



EVOLVING TOGETHER: AN INCLUSIVE JOURNEY TOWARDS SUSTAINABILITY



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About This Report

Welcome to the 7th edition of our Sustainability Report. At Mewah International Inc, together with its subsidiaries, (the “Company” or “Mewah” or “Group”), we take this opportunity to share our continued commitment to our material Environmental, Social, and Governance (“ESG”) topics and how we work towards enhancing our ESG measurements and progress, while being transparent and accountable to our stakeholders.

SCOPE OF REPORT

This report covers Mewah’s ESG performance over 12 months, from 1 January 2023 to 31 December 2023 (“FY2023”). Unless otherwise stated, this report focuses on the company’s activities in Singapore, Malaysia and Indonesia, where the majority of our operations are based across our business segments.

REPORTING FRAMEWORK

This Report is prepared in compliance with the Singapore Stock Exchange Securities Trading Limited (“SGX-ST”) Listing Rules 711A, 711B and Practice Note 7.6 (Sustainability Reporting Guide). We have also continued to apply the updated Global Reporting Initiative

(“GRI”) Universal Standards 2021, an internationally accepted reporting standard, to ensure our disclosures are consistent with our last Report. We are reporting on climate-related disclosures based on Task Force for Climate-related Financial Disclosures (“TCFD”) recommendations.

INTERNAL ASSURANCE

Internal assurance on the relevance and accuracy of SGX-ST’s climate reporting requirements in this report has been conducted by our internal audit department. The internal assurance process verifies that internal controls are in place for identifying and reporting the ESG information in our sustainability report.



Board Statement

Dear Fellow Stakeholders,

The Board of Directors (the “Board”) of Mewah is resolute in our commitment to overseeing and guiding the Group’s strategic direction on all material ESG matters. We are pleased to present the annual sustainability report (the “Report”) for the financial year ended 31 December 2023. This sustainability report, “**Evolving Together: An Inclusive Journey Toward Sustainability**” outlines the Group’s progress and initiatives for the period from 1 January 2023 to 31 December 2023.

This report is prepared in compliance with Rules 711A and 711B of SGX-ST, with reference to the GRI 2021 standards, and considers the recommendations of the TCFD. During the year, the internal audit team conducted a review on the Group’s sustainability reporting processes to further strengthen our governance framework, internal controls, processes and systems.

In recognition of the critical role of ESG data in driving sustainability efforts, the Group prioritised the collection of comprehensive and measurable data, including Scope 3 greenhouse gas (“GHG”) emissions in 2023. This data provides a clear understanding of Mewah’s environmental impact, enabling us to set targeted objectives and develop actionable plans for a sustainable future.

The Group is honoured to be recognised as one of the best practice case studies in the Sustainability Report Review 2023 by the NUS Business School’s Centre for Governance and Sustainability. This acknowledgement underscores our commitment to excellence in sustainability and governance.

Sustainability is an integral part of our strategic decision-making and business operations. The Board oversaw the development of this Report and confirms that all relevant sustainability issues in Mewah’s business and strategy have been considered. The Board has determined the material ESG factors, and overseen the management and monitoring of these ESG factors. The Board has also ensured that the roles of the Board and the management in governing sustainability issues are clearly defined and effectively implemented. The Board has reviewed and approved this Report, which reflects our commitment to sustainability and our efforts to manage the material ESG factors that are critical to our business success and the well-being of our stakeholders.

The Group’s commitment to sustainability extends to significant investments in renewable energy, energy efficiency, and responsible waste and water management practices.

As we move forward, the Board remains committed to continuously evolve the Group’s sustainability strategy to contribute to a more sustainable future, not only for the Group but for the communities and environments in which the Group operates.

BOARD OF DIRECTORS
Mewah International Inc.

April 2024

Message from Deputy Chairperson, Executive Director, and Chief Executive Officer

We are delighted to present the 2023 Mewah Group Sustainability Report, titled “Evolving together: An Inclusive Journey Toward Sustainability”.

This report marks the seventh (7th) annual sustainability report since our inception for the financial year ended 2017. The report is aligned with the latest developments in sustainability and ESG principles. It was prepared in accordance with SGX Listing Rule 711A, with reference to GRI 2021, United Nations Sustainable Development Goals (“UN SDGs”), endorsed by the Board and Management. Furthermore, it adheres to SGX-mandated climate reporting based on TCFD recommendations and aligns with SGX core ESG metrics.

We are proud to announce that the NUS Business School's Centre for Governance and Sustainability has recognised our Sustainability Report 2022, titled “Transformation towards a Sustainable Future,” as a best practice case study in the Sustainability Report Review 2023. This acknowledgement reaffirms our dedication to excellence in sustainability and governance.

Against the backdrop of 2023, a year marked by record-breaking temperatures and alarming climate events such as the devastating wildfires in Lahaina, Hawaii, we recognise the urgent need for action to address the global climate crisis. Our commitment to sustainability compels us to take decisive steps towards renewable energy, energy efficiency, water security, and the adoption of a circular economy to achieve our climate goals.

Energy Transition Journey

In the year 2023, we continued our investment in the energy transition journey, focusing on steering our operations towards low-carbon and environmentally positive, while reducing our reliance on fossil fuel. We are committed to reducing our energy and fuel consumption by implementing energy-efficient co-generation plants, solar panels, and biomass boilers across our operational sites. These technological advancements demonstrate our commitment to climate action by utilising renewable and low-carbon energy sources.

For the first time, we are taking a significant step forward in transparency and accountability by publicly disclosing our **Scope 3 GHG emissions inventory**. This comprehensive Scope 3 GHG inventory includes emissions associated with Category 1: Purchased Goods and Services within our extensive supply chain network. By publishing this data, we aim to address growing concerns about the environmental impact of our supply chain activities and demonstrate our commitment to understanding and mitigating our carbon footprint beyond our direct operations. This initiative reflects our dedication to sustainability and provides our stakeholders with valuable insights into the full extent of our environmental impact, enabling informed decision-making and driving progress towards our sustainability goals.

Supply Chain Resiliency

Simultaneously, we remain resolute in our commitment towards responsible and sustainable sourcing of our raw materials. In 2023, we have improved the Traceability to Plantation (“TTP”) score for our Crude Palm Kernel Oil (“CPKO”) supply chain to **88.71%**. Additionally, we established an open grievance channel with a shorter turnaround time. Our target is to achieve **100% TTP** by 2025 for our Crude Palm Oil (“CPO”) and CPKO sourcing. Our responsibility is to co-create a more sustainable business and high-quality products to our customers.

We take pride in our reputation as a trusted brand, which is firmly rooted in customer satisfaction and our commitment to responsible sourcing and production. Today, our major refineries hold a range of sustainability certifications, including **internationally voluntary certifications** like Roundtable on Sustainable Palm Oil (“RSPO”) and International Sustainable Carbon Certification (“ISCC”) and **national mandatory certifications** like Malaysian Sustainable Palm Oil (“MSPO”) and Indonesian Sustainable Palm Oil (“ISPO”).

Notably, in 2023, we achieved a significant milestone with our facilities in Indonesia – PT Jambi Batanghari Plantation and PT Angso Duo Sawit – attaining the **ISPO certification**, marking a groundbreaking achievement

Message from Deputy Chairperson, Executive Director, and Chief Executive Officer

for our operations in the region. Furthermore, **Mewah Dairies** has distinguished itself as one of the select few dairy manufacturing plants in Malaysia to receive the RSPO Supply Chain Certification (“SCC”). In addition to our sustainability certifications, we prioritise transparency, offering our buyers a comprehensive assurance of the quality and safety of our products by obtaining reputable international safety and quality certificates such as HACCP, ISO 9001, HALAL, Kosher, and others.

Social Responsibility

At Mewah, our people are our priority, and we are dedicated to providing them with the care and support they deserve. From ensuring their health to safety to offering opportunities for training, empowerment, and equality, we strive to create an environment where every individual can thrive. Transparency and fairness are at the core of our management practices, and we actively promote diversity and inclusion through a wide range of training and support programme. In 2023, our employees benefited from an average of **31.9 training hours per employee**, compared to 29.6 hours in 2022. We offer in-house training sessions on impactful topics such as, “The 7 Habits of Highly Effective People” and “iLearning Platform” at **no cost to our employee**. Our social and sports clubs further reinforce our sustainability commitment by fostering employee engagement, job satisfaction, and loyalty, especially among our seasoned employees. Additionally, our employees undergo annual performance appraisals to ensure fair remuneration and

enhance employee engagement. Occupational safety is a top priority, and with our robust **“safety framework”** and a **“safety portal”** in place, all employees receive regular safety education, training and assessment on Occupational Safety and Health Administration (“OSHA”) standards.

Community Engagement

We are committed to making a positive impact in the communities where we operate. Our Community Support framework focuses on three key objectives: active volunteerism, supporting the next generation, and disaster relief for those affected by disasters. In addition to donating goods to charitable organisations, our staff actively participates in community activities and contributes resources to uplift the lives of others. In 2023, our CSR efforts benefited approximately 55,594 beneficiaries through both monetary contributions and in-kind assistance, meaningfully improving the livelihoods of our neighbouring communities and fostering a more comfortable and sustainable living environment.

Governance and Transparency

Sustainability drives every decision we make at Mewah. Our Strategic Sustainability Committee (the “SSC”), with executive oversight, ensures sustainability considerations are integrated across all activities, from responsible sourcing to green practices. Following a materiality assessment review, climate change mitigation and corporate governance emerged as top priorities for us in 2023. We remain

committed to allocating resources towards achieving measurable progress in these crucial areas. Through ongoing engagement with stakeholders and evidence-based decision-making, we are confident in our ability to navigate towards a sustainable future. We firmly believe that true sustainability can only be achieved by ensuring that no one is left behind in the global transition towards a more equitable and just society

Looking Ahead

As we reflect on our journey in the Sustainability Report 2023, we are committed to further enhancing our sustainability performance and disclosures in collaboration with all stakeholders. We recognise the importance of transparency and accountability in driving meaningful change and remain dedicated to advancing our sustainability journey.

MICHELLE CHEO

Deputy Chairperson, Executive Director and Chief Executive Officer

2023 Sustainability Highlights



GHG ABSOLUTE EMISSIONS (GROUP)

Scope 1 (kgCO ₂ e)	322,047,568
Scope 2 (kgCO ₂ e)	65,690,416
Scope 3 (kgCO ₂ e)	2,787,414,343



GHG EMISSION INTENSITY

Upstream operations - Plantation (Scope 1 + 2, kgCO ₂ e/metric tonne production)	928	vs	880 (in 2022)
Upstream operations - Mill (Scope 1 + 2, kgCO ₂ e/metric tonne production)	402	vs	812 (in 2022)
Downstream operations - refineries/packing plants/dairy/biodiesel (Scope 1 + 2, kgCO ₂ e/metric tonne production)	49.41	vs	48.34 (in 2022)



RENEWABLE ENERGY (KWH)

1,867,577

Solar energy harnessed (kWh)	1,775,121	vs	786,794 (in 2022)
Biomass energy harnessed (kWh)	92,456		(2022 data not available)



WATER SAVINGS

Rainwater harvested (m ³)	7,203		(2022 data not available)
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2023 Sustainability Highlights



TRACEABILITY

TTP for CPO	82.63%	vs	83.4% (in 2022)
TTP for CPKO	88.71%	vs	85.6% (in 2022)



WORKPLACE FATALITY

All entities (number of cases)	0
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EMPLOYEE TRAINING HOURS

Number of Hours	31.9	vs	29.6 (in 2022)
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GENDER EQUALITY

Women on the Board	43%
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SENIOR MANAGEMENT

Women in the management team	34%
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CSR

Total Beneficiary	55,594
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About Mewah Group

Mewah Group is a global food & agribusiness. Our business operations are integrated throughout the value chain from sourcing of raw materials, refining, processing, packing, branding to marketing and distribution to end customers under our own brands. Our primary capabilities are in manufacturing and distribution. We focused on edible oils and fats with refineries, processing facilities, and biodiesel plant in Indonesia, Malaysia, and Singapore, established brands and sales to customers in over 100 countries. Our range of consumer

products include cooking oils, margarine, rice, sweetened condensed creamer, evaporated milk, cheese, soap, detergent, and premix powder. We are strategically positioning ourselves to become a global consumer products business by expanding range of consumer products, offering specialised applications and customer solutions while consolidating our position in oils and fats business.

Today, we are growing at an impressive rate with more than 3,000 employees under Mewah's wings.



**Sales to
over
100
countries**

**Sales
volume of
4.3
million MT**



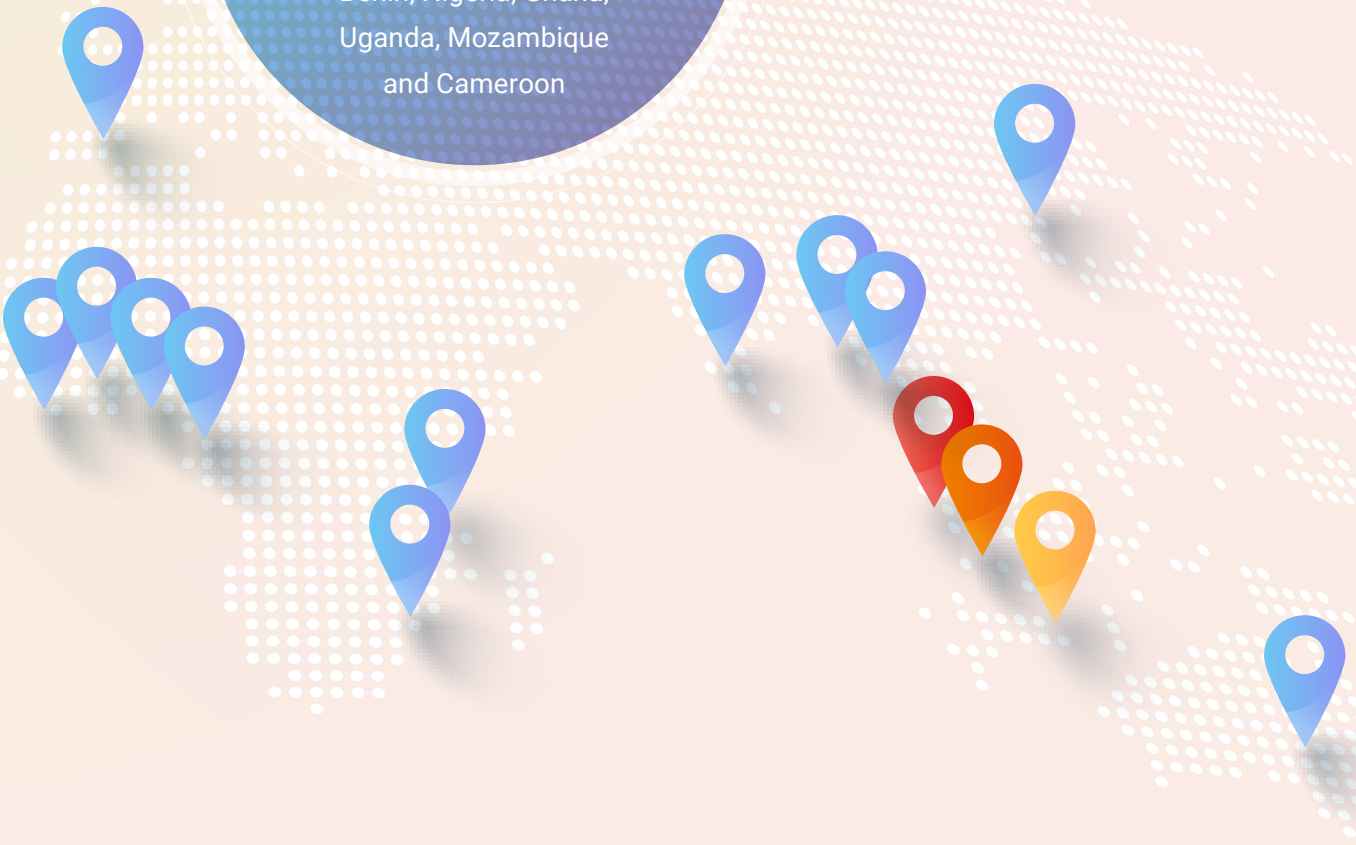
SALES AND MARKETING OFFICES

Malaysia, Singapore
Australia, China, Turkey,
India, Ivory Coast, USA,
Benin, Nigeria, Ghana,
Uganda, Mozambique
and Cameroon



MANUFACTURING OPERATIONS

Malaysia, Singapore,
Indonesia



Malaysia

- 4 edible oil refineries and manufacturing plants
- 2 packing plants
- 1 biodiesel plant
- 1 dairy manufacturing plant

Singapore

- 1 packing plant

Indonesia

- 1 edible oil refinery, manufacturing & packing plant
- 3 milling plants*
- 1 plantation*

* Plantation and milling plants in Indonesia are insignificant to the Group

Corporate Profile

Our operations are integrated throughout the value chain from sourcing of raw materials, refining, processing, packing, branding to marketing and distribution to end customers under our own brands.

A GLOBAL FOOD AND AGRI-BUSINESS focused on edible oils and fats



UPSTREAM

- Plantation*
- Milling*



MIDSTREAM

- Refining vegetable oil
- Specialty oils
- Bioenergy



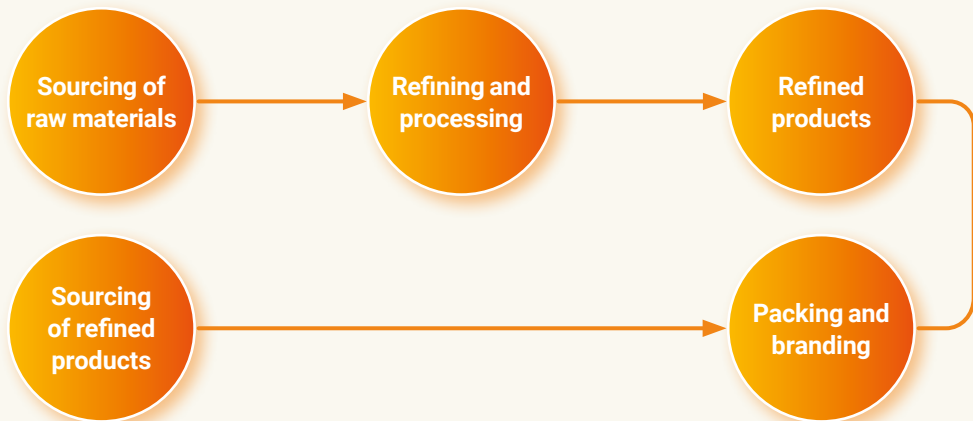
DOWNSTREAM

- Consumer packs
- Branding
- Private Label
- Sale / marketing
- Distribution



Bulk

Bulk segment produces and sells vegetable-based edible oil and fat products in bulk form primarily to distributors and factories involved in the production of confectionery, bakery products and other food items. Additionally, the Group also produces bioenergy products as part of its bulk products offerings.



