia, as well as underlying factors influencing the many land conflicts in this region. In March 2020, Wilmar subsidiary PT Permata Hijau Pasaman Unit 2 (PHP 2) and the Maligi community successfully reached an agreement, concluding a longstanding conflict. EF released a public report detailing the resolution process and the outcome. This resolution of the conflict was reached by establishing mutual trust and conducive conditions for open and constructive discussions. Mutual trust was achieved through transparent practices, including intense consultation, dialogue and negotiation with local people following the FPIC process’. However, no further details found on how it identifies legitimate tenure rights holders, including through engagement with the affected or potentially affected communities in the process, with particular attention to vulnerable or marginalised tenure rights holders and how it negotiates with them to provide adequate compensation or requested alternatives to financial compensation. No further evidence found of how it describes how it identifies legitimate tenure rights holders in the document Community Engagement Efforts in West Sumatra. [2020 Sustainability Report, 29/04/2021: wilmar-international.com] & [No Deforestation, No Peat, No Exploitation Policy, 11/2019: wilmar-international.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Not Met: How valuation and compensation works: The Company states that it 'will respect indigenous peoples' and local communities' formal and customary rights to lands, territories and resources where proven in the context of our operational activities. This includes where the rights to own, occupy, use and administer these lands, territories and resources are proven. This is done in cognizance of the national obligations, constitutions, national and local laws and regulations of the country in which we are operating. [...] Wilmar commits to ensuring legal compliance as well as international best practices in FPIC are implemented, in accordance with the full scope of this policy, prior to commencing any new operations or activities. Wilmar will engage with local and international stakeholder communities to ensure FPIC processes are correctly implemented and continuously improved.' However, no further information about the approach taken to identify land tenure. Including in its human rights framework document. [No Deforestation, No Peat, No Exploitation Policy, 11/2019: wilmar-international.com] • Not Met: Follows IFC PS 5 in any state land deals
D.1.8.b	Land rights: Land acquisition (in the supply chain)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Rules on land & owners in codes or contracts: Although the company commits to Respect Land Tenure Rights, no mention was found of a requirement to have a process to identify legitimate tenure rights holders when acquiring, leasing or making other arrangements to use, with particular attention to vulnerable tenure rights holders, and to negotiate with them to provide adequate compensation or requested alternatives to financial compensation in its supplier code of conduct. [No Deforestation, No Peat, No Exploitation Policy, 11/2019: wilmar-international.com] • Not Met: How working with suppliers on land issues: The 2021 Sustainability Report indicates: 'We conducted remote training during the COVID-19 lockdown for farmers via online platforms such as YouTube, Facebook and Radio Ingies. By the end of December 2021, a total of 20,027 sugarcane growers had been

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>trained in topics such as: Iron chlorosis and Early Shoot Borer (ESB) control measures; Crop management under water scarcity and water abundance situations; Rust control; Development of water recharge structures such as farm ponds and bore-well recharge; Integrated Pest Management (IPM) for root grub; Land preparation practices and preseasonal plantations; Ratoon yield improvement'. Regarding the No Exploitation Protocol it indicates: 'This protocol supports the Wilmar Grievance Procedure¹ in addressing grievances with respect to the implementation of commitments for "No Exploitation of People and Local Communities" that is encapsulated within Wilmar's No Deforestation, No Peat and No Exploitation (NDPE) policy'. It also describes the implementation of corrective action, and remediation. The 2020 Sustainability Report indicates: 'Since September 2018, Earthworm Foundation (EF) has been supporting Wilmar and local communities in the Pasaman Barat district of West Sumatra, Indonesia, to reach a resolution over land tenure disputes. These issues relate back to a land acquisition in the 1990s and reflect the complex land use and ownership rights in Indonesia, as well as underlying factors influencing the many land conflicts active in this region. In March 2020, Wilmar subsidiary PT Permata Hijau Pasaman Unit 2 (PHP 2) and the Maligi community successfully reached an agreement, concluding a longstanding conflict. EF released a public report detailing the resolution process and the outcome. This resolution of conflict was reached by establishing mutual trust and conducive conditions for open and constructive discussions. Mutual trust was achieved through transparent practices, including intense consultation, dialogue and negotiation with local people following the FPIC process. Through this process, EF was also able to provide us with recommendations on strengthening our internal systems for stakeholders to raise and for Wilmar to resolve grievances related to social conflicts. In particular, one important lesson we took away was the need to engage directly with the community on the ground to understand first-hand what their concerns and needs are. The success of this intense negotiation provides a blueprint for Wilmar to overcome such cases in other subsidiaries in line with our NDPE commitments'. However, although the Company indicates it has a comprehensive protocol to deal with possible exploitative situations and that it has done capacity building with suppliers, as well as it has been working on a specific land related conflict, it is not clear how the Company proactively works with suppliers to improve their practices in relation to land use/ acquisition specifically. [2021 Sustainability Report, 14/04/2022: wilmar-international.com] & [No Exploitation protocol, 09/2020: wilmar-international.com]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Includes resettlement requirements that the supplier provides financial compensation • Not Met: Assessment of the number affected by land rights issues in its SP • Not Met: Provides analysis of trends demonstrating progress

