

## Approach to sustainability

[GRI 2-23, 2-24] [SPOTT 56, 58, 86, 87]

Our policies and commitments apply not only to our own operations, but to all relevant stakeholders, including third-party suppliers and contractors. We communicate these guidelines through training sessions, emails, stakeholder briefings, and meetings. We maintain a zero-tolerance approach, particularly regarding deforestation and land and human rights violations and expect our suppliers to adhere to zero conversion of natural ecosystems. Suppliers failing to comply, or whose compliance cannot be confirmed against our July 2018 Sustainable Palm Oil Sourcing Policy, are subject to our Grievance Procedure and a Control Purchase Plan (CPC). We collaborate closely with suppliers to develop corrective timebound action plans, where necessary. Failure to respond to our Grievance Procedure and remedial action results in suspension from PIL Group’s supply chain.

### Fair labour practices

[GRI 3-3, 202-1, 408-1, 409-1]

We align with local labour regulations and comply with national minimum wage requirements rates throughout our business. All our employees, regardless of gender, area of operation and location, receive the same remuneration and benefits at a 1:1 ratio. This includes functions such as technical, administrative and production across all levels of management as below:

<b>Ratio of basic salary and remuneration of male and female employees:</b>		
<b>Country of Operation</b>	<b>Malaysia</b>	<b>Indonesia</b>
Top Management	1:1	1:1
Management	1:1	1:1
Non-Management	1:1	1:1

PIL strictly prohibits child, forced or bonded labour across our entire operations and third-party suppliers. All our employees have access to grievance mechanisms.

Pacoil hires foreign workers in which they are paid above the minimum wage, have access to their passports and identification, are subject to fair contracts, are provided housing and transportation, have access to decent work and living conditions, and enjoy the same benefits as local employees.

### GRI Content Index

The Global Reporting Initiative (GRI) is a widely adopted multi-stakeholder standard for sustainability reporting, guiding and determining report content and indicators. It has been designed to enhance the global comparability and quality of information on environmental and social impacts, thereby enabling greater transparency and accountability of organizations. Our 2023 Sustainability Report has been prepared in accordance with the 2021 GRI Standards. Our GRI Content Index references our 2023 Sustainability Report.

Statement of use	PIL Group is reporting the period from period 1 January 2023 to 31 December 2023 in accordance with the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021