Consumer Pack

Consumer pack segment produces vegetable-based edible oil and fat products, in consumer pack form and sell under own brands and under the brands of third parties, primarily to importers and distributors at destination markets. Dairy related products, soap, and rice are also part of the Group's Consumer Pack portfolio, which serves as additional stream of income and help to better serve existing customers, as they normally deal in a basket of commodities.

* Plantation and milling plants in Indonesia are insignificant to the Group

SALES MARKETING & DISTRIBUTION



CUSTOMERS



Our Flagship Brands – OKI & MOI

Consumer Products Range

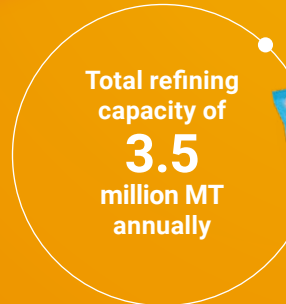
Our range of consumer products include cooking oils, margarine, rice, cashew, sweetened condensed creamer, evaporated milk, cheese, soap, detergent and premix powder. We are continuously working on expanding the products range.



>70
years of
operations



Sales
volume of
4.3
million MT



Total refining
capacity of
3.5
million MT
annually



Products
are sold to
customers in
>100
countries



Our Approach to Sustainability

SUSTAINABILITY GOVERNANCE

An effective corporate governance framework for sustainability comprises several key elements: structure, oversight, transparency, and accountability. The Strategic Sustainability Committee (the "SSC") consists of senior leadership from our different business segments and manufacturing units, chaired by the Chief Executive Officer (the "CEO"). The CEO's active participation in the SSC ensures that ESG priorities stay at the forefront of our strategic discussions, while the unique composition of the committee, bringing together senior leadership of our manufacturing units, fosters a deeper understanding of ESG challenges and opportunities across the entire value chain.

This collaborative approach positions us to continue making meaningful strides towards a more sustainable future, both for our business and for the communities we serve. The SSC reports to the Board on progress against targets periodically, ensuring the Board maintains oversight of our ESG alignment with business strategy.

Mewah's 2023 sustainability achievements were driven by a collaborative effort led by the Group Sustainability Team (the "SD"), working directly with senior leaders and Heads of Department across all business units. This collaboration yielded significant progress on key ESG priorities, including acceleration of energy-transition projects, GHG Scope 3 measurement, and hosting two supplier engagement workshops. By fostering close cooperation and leveraging diverse expertise,

we demonstrate our commitment to continuous improvement and building a more sustainable future for Mewah and our stakeholders.

The diagram below illustrates our robust sustainability governance structure, designed to amplify collective expertise, drive effective implementation, and ensure rigorous monitoring of our ambitious sustainability agenda. This structure harnesses the diverse expertise and talents of all business units, including the technical know-how of our manufacturing units and the strategic insights of business leaders. This collaborative approach facilitates rigorous monitoring through regular progress reports, performance reviews while driving effective implementation through dedicated resources, collaborative task forces, and clear accountability frameworks.



Our Approach to Sustainability

MATERIALITY ASSESSMENT

Sustainability is a broad discipline. It is a shared commitment. Mewah's commitment to sustainability is more than just words — it is a dynamic, board-led action plan with vast disciplines ranging from business to technology to environment and social science. We are committed by the combined goals of constructing a resilient business and having positive influence on the people and the planet. We recognised the increase in the demand for sustainable investments among our socially conscious investors and therefore, remain serious to implement our ESG's initiatives that are outlined in Mewah's Sustainability Framework.

Through a materiality assessment, we determined the key ESG aspects that are beneficial to our business and our stakeholders. By listening to our stakeholders and analysing our own business, we gained the opportunity to refine our sustainability priorities and build a clearer path forward. The results of the materiality assessment provided us with a roadmap, pinpointing key ESG concerns that will guide the development of Mewah's future sustainability initiatives.

In our 2023 materiality assessment, we utilised a phase approach, meticulously assessing 15 potential material issues through the prism of our ESG pillars. We then strategically aligned these material issues with the ambitious goals set forth by the 17 United Nations Sustainable Development Goals (the "UN SDGs"), ensuring our sustainability strategies resonate with global aspirations.

Description of each step in Mewah's Materiality Assessment Process:

1. Defining Internal and External Stakeholders

- a) The Group Sustainability Department ("SD") conducted an analysis to identify and categorise both internal and external stakeholders, including senior management, customers, suppliers, regulatory bodies, and nongovernmental organisations (the "NGOs").
- b) Through interviews and stakeholder mapping exercises, we identified our diverse stakeholder groups' key concerns, interests, and expectations, which guided our engagement strategies.

2. Conduct Initial Stakeholder Outreach

- a) We initiated stakeholder engagement through online surveys to gather preliminary insights into stakeholder perspectives and priorities.
- b) We reached out to stakeholders through meetings and phone calls, to solicit feedback and input on sustainability-related topics.

3. Identify and Prioritise What We Want to Measure

- a) Based on stakeholder feedback and internal discussions within the SD, we identified a comprehensive list of sustainability issues and metrics relevant to our business operations and stakeholder interests.
- b) We prioritised sustainability topics based on their significance to the stakeholders, potential impact on business performance, and alignment with global sustainability frameworks and standards.

4. Design Materiality Assessment Survey Form

- a) We developed a structured survey questionnaire with input from subject matter experts, ensuring that it covers a wide range of sustainability topics and allows for quantitative and qualitative data collection.
- b) We designed the survey form to be user-friendly and accessible, incorporating clear instructions, multiple-choice questions, and open-ended prompts to capture diverse stakeholder perspectives and insights.

Our Approach to Sustainability

5. Launch Survey and Start Collecting Insights

- a) We launched the materiality assessment survey through email invitations to reach a broad audience of stakeholders.
- b) Our team actively promoted the survey to encourage participation and engagement, offering incentives such as prize draws

and recognition for respondents who completed the survey.

6. Final Materiality Matrix Signed-off by Mewah Strategic Sustainability Committee

- a) After analysing survey responses and synthesising stakeholder feedback, we developed a draft materiality matrix outlining the most relevant sustainability issues and

their relative importance to stakeholders and the organisation.

- b) The draft materiality matrix underwent review and signed off by the Strategic Sustainability Committee (the "SSC"), ensuring alignment with organisational goals, compliance requirements, and stakeholder expectations before finalisation.



Our Approach to Sustainability

STAKEHOLDER ENGAGEMENT

Through ongoing and diverse dialogues facilitated across multiple platforms and feedback mechanisms, we actively engage with both internal and external stakeholders to ensure the alignment of our business and sustainability strategies, efforts, and programmes with their interests and needs. For instance, we maintain regular communication with our investors, sharing our sustainability goals, plans, and progress. Simultaneously, we seek their insights on sustainability and the significance of ESG factors in their investment decisions, along with their expectations for the companies they invest in.

In addition to our investor relations, we consistently interact with external stakeholders, including customers, suppliers, and NGOs, discussing the Group's ESG focus areas. This ongoing engagement allows us to capture valuable perspectives from external stakeholders, ensuring that our sustainability goals are not only aligned with their expectations but also contribute meaningfully to the achievement of the 17 UN SDGs. Our commitment to frequent communication and feedback mechanisms underscores our dedication to a collaborative and transparent approach to sustainability.

MATERIALITY ASSESSMENT OUTCOME

The materiality matrix presented on the next page encapsulates the collective insights of Mewah and its esteemed stakeholders. Positioned in the top-right corner are the most pivotal issues, while those in the bottom-left section hold lesser relative importance.

Against the backdrop of evolving climate disclosure standards, with the recent adoption of the TCFD framework and the outcomes of the United Nations Climate Change Conference (COP 28) in Dubai from 30 November to 12 December 2023, "Climate Action" emerges as the paramount priority for both Mewah and its stakeholders. Simultaneously, "Occupational Health and Safety" stands as another critical pillar. The effective management of workplace health and safety not only safeguards optimal productivity but also upholds our company's reputation, setting a benchmark for responsible corporate leadership.

Our commitment to comprehensive sustainable goals revolves around a fundamental belief: effective governance is integral to propelling us toward a more sustainable and responsible future. "Corporate Governance & Ethics" is accorded high priority, serving as the foundation for our mission of long-term success and positive impact.

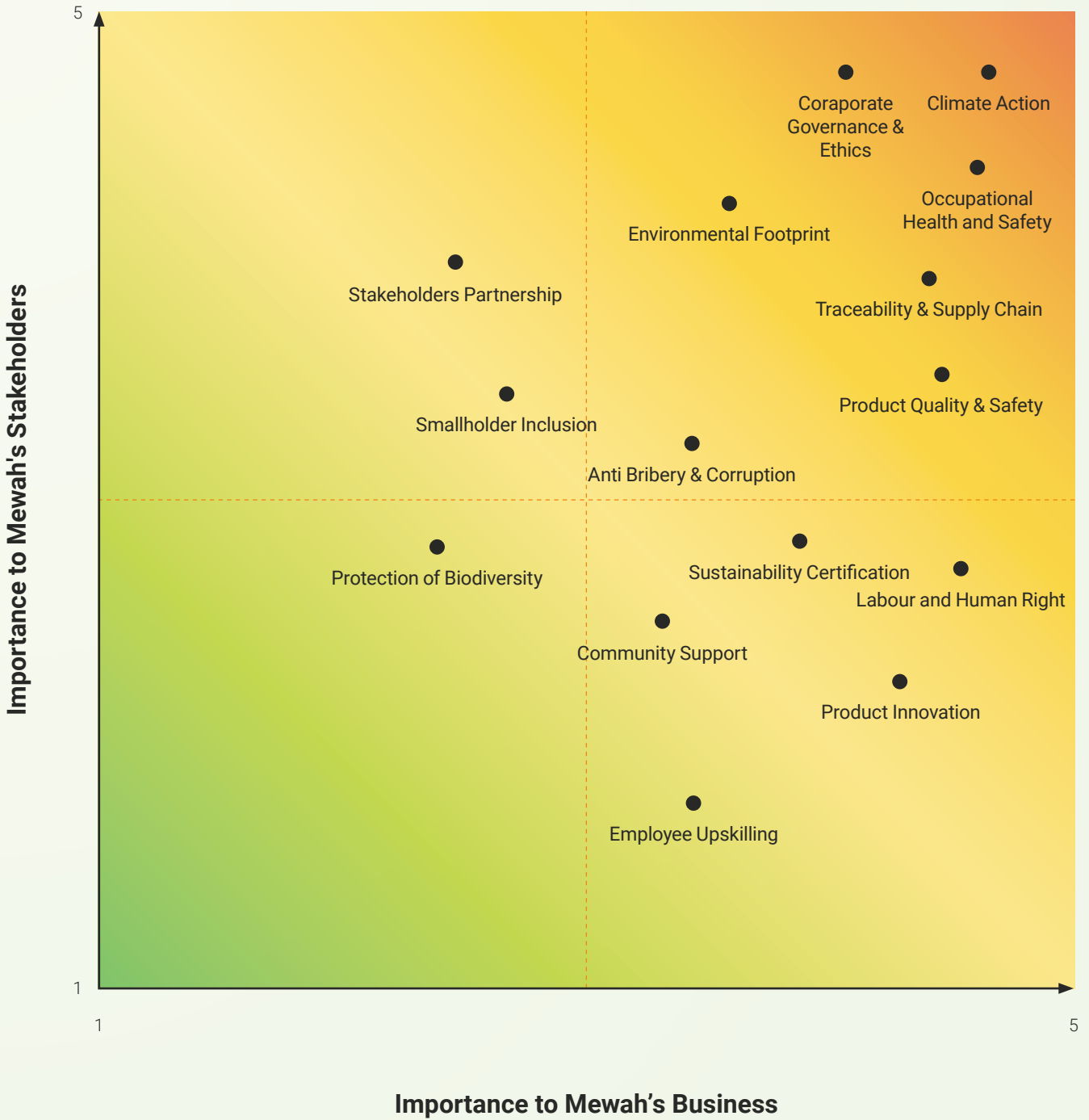
Additionally, "Environmental Footprint" holds significance beyond carbon emission reduction — it presents an opportunity to explore and invest in renewable energy, benefiting both our business and stakeholders.

The importance of knowing the source of our raw materials extends to quality control, improved risk management, compliance with environmental regulations, and setting examples for stakeholders. Therefore, "Traceability and Supply Chain" is emphasised with high importance.






Lastly, we underscore the importance of "Stakeholder Partnership," emphasising collaboration with our stakeholders to navigate new regulations, ensuring minimal impact on the industry, and preserving our business and relationships.

Our Approach to Sustainability







Materiality Matrix







Our Commitments and Progress

Materiality Matrix & SDG GOALS	2020 Commitments	2023 Progress	2024 Targets
Extremely High Priority			
Climate Action 	Measuring GHG emissions (scope 1 and 2) across business operations.	Doubled the solar panels installed in Mewah Dairies (the "MDRSB"), resulting in the generation of 1.7 million kWh of energy. Additionally, we have deployed rooftop solar panels at our Singapore Headquarters' office building (MOF), aiming to generate approximately 140,000 kWh of renewable energy annually.	Focus on the expansion of Mewah's energy transition programme across our facilities.
		Initiated GHG Scope 3 measurement: 2,787 million kgCO ₂ e.	Prioritise efforts to minimise release of methane gas in our palm oil mill operations. Reduce the dependency on diesel fuel by trialing bio-compressed natural gas ("BioCNG") as an alternative fuel source in one of our Indonesia refineries.
	Adopt best management of peatland.	Zero fire incident in our oil palm plantation.	Commit to a zero-fire policy within our estates and the surrounding community.
Occupational Safety & Health 	Ensure zero fatalities and work-related injuries within our facilities.	No fatalities recorded.	Maintain zero fatalities.
		Safety, Health & Environmental (S.H.E) campaigns including free health screening, food safety & blood donations.	Implement regular health check-up for employees to monitor the impact of their roles on their overall well-being.
	Continuous improvement in Mewah safe culture and system.	Compulsory training in safety awareness for all staff.	Reduce Lost time injury ratio (LTIR) by 50%.
Corporate Governance and Ethics 	Strengthen our employees' understanding and awareness on anti-bribery and corruption.	Conducted anti-bribery and anti-corruption training for employees.	Conduct 4 hours of anti-bribery and anti-corruption training for all employees.
	Safeguard and strengthened our corporate governance and ethics through full compliance to all law and legal regulations.	Increased internal training to raise awareness and promote good corporate governance.	Empowering employees through ongoing training to build a strong corporate governance culture.
Environmental Footprint 	Comply to law and regulations on water discharge.	Collected 7,203m ³ of rainwater, zero non-compliance on environment regulatory limits on water discharge.	Focus on the expansion of rainwater harvesting systems in other manufacturing facilities.
	Adopt best practises on waste management.	Adhere to 5Rs principle of waste management across all facilities.	Active promotion of environmental sustainability through green procurement.
Traceability and Supply Chain 	Maintain 100% Traceability To Kernel Crusher ("TTK") and Traceability To Mill ("TTM") across all refineries.	Maintain 100% TTK and TTM across all refineries for Crude Palm Oil ("CPO") and Crude Palm Kernel Oil ("CPKO") supply chain.	Ensure full traceability to mill/ crushing plant for our palm, palm kernel and coconut supply chain.
	Achieve 100% Traceability To Plantation ("TTP") by 2025.	Achieved 82% TTP for CPO and 88% TTP for CPKO supply chains.	Continue working towards 100% TTP for our palm supply chain by 2025.

Our Commitments and Progress

Materiality Matrix & SDG GOALS	2020 Commitments	2023 Progress	2024 Targets
High Priority			
Labour and Human Rights 	Strengthen our commitment and implementation on labour and human right within entities and supply chain.	Driven by continuous improvements, we improved our existing policies to comply to UN Guiding Principles on Business and Human Rights (UNGPs) and ILO International Labour Standards.	Commit to empower our leaders through targeted training on social compliance and human rights, fostering a culture of transparency and accountability in our human rights disclosures.
Product Quality & Safety 	Safeguard continuous improvement on our products in accordance with Good Manufacturing Practices ("GMP").	No report/finding non-compliance for 2023.	Continue to uphold zero product non-compliance.
Product Innovation 	Continuous improvement to meet global food safety standards as well as customers' requirements to deliver sustainable and high-quality products.	Commit to global food safety standards and contractual product specifications.	Commit to upholding rigorous standards while proactively addressing evolving customer expectations to ensure the highest quality and safety.
Stakeholder Partnership 	To work passionately with non-governmental organisations on our sustainable supply chain journey.	Partnered with three NGOs to proactively prepare buyers and suppliers for the upcoming EUDR compliance requirements, ensuring readiness and a smooth transition.	Together with dedicated NGOs, we will co-create implementation steps to tackle no-deforestation, human rights concerns and other sustainability issues within our supply chain.
Anti-bribery and Anti-corruption 	Strengthen our employees understanding and awareness on anti-bribery and anti-corruption.	Provided anti-bribery and anti-corruption training for employees, empowering them to make responsible choices.	Actively cultivating a culture of integrity and unwavering ethical conduct through mandatory ethics training, with zero-tolerance for bribery and corruption
Sustainability Certification 	Increase sourcing of certified sustainable products (RSPO, MSPO, ISPO &/or ISCC).	100% MSPO-certified Malaysian CPO millers in our suppliers list. PT JBP and PT KIP certified for ISPO in 2023.	Promoting MSPO-certified supply chain as the sustainable choice in deforestation-free and ethical production. To achieve ISPO certifications for our palm oil mills in Indonesia.