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.1.9.a	Water and sanitation (in own production or manufacturing operations)	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Action to prevent water and sanitation risks: The Company indicates, in its Sustainability Report 2019: 'Wilmar has adopted a life cycle approach in the management of our water footprint [...] Our production facilities focus strongly on water use efficiency, [...]. We conduct water assessments prior to the development or new plant construction. This highlights potential water risks to the natural ecosystem and local communities that rely on the water source for sanitation, nutrition, and livelihoods. Wilmar diligently tracks and monitors our site water use. [...] We also collaborate with local authorities to understand their future water availability strategies. [...] Wilmar has production sites in water-stressed areas in India and Australia. Based on the World Resources Institute's Aqueduct tool, 37 our refinery in Gujarat, India operates in an extremely high-stress water area. All other India-based mills across Maharashtra and Karnataka and one of our mills in Victoria, Australia operate in high-stress water areas. [...] We have recently installed a secondary reverse osmosis plant to treat the rejected water from the primary plant to convert into raw water. We have also become member of Federation of Kutch Industries Association (FOKIA), a government aided organisation to support industries in the region to mitigate water scarcity issues by installing common desalination plants. In Maharashtra and Karnataka, mills that have distilleries and cogeneration plants in their vicinity implement a zero-discharge approach, where the excess process condensate can be used for cooling towers after secondary treatment'. Moreover, according to its 2021 Sustainability Report, it notes: ' For our palm operations, Wilmar has adopted a lifecycle approach in the management of our water use, from the design to the construction and running of our mills. The improvement of water use efficiency helps us to deliver cost-saving in the long term. Wilmar has also implemented measures to increase water efficiency, especially for our most water intensive mills, as well as for nursery irrigation and household use'. [Sustainability Report 2019, 05/2020: wilmar-international.com] & [2021 Sustainability Report, 14/04/2022: wilmar-international.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Water targets considering local factors: The Company's targets for water, in its Sustainability Report 2019: 'Based on 2016 baselines, we target to reduce water consumption intensity to 1.2m³ per tonne of FFB processed (m³/MT FFB processed) for Indonesia and 1.3m³ / MT FFB processed for both Malaysia and Ghana by 2023'. The 2021 Sustainability Report notes: ' We also collaborate with local authorities to understand future water availability strategies. [...] The EIA will help identify all potential relevant environmental risks associated with the project, including water risks to the natural ecosystem and local communities relying on the water source for their livelihoods '. However, it is not clear if this target takes into consideration water use by local communities and other users in the vicinity of its operations. [Sustainability Report 2019, 05/2020: wilmar-international.com] & [2021 Sustainability Report, 14/04/2022: wilmar-international.com] • Not Met: Reports progress and shows trends in progress made: The Company indicates its 2019 commitment targets: 'Reduce water consumption intensity (m³/MT FFB processed) for palm oil mills from our 2016 baseline with the following targets by 2023: Indonesia: 1.2m³/MT FFB; Malaysia, Ghana and Nigeria: 1.3m³/MT FFB'. It then discloses the current commitments/ targets. However, no report on the progress of this specific target found. The Company is expected to report on its progress in meeting targets, including an analysis of trends demonstrating progress. [2021 Sustainability Report, 14/04/2022: wilmar-international.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.1.9.b	Water and sanitation (in the supply chain)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Rules on water stewardship in codes or contracts: The NDPE Policy states: 'Wilmar requires the protection of HCS forests and HCV areas in all estates within our global supply chain under the full scope of this policy'. However, no specific water provision found. The Supplier Guidelines explains: 'Suppliers shall conduct business in environmentally responsible and efficient ways which minimise adverse impacts and protect the environment'. Once again, no water provision found. The Environment Policy indicates: 'encourage the use of natural resources or apply [...] water minimisation principles, whichever is more appropriate. [...] Take all practical steps to prevent [...] water pollution'. No material evidence found in the No Exploitation Protocol. However, it is not clear these provisions are part of its contractual agreement with suppliers. No evidence found that access to water and sanitation requirements, including refraining from negatively affecting access to safe water, is in its contractual arrangements with its suppliers or in its supplier code of conduct. [No Deforestation, No Peat, No Exploitation Policy, 11/2019: wilmar-international.com] & [Supplier Guidelines, 11/2019: wilmar-international.com] • Not Met: How working with suppliers on water stewardship issues: The Sustainability Report 2019 indicates: 'As a founding member of the Baratta Creek Action Group (BCAG), Wilmar is active in its initiatives around improving water quality flowing to the Great Barrier Reef'. The 2020 Sustainability Report notes: 'We recognise and respect the important role that local and indigenous communities play in conservation, particularly in protecting forests as they often inhabit these landscapes. We began partnering with the indigenous communities of Sei Talao and Sei Kuyit to benefit from their local knowledge and traditional wisdom in helping us to protect our conservation area within PT Kencana Sawit (PT KSI) in Sumatra, Indonesia. The key focus from this collaborative effort is to preserve the water quality of the river, which serves as an important source of water and fish for the communities, by protecting the riparian zones from chemicals'. The 2021 Sustainability Report indicates: 'We continue to work closely with the indigenous communities of Sei Talao and Sei Kuyit in our conservation areas within our plantation, PT Kencana Sawit Indonesia (PT KSI) in Sumatra. By leveraging their traditional knowledge and wisdom, we have been protecting the riparian zones and preserving the water quality of the river, which serves as an important source of water and fish for the communities'. However, although the Company indicates it works with the local community, the indicator focuses on work done with suppliers. It is not clear how it works with suppliers to improve their practices in relation to access to water and sanitation. [Sustainability Report 2019, 05/2020: wilmar-international.com] & [2021 Sustainability Report, 14/04/2022: wilmar-international.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment on the number affected by lack of access to water and sanitation • Not Met: Provides analysis of trends demonstrating progress