Our Commitments and Progress

Materiality Matrix & SDG GOALS	2020 Commitments	2023 Progress	2024 Targets
Medium Priority			
Community Support 	Partner with the local communities to support the needs of the community and to facilitate self-reliance, particularly through the provision and support of education, healthcare, and infrastructure raged growth in our neighbouring communities.	Our staff participated and contributed in 100+ impactful community initiatives such as fundraising, school sports day and road repairs and touched the lives of over 54,000 individuals across Singapore, Malaysia and Indonesia.	Deepening our partnerships with local communitie to drive positive change through focused Corporate Social Responsibility ("CSR") initiatives – disaster relief, supporting the next generation and active volunteerism.
Employee Upskilling 	Equip and uplift our employees with necessary knowledge and skills.	Increase in training hours by 10% to 31.9 hours per employee.	Increase training hours by 20%.
	Improve cultural competency in the workforce.	Delivered comprehensive training sessions on workplace sexual harassment and anti-discrimination policies to all employees	Provide employees with training on social compliance ensuring all employees uphold ethical practices and contribute to a fair and responsible workplace.
Smallholder Inclusion 	Support and assist independent smallholders supplying to our mills on good agricultural practices.	Facilitated two collaborative workshops with over 30 millers, focusing on key areas like no-deforestation, human rights, and responsible labour practices, including the elimination of child labour and forced labour.	Continue to support independent smallholders to achieve independent sustainability certification by connecting them to markets and improving their agricultural practices, and navigating new sustainability requirements.
Protection of Biodiversity 	Continue to work with our stakeholder in addressing deforestation issue and any other biodiversity related matters.	No grievance recorded within our concession areas in PT JBP.	Commit to organising a series of dialogue and collaboration sessions with diverse stakeholders to address deforestation and grievance concerns within our concession area.
	Continue to monitor and work with stakeholders to ensure biodiversity is protected.	We safeguard biodiversity through vigilant fire monitoring protocols to prevent forest fires in PT JBP.	

Mewah Sustainability Framework

At Mewah, sustainability is the key to driving change to our business model. We are dedicated to creating sustainable, long-term growth while driving positive change for our stakeholders – customers, employees, the communities we

serve, and the planet. We firmly believe that ESG investing is the future of a responsible business. Our sustainability strategy proactively assesses both current and future risks and opportunities. Mewah’s Sustainability Framework outlines five key focus areas,

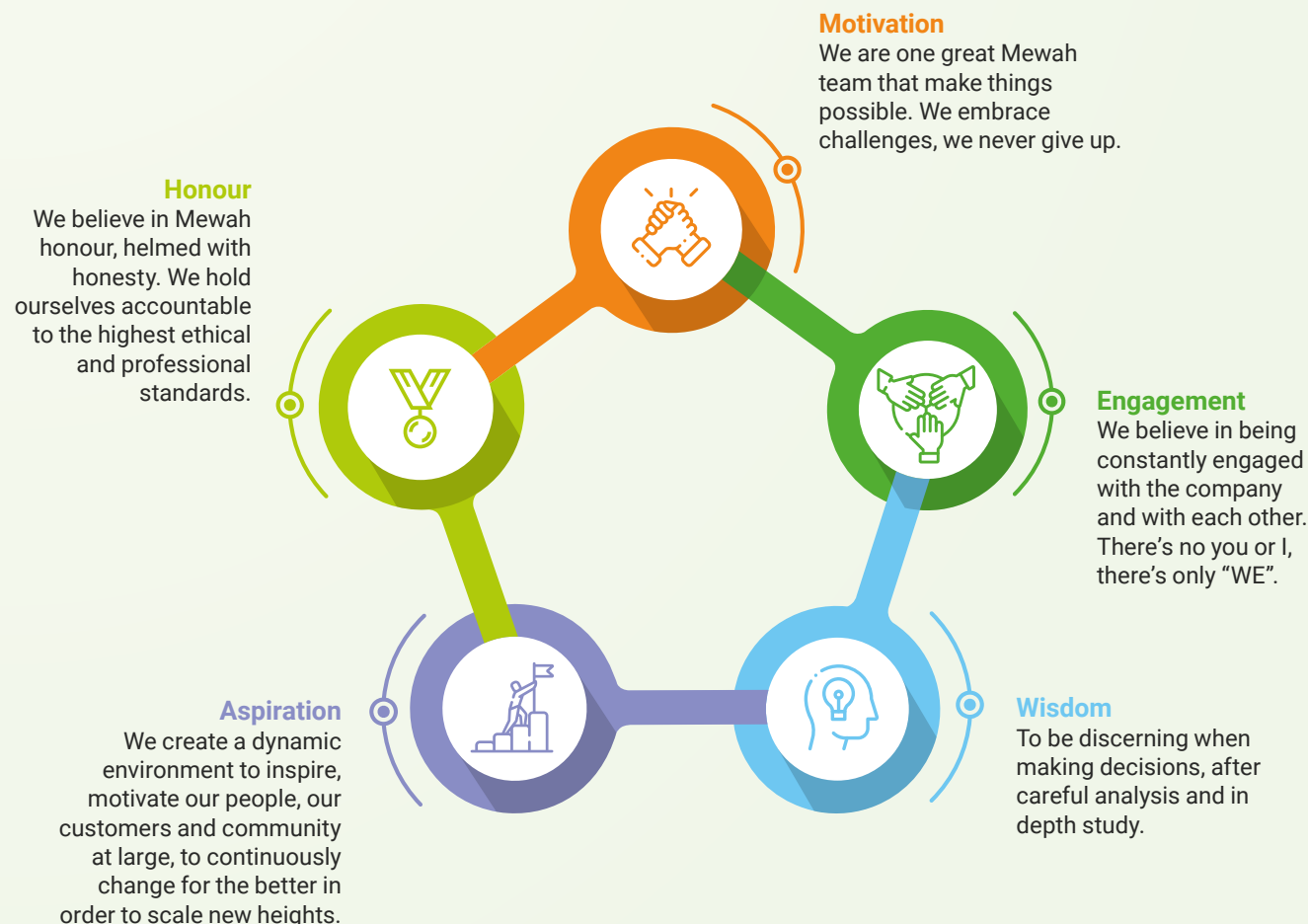
supported by 19 core initiatives. These initiatives guide our commitment to becoming a sustainable, responsible food agribusiness that is ready to adapt and thrive in a dynamic global environment.



Mewah Sustainability Framework

At the heart of Mewah's Sustainability Framework are our Mission and Vision, which inform all business decisions. Sustainability is more than just a priority, it is a purpose, as we work towards delivering high quality and sustainable products to our customers worldwide.

Mewah's Sustainability Framework extends beyond our own operations, encompassing the entire supply chain. This comprehensive framework guides Mewah towards becoming a sustainable and responsible food agribusiness, constantly innovating and adapting to remain future-ready in a dynamic global landscape.



TCFD Disclosure

Mewah takes a proactive stance on climate-related risks through its enterprise risk management ("ERM") process. All identified climate-related risks are rigorously assessed using a five-level likelihood and impact matrix. Risks categorised as "high" or "medium" are shared with the Group Sustainability Team (the "SD") and relevant business units for in-depth evaluation and development of mitigation and adaptation strategies. Implementation and monitoring responsibilities are then assigned to specific departments and team leaders.

To further refine our understanding, we conduct qualitative scenario analysis exploring the potential impacts of changing climate patterns, such as intense rainfall

and prolonged dry spells on our operations. Our main focus is on our refinery operations and supply chains in Malaysia and Indonesia, given their potential vulnerability towards floods and droughts if global temperatures surpass 2°C by 2100.

Upstream, within our plantation and milling operations, dedicated risk management programmes within each business division address and manage their climate-related risks and opportunities. These programmes include measuring performance against energy and water usage and identifying and implementing environmental protection initiatives.

Climate-related risk management is firmly embedded in our Group's

business strategy, overseen by the Strategic Sustainability Committee (the "SSC") with Board-level oversight. Together, they regularly review Mewah's ESG performance, including climate-related risks and opportunities. This ensures our overall risk management frameworks, policies, and systems function effectively to assess the potential financial and strategic impact of identified risks.

For enhanced robustness, the SCC reviews performance against established metrics and targets twice yearly, reporting their findings to the Board on a semi-annual basis. Table 1 below describes how Mewah manages climate-related risks and opportunities with reference to the key pillars and recommendations from the TCFD.

Table 1: Activities to support alignment with TCFD's Recommendations

TCFD Pillars	Mewah's Approach
Governance	Disclose the organisation's governance around climate-related risks and opportunities.
	Mewah's Board is responsible for monitoring the ESG factors material to our business strategy, ensuring long-term value creation alongside environmental and social responsibility. Our CEO provides strategic direction for our ESG agenda, driving us towards a sustainable future. The SSC, chaired by the CEO, is responsible for developing and implementing the Group's sustainability strategies, including climate-related risks and opportunities. They are also responsible for defining the ESG material to our business strategy. The SD plays a crucial role in evaluating and developing mitigation and adaptation strategies to address these climate-related risks and opportunities. Implementation and monitoring are then assigned to specific departments and team leaders, ensuring accountability and action across the organisation.
	a. Describe the board's oversight of climate-related risks and opportunities.
	The Board considers climate-related issues when reviewing and guiding business strategy, and oversees the progress towards established goals and targets. The Board receives biannual updates from the SSC on physical and transition climate-related risks and opportunities, ensuring comprehensive monitoring and oversight of progress towards established goals and targets. Climate-related risks with potential material impact on the Group are promptly escalated to the Board for informed decision-making. These insights also directly shape our business strategy and financial planning.

TCFD Disclosure

TCFD Pillars	Mewah's Approach
	<p>b. Describe management's role in assessing and managing climate-related risks and opportunities.</p>
	<p>Mewah's management actively assesses and manages all climate-related risks and opportunities. The SSC, chaired by the CEO, is responsible for the Group's development and implementation of sustainability strategies related to climate-related risks and opportunities. They convene biannually to approve sustainability policies, set clear strategies and ensure their effective implementation. Senior management meetings regularly feature discussions on material climate-related risks and opportunities, fostering collective awareness and informed decision-making. Separate monthly meetings are also held between the SD and the CEO to dive further into specific mitigation and adaptation strategies related to climate-related risks and opportunities.</p>
<p>Strategy</p>	<p>Disclose the actual and potential impacts of climate-related risks and opportunities on the organisation's businesses, strategy, and financial planning where such information is material.</p>
	<p>In FY2023, Mewah conducted a qualitative scenario analysis to identify the possible impacts climate change could have on the Group, focusing on our refinery operations and supply chains in Malaysia and Indonesia which are material to our business and are also more at risks to floods and droughts if global temperature increase exceeds 2°C. Using the SSP 2 scenario from the IPCC 6th Assessment Report, our internal risk assessment also identified several climate-related physical and transition risks which are categorised and summarised in Table 2: Climate change risks and opportunities, with our short-term activities and mid-term plans developed to address these challenges.</p>
	<p>a. Describe the climate-related risks and opportunities the organisation has identified over the short, medium, and long term.</p>
	<p>Refer to Table 2: Climate change risks and opportunities.</p>
	<p>b. Describe the impact of climate-related risks and opportunities on the organisation's businesses, strategy, and financial planning.</p>
	<p>Refer to Table 2: Climate change risks and opportunities.</p>
	<p>c. Describe the resilience of the organisation's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.</p>
	<p>To support organisational resilience against emerging climate-related risks, we are undertaking activities including but not limited to:</p> <ol style="list-style-type: none"> 1. Actively promoting resource efficiency and increase the consumption of renewable energy. 2. Switch to low GHG-emissions technologies. 3. Embrace digitalisation to streamline processes, boost productivity and minimise resource consumption. 4. Improve infrastructure to mitigate the impact from climate-related events such as floods and droughts. 5. Reduce water consumption through water-saving strategies and recycling programme.

TCFD Disclosure

TCFD Pillars	Mewah's Approach
Risk Management	Disclose how the organisation identifies, assesses, and manages climate-related risks.
	Climate-related risks are assessed on a regular basis through Mewah's ERM process. The Board regularly reviews all material ESG matters, including climate-related risks. These reviews cover the overall risk management frameworks, policies, and systems.
	a. Describe the organisation's processes for identifying and assessing climate-related risks.
	Climate-related risks are assessed on a regular basis through Mewah's ERM process.
	b. Describe the organisation's processes for managing climate-related risks.
	Refer to Table 2: Climate change risks and opportunities.
	c. Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organisation's overall risk management.
	The Group incorporated climate-related risks within our ERM register, which helps to identify the potential climate-related impacts and associated mitigation measures.
Metrics and Targets	Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material
	In 2023, our total Scope 1 and 2 GHG emissions were 388 million kgCO ₂ e. Our GHG emission intensity for 2023 was 49.41 kgCO ₂ e per MT of production (downstream operations).
	In 2023, our Scope 3 GHG emissions were 2,787 million kgCO ₂ e. In 2023, our rooftop solar panels generated 1,775,121 kWh of renewable energy.
	a. Disclose the metrics used by the organisation to assess climate-related risks and opportunities in line with its strategy and risk management process.
	GHG emissions: Absolute Scope 1, Scope 2 and Scope 3 emissions totalling 3,175,152,327 kgCO ₂ e.
	GHG emission intensities for plantation business, mill business and downstream operations were 928 kgCO ₂ e/MT FFB, 402 kgCO ₂ e/MT CPO and 49.41 kgCO ₂ e/MT product respectively.
	Renewable energy: 1,867,577 kWh
	Water savings: 7,203 m ³
	b. Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 GHG emissions, and the related risks.
	Our Scope 1, Scope 2, and Scope 3 GHG emissions disclosed are calculated as per the GHG Protocol.
	c. Describe the targets used by the organisation to manage climate-related risks and opportunities and performance against targets.
	We aim to achieve carbon neutrality in alignment with the regulations set by individual governments at our operating sites. This will be pursued through a step-wise approach focused on reducing GHG emissions. Refer to Table 3: Climate Action Plan

Climate Action

Our climate adaptation and action plan focus on three priority actions Mewah will take over the next six years to increase our climate resilience: (1) Transition towards green/renewable energy; (2) Water Management, and (3) Waste Management. This targeted approach aims to equip Mewah to weather the challenges of climate changes like floods and droughts, and to thrive in a low-carbon environment. Our action

plan was developed in response to a scenario analysis (SSP 2) performed in 2023 and based on a two-degree Celsius scenario over the short-term (1-2 years), mid-term (3-5 years) and long-term (> 5 years), we evaluated the transition and physical risks and opportunities, and the results are summarised in Table 2 below.

The scenario analysis findings inform management’s decision-making and

strategic planning, ensuring Mewah’s continued resilience, competitiveness and relevance to address stakeholders’ expectations.

In our pursuit of continuous improvement, upcoming reports will capture opportunities in resource efficiency, innovative product development, market dynamics, resilience strategies, and potential financial impacts.

Table 2: Climate Change Risks and Opportunities

A. Transition Risks	1. Policy and Legal Factors	2. Market Dynamics	3. Technological Advancements	4. Reputation Management
Time Frame	Mid-term	Short-term	Long-term	Short-term
Potential of Business Impact	Increase in sustainability certification expenses encompasses various aspects, including heightened costs for supply chain verification to ensure deforestation-free practices and the adoption of new criteria for eco-friendly packaging materials.	Increased consumer expectations for full traceability and deforestation-free products are shaping the business landscape. We will need to adapt our practices to meet these demands, leading to a positive impact on the environment and ethical sourcing practices.	Emerging technologies with significant initial complexity and cost, like replacing fossil fuels with bio-based alternatives, that may disrupt the current established business models and create opportunities for innovation and long-term business sustainability.	Potential greenwashing and greenhushing can harm stakeholder trust and brand value.
	Reduced supplier pool due to exclusion of non-compliant suppliers and reduced demand for products not complying to sustainability legislations.			
Business Response	100% traceable to plantation for CPO (and CPKO) by 2025, 82.63% (and 88.71%) achieved in 2023.	Working closely with our suppliers to implement our sustainable palm oil policy.	Investing in R&D to increase the Group’s commitment to renewable energy to reduce fossil-fuel demand and carbon emissions.	Developing an internal framework to guide the Group on disclosure obligations, and set improvement plans for each business unit to improve existing systems and processes such as GHG monitoring.
	Invest in digital solutions on traceability, supply chain monitoring on deforestation-free.			Increase staff training hours in human rights and labour management.

Climate Action

B. Physical Risks	1. Acute	2. Chronic
Time Frame	Mid-term	Long-term
Potential of Business Impact	Prolonged floods and dry periods lead to reduction in yields and quality of Fresh Fruit Bunches ("FFB"), which may impact supply and demand.	Reduced soil health leads to increased vulnerability to landslides and floods, impacting agricultural land, infrastructure, and ecosystems.
Business Response	Improve draining to mitigate against extreme weather patterns.	Implement sustainable agronomic practices, including proper application of fertilisers.

We are committed to progressively reducing GHG emissions from our operations and supporting global efforts to mitigate the impacts of climate change. All our business segments are focused on three priority actions in our Climate Action Plan (Table 3) to improve energy efficiency and reduce emissions:

1. Energy transition to clean and renewable energies
2. Water management
3. Waste management

Table 3: Climate Action Plan

Commitments and Target KPIs			Description of Activities to Achieve Target KPIs				
Commitment	Target KPI (Timebound action plan)	Progress of Target KPI (in 2023)	Scope	Activity	Activity KPI (2023)	Activity KPI (2024)	Activity KPI (2030)
Transition towards green/ renewable energy	Reduce reliance on fossil fuels by switching 20% of energy requirements to renewable energy by 2030.	13% of energy replaced by solar energy in Mewah Dairies ("MDRSB"). 6% of energy replaced by solar energy in Mewah Headquarters in Singapore ("MOF").	All refineries, packing plants, biodiesel and dairy plants	Analyse the energy consumption patterns of each consumption site to understand peak demand and identify opportunities for reducing consumption. Rooftop assessments to analyse all available roof space at each production site. Consider a phased approach, prioritising sites with highest potential generation and lowest implementation costs.	Doubled the solar panels installed in MDRSB. Installed solar roofs in MOF.	Install solar panels in Mewah's Port Klang complex.	To install rooftop solar panels wherever available. Upgrade existing roofs to cater to solar panel installation. Explore ground-mounted systems such as solar carports.