D.1.10.a	Women's rights (in own production or manufacturing operations)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Process to stop harassment and violence against women: The Company has a 'Sexual Harassment, Violence and Abuse, and Reproductive Rights Policy'. It indicates that 'further harassment, violence and abuse, and infringement reproductive rights against complainants or retaliation against complainants or others who participate in the investigation process of a complaint will not be tolerated. Appropriate disciplinary and/or remedial action will be taken against individuals found to engaging in such misconduct'. [Sexual Harassment, Violence and Abuse, and Reproductive Rights Policy, 01/2018: wilmar-international.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: Working conditions take account of gender: The Company indicates, in its Women’s Charter that 'Wilmar International believes that the work environment needs to be diverse, is not discriminatory, and provides equal opportunities. Women are an important part of our workforce. We recognize that women may have responsibilities and societal expectations outside of work, that can have impacts on the decisions and choices that they make regarding their careers and work. With this recognition Wilmar is committed to providing the best possible means of support for women, whether they are our employees, or live in housing estates in our operations'. Moreover, it states in the report of 2018 that 'we recognise that many women in our oil palm plantations are on temporary rather than permanent work contracts for the purposes of having flexible working hours to manage domestic and childcare responsibilities. In Central Kalimantan, where all temporary workers have now been converted to permanent status, we have ensured that all female workers can now enjoy maternity benefits. Menstrual leave application processes have also been made easier and less intrusive. All benefits and subsidies paid out to women are now on par with those paid out to our male workforce'. Finally, the Company acknowledges, in its Sexual Harassment, Violence and Abuse, and Reproductive Rights Policy: 'reproductive rights are legal rights and freedom relating to reproduction and reproductive health as couples and individuals: to decide freely and responsibly the number, spacing and timing of their children; to make decisions concerning reproduction free of discrimination, coercion and violence'. [Sexual Harassment, Violence and Abuse, and Reproductive Rights Policy, 01/2018: wilmar-international.com] & [Women’s Charter, 01/05/2019: wilmar-international.com] • Not Met: Measures and steps to address gender pay gap at all levels of employment: It indicates: 'Although operating in traditionally male dominated industries, we are progressively working towards improving female representation at all levels of our workforce. In 2020, 23% of our total employee headcount was female. Women also make up 20% of all management positions. Regardless of gender, all employees and workers are paid equally based on their role and experience'. However, no further information found on how it measures and takes steps to address any gender pay gap throughout all levels of employment. [2020 Sustainability Report, 29/04/2021: wilmar-international.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Provides analysis of trends demonstrating closing gender pay gap
D.1.10.b	Women's rights (in the supply chain)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Women's rights in codes or contracts: The NDPE indicates: 'The following requirements are central to successful implementation of this policy: (...) Respect for diversity, and provision of a working environment free from discrimination, harassment and abuse, as outlined in our Women’s Charter, Equal Opportunity Policy and Sexual Harassment, Violence and Abuse, Reproductive Rights Policy (...)'. The Provisions found in the NDPE apply to all suppliers. The Women’s Charter has guidelines that include equal opportunities and measures to address it and protection and care of female health, also including steps to take. The No Exploitation Protocol offers models of corrective action plans to tackle issues related to fair and equal treatment. However, no evidence found of requirements to provide equal pay for equal work in its contractual arrangements with suppliers or supplier code of conduct. [No Deforestation, No Peat, No Exploitation Policy, 11/2019: wilmar-international.com] & [Women’s Charter, 01/05/2019: wilmar-international.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: How working with suppliers on women's rights: The Company indicates, in its 2020 Sustainability Report: 'We began establishing women's committees in our palm oil plantations in 2007, regardless of RSPO certification status. As of 2020, we have established Women's Working Groups (WoW) or Gender Committee in 100% of our oil palm plantations in Ghana, Indonesia, Malaysia and Nigeria. Wilmar's Women's Charter is implemented in our upstream oil palm plantations through the local WoW, who report directly to the plantation or mill management. Prior to that, we formed the Women's Committee Steering Group (WCSG) in April 2019 to ensure that there is consistency and alignment with the five key issue objectives: Protection and care of female health, Care of family life and welfare, Protection from sexual harassment and violence, Non-discriminatory, fair and equal opportunities at work and in worker representation, Continuous education for personal and family life improvement'. However, it is not clear these efforts also take place in its supply chain. The No Exploitation Protocol offers models of corrective action plans to tackle issues related to fair and equal treatment. However, it is not clear how the Company proactively works with suppliers to improve their practices in relation to women's rights. [2020 Sustainability Report, 29/04/2021: wilmar-international.com] & [No Exploitation protocol, 09/2020: wilmar-international.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment on the number affected by discrimination or unsafe working conditions • Not Met: Provides analysis of trends demonstrating progress

E. Performance: Responses to Serious Allegations (20% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
E(1).0	Serious allegation No 1		<ul style="list-style-type: none"> • Area: Land rights • Headline: Wilmar International accused of displacement of local communities in Nigeria • Story: On 27 August 2018, communities impacted by Wilmar International in the Nigerian Cross River State took their case to the Nigerian State House of Assembly. Subsistence farmers in these communities argue that they have been displaced and denied access to the land. <p>The land in question is a palm oil plantation which is being revived by Wilmar after decades of neglect. In the 1950s, the Nigerian government allocated this land as palm oil plantation but in the 1970s it was abandoned and in the following years subsistence farmers (out of Cross River State) started to work the land. In 2010, "the government of Cross River State, privatized the Palm Estates through a competitive bidding process. Biase Plantations Limited (BPL), a subsidiary of Wilmar, acquired Ibiae Oil Palm Estate."</p> <p>Though the Nigerian government reached an agreement with the communities which owned the land before the 1950s plantations, according to the subsistence farmers, they were displaced from their land. In a 2015 report, Friends of the Earth along with other NGOs claimed that "approximately one-third of the land in these concession areas was farmed by small-holder farmers who depended on the land and perceived themselves to have the right to farm there in perpetuity." Wilmar in its response claims that BPL "continues to recognize the customary rights of 'landlord communities'. This is evidenced in the payment and acceptance of traditional rights before commencing our operations, annual royalty payments to the communities and ongoing community investment and engagements." However, there is no evidence that the company recognises the rights of the subsistence farmers.</p> <p>In October 2019, the Cross River State House of Assembly ordered Wilmar PZ and other multinational companies operating in the state to obey the laws of the state and that due process had to be ensured, warning Wilmar of becoming an army of occupation. [Friends of the Earth, 07/2015, "Exploitation and Empty Promises": foeeurope.org] [The Guardian Nigeria, 10/10/2019, "Cross River Assembly reads riot act to multinationals": guardian.ng] [Land Use Policy, 05/2014, "The politics of the forest frontier: Negotiating between conservation, development, and indigenous rights in Cross River State, Nigeria": sciencedirect.com] [The Guardian Nigeria, 27/08/2018, "Cross River communities protest, allege land grabbing in Wilmar's N45b project": guardian.ng]</p>
E(1).1	The company has responded publicly to the allegation	2	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> • Met: Public response: The company provided responses to the allegations of land grabbing on two occasions. Once, in 2015, as a response to the Friends of the Earth report and again, in 2018, in response to an article by The Guardian Nigeria. [Farmlandgrab.org, 27/08/2019, "Cross River communities protest, allege land grabbing in Wilmar's N45b project": farmlandgrab.org] [Business and Human Rights Resource Centre, 22/06/2015, "Wilmar International Response": media.business-humanrights.org] [Response to The Guardian newspaper allegation, 21/12/2018: wilmar-international.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Detailed response: The company responded to all aspects of the allegation in detail over the course of several publicly available documents. [Wilmar International Response: media.business-humanrights.org] [Wilmar's Response to The Guardian Newspaper allegation titled: Cross River communities protest, allege land grabbing in Wilmar's N45b project: wilmar-international.com] [Cross River communities protest, allege land grabbing in Wilmar's N45b project: farmlandgrab.org] [Response to The Guardian newspaper allegation, 21/12/2018: wilmar-international.com]
E(1).2	The company has investigated and taken	0	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> • Not Met: Engaged with stakeholders: The company stated: "Wilmar would be happy to meet with FoE and RRDC (who have repeatedly been invited by the Group to visit its operations in Nigeria, but have never taken up the offer) to