Climate Action

Commitments and Target KPIs			Description of Activities to Achieve Target KPIs				
Commitment	Target KPI (Timebound action plan)	Progress of Target KPI (in 2023)	Scope	Activity	Activity KPI (2023)	Activity KPI (2024)	Activity KPI (2030)
	Reduce methane gas emission in our palm oil mill operations by implementing biogas technology (methane-capturing plant) in the palm oil mills.	Commenced building methane capturing infrastructure in PT Angso Duo Sawit ("PT ADS").	Palm Oil Mills	All mills fitted with methane captures that can be used to generate electricity in our mills, including offices and hostels.	20% building completed in PT ADS, target to complete in end 2024.	To complete the methane capturing project for PT ADS in end 2024.	To install methane capturing facilities in the other two mills.
	Improve overall carbon intensity in our products by 20%.	N.A.	Refineries	Sustainable sourcing.	N.A.	100% of the CPO sourced for our Malaysian refineries comes from MSPO certified palm oil mills. Engage proactively with our direct suppliers to implement methane capturing facilities in palm oil mills.	100% of the CPO sourced for our Malaysian refineries comes from MSPO-certified palm oil mills. 50% of the direct CPO suppliers in our Malaysia's supply chain adopt methane-capturing facilities.
		N.A.	Refineries	Energy efficient upgrades to optimise energy usage such as improved waste heat recovery technique.	N.A.	To engage a third-party consultant for an energy audit at our Port Klang complex in Pulau Indah, Selangor, Malaysia to verify our GHG calculation methodology to improve the accuracy and integrity of our GHG data.	Achieve accurate measurement of GHG emissions. Target a 30% improvement in energy efficiency. Aim to reduce Scope 1, 2 and 3 emission intensity by 30%.
		N.A.	Refineries	Digitalisation to reduce unnecessary logistics e.g. electronic lab test results.	N.A.	1% reduction in emission intensity (0.4 kgCO ₂ e/MT product).	10% reduction in emission intensity (4 kgCO ₂ e/MT product).

Climate Action

Commitments and Target KPIs			Description of Activities to Achieve Target KPIs				
Commitment	Target KPI (Timebound action plan)	Progress of Target KPI (in 2023)	Scope	Activity	Activity KPI (2023)	Activity KPI (2024)	Activity KPI (2030)
		N.A.	Palm Oil Mills	All mills fitted with methane capturing plant (biogas plant) to reduce GHG emissions (palm oil mill effluent).	20% building completed in PT ADS, target to complete in end 2024.	To complete the methane-capturing facility for PT ADS by end of 2024.	To initiate the deployment of methane-capturing facilities for other palm oil mills.
Water Management (Reduce water usage by 25% by 2030)	Installation of gutters, storage tanks to capture rainwater from roofs (rainwater harvesting system)	7,203m ³ of water collected in rainwater harvesting systems in Mewah Datu ("MDSB") and MDRSB.	All refineries, mills, packing plants, biodiesel and dairy plant	Installation of rainwater harvesting systems in all operating sites to collect rainwater.	206m ³ of water saved in MDSB 6,997m ³ of water saved in MDRSB.	Focus on the expansion of rainwater harvesting systems in other manufacturing facilities.	Implement green technologies to enhance water efficiency throughout our manufacturing facilities.
	Implement strategies to significantly improve water recycling efficiency by 2030.		All refineries, mills, plantation, packing plants, biodiesel and dairy plant				
	Reduce factory water usage through active promotion of water security and installing water meters to monitor water usage patterns.		All refineries, mills, plantation, packing plants, biodiesel and dairy plant	Analyse water consumption in various operation sites and identify opportunities for reducing inefficiencies or implementing closed-loop systems.	Installed water meters on each floor of MOI refinery to track water consumption and identify areas for improvement.	Increase training programmes on water conservation efforts. Enhance monitoring of water consumption at all manufacturing sites.	Implement a comprehensive water intensity monitoring efforts across all manufacturing sites.
Waste Management (Reducing waste footprint by 10%)	Continue adopting to the 5Rs framework: Refuse, Reduce, Reuse, Recover, Recycle; that empowers us to significantly reduce our waste footprint, aiming for a 10% improvement by 2030.	5Rs in place, say no to unnecessary materials and turning waste into useful products.	All refineries, mills, plantation, packing plants, biodiesel and dairy plant	Choosing a supplier with superior technology that results in reduction in bleaching earth consumption.	Reduction of bleaching earth consumption by 40% in Mewah-Oils ("MOSB").	Reduce production waste in manufacturing sites.	Reduce overall waste by 10%. Enhance the adoption of green packaging in our products.

Financial Planning for Climate Action

In our financial planning, we are committed to transitioning to clean and renewable energy sources, reducing water usage, and minimising our waste footprint, aligning operational efficiency with environmental sustainability. In the short term, these transitions will incur additional investment costs associated with adopting clean energy, improving water management, and implementing waste reduction initiatives. However, these investments align with our strategic focus on enhancing technical capabilities and developing alternative energy sources to

reduce our carbon footprint and decrease our reliance on fossil fuels. Despite the initial costs, we expect these initiatives to provide opportunities to lower long-term operational costs, improve regulatory compliance, and enhance access to green financing, mitigating potential risk to our financial performance from climate impacts. By integrating these environmental objectives into our strategic decisions, we aim to secure sustainable growth, mitigate environmental risks, create new business opportunities and strengthen our financial position.





FOCUS AREA 1:

ENVIRONMENTAL PROTECTION AND STEWARDSHIP



Our Commitment and Progress:



Our Key Sustainability Efforts:

We are dedicated to investing in essential infrastructure like bore wells to ensure clean water for our employees and the local community. Our aim is to provide clean water and good sanitation services to everyone in and around our operational areas.



Our Key Sustainability Efforts:

We have made big strides in sustainability by adding renewable energy to our factories as part of our clean energy efforts. This aligns with our goal of shrinking our environmental impact and fighting climate change. Switching to renewable energy helps cut down our greenhouse gas emissions significantly.



Our Key Sustainability Efforts:

We are committed to building a circular economy by reducing our environmental impact at all manufacturing sites. Through our actions, we recognise our responsibility and have invested in public infrastructure to create inclusive, safe, and resilient communities near our operations.



Our Key Sustainability Efforts:

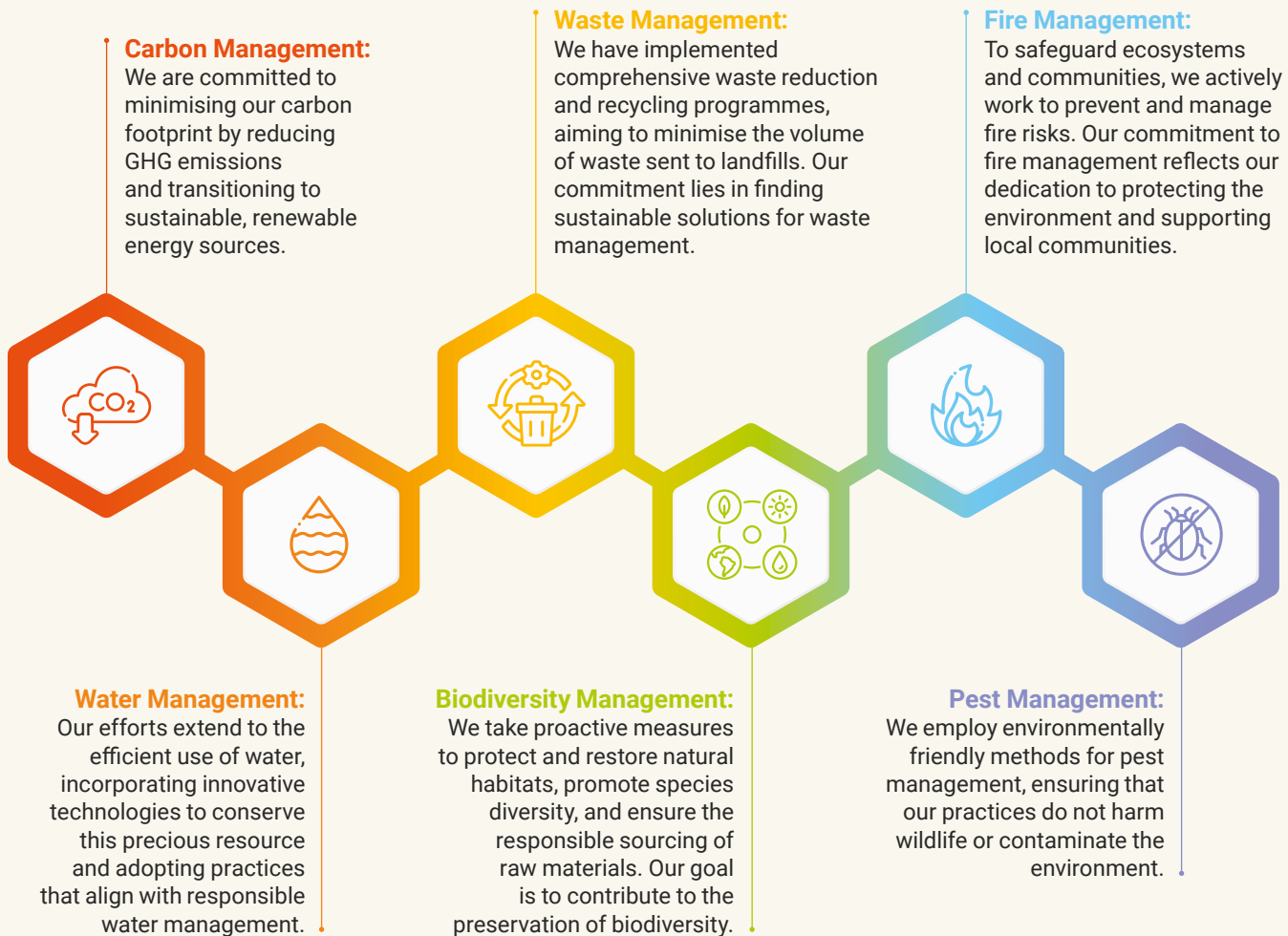
We know the pressing need to tackle climate change and its wide-ranging effects. We have implemented a thorough monitoring system on all aspects of our operations, from greenhouse gas emissions to water usage, waste generation, and fire and peat management. We aim to reduce environmental harm that endangers the planet and local communities.

At Mewah, we deeply understand the intricate connection between the well-being of our planet and our own prosperity. We firmly believe that the health and longevity of our communities are intricately intertwined with environmental welfare. Hence, our commitment to environmental protection and stewardship is at the core of our corporate values, influencing every decision we make.

Over the years, we have actively pursued ambitious sustainability initiatives, diligently minimising our manufacturing footprint. Our focus extends to upstream operations, prioritising responsible forest conservation and biodiversity protection. These initiatives align seamlessly with the UN SDGs 6, 7, 11, and 13, contributing significantly to sustainable energy use and the global fight against climate change.

In our expansive supply chain, collaboration is the key. We foster partnerships to reduce the environmental impact of our entire journey, from the processing of raw materials to the delivery of our final products. This collaborative approach ensures a holistic and sustainable approach to our operations.

In our sustainability journey, we actively address key environmental concerns, focusing on the following areas:



**“LEAVING NO ONE BEHIND
IN THE JOURNEY TO
A SUSTAINABLE EARTH.”**



Core Area 1: Carbon Management

CLIMATE COMMITMENTS

In our commitment to address climate change, managing carbon emissions is crucial to align with the goals set forth in the 26th United Nations Climate Change conference ("COP 26") to keep global temperatures below a 2°C increase. Our carbon footprint, which encompasses the total GHG produced directly and indirectly through our manufacturing activities, is measured in carbon dioxide equivalents ("CO₂e"). This metric serves as a comprehensive indicator of both our carbon footprint and energy efficiency in production.

The primary contributing factors of GHG emissions in our production sites are:

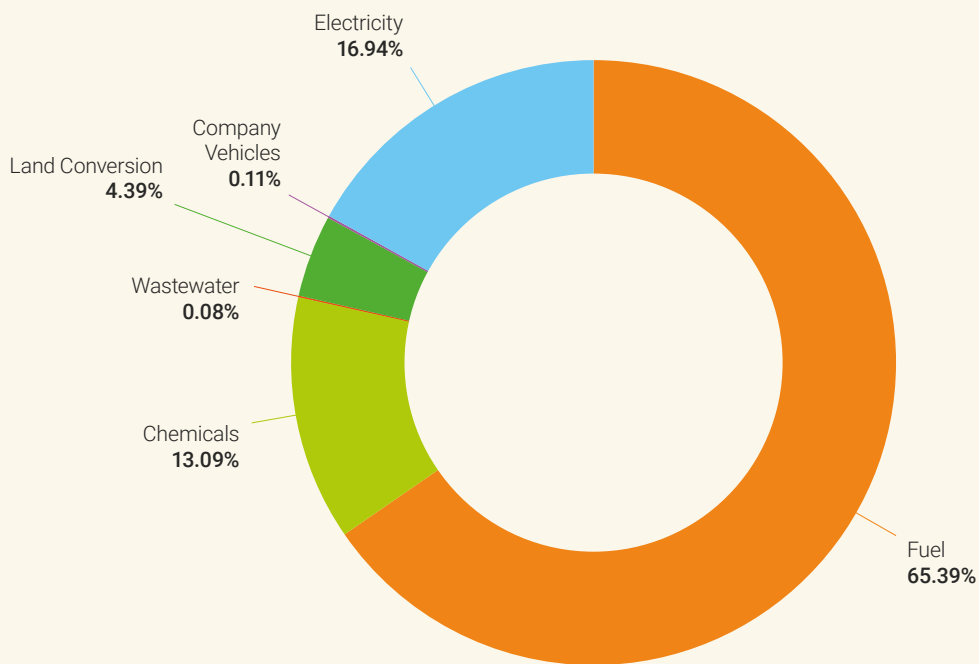
- i. Electricity consumption
- ii. Chemical consumption
- iii. Fuel consumption
- iv. Wastewater discharged

To quantify our GHG emissions accurately, we employ the internationally recognised ISCC methodology, RSPO PALM GHG Calculator and the GHG Protocol to ensure accurate quantification of our GHG emissions. The GHG calculation encompasses data from all our processing facilities within the Mewah Group, including refineries, biodiesel plants,

consumer pack plants, palm oil mills, and plantations. Monthly evaluations are conducted to closely monitor our progress, and we are actively implementing several projects, such as investing in renewable energy sources and optimising production processes, to further reduce our consumption figures.

Fuel consumption accounts for 65.39% of our total Scope 1 and Scope 2 emissions, followed by electricity consumption at 16.94% and chemical consumption at 13.09%.

2023 Group GHG Emissions (Scope 1 and 2)



Core Area 1: Carbon Management

1.1 GHG EMISSIONS IN OUR PRODUCTION SITES

Our GHG inventory serves as a measure of the quantity of GHGs emitted for each metric tonne ("MT") of product processed or packed within our manufacturing facilities. This measurement is expressed in kilograms of carbon dioxide equivalent per MT of product (kgCO₂e/MT). In the year 2023, our total absolute Scope 1 and Scope 2 emissions was recorded at 387,737,984kgCO₂e, and we achieved a GHG emission intensity of 49.41kgCO₂e/MT of product in our downstream operations.

In our palm oil mill operations, the total Scope 1 and Scope 2 GHG emissions for Mewah's three mill operations in 2023 was 54,445,949kgCO₂e. The GHG emission intensity was reduced to 402kgCO₂e/MT CPO in 2023, indicating progress towards efficiency improvements.

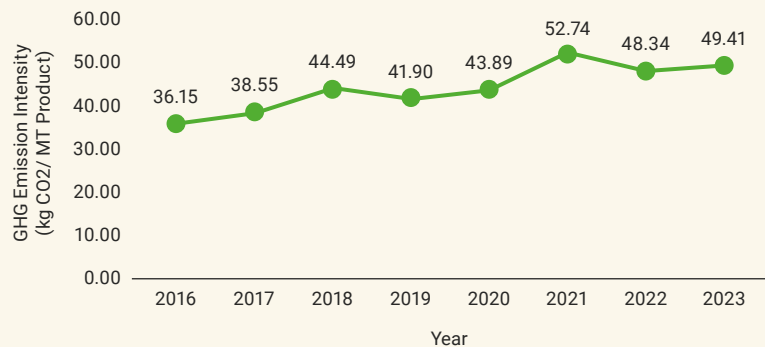
In our plantation operation, the absolute emissions for Scope 1 and Scope 2 calculated in 2023 was higher than in the year 2022 at 18,406,275kgCO₂e. The higher emissions were due to a higher plantation operational activity during the first quarter of 2023. The emission intensity for the entire year of 2023 was 928kgCO₂e/MT FFB.

As we expand our business and invest in growth, we prioritise reducing GHG emissions as part of our sustainability efforts. We are firmly committed to operating with low carbon emissions, as reflected

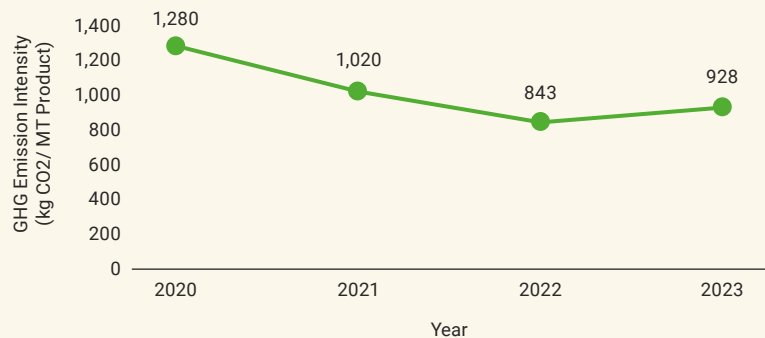
in our explicit GHG reduction goals. Our efforts aim to improve production efficiency and seek out eco-friendly energy sources to substantially reduce our GHG emissions.

GHG Emission Summary

Downstream Operations



Upstream Operations (Plantation)



Core Area 1: Carbon Management

1.2 ENERGY EFFICIENCY IN OUR PRODUCTION SITES

In 2023, our Group’s energy consumption for our overall operations stood at 138,584,213 kWh, with about 2% sourced from renewable channels. The average energy intensity for downstream operations in 2023 was measured at 20.68 kWh/MT of product, and GHG Scope 2 emissions was recorded at 55,607,328 kg CO₂e. The emission factor for electricity from grid for peninsular Malaysia was 0.758 Gg CO₂e/GWh (Grid emission factor Malaysia-2021, Source: Malaysia Energy Information Hub).