Indicator Code	Indicator name	Score (out of 2)	Explanation
	appropriate action		<p>discuss how all parties can work together towards sustainable development (i.e. a balance between economic, social and environmental priorities), as well as to showcase how the Group operates and interacts with the local communities, bringing about socio-economic development while aligning local values with global standards". Furthermore, there is evidence of the company conducting meetings with some community leaders.</p> <p>However, no evidence could be found that the company engaged with the subsistence farmers.</p> <p>The company provided feedback for this indicator, claiming that "Besides that FOE have been repeatedly invited by Wilmar to visit the operations in Nigeria, however, they have never taken up the offer. It is impossible for Wilmar to engage with FOE as they refuse to meet."</p> <p>However, according to the methodology, the affected stakeholders are the people who suffered the human rights violations identified in the allegation. There is no evidence that Wilmar engaged with all the communities it impacted and, in particular, the subsistence farmers whose rights were violated.</p> <p>Moreover, the fact that FoE did not respond to invitations from Wilmar is not relevant to this indicator. The mere invitation to visit Wilmar's operations in Nigeria cannot in fact integrate an engagement with the affected stakeholders. In general, the company did not provide any new relevant information that would allow the company's conduct to be reassessed. As a result, the feedback provided by the company was found not relevant for the assessment. [With the knowledge that the land was legally owned by the Cross River State government and actively managed as a plantation since the late 1950s, it was only fair and legal to deal directly with the legal owner of the old and moribund oil palm plantations – the Cross River State government.: wilmar-international.com] [Response to The Guardian newspaper allegation, 21/12/2018: wilmar-international.com] & [Wilmar Remains Undaunted by Detractors and Continues to Focus on Responsible Development in Nigeria, 16/07/2015: ir-media.wilmar-international.com]</p> <ul style="list-style-type: none"> • Not Met: Identified cause: The company presents the historical context saying: "With the knowledge that the land was legally owned by the Cross River State government and actively managed as a plantation since the late 1950s, it was only fair and legal to deal directly with the legal owner of the old and moribund oil palm plantations – the Cross River State government. In the spirit of fairness and in line with the Wilmar's Group policy to recognize the ancestral history of the land, the MOU developed and signed with the government was also signed with local communities and has remained enforced till date. Following the Fundamental Agreement, the MOU is to be reviewed every 10 years. The first review will be in 2021 for Calaro and Ibiae Estates". However, the company fails to acknowledge the rights of subsistence farmers and their dependence on the land that is part of the conflict. <p>The company provided feedback for this indicator, claiming that: "The Company presents the historical context underpinning the land-use tenure rights and the land-grab allegation within its response".</p> <p>Although, in its response, the company refers to the historical context underlying property rights to land use, it does not identify the underlying causes of the allegation, i.e. the reasons why local communities felt unduly deprived of their land. In general, the company did not provide any new relevant information that would allow the company's conduct to be reassessed. As a result, the feedback provided by the company was found not relevant for the assessment. [Wilmar's Response to The Guardian Newspaper allegation titled: Cross River communities protest, allege land grabbing in Wilmar's N45b project: wilmar-international.com]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Identified and implemented improvements: There is no evidence that the company reviewed its system on how it addresses land rights of groups who do not have a formal title for the land but have relied on it for their livelihoods for a long time. Furthermore, the company denies the allegation, saying: "There is no identified improvement or input from stakeholder to be taken as these are just allegations with no concrete proof". [Farmlandgrab.org, 27/08/2019: farmlandgrab.org] [Wilmar Remains Undaunted by Detractors and Continues to Focus on Responsible Development in Nigeria.: Microsoft Word - Full Statement on Nigeria - FINAL v2 (wilmar-international.com)]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Stakeholder input to steps taken [Wilmar Remains Undaunted by Detractors and Continues to Focus on Responsible Development in Nigeria.: Microsoft Word - Full Statement on Nigeria - FINAL v2 (wilmar-international.com)]
E(1).3	The company has engaged with affected stakeholders to provide for or cooperate in remedy(ies)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Provided remedy: "As of August 2018, Biase Plantations Limited and its sister company Eyop Industries Limited (EIL) recognizes 20 communities directly having ancestral history on the land and have fulfilled all the obligations under the Fundamental Terms of Agreement and the Memorandum of Understanding (MOU)". However, the compensation claimed by Wilmar does not cover several parts of the alleged violations. [The Guardian Nigeria, 10/10/2019: guardian.ng] [Response to The Guardian newspaper allegation, 21/12/2018: wilmar-international.com] • Not Met: Evidence for lack of Impact or link: The company stated: "With the knowledge that the land was legally owned by the Cross River State government and actively managed as a plantation since the late 1950s, it was only fair and legal to deal directly with the legal owner of the old and moribund oil palm plantations – the Cross River State government. In the spirit of fairness and in line with the Wilmar’s Group policy to recognize the ancestral history of the land, the MOU developed and signed with the government was also signed with local communities and has remained enforced till date. Following the Fundamental Agreement, the MOU is to be reviewed every 10 years. The first review will be in 2021 for Calaro and Ibiae Estates". <p>However, this statement fails to acknowledge the rights of subsistence farmers.</p> <p>The company provided feedback for this indicator, claiming that: "The Company presents the historical context underpinning the land-use tenure rights and the land-grab allegation within its response.</p> <p>-In addition, Wilmar reaffirms the legitimacy of engaging the Cross River State government, as the legitimate land tenure holders, and of engaging with the local communities, in view of the ancestral history of the land."</p> <p>However, even in its feedback, the company does not provide sufficient evidence to prove that local communities did not suffer alleged violations. In general, the company did not provide any new relevant information that would allow the company's conduct to be reassessed. As a result, the feedback provided by the company was found not relevant for the assessment. [Wilmar’s Response to The Guardian Newspaper allegation titled: Cross River communities protest, allege land grabbing in Wilmar’s N45b project: wilmar-international.com]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Remedy satisfactory to stakeholders: As the ongoing protests are showing, the affected stakeholders do not accept the compensation provided by Wilmar as adequate remedies. [The Guardian Nigeria, 10/10/2019: guardian.ng] • Not Met: Remedy delivered: Wilmar has delivered several aspects of compensation schemes. However, as stated above the remedy agreed upon by the company does not cover all aspects of the alleged violations. • Not Met: Independent remedy process used: The company participated in RSPO proceedings on the matter in 2013. However, regardless of the question on whether those proceedings qualify as an independent process as required by this indicator, they were concluded in 2013 and therefore cannot be considered applicable to the allegations raised in 2015 and 2018. [Wilmar’s Response to The Guardian Newspaper allegation titled: Cross River communities protest, allege land grabbing in Wilmar’s N45b project: wilmar-international.com] [Wilmar International Response: media.business-humanrights.org]
E(2).0	Serious allegation No 2		<ul style="list-style-type: none"> • Area: Land rights; FPIC • Headline: Wilmar accused of land grabbing by local community in West Sumatra, Indonesia • Story: On April 17, 2017, Wilmar officially submitted an appeal to the February 1, 2017 decision of the Roundtable on Sustainable Palm Oil (RSPO)'s Complaints Panel that would allow the Kapa community of West Sumatra, Indonesia, to retain control of their indigenous territory. The RSPO found that Wilmar International had taken over Kapa lands without their consent.