Embedded within our commitment to a sustainable future, prioritising energy efficiency has been a paramount focus for Mewah Group in shaping and overseeing our business operations. Over the past



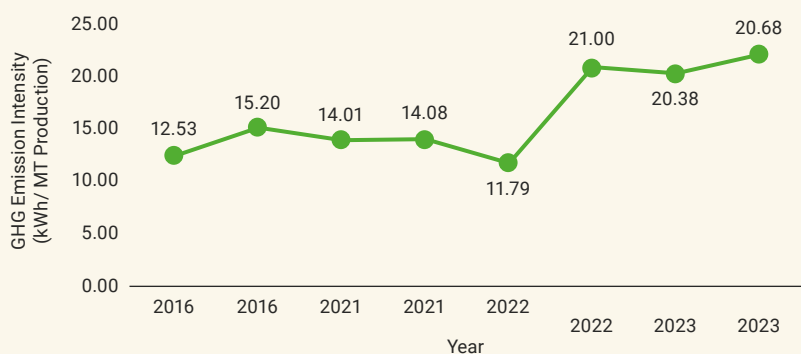
two decades, we have consistently fostered innovation, invested in green technologies, and enhanced our operational efficiencies. Since 2018, in alignment with our dedication to playing a pivotal role in addressing climate change, one of our refineries introduced high-efficiency air-cooled compressors and a high-efficiency natural circulation high-pressure boiler to our palm oil refinery plant. These initiatives form integral components of our low-carbon strategies, aimed at achieving heightened energy and resource efficiency.

Starting in 2019, our Group took a decisive step and invested in co-generation plants to replace the packaged boilers in our major refineries. Co-generation technology stands as an energy-efficient solution designed for facilities that required both thermal energy and electricity. The operational efficiencies derived from these co-generation plants offered substantial advantages to both industries and consumers alike. Notably, these plants consumed less fuel and emitted lower levels of pollution in the generation of both electrical and thermal energy compared to standalone facilities.

In discussing energy efficiency, solar energy emerges as a pivotal factor for us. Geographically, our plants have the advantage of harnessing solar energy to fuel our operations. This strategic approach results in a decreased reliance on fossil fuels within our factories, consequently leading to a reduction in our GHG emissions.

At our dairy processing plant, Mewah Dairies Sdn Bhd (MDRSB), we actively deployed solar panels to reduce our reliance on grid electricity. The successful integration of solar energy addresses our current sustainability goals and propels us towards further initiatives in extensively utilising renewable energy sources.

Electricity Consumption Summary
Downstream Operations



Core Area 1: Carbon Management

DRIVING MAINTENANCE EXCELLENCE TOGETHER: PAVING THE PATH TO A LOW-CARBON FACTORY THROUGH CONTINUOUS IMPROVEMENT

"If everyone is moving forward together, then success takes care of itself" – Henry Ford, that has been the motto for the maintenance department in Mewah Dairies. We are instilling the value of knowledge seeking and continuous improvement throughout the maintenance department. From this mindset, we are able to churn out small improvement on a monthly basis that is helping to reduce the maintenance cost in the long run. Among the many achievements is the modification of our case packer machine from cylinder-driven to servo motor driven which helped in reducing the maintenance cost resulting from monthly changing of the cylinder.

2023 also marks the official launch of Centre of Excellence ("COE") programme which is

a sharing platform between experts of all Mewah entities to further improve and take Mewah Group one step further towards excellence. The fruits of labour from this programme can already be seen from the harmonisation and standardisation of standard operating procedure ("SOP") that has been achieved last year. These activities helped our maintenance department to ensure we are performing the best practices and SOP across all maintenance department and different entities.

Furthermore, a key activity within the COE that has significantly impacted the maintenance department is the sharing of best practices sessions. These sessions are designed to facilitate the exchange of successful initiatives aimed

at implementing energy-efficient practices. This initiative has proven highly beneficial, particularly as each factory has its own rollout plan and programme focused on integrating low-carbon technologies. Given that GHG reduction is now a focal point, the maintenance department plays a pivotal role in implementing these technologies and managing carbon emissions. This supports the overarching Mewah's vision for a sustainable business with reduced carbon footprint.

Testimonial by:

AMIR SHAFIQ BIN MOHD BORHAN

Assistant Manager,
Electrical And Instrumentation,
Plant Engineering,
Mewah Dairies Sdn Bhd



Core Area 1: Carbon Management

1.3 GHG SCOPE 3 MEASUREMENTS

Taking full ownership of our environmental footprint, we spearheaded our company-wide Scope 3 GHG measurements in 2023. This deep dive into our supply chain's emissions not only unlocked crucial insights on the impact of supply chain emissions, but also fuels our strategic development plans of ambitious emission reduction plans not just for ourselves, but also for the entire palm oil industry. By quantifying our total GHG footprint, we are making our steps forward towards the transition to a future with lower GHG emissions and achieving our sustainability goals. The Scope 3 GHG emissions of Mewah for year 2023 was 2,787,414,343kgCO₂e. While every company navigates Scope 3 GHG measurements differently, we believe true sustainability requires collaborative action and shared responsibility.

Our commitment to strategic sustainability means focusing on where it matters most, we call it the "hot spots". We have pinpointed five categories of the Scope 3 emissions in our supply chain that hold the greatest potential for emission reduction. By prioritising these areas, we intend to collaborate with our stakeholders to unlock substantial emission cuts and drive meaningful change.

- 1. Emissions from purchased goods and services (GHG Protocol Scope 3: Category 1):**
Harnessing Scope 3 data, we have identified strategic partnerships with specific CPO millers as a key lever to reduce our collective emissions and build a more sustainable palm oil industry. By empowering them to transform palm waste like empty fruit bunch fibers, palm kernel shells, and Palm Oil Mill Effluent ("POME") into

valuable bioenergy products, we will not only shrink our carbon footprint but also secure their long-term environmental and economic sustainability.

- 2. Emissions from upstream and downstream transportation (GHG Protocol Scope 3: Category 4 and 9):**

Tackling transportation emissions requires active collaborating with transporters, freight providers, and even our customers to champion multimodal transportation options. By working together, we will unlock efficient logistics and pave the way for a greener future.

- 3. Emissions from employee commuting (GHG Protocol Scope 3: Category 7):**

Our commitment to flexible work arrangements like remote work and carpooling programmes is not just about reducing emissions; it is about empowering our employees to achieve a healthier work-life balance while minimising our environmental footprint.

- 4. Emissions from business travel (GHG Protocol Scope 3: Category 6):**

Championing a greener future, we are prioritising alternative travel options and minimising unnecessary business trips, paving the way for a sustainable lifestyle without compromising productivity.



Core Area 2: Water Management

OUR FOCUS AND ACTION PLAN

In our commitment to a sustainable future, responsible water management is a key focus in our corporate responsibility. We actively address the challenges posed by climate change, rising temperatures, and water scarcity, recognising their interconnectedness and impact on our business and our communities.

The urgency of water stewardship resonates deeply with our values. The recent El Niño-induced droughts experienced in certain parts of Malaysia and Indonesia in 2023 sounded the alarm on dangers of prolonged water scarcity, highlighting the fragility of this precious resource. Witnessing its impact on agriculture, daily life, and community well-being, we are reminded of the need for collective action.

In Mewah, we actively address this challenge through several key initiatives such as:

- i. **Reducing water consumption:** We are intensifying our water-saving efforts and installing rainwater harvesting plants in all our Malaysia's factories to minimise water usage.
- ii. **Ensuring water security:** We focus on ensuring adequate supply of safe drinking water to the communities around PT Jambi Batanghari Plantations (PT JBP).
- iii. **Empowering communities:** We are aiding local farmers in Jambi by promoting water-efficient practices with the objective of fostering long-term resilience against droughts.

We believe collaboration is key. We actively engage with local stakeholders, including government agencies, NGOs, and communities, to develop comprehensive solutions and ensure long-term water security for all. By demonstrating responsible water management and collaborative action, we strive to build a sustainable future where water resources are available for generations to come.

We meticulously map and measure our water footprint, understanding how, when, and where we utilise freshwater resources. An integrated water footprint assessment is a crucial aspect of our Group's sustainability initiative and business strategy. This involves:

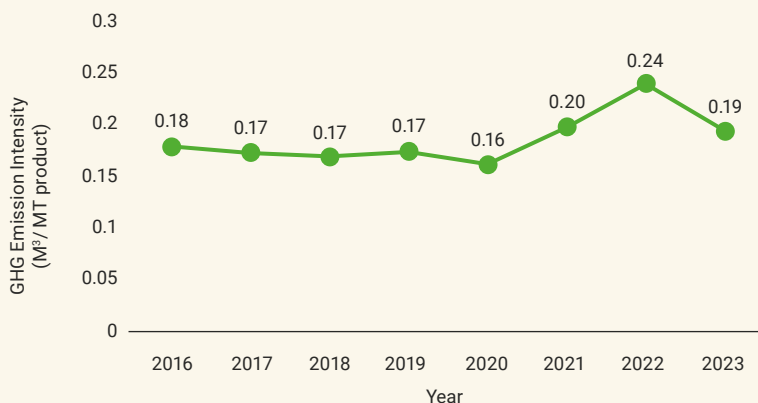
- i. Implementing standardised terminology and calculation methods.
- ii. Conducting monthly assessments on the quality and quantity of wastewater discharge.
- iii. Establishing quantitative water footprint reduction targets for all our manufacturing sites.

Our proactive approach to reduce water consumption encompasses:

- i. Continuously evaluating water-related impacts and risks throughout our supply chain.
- ii. Identifying water usage in our factories and setting targets to curtail freshwater consumption.
- iii. Perpetually enhancing conservation efforts, including water-saving initiatives at our manufacturing sites.

We have implemented various water-saving initiatives across our factories to enhance our water footprint. In 2023, the total water consumption throughout our Malaysia, Indonesia¹ and Singapore operations reached 2,326,412m³. The water intensity of our refinery operations was reported at 0.19m³/MT product.

Water Consumption Summary
Refinery Operations



¹ PT ACI's water and waste water availability data: 2H 2023.

Core Area 2: Water Management

2.1 PROTECTING OUR WATER SOURCE

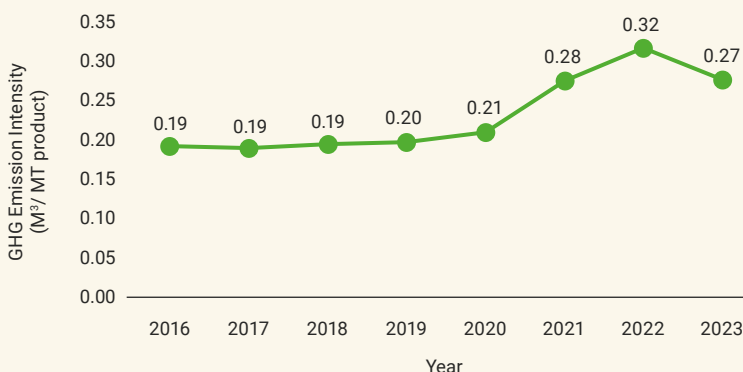
Water stands as a crucial resource for both our operations and the communities within our supply chain. Our commitment involves a continuous effort to enhance water efficiency, achieved through the judicious recycling and reuse of water in the palm oil production process. We also diligently monitor the quality of water discharged from our refineries and palm oil mills, ensuring that the discharge remains well within national environmental thresholds. In 2023, the water consumption intensity at our downstream operations was reported at 0.27m³/MT product.

POME from FFB processing is treated with anaerobic and aerobic biological digestion. Palm oil refinery effluent ("PORE") is treated using chemical processes to remove oil, grease and other inorganic substances, followed by aerobic biological digestion.

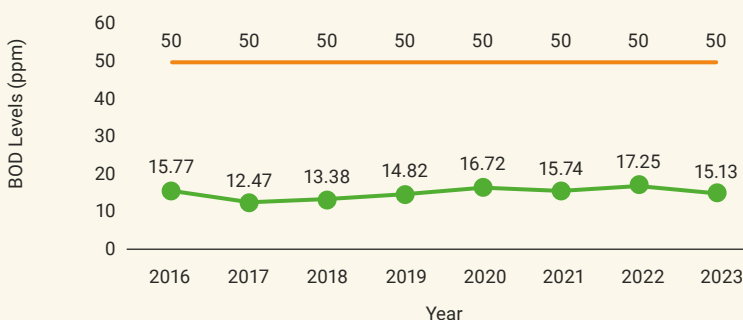
For our refinery operations, the average biological oxygen demand ("BOD") and chemical oxygen demand ("COD") for discharge in year 2023 were at 15.13ppm and 63.71ppm, respectively.

Rainwater harvesting is a fantastic way of cheap and efficient source of water and can promote environmental sustainability. Overall, rainwater harvesting presents a promising solution for our refineries in Port Klang ("MDRSB") and Lahad Datu ("MDSB"). By carefully considering the benefits, challenges, and implementation considerations, we leveraged on this simple technology and in the year 2023, MDSB and MDRSB collected a total of 7,203m³ of rainwater, enough to fill up 2.8 Olympic swimming pools. We are continuing our project of setting up similar water collecting points in Port Klang and Medan in our journey towards water independence.

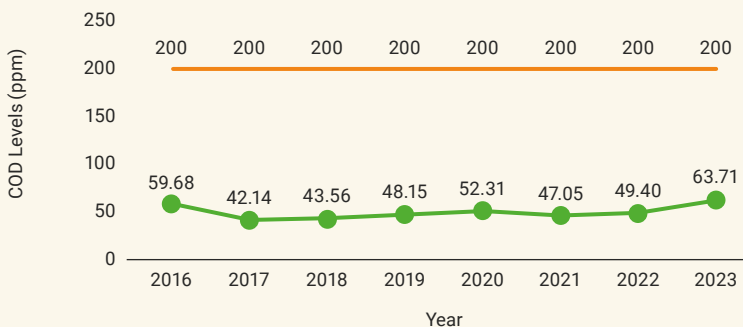
Water Consumption Summary
Downstream Operations



Discharged Water BOD Summary
Refinery Operations



Discharged Water COD Summary
Refinery Operations



Remarks:

1. In Malaysia, the permissible limits of BOD and COD for refinery for river discharge are at 50ppm and 200ppm respectively.
2. In Indonesia, the permissible limits of BOD and COD for palm oil mill for river discharge are 100ppm and 350ppm respectively.

Core Area 2: Water Management

2.2 WATER MANAGEMENT IN PALM OIL MILLS

The milling operation is the primary source of water consumption within the life cycle of palm oil processing. Palm oil mills typically obtain water from nearby water bodies and wells to facilitate the processing of Fresh Fruit Bunches ("FFB") and for domestic purposes. In 2023, the water consumption intensity at our palm oil mills was reported at 1.03m³/MT of FFB processed.

The wastewater, also known as POME, is discharged into nearby water bodies after undergoing multiple treatment processes. The quality of the released water adheres strictly to local environmental standards, which are regulated to mitigate the potential disruption to the aquatic ecosystem and prevent groundwater pollution. The average BOD and COD levels in our palm oil mill operation for the year 2023 was reported at 79.81ppm and 242.21ppm respectively, which are below the relevant local thresholds.

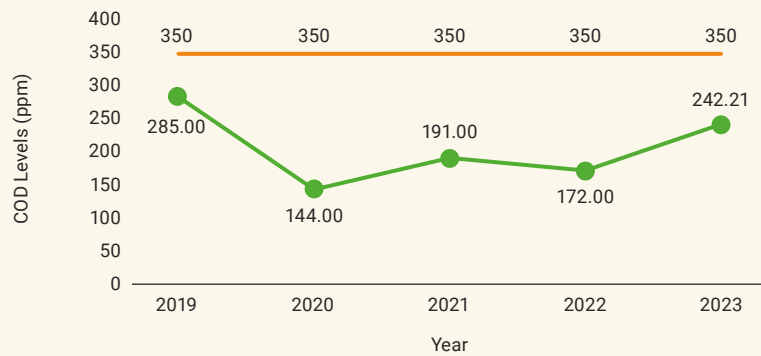
We are actively seeking ways to enhance the environmental impact of our palm oil mill operations, with a primary focus on reducing both carbon and water footprints. A pivotal initiative involves the implementation of a methane gas capture facility within the mill, aimed at diminishing GHG emissions stemming from our operations. Another initiative involves investing in zero discharge treatment technology for POME, which allows us to treat wastewater by recycling and then to recover and reuse it for industrial purposes. This helps in stopping wastewater to be discharged into the environment and, thus, helps reducing our carbon emissions and creating a cleaner environment.



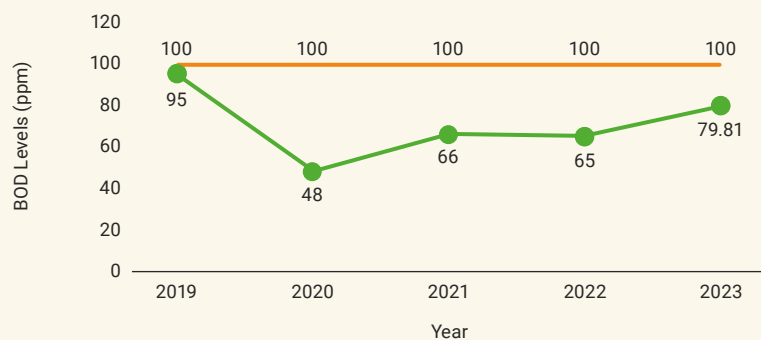
"IN OUR ENVIRONMENTAL SHIFT, NO LEAF LEFT UNTURNED."



Discharged Water COD Summary
Mill Operations



Discharged Water BOD Summary
Mill Operations



Remarks:

1. In Malaysia, the permissible limits of BOD and COD for refinery for river discharge are at 50ppm and 200ppm respectively.
2. In Indonesia, the permissible limits of BOD and COD for palm oil mill for river discharge are 100ppm and 350ppm respectively.

Core Area 2: Water Management



Being part of Mewah's Sustainability Framework, particularly in Environmental Protection and Stewardship, has been an eye-opening experience.