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>The Kapa community had filed a complaint with the RSPO in October 2014, stating that PT Permata Hijau Pasaman I (part of Wilmar) had established a plantation in their area in violation of both RSPO standards and Indonesian law. The Kapa also claimed that Wilmar was seeking to get a Land Use Rights (HGU) permit in their territory, a move that if successful would have permanently erased their rights. The HGU effectively rounds off the permitting process for oil palm growers, allowing them to operate for 35 years. However, according to the RSPO's February 2017 decision, Wilmar must respect Kapa land rights and obtain the community's consent before applying for an HGU. In addition, the disputed land must be measured and mapped by an independent expert, and the results of this mapping must be used to renegotiate the community's partnership with Wilmar, by land leasing or profit-sharing, which the RSPO says will allow the community to benefit from the company's presence on their land. Wilmar submitted an appeal to the RSPO, which was subsequently withdrawn. Wilmar then entered into discussions with the Nagari Kapa community to re-negotiate a partnership based on the results of the participatory mapping process and develop an implementation plan. The RSPO subsequently closed the case and handed over monitoring of the implementation plan to the Investigation and Monitoring Unit (IMU).</p> <p>In November 2019, Forest Peoples Programme (FPP) published a follow-up report claiming widespread human rights violations in Wilmar's palm oil operations in West Sumatra. According to the report, "communities reported loss of access and control of their customary lands which were taken over by the companies without their consent. Many communities also reported suffering intimidation and criminalisation after raising concerns and complaints with the companies affecting them."</p> <p>In April 2020, both parties have signed an agreement as a mutual resolution and the IMU closed the case. According to South east Asia Globe, "as a part of the agreement, Wilmar agreed to pay the community compensation for its use of their land over the last twenty years. For the next twenty-plus years, the remaining time on Wilmar's current contract in the area with the Indonesian government." Wilmar will pay monthly payment for the use of land. According to press sources, "when the license period is over, both Wilmar and local government officials have reportedly agreed to support the Nagari Kapa community if they decide they want the contested areas back in full."</p> <p>Though this dispute has been settled, according to the news article and Peoples Forest Programme, "There are many other communities that [are known] in West Sumatra who haven't had their rights recognised and that are still being intimidated by Wilmar."</p> <p>[Business and Human Rights Resource Centre, 16/05/2017, "Indonesia: Wilmar appeals RSPO ruling on land grabbing case; cites violation of due process as ground": business-humanrights.org] [Roundtable on Sustainable Palm Oil, 26/09/2018, "Decision": askrspo.force.com] [South East Asia Globe, 20/06/2020, "David vs Goliath: Indonesian communities push back against palm oil firm": southeastasiaglobe.com] [Wilmar Appeal on Land Conflict in West Sumatra, 16/04/2017: ir-media.wilmar-international.com]</p>
E(2).1	The Company has responded publicly to the allegation	2	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> Met: Public response: The company provides a response to the decision by the RSPO, additionally it has provided a number of statements on the issue which has been ongoing. [Mongabay, 17/05/2017, "Wilmar appeals RSPO ruling that it grabbed indigenous lands in Sumatra": news.mongabay.com] [Wilmar Appeal on Land Conflict in West Sumatra, 16/04/2017: ir-media.wilmar-international.com] <p>Score 2</p> <ul style="list-style-type: none"> Met: Detailed response: In Wilmar's statement regarding the RSPO's original decision, the company says it felt compelled to lodge a formal appeal after identifying a number of "oversights" in the handling of the case. These related to the RSPO's Complaints Panel's decision being based on preliminary information, the change of the independent consultant's role without due notification to and consensus of all parties concerned, and finally Wilmar's evidence and informants not being included in development of the final report. However the company subsequently withdrew this appeal in November. It also responded in November 2019 to FPP's interim report in detail. [RSPO, 26/09/2018: askrspo.force.com] [Community Engagement Efforts in West Sumatra, 05/11/2019: wilmar-international.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
E(2).2	The Company has appropriate policies in place	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Engaged with stakeholders: Wilmar has engaged with the affected stakeholders of the Kapa community through participation in the RSPO's Complaints Panel process. In the RSPO's summary of the complaint, it notes that "RSPO has facilitated Wilmar, FPP and Nagari Kapak to have meeting on 19th November 2014 in Kuala Lumpur. Parties agreed to bring their issues to BPN and Head of District of Pasaman Barat". Additionally there has been a number of other subsequent meetings between the parties. In Wilmar's 2018 Sustainability report the company notes that "A participatory mapping process was carried out through consultation with Nagari Kapa and local government bodies followed up with an implementation plan". Regarding the claims of other community rights violations by FPP, Wilmar commissioned the Earthworm Foundation to conduct an investigation which includes engagement with the affected communities. [Mongabay, 17/05/2017: news.mongabay.com] [Sustainability Report 2018, 2019: wilmar-international.com] • Met: Identified cause: The Earthworm Foundation published several updates and reports outlining underlying causes for rights violations. Wilmar is acknowledging these results. [Earthworm Foundation, 14/09/2020, "Quarterly Report for the Action Plan with Wilmar Operational Unit in West Sumatera August 2020": wilmar-international.com] [Community Engagement Efforts in West Sumatra, 05/11/219: wilmar-international.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Identified and implemented improvements: The company has engaged with the Nagari Kapa community to resolve the complaint lodged to the RSPO, noting in its 2018 Sustainability Report that a participatory mapping process was carried out through consultation with Nagari Kapa and local government bodies followed up with an implementation plan". In the company's response to FPP's interim report in November 2019, it discloses that it conducted an "evaluation of issues raised against Wilmar's internal systems on social grievance and resolution." The company also says that "We have begun working on implementing the recommendations' based on the Earthworm Foundation's findings." [Community Engagement Efforts in West Sumatra, 05/11/219: wilmar-international.com] • Met: Stakeholder input to steps taken: The participatory mapping process was carried out through consultations with the Nagari Kapa community. The Earthworm recommendations were compiled with stakeholder engagement. [Earthworm Foundation, 14/09/2020: wilmar-international.com]
E(2).3	The Company has taken appropriate action	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Provided remedy: In a timeline of the complaint provided by the RSPO it notes that both parties agreed to proceed with an implementation plan and the case was subsequently transferred to the Investigation and Monitoring Unit on 26 September 2018. In April 2020, the IMU closed the case following the parties signing an agreement. However, there are several other communities which have lost their lands due to actions taken by Wilmar and that have not yet been provided remedy. [RSPO, 26/09/2018: askrspo.force.com] [Nagari Institute, Masyarakat Kehutanan Lestar, and Forest Peoples Programme, 11/2019, "Survey of Human Rights Violations in the Oil Palm Concession Areas of Wilmar International in West Sumatra": forestpeoples.org] • Not Met: Evidence for lack of Impact or link <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Remedy satisfactory to stakeholders: Reports by the FPP and Nagari Institute indicate that several communities are unhappy with the remedies provided. [Nagari Institute, Masyarakat Kehutanan Lestar, and Forest Peoples Programme, 11/2019: forestpeoples.org] [South East Asia Globe, 20/06/2020: southeastasiaglobe.com] • Met: Remedy delivered: There is no evidence suggesting that Wilmar did not provide the remedy where agreed. • Not Met: Independent remedy process used