The dedication of our team to eliminate, reduce, reuse, or transform both liquid and solid waste is remarkable. With strong support from top management, our ground teams are empowered to turn their ideas into action and achieve remarkable results.

In our journey towards environmental sustainability, PT Simpang Kanan Lestarindo ("PT SKL") and PT Kencana Inti Perkasa ("PT KIP") have implemented innovative practices that significantly cut waste generation in our operations. Some of our mill

wastes are being transformed into other useful products, aligning with our long-term goal of more eco-friendly mill operations.

A key strategy employed by SKL and KIP is utilising solid waste to produce animal feed and organic fertiliser. Through effective waste segregation and utilisation, we divert a significant amount of waste from landfills, benefiting local farmers and breeders. This not only reduces pollution but also enhances local farm productivity, earning appreciation from the communities.

Additionally, SKL and KIP promote sustainable practices like reducing plastic packaging waste and encouraging reusable containers. We are also transitioning towards a paperless operation and repurpose packaging materials for initiatives like flower planting and mill beautification.

The commitment to 'zero waste' or minimal waste isn't just limited to SKL and KIP; it's ingrained in Mewah's culture. Employees are actively involved in waste reduction efforts and are provided with resources, education, and training. This holistic approach ensures everyone is aligned with our sustainability goals, making it a collective effort towards a greener future.

All in all, the sustainability programme across Mewah's palm oil mills have made significant programmes in *environmental protection and stewardship*, particularly in achieving 'zero waste.' The company's commitment to sustainability sets an example for others, and I'm proud to contribute to Mewah's vision of a more sustainable future.

Testimonial by:

RONNY WONG

General Manager,
Palm Oil Milling Division
PT Agro Perkasa



Core Area 3: Waste Management

Embarking on sustainable waste management planning is a substantial endeavour, requiring a blend of scientific expertise, meticulous logistical planning, and a profound understanding of the intricacies involved. Our commitment extends to striking a harmonious balance between the environmental impact and the cost-effectiveness of the entire waste management process.

In recent times, the issue of waste, notably plastic waste in the ASEAN region has garnered international attention. Annually, hundreds of million metric tonnes of non-degradable plastic waste find their way into landfills worldwide. The surge in irresponsible waste disposal has led to a surge in environmental pollution and significant health implications. We are earnestly addressing waste management within our operations and estate, recognising the urgency and importance of this matter.

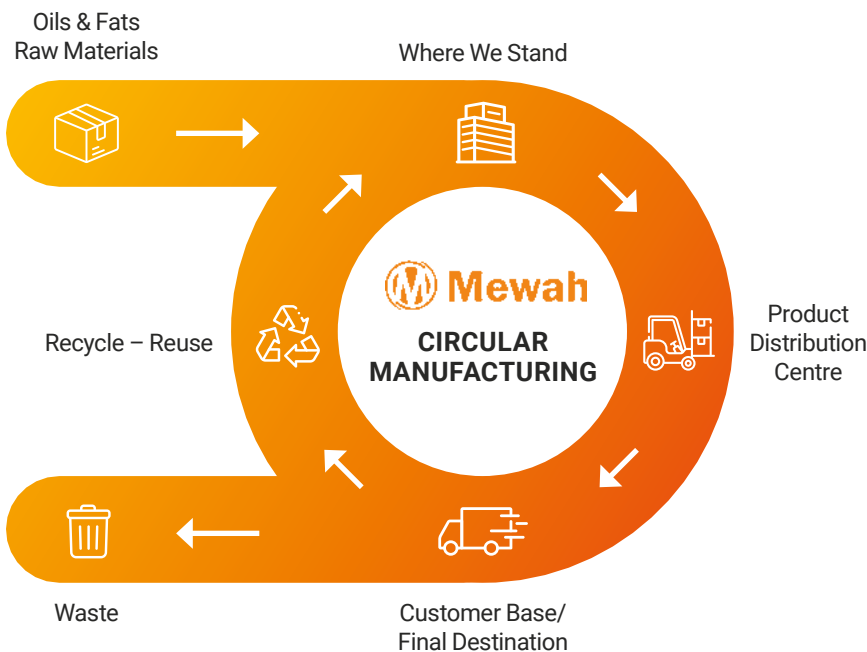
3.1 THE CIRCULAR-ECONOMY THINKING IN OUR MANUFACTURING

In embracing "Circular-economy thinking" across our manufacturing processes at Mewah Group, we have meticulously crafted a comprehensive waste management blueprint. This blueprint serves as our guiding document, directing our team members on understanding our various waste streams. It includes an assessment of baseline and current waste generation, and a facility-wide waste operations evaluation that is conducted biannually. Our dedicated project team plays a crucial role in ensuring the identification and assessment of water pollution and waste management risks. They implement appropriate mitigation measures, aligning with national laws, Mewah's Health, Safety, and Environmental ("HSE") policy commitments, as well as our objectives and targets.

At each of our operating sites, a waste management plan clearly outlines responsibilities and specifies the mitigation measures. The primary goal of our waste management plan is to achieve sustainable waste material management in our production sites through the implementation of effective measures. We recognise that solid waste, especially in palm oil refineries with a significant volume of spent bleaching earth, poses a significant environmental challenge. However, we view it as an area of opportunity. To address this challenge, we advocate for the adoption of an eco-mindset in waste handling. This entails viewing waste not as a problem but as a resource. We actively seek ways to collaborate with the supply chain to reduce waste and explore opportunities to close material loops in line with the principles of circular-economy thinking.

In our pursuit of sustainability at Mewah Group, we embrace a holistic waste management blueprint. This blueprint serves as our guide, outlining a detailed action plan to enhance our understanding of various waste streams. It encompasses measures to measure and baseline our current waste generation, along with a comprehensive facility-wide waste operations assessment.

To achieve our goal of sustainable waste management, we have implemented effective measures and mitigation plans that are aligned with our commitment to environmental responsibility. These initiatives help us not only meet but exceed regulatory standards, positively contributing to the communities where we operate.



Core Area 3: Waste Management

3.2 OUR WASTE FOOTPRINT

In Year 2023, our total waste footprint was 51,316 metric tonnes. In our operational landscape, production waste constitutes a significant portion, amounting to 87% of the overall waste generated. Notably, spent bleaching earth ("SBE") originating from our refinery business emerged as the predominant contributor of production waste, representing more than 50% of our total waste footprint. A noteworthy aspect is that we actively engage in sustainable practices. 100% of the SBE generated in our refineries are being recycled. It finds a new life either as a raw material for other manufacturers or serves as a feedstock for biodiesel production.

Delineating further, general waste, scrap waste, and scheduled waste contribute 8%, 4%, and 1%, respectively, to our total waste footprint. These figures underscore our commitment to waste reduction and responsible disposal practices, aligning with our dedication to environmental stewardship.

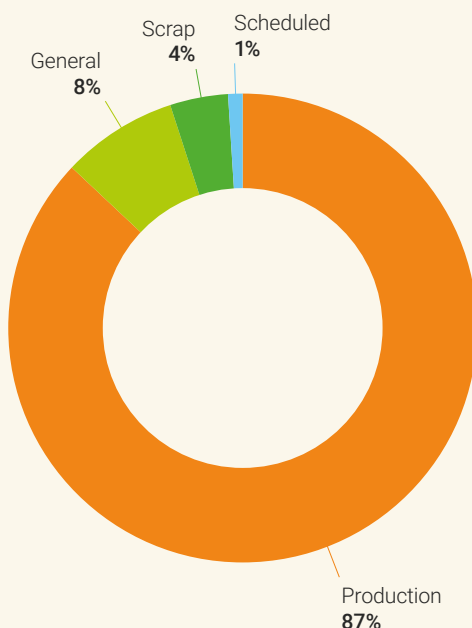
Our Approach

- i. In our waste classification, we categorise our waste into four main segments, each with its distinct type:

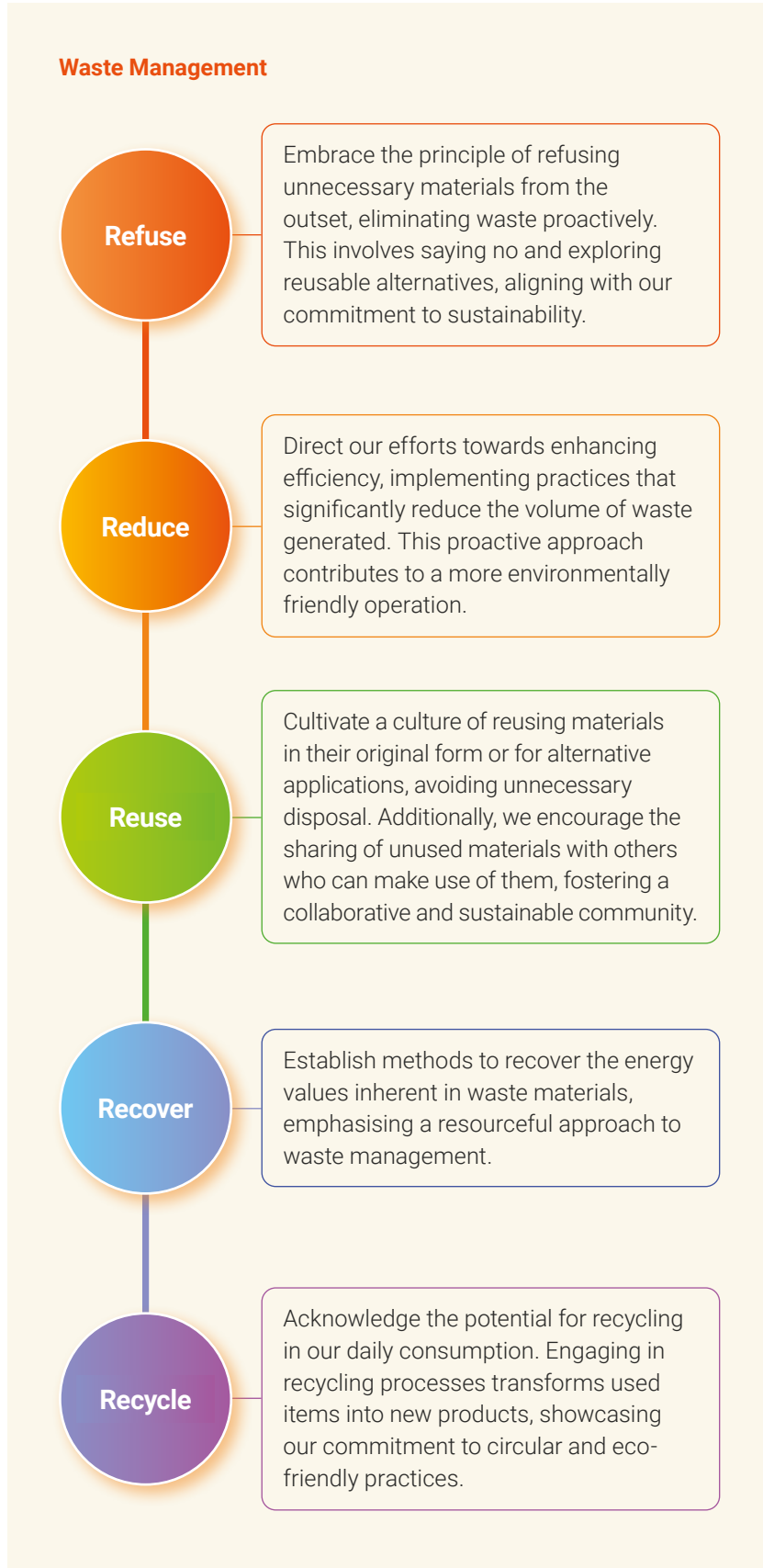
Category	Type of Waste
A	General waste
B	Scrap waste
C	Production waste
D	Schedule waste

- ii. We meticulously monitor the volume of waste generated in each category, placing a close focus on the quantities produced.
- iii. Our waste management approach aligns with the principles of the 5Rs, encompassing: Refuse, Reduce, Reuse, Recover and Recycle.

Mewah Group: Waste Types



Core Area 3: Waste Management



3.3 REFUSING PLASTIC WASTE

Plastic pollution has emerged as a significant concern, drawing attention to the detrimental impact of plastic waste on global biodiversity. Presently, the world grapples with an estimated 300 million tons of plastic waste scattered across the planet, both on land and in the oceans. This extensive waste poses severe threats, causing injuries, fatalities, and ecological disruptions to diverse life forms.

In alignment with the Malaysian government's commitment to address this issue, specifically outlined in the "Roadmap towards Zero-Single Use Plastics 2018-2030" by the Ministry of Energy, Science, Technology, Environment, and Climate Change, we are inspired to take decisive action. This national roadmap outlines plans to eliminate single-use plastics in Malaysia by the year 2030.

Motivated by this initiative, we, at Mewah, have embarked on a comprehensive "plastic-free campaign" across all our operations since 2019. This ongoing programme, complemented by an awareness campaign and guidelines, represents our steadfast commitment to mitigating plastic waste pollution and contributing to a cleaner and more sustainable environment.

Moving Towards Sustainable Packaging

Ever since its inception in 1907, plastic has emerged as a remarkably convenient and secure packaging solution for industries worldwide. The inherent characteristics of

Core Area 3: Waste Management

plastic, such as its lightweight nature, versatility, and resistance to contamination, have played a pivotal role in preserving and ensuring the safety and quality of food products on a global scale.

Here at Mewah, we consistently seek practical and sustainable packaging solutions through dedicated research and development efforts with a primary focus on responsible sourcing. Our commitment to this endeavour is rooted in maintaining the highest standards of food safety and quality. Throughout the years, collaborative strategic planning and ongoing research activities involving production entities and various departments are actively progressing.

Reuse of Plastic

Fertiliser bags stand out as significant contributors to plastic waste in our plantations. To address this, we, at PT JBP, undertake a comprehensive approach to prolong the usability of these plastic bags. Our practice involves washing the bags in designated, well-ventilated areas using proper personal protective equipment ("PPE"). Subsequently, the washed bags are

sun-dried and stored in dedicated storerooms before being sent to the palm oil mill for reuse as container bags for empty fruit bunch ("EFB") fertilisers.

The collected plastic waste undergoes a thorough cleaning process and is meticulously sorted based on respective classifications before being handed over to an authorised third party for disposal. This initiative plays a crucial role in ensuring that our environment remains free from non-degradable plastic waste, contributing significantly to the reduction of climate impacts.

3.4 REDUCING GENERAL WASTE

In our waste management strategy, the principle of waste minimisation holds paramount importance. We actively promote the use of recyclable and bio-degradable bags, along with encouraging the adoption of reusable cloth bags among our employees.

Within our factories and offices, a diligent practice of waste segregation and the reuse of paper and bags is

implemented to significantly reduce the overall generation of general waste.

In our plantations, we have embraced the Reduce, Reuse, and Recycle, Recover and Refuse ("5R") programme for domestic waste since 2020. This ongoing initiative has played a pivotal role in reducing waste disposal in landfills, aligning with our commitment to sustainable waste management practices.

3.5 REDUCING SCRAP WASTE

In managing our waste, scrap materials generated during the maintenance of our operational facilities are given a prolonged lifespan through our comprehensive program. We prioritise the initial reuse of all feasible scrap waste, encompassing materials like mild steel, tin, zinc, and more, before proceeding to sell them for recycling. This approach ensures the optimal utilisation of these natural resources before considering disposal, reflecting our commitment to a cost-effective and sustainable practice.



Core Area 3: Waste Management

3.6 RECYCLING PRODUCTION WASTE

The primary waste originating from our refinery production is SBE, containing approximately 20-25% residue oil. Due to its highly flammable nature, the disposal of Spent Bleaching Earth ("SBE") poses significant environmental risks. Our refineries adopt a responsible approach wherein 100% of the SBE is either recycled as a raw material for other manufacturers or repurposed as biomass.

(Note: SBE is an adsorptive cleansing agent used in bleaching process to remove impurities and colour pigments in the CPO.)

Within our palm oil mill operations, the key wastes resulting from the FFB milling processing are solid biomass waste and liquid waste. Solid waste comprises oil palm EFB, mesocarp fiber, and kernel shells. The liquid waste is primarily POME. Both the solid and liquid waste undergo recycling or repurposing as organic fertiliser or biofuel. Our goal is to achieve zero waste by 2030, aiming to reuse and/or recycle 100% of the solid and liquid waste generated from our FFB milling process.

3.7 MANAGING SCHEDULE WASTE

In our production activities, we generated scheduled wastes such as spent nickel, hydraulic oil, lubricant oil, and waste solvent. These by-products fall under strict regulations as per local environmental laws, necessitating their disposal at recovery sites specifically designated and authorised by the Department of Environment. At Mewah, we are fully committed to adhering to the national regulations governing scheduled waste disposal. We entrust licensed contractors with the responsible collection and disposal of these materials, thereby ensuring our complete compliance with the stipulated guidelines.



Core Area 4: Biodiversity Management



**“NAVIGATING
THE TRANSITION,
PRESERVING NATURE’S
LEGACY FOR ALL.”**



Biodiversity, the variety of life on Earth, is essential for the planet's long-term survival as it forms the foundation of ecosystems and sustains all living organisms. The recent global COVID-19 pandemic serves as a stark reminder of how interconnected our world is and how disruptions to biodiversity can have far-reaching consequences. Throughout history, human activities such as deforestation, overexploitation of natural resources, pollution, and climate change have significantly impacted biodiversity. According to the Global Risk Report released by the World Economic Forum in 2022, "biodiversity loss" is ranked as the third most impactful and likely risk for the next decade. The current rate of species extinction is unprecedented, posing serious threats to humanity, including the collapse of food and health systems and disruptions to global food supply chains.

Over at our estate, biodiversity conservation and forest protection are central to our environmental efforts. We are committed to upholding our High Carbon Stock ("HCS") and High Conservation Value ("HCV") commitments, which include maintaining and restoring

riparian buffer zones across all our operations. These buffer zones play a critical role in preserving our ecosystem's integrity by protecting waterways, reducing soil erosion, and providing habitats for diverse flora and fauna. Additionally, we have identified and safeguarded areas with high conservation and carbon stock values within our concessions and not allowing planting on peat on any depth. Furthermore, we prohibit the hunting of all animal species except for sustainable hunting for subsistence purposes that ensures no decline in local population.

Starting from 2018, we have set clear and achievable timebound targets for

biodiversity protection, restoration, and enhancement in these newly identified areas. These targets are set in consultation with local communities, experts and all relevant stakeholders and we have designed them to align with the UN SDGs and are measurable, achievable, and relevant. To date, we have defined biodiversity restoration plan up until 2045, to restore around 120 hectares of HCV areas in our estate. We are committed to regularly monitor progress, assess successes and challenges and modify the targets if necessary to ensure they remain relevant.

Taking a holistic approach to conservation, we extend our efforts beyond our concession boundaries through community conservation partnerships with external organisations. These partnerships aim to promote sustainable land management practices, support local biodiversity conservation initiatives, and enhance livelihoods in surrounding communities. By integrating biodiversity management into our operations and collaborating with stakeholders, we strive to contribute to the preservation and restoration of biodiversity on a broader scale.



Maca root ("Macan Akar") spotted in PT JBP.

Core Area 4: Biodiversity Management

4.1 HIGH CONSERVATION AREAS

Research has consistently demonstrated that wildlife relies on riparian reserve areas for various essential purposes. At PT Jambi Batanghari Plantations (PT JBP), our total plantable area is around 1,200 hectares and we have allocated a total of 79.63 hectares for HCS areas and 35.82 hectares for riparian buffer zones within our estate. These riparian areas are strategically located along major rivers and encompass pocket jungles, safeguarded from any further development or hunting activities. By preserving these areas, we create sanctuaries where native flora and fauna can thrive, and natural ecological processes can unfold.

In Mewah's Sustainable Palm Oil Policy, we commit to zero conversion of all natural systems and maintained a clean record of zero deforestation starting from year 2016, the same commitment applies to all Mewah's third party suppliers as well. To

facilitate the regeneration of these vital habitats, we refrain from any activities that could disrupt their natural balance. Instead, we allow these areas to undergo natural succession, enabling the gradual return of their original biodiversity. To reinforce the importance of conservation efforts, we have installed signage in the surrounding areas, providing information about the significance of these habitats and the need for their protection. Additionally, we conduct awareness training sessions for both our employees and the local community, empowering them to become stewards of these precious ecosystems. Since we started operating PT JBP, we have made strong commitment towards zero conversion of all natural ecosystems, and we have maintained a clean record of zero deforestation in our operations since then. Through our efforts, we aim to ensure the long-term preservation of these high conservation areas and contribute to the overall biodiversity conservation in our region.

4.2 SPECIES IDENTIFICATION

At our estate, we recognise the importance of fostering a harmonious relationship between humanity and wildlife, where mutual respect and coexistence are paramount. To achieve this, we have integrated best management practices and sustainability guidelines into our operations, ensuring that our activities minimise disruption to natural ecosystems.

In 2020, we embarked on a comprehensive flora and fauna assessment to better understand the diverse array of species inhabiting our surroundings. Through meticulous surveys and data collection, we compiled a species list consisting of 282 plant species and 11 mammal species. This data was then cross-referenced with the International Union for Conservation of Nature's (IUCN) Red List to identify species of conservation concern.

Our commitment to wildlife conservation extends beyond mere identification. We actively monitor and control any instances of illegal or inappropriate hunting, particularly for species identified as vulnerable or endangered. By enforcing strict regulations and implementing effective monitoring mechanisms, we strive to safeguard these species and their habitats.

Wildlife monitoring remains an ongoing practice at our estate, allowing us to continually enhance our understanding of local biodiversity patterns and species distributions. Through these efforts, we aim to promote the conservation of wildlife populations and contribute to the preservation of our natural heritage for future generations.



Core Area 4: Biodiversity Management

4.3 WATER TABLE MONITORING ON PEATLAND

Peatlands are invaluable ecosystems that serve as natural carbon reservoirs, playing a crucial role in regulating the global climate. Recognising the significance of these habitats, we are committed to implementing sustainable land management practices on peatland areas within our plantations.

To ensure the responsible use of peatland resources and preserve long-term land productivity, we have adopted best management practices tailored specifically for oil palm cultivation in peatland environments. Central to these practices is the

careful construction of systemic ditches and dams throughout the plantation. These infrastructures are strategically designed to manage the hydrological regime, preventing excessive drying of organic matter and mitigating the risk of peatland fires.

It is essential to maintain an optimal water table level in peatland areas to prevent rapid decomposition of organic material and minimise the potential for wildfires. In adherence to local regulations and industry standards, we manage the water table within the range of 40-60cm below the soil surface across our estate. This approach helps to maintain the integrity of the peatland ecosystem while ensuring sustainable oil palm cultivation practices.

In addition to regulating the water table, we also prioritise ongoing monitoring of peat subsidence in plantation blocks where oil palm is cultivated on peat. By closely tracking changes in ground elevation over time, we can assess the impact of our cultivation activities on peatland stability and take proactive measures to minimise subsidence effects.

Through the implementation of comprehensive water table monitoring and peatland management strategies, we are committed to promoting the sustainable utilisation of peatland resources while safeguarding these vital ecosystems for future generations.



Core Area 5: Fire Management

ADDRESSING TRANSBOUNDARY HAZE: OUR COMMITMENT TO PEAT FIRE PREVENTION

Southeast Asia has long grappled with the detrimental effects of transboundary haze, from reduced visibility and school closures to widespread health issues and economic disruption. Recognising the severity of this recurring problem, we are steadfast in our commitment to mitigating the environmental impacts of peat fires within our estate.

At PT JBP, we witnessed first-hand the devastating consequences of peat fires on communities across the region. Therefore, we have implemented proactive measures to prevent and control peat fires both within our operations and in the surrounding landscape.

5.1 OUR ZERO BURNING APPROACH (MEWAH'S ZERO BURNING POLICY)

- i. **Comprehensive Fire Prevention and Control:** We have developed a robust fire prevention plan that extends beyond our plantations to encompass the surrounding areas. This plan includes regular patrols, early warning systems, and the creation of firebreaks to mitigate the spread of potential fires.
 - ii. **Environmentally Conscious Replanting:** Our replanting activities prioritise sustainability and biodiversity. We adhere to the Zero Burning Policy and utilize chipping as an alternative to traditional slash-and-burn methods. This approach minimises environmental damage and promotes nutrient recycling, enriching the soil and supporting a healthy ecosystem.
 - iii. **Community Engagement and Education:** We actively engage with local communities to raise awareness about the importance of zero-burning practices. Through educational programmes and workshops, we empower residents to become partners in environmental protection and haze prevention.
- Additionally, we have established our own Team Elite Damkar, a dedicated team of in-house firefighters trained and equipped to respond to emergencies swiftly and effectively. With 15 personnel per 1,000 hectares, this rapid response team can contain potential fires before they escalate, safeguarding our communities and environment.



Core Area 5: Fire Management

5.2 FIREFIGHTING: A COMMUNAL RESPONSIBILITY

Multi-stakeholder Collaboration

We understand that combating peat fires requires collective effort. Our operations at PT JBP prioritises collaboration with a spectrum of stakeholders. We foster strong alliances with neighbouring communities such as Kades Jebus, Sungai Aur, and Gedong Jaya, where residents actively participate in the

Masyarakat Peduli Api (Community Fire Fighters) initiative. Additionally, we work closely with local authorities including Polsek and Danramil, who offer crucial training and support, empowering residents to effectively respond to fire emergencies. Through these robust partnerships, we create a network of vigilance and readiness, ensuring shared responsibility for fire prevention.

Fire Prevention and Monitoring

From on-the-ground vigilance

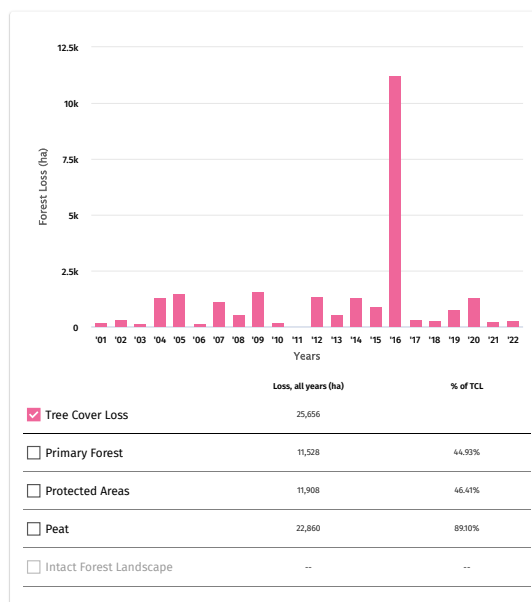
to cutting-edge technology, PT JBP embraces a multifaceted approach to fire prevention. Our arsenal includes fire watchtowers, portable pumps, strategic water management, and vigilant patrols during dry periods. We further enhance our efforts by proactively monitoring hotspot forecasts, weather warnings, and real-time data feeds from CCTV and satellite imagery around our surrounding landscape, ensuring no potential threat goes unnoticed.

PT Jambi BatangHari Plantation Test Jambi, Indonesia

Historic Site Characteristics		List Attributes	
Tree Cover Extent	92.39%	Total Hectares	49,985
Primary Forest	30.93%	Volume in tonnes	0
Protected Area	34.22%	Company ID	238093
Peat	85.17%	Parent Company	
Intact Forest Landscape	--	Suppliers	
		Associated Refineries	



LOSS OF FORESTS



Core Area 6: Pest Management

Integrated Pest Management

Recognising the pivotal role of pest management in optimising crop productivity, our estate operations at PT JBP has strategically transitioned to sustainable and effective practices. Within our estate operations, we have embraced Integrated Pest Management, a holistic approach that integrates cultural, biological, mechanical, and physical methods. By leveraging this comprehensive strategy, we not only ensure efficient pest control but also minimise our reliance on chemical interventions. Furthermore, our stringent adherence to SOPs, management protocols, and World Health Organization ("WHO") guidelines, including the restriction of WHO Class 1A and/or 1B pesticides except in specific circumstances, underscores our commitment to protecting the health and safety of our workforce and the surrounding ecosystem.

We commit to minimise the use of inorganic fertilisers in our estate operations. The list of chemical fertilisers used in our estate are i.e.,

- A.) **Macro-fertilisers:** Urea, kieserite (MgO), dolomite M-100, muriate of potash (MOP), rock phosphate, and NPK compound.
- B.) **Micro-fertilisers:** Borate, copper sulfate, and zinc sulfate.



6.1 BENEFICIAL PLANTS FOR NATURAL PEST CONTROLS

Recognising the potential of harnessing nature's solutions in pest management, PT JBP has embraced the utilisation of diverse beneficial plant species such as *Antigonon leptopus*, *Cassia cabanensis*, and *Tunera subulata*. These strategically introduced plants serve multiple purposes within our plantations, enhancing both aesthetics and ecological balance. By providing habitats and food sources for beneficial insects like *Sycanus* wasps, natural predators of destructive leaf-feeding worms, these plants effectively regulate pest populations while reducing the need for chemical interventions.

6.2 BARN OWL NEST DEPLOYMENT FOR RODENT CONTROL

Rat infestation poses a significant threat to FFB production, as rats can damage young palm leaves and mature fruits, resulting in financial losses. Traditional rat control methods are often labour intensive and require significant effort before harvest season. To address this challenge, PT JBP has introduced barn owl (*Tyto alba*) nests within our estate. Barn owls are natural predators of rats and offer an efficient and cost-effective solution to rodent control. By deploying barn owls, we not only mitigate the need for intensive rat control measures but also reduce reliance on rat poisons, minimising environmental impacts.

Core Area 6: Pest Management

6.3 ROUTINE MECHANICAL WEED CONTROL

The proliferation of weeds in plantations not only creates habitats for snakes but also hinders harvesting operations and the application of fertilisers, adversely affecting crop production. Traditionally, plantations have relied on the extensive use of herbicides, often in combination, to combat weed growth. However, this approach has raised numerous environmental and safety concerns.

To address these challenges while maintaining effective plantation management, PT JBP has adopted a proactive approach through routine mechanical weed control. This method involves the regular clearing of weeds along harvesting paths and oil palm basin areas using mechanical equipment. By prioritising mechanical weed control, we ensure optimal palm tree growth while minimising environmental impact and promoting safety within our operations.



“THROUGH
TRANSITION,
WE CHERISH EVERY
GREEN MILESTONE.”



DEDICATION AND ACHIEVEMENT IN PT JBP

When I began my journey at PT Jambi Batanghari Plantation (“PT JBP”), I was driven by a passion for learning and growth. The company’s strong commitment to employee development was evident from the start, and I eagerly immersed myself in various training programmes focused on health, safety, and sustainability. With the strong support of the Management and colleagues, I honed my skills and knowledge, earning certifications as a General Health and Safety Expert, Fire Specialist, Lead Assessor for HCV and HCS, and Lead Auditor for Indonesian Sustainable Palm Oil (“ISPO”) and RSPO.

Today, I take pride in my journey and the contributions I’ve made to PT JBP’s success. As a member of the EHS team, I’ve led impactful safety initiatives that have earned us prestigious environmental awards, including the Environmental Governance Award from the Regent of Muaro Jambi in 2020 (Jambi region), and the Zero COVID-19 recognition from

the Ministry of Manpower of the Republic of Indonesia in 2023. Additionally, PT JBP’s dedication to sustainability has been recognised with ISPO certification and a “BLUE” category rating in Indonesia’s Company Environmental Management Assessment (PROPER).

Looking ahead, I’m committed to leveraging my skills and the company’s support to push even further. I envision myself playing a key role in implementing innovative solutions that ensure the continued success of PT JBP, both financially and ethically.

Testimonial by:
PAK RUSMAN LUMABY
Senior EHS Staff,
PT Jambi Batanghari
Plantation.

Sarjana Biological S1 (Stara 1),
Bachelor’s Degree in Biology,
Mulawarman University,
Samarinda, East Kalimantan,
Indonesia.





FOCUS AREA 2:

RESPONSIBLE SUPPLY CHAIN



Our Commitment and Progress:



Our Key Sustainability Efforts:

Reducing Poverty is a moral imperative and Palm oil has served as a powerful tool for rural development for Malaysia and Indonesia. By providing stable income and fostering economic growth, millions have been empowered to build better lives and contribute to their communities. This aligns seamlessly with our goals to promote inclusivity and sustainable development.



Our Key Sustainability Efforts:

Safeguarding marine ecosystems is a multifaceted challenge. At Mewah, we practise stricter waste disposal, regularly maintain equipment, conduct safety drills, and explore advanced onboard treatment systems.



Our Key Sustainability Efforts:

We pledge to conserve biodiversity by identifying, protecting, maintaining HCV areas. This would include critical areas that contain significant concentration of biological value, ecological, social, and cultural values.



Our Key Sustainability Efforts:

At Mewah, we established a public grievance platform and a mechanism for all stakeholders in our supply chain to voice concerns or report policy breaches. This transparent communication channel is integral to fostering peaceful and inclusive sustainable development.

Mewah is firmly committed to establishing a responsible supply chain as a foundational pillar of our long-term success and responsible stakeholder engagement. We recognise that this goes beyond mere compliance, it is about creating a positive impact on the environment, communities, and overall well-being of our stakeholders. Therefore, we build a responsible and accountable presence within the supply chain, actively driving positive impact on the environment, communities, and all stakeholders through our policies, traceability information, certifications, stakeholder engagements, and robust grievance mechanism.

Core Area 1: Sustainability Policies

Sustainable policies are a set of guidelines and commitments that steer an organisational practice toward minimising negative environmental and social impacts while maximising positive contributions. Mewah's sustainable policies encompass a wide range of areas, including resource management, ethical sourcing, diversity, inclusion, community engagement, and environmental conservation. These policies are designed to ensure that the palm oil and coconut oil in Mewah's supply chain are sourced responsibly and free from deforestation, peat planting, and human rights exploitation.

In 2023, we rolled out an improved integrated sustainability palm oil policy that touch various points such as ensuring our suppliers do not engage in activities such as development on peatland regardless of depth, that they measure and manage their GHG emissions, and also respect international human rights, including workers' rights. Furthermore, we initiated an annual review of all our policies to guarantee their continued relevance and alignment with evolving industrial and global standards.

1.1 MEWAH SUSTAINABLE PALM OIL POLICY

1. Build a traceable, transparent, and sustainable supply chain.
2. Commit to no deforestation, no burning, and no development of HCV and HCS areas starting from 31 December 2015.
3. Commit to no new oil palm development on peatland regardless of depth and ensure that best management practices for existing plantations on peat, starting from 31 December 2015.
4. Respect and support internationally recognised human rights, including the rights of all workers, children, and indigenous local communities.
5. Respect the rights of indigenous people and local communities to give or withhold free, prior, and informed consent ("FPIC") where oil palm plantation development occurs.
6. Commit to progressively reducing GHG emissions on existing operations.

1.2 MEWAH SUSTAINABLE COCONUT OIL POLICY

1. Improving smallholder's livelihood and income.
2. Improving productivity.
3. Enhancing supply chain traceability.
4. Reducing deforestation and encroachment.
5. Respect rights of indigenous people and local communities to give or withhold FPIC where coconut plantation development take place.
6. Respect human rights and to ensure the protection of the rights of all workers.

Core Area 1: Sustainability Policies

1.3 OUR SHARED COMMITMENTS

Sustainability is a shared commitment. We believe that a sustainable and profitable palm oil sector must achieve the right balance of ESG, and economic objectives. Our commitment is to partner closely with every key stakeholder in the palm oil supply chain to fulfil each and every shared commitment outlined in our sourcing policies.

1.4 TRANSPARENCY AND ACCOUNTABILITY

Leading the charge in transparency, we publish our full traceability data biannually, making real-time progress readily accessible. Additionally, we provide regular updates on our mill assessments and grievance records to keep stakeholders informed at every step of our sustainability journey.

With consumers and buyers demanding more transparency regarding product origin and production methods, we have intensified our efforts to enhance transparency and accountability. Our commitment towards transparency and accountability is

publicly accessible on our website, demonstrating our dedication to engaging both internal and external stakeholders interested in Mewah's sustainability journey.

- 1) Sustainability Reports
- 2) Traceability to Mill ("TTM")
- 3) Traceability to Plantation ("TTP")
- 4) Grievance Platform
- 5) Stakeholder Engagement Programme

We also actively participate in external sustainability disclosures on annual basis such as:

- 1) [RSPO Annual Communication on Progress \("ACOP"\)](#)
- 2) [Zoological Society of London SPOTT Assessment](#)



Core Area 1: Sustainability Policies

1.5 COMMITMENT TOWARDS SUSTAINABLE COCOA SOURCING

Chocolate, a beloved treat enjoyed by millions worldwide, has a hidden side that raises sustainability concerns. The production of cocoa can have a significant impact on our planet, from deforestation and chemical use to water consumption and climate change implications.