Disclaimer

A score of zero for a particular indicator does not mean that bad practices are present. Rather it means that we have been unable to identify the required information in public documentation.

See the 2020 Key Findings report and the 2019 technical annex for more details of the research process.

The Benchmark is made available on the express understanding that it will be used solely for general information purposes. The material contained in the Benchmark should not be construed as relating to accounting, legal,

regulatory, tax, research or investment advice and it is not intended to take into account any specific or general investment objectives. The material contained in the Benchmark does not constitute a recommendation to take any action or to buy or sell or otherwise deal with anything or anyone identified or contemplated in the Benchmark. Before acting on anything contained in this material, you should consider whether it is suitable to your particular circumstances and, if necessary, seek professional advice.

The CHRB is part of the World Benchmarking Alliance ('WBA'). The material in the Benchmark has been put together solely according to the CHRB methodology and not any other assessment models in operation within any of the project partners or EIRIS Foundation as provider of the analyst team.

No representation or warranty is given that the material in the Benchmark is accurate, complete or up-to-date. The material in the Benchmark is based on information that we consider correct and any statements, opinions, conclusions or recommendations contained therein are honestly and reasonably held or made at the time of publication. Any opinions expressed are our current opinions as of the date of the publication of the Benchmark only and may change without notice. Any views expressed in the Benchmark only represent the views of WBA, unless otherwise expressly noted.

While the material contained in the Benchmark has been prepared in good faith, neither WBA nor any of its agents, representatives, advisers, affiliates, directors, officers or employees accept any responsibility for or make any representation or warranty (either express or implied) as to the truth, accuracy, reliability or completeness of the information contained in this Benchmark or any other information made available in connection with the Benchmark. Neither WBA nor any of its agents, representatives, advisers, affiliates, directors, officers and employees undertake any obligation to provide the users of the Benchmark with additional information or to update the information contained therein or to correct any inaccuracies which may become apparent (save as to the extent set out in CHRB appeals procedure). To the maximum extent permitted by law any responsibility or liability for the Benchmark or any related material is expressly disclaimed provided that nothing in this disclaimer shall exclude any liability for, or any remedy in respect of, fraud or fraudulent misrepresentation. Any disputes, claims or proceedings this in connection with or arising in relation to this Benchmark will be governed by and construed in accordance with Dutch law and shall be subject to the exclusive jurisdiction of the Courts of Amsterdam.

As WBA, we want to emphasise that the results will always be a proxy for good human rights management, and not an absolute measure of performance. This is because there are no fundamental units of measurement for human rights. Human rights assessments are therefore necessarily more subjective than objective. The Benchmark also captures only a snap shot in time. We therefore want to encourage companies, investors, civil society and governments to look at the broad performance bands that companies are ranked within rather than their precise score because, as with all measurements, there is a reasonably wide margin of error possible in interpretation. We also want to encourage a greater analytical focus on how scores improve over time rather than upon how a company compares to other companies in the same industry today. The spirit of the exercise is to promote continual improvement via an open assessment process and a common understanding of the importance of the UN Guiding Principles on Business and Human Rights.

COPYRIGHT

Our publications and benchmarks are the product of the World Benchmarking Alliance. Our work is licensed under the Creative Commons Attribution-Non Commercial-No Derivatives 4.0 International License. To view a copy of this license, visit creativecommons.org