In 2023, Mewah launched a Sustainable Cocoa Policy to address these concerns and set the foundation for sustainable cocoa sourcing. The policy focuses on three key areas:

- 1. Responsible Farming:** Sustainable cocoa production aims to minimise environmental impact. We will work with our cocoa bean suppliers to reduce the use of harmful pesticides and chemicals, promote organic practices, and adopt sustainable farming techniques.
- 2. Biodiversity Preservation:** Cocoa farms are commonly located in remote regions that boast rich biodiversity. We place a priority on reforestation efforts aimed at safeguarding and enhancing the diverse ecosystems found in cocoa-growing areas.

- 3. Ethical Labour Practices:** We recognise the challenges faced by the cocoa farming industry, including issues such as child labour and unfair wages in certain regions of cocoa production. To address these concerns, we are committed to collaborating with authorities and NGOs to ensure that cocoa farmers and labourers within our supply chain are provided with fair wages, work in safe conditions, and are offered opportunities for personal and professional growth.

Looking ahead to 2024, we have set goals to implement three key initiatives:

- 1. Traceability to Plantation Framework:** We aim to build a transparent and traceable cocoa supply chain by tracking the identity of stakeholders and promoting agroforestry practices and sustainable land-use solutions.

- 2. Preparation for Rainforest Alliance Certification:** We are working towards obtaining sustainability certification for our cocoa supply chain to obtain Rainforest Alliance Certification to uphold the highest standards of environmental and social responsibility.
- 3. Prospering Farmers:** We will explore potential collaboration with social NGOs to provide training, access to financing, and market initiatives to smallholder farmers, maximising their yield and income potential.

These initiatives mark just the beginning of our sustainability journey. We believe that by working together, being transparent, and investing in the communities involved in cocoa sourcing, we can continuously improve our sustainability efforts and adapt to the evolving needs of our stakeholders and the environment.



Core Area 2: Towards Full Traceability



2.1 EMBRACING TRACEABILITY FOR RESPONSIBLE SUPPLY CHAINS

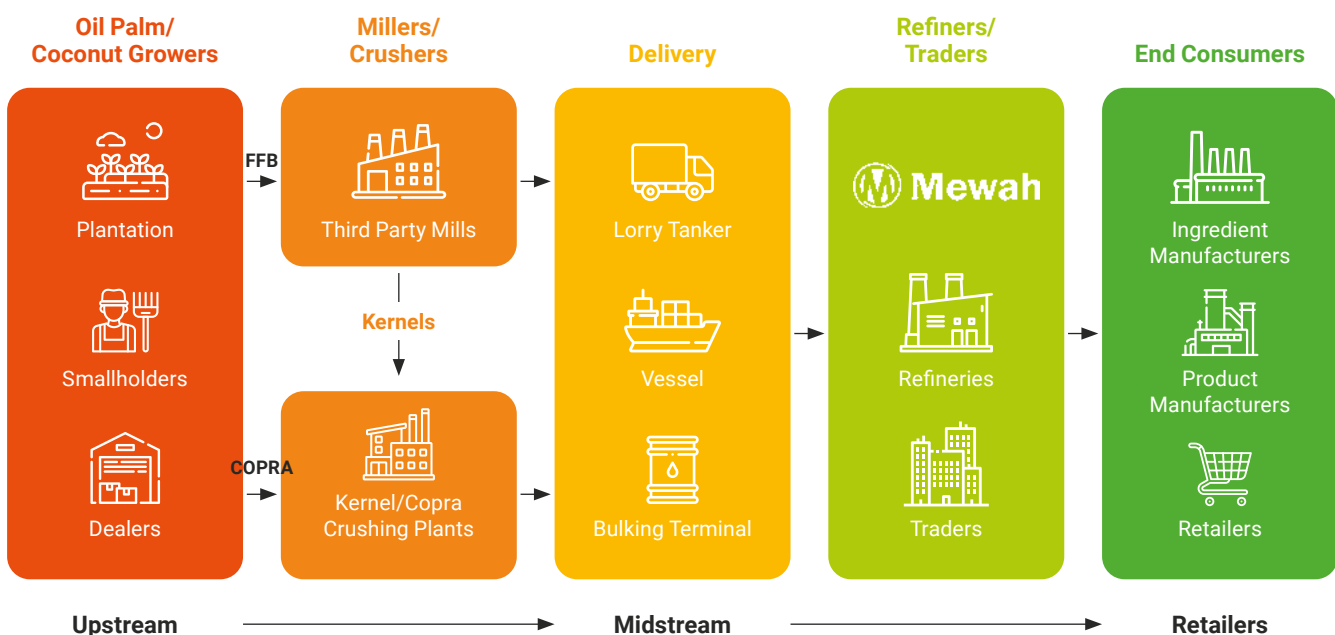
At Mewah, transparency is the cornerstone of sustainable palm and coconut oil production. We aim to be able to follow every tonne of product we source from its origin to our final product, ensuring responsible sourcing practices at every stage.

Currently, 100% of our palm oil and coconut oil are traceable to mill or crushing plants. Today's buyers and consumers expect more than just products; they seek ethical and sustainable sourcing assurances. This is the reason why we have set a target to achieve 100% TTP by 2025.

Through robust engagement with our suppliers and our dedicated on-site personnel, we actively advocate for the importance of achieving TTP,

as well as for a commitment to conducting environmental impact assessments ("EIA") and social impact assessments ("SIA"). Our overarching objective is to ensure that every drop of crude palm oil and crude coconut oil processed in our factories can be traced back to its plantation of origin. This data also allows us to assess supplier performance against our Sustainable Palm Oil and Sustainable Coconut Oil Policies.

Overview of Mewah's Palm Oil and Coconut Oil Supply Chain



Core Area 2: Towards Full Traceability

2.2 OUR TRACEABILITY APPROACH

Traceability encompasses the entire supply chain, extending from the initial source to the end consumer. It involves tracking the movement of products or materials we sourced from our suppliers to a specific plot of oil palm plantation or coconut plantation. This holistic approach enables us to gain a complete understanding of our footprint beyond our operations and facilitates our journey towards a sustainable and responsible supply chain.

Traceability is not merely a technical requirement but a strategic imperative for businesses committed to a responsible and sustainable supply chain. It empowers companies to respond to challenges proactively, build consumer trust, and contribute to the overall integrity and resilience of the global supply chain. As technologies continue to evolve, traceability will play an increasingly central role in shaping the future of responsible business practices. Establishing traceability mechanisms ensures that every stage of the supply chain can be monitored and tracked, ensuring a clear view of our supply chain's size, complexity, and potential environmental and social impacts; and also improve our sourcing, production, and distribution processes. Therefore, we have implemented a robust traceability system to monitor and track the origin of our palm oil throughout the supply chain. This transparency allows us to ensure our buyers that our suppliers adhere to our sustainability standards.

How Mewah does it?



i. Palm oil supply chain

To map our supply base, we actively track the movements of raw materials from oil palm plantations to the refineries. Additionally, we evaluate our suppliers' adherence to our sustainable palm oil policy and conduct engagement initiatives to ensure compliance with the criteria we set for EIA and SIA. Currently, 100% of the CPO and CPKO we sourced are TTM. At Mewah, the definition of TTM refers to achieving all of the five key criteria.

- A. Parent Company Name of Mill Party
- B. Mill Name
- C. Mill Address
- D. GPS Coordinates of Mill Party
- E. Volume of CPO Received into our refinery.



ii. Coconut oil supply chain

To map our supply base, we actively track the movements of raw materials from plantations to the refineries. We also assess our suppliers' performance with our sustainable palm oil policy and undertake engagement initiatives to facilitate necessary adjustments. Today, 100% of the Crude Coconut Oil we sourced is TTM. At Mewah, the definition of TTM refers to achieving all of the of five key criteria.

- A. Parent Company Name of Copra Mill Party
- B. Copra Mill Name
- C. Copra Mill Address
- D. GPS Coordinates of Copra Mill Party
- E. Volume of CCNO Received into our refinery.

**Core Area 2:
Towards Full Traceability**



2.3 EVALUATION OF SUPPLIER'S SUSTAINABILITY PERFORMANCE

Traceability begins at the source, involving the ability to identify and verify the origin of raw materials or components. This includes understanding where and how products or materials are produced, harvested, or extracted. To evaluate and validate the sustainability progress of our suppliers, we introduced the Supplier Engagement Programme in November 2014. Over the course of this program, we have successfully assessed 301 CPO Suppliers across different states in Malaysia. The reports are readily available on Mewah's Sustainability Dashboard: [Public summary reports for supplier assessments](#).

Using our pre-established supplier assessment guidelines, a thorough field assessment is conducted at each plantation and supplier's mill as part of Mewah's TTP approach to evaluate their FFB supply base and compliance with Mewah sustainable palm oil policy. FFB for palm oil mills are sourced from hundreds of estates, growers, smallholders, and traders. Our TTP Assessment acts as a bridge and a toolkit



to assist our suppliers' identify gaps, implement best practices, and to fulfil their own sustainable commitments. Through our TTP initiative, we empower our suppliers to achieve significant advancements in sustainability practices and drive measurable improvements in key sustainability areas such as commitment to zero deforestation, no forced labour and upholding human rights practices within our supply chain, raising the bar for responsible sourcing. There has yet to be a standard definition of TTP in the palm oil sector.

Our current TTP approach hinges on four key areas:

1. Commitment to legality (ensuring availability and validity of MPOB license)
2. Transparency regarding the volume of FFB sourced,
3. Governance structure (confirmation of sustainability certification status),
4. Dedication to ESG due diligence (validated through rapid ESG impact assessment)

Core Area 2: Towards Full Traceability

Traceability to Plantation Approach

Traceability to Plantation	Market Prospect	Legality	Governance	ESG Due Diligence
	Volume FFB Supplied	Availability & Validity of MPOB License	Sustainability Certification (National or any Voluntary Scheme)	Rapid Environmental, Social and Governance Impact Assessment (RESGA)
Estate/Plantation	✓	✓	✓	✓
Smallholder	✓	✓	✓	Not Applicable
Dealers	✓	✓	✓	✓

Remarks:

- Plantation ≥ 1,000 hectares
- Smallholder ≤ 40.46 hectares
- Small grower – 40.46 – 1,000 hectares

* The certification of the dealers against national certification scheme is currently on voluntary basis until the announcement of mandatory implementation by the authority.

Definition for Indonesia:

- Plantation ≥ 500 hectares
- Smallholder ≤ 25 hectares
- Small grower – 25 – 500 hectares

2.4 COMMITMENT TOWARDS 100% TRACEABILITY TO PLANTATION

Today, our entire palm oil, palm kernel oil, and coconut oil supply chain are fully traceable to the mills. This milestone serves as the foundation for achieving our goal of 100% TTP by 2025.

Since the launch of our Sustainable Palm Oil Policy in 2014, we have implemented a comprehensive supplier engagement programme. Traceability plays a crucial role in

ensuring that the palm oil we source from originates from responsible and sustainable sources that are free from deforestation, habitat loss, and worker exploitation.

By enabling the identification and resolution of issues throughout the supply chain, such as deforestation and unethical labour practices, traceability safeguards our rainforests, endangered species, and the livelihoods of the local communities. Our traceability methodology also allows us to detect and mitigate potential hazards across our entire supply chain while enhancing our ability

to engage effectively with our suppliers. By 2025, we aim to achieve 100% TTP across our supply chain, ensuring palm oil is sourced in harmony with forests and local communities. Our unwavering commitment to zero-deforestation and ethical sourcing practices fuels this ambitious goal, driving a transformative shift in the palm oil industry. Through our sustainable palm oil policy and collaborative sustainability practices within our long-term supplier network, we aim to protect our environment, empower local communities, and cultivate a thriving palm oil industry that leaves no one behind.

Core Area 2: Towards Full Traceability

2.5 EU DEFORESTATION DUE DILIGENCE

The EU's new Deforestation Regulation ("EUDR") marks a critical juncture for palm oil businesses, presenting both challenges and opportunities. As we navigate this new regulatory landscape, we recognise the importance of proactively engaging stakeholders to ensure compliance and mitigate the risks within our supply chains.

In response to the EUDR, we have developed a comprehensive supplier engagement programme to foster collaboration with all relevant stakeholders. This initiative involves working closely with suppliers, local communities, governmental bodies, and NGOs to identify and address potential risks associated with deforestation.

Through a holistic approach, we seek to enhance transparency, promote sustainable practices,

and uphold environmental conservation efforts. By engaging with stakeholders at every level, we aim to build resilient supply chains that align with the principles of the EUDR and contribute to the broader goal of combating deforestation.

Continuous and Comprehensive Compliance Risk Assessment (CCC)

We have developed a risk assessment to mitigate our risks on deforestation, sustainability and legality requirements. It covers:

- i. **Robust Sourcing:** Implementing stricter supplier selection criteria based on transparency, responsible governance, sustainability certifications, and robust management structures.
- ii. **Dedicated Supply Chain:** Building long-term relationships with high-quality suppliers who demonstrate and uphold sustainability values.

- iii. **Mewah Sustainable Palm Oil Policy:** We encourage our stakeholders to embrace our sustainable palm oil policy where we adhere to a strict zero-deforestation policy and promote sustainable practices throughout our supply chain.

Supporting smallholder's inclusivity for EUDR

We recognise the challenge of collecting detailed traceability and legality information, especially from smallholders. However, excluding them is not an option. Instead, our approach is to explore innovative solutions to support smallholders' inclusion and empower them to comply with EUDR requirements through multiple engagements and working with partners on verifying the geolocations data and accompanied deforestation risks. While final EUDR implementation details are still under way, we remain committed to adapting and exceeding standards, ensuring both compliance and a responsible, transparent palm oil supply chain to our stakeholders.

2.6 CPO & CPKO TRACEABILITY SCORES

100%

of our FFB is sourced from Indonesia

100%

of our CPO is sourced from 3rd party suppliers

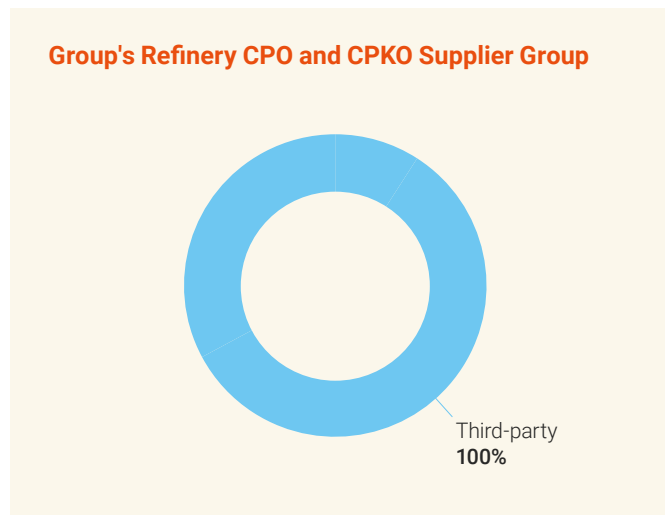
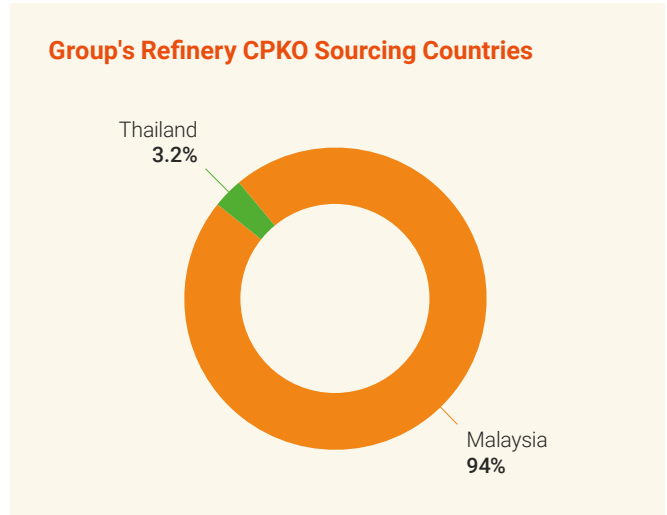
94%

of our CPO is sourced from Malaysia and 6% from Indonesia

97%

of our CPKO is sourced from Malaysia and 3% from Thailand

Core Area 2: Towards Full Traceability



Group Traceability Statistics

FFB	PT ADS PT SKL PT KIP	TTP	100%
CPO	MOSB MOIPG NCHM MDSB	TTM TTP	100% 82.63%
	PT ACI	TTM	100%
CPKO	MOSB MOIPG	TTK	100%
		TTM	100%
		TTP	88.71%

Core Area 2: Towards Full Traceability

FROM HUMBLE BEGINNINGS TO GLOBAL IMPACT: OUR JOURNEY TOWARDS RESPONSIBLE SUPPLY CHAIN

In 2014, we embarked on a transformative journey – not just to track our products, but to carve out a roadmap of transparency and sustainability in the palm oil industry and published our first sustainable palm oil policy. This was Mewah's commitment to building trust, empowering communities, and safeguarding our planet. We have since then built a dynamic ecosystem that has evolved from recording simple names, addresses and GPS coordinates to a sophisticated system that we believe drives positive change on a global scale.

In the beginning, we meticulously visit our CPO millers to conduct mill assessments and engaging them to make their first steps into sustainability through assisting them to set up their sustainability policies, improving business practices such as traceability systems and no child and forced labour in their workforce, stakeholder dialogues on sustainability expectations from buyers, environment compliance such as BOD and COD levels, and even documenting their CSR activities. Through our years of supplier engagements,

we not only evaluated our suppliers' sustainability scores, we also actively learn from and listen to them to gather insights on refining our approach towards responsible supply chain management. Thanks to them, we have improved our stakeholder engagements to include not only our palm oil millers, but also inviting their suppliers – smallholders and dealers to our sustainability workshops to understand about sustainability initiatives such as our sustainable palm oil policy, ethical recruitment, occupational health and safety and legislative updates on no deforestation and human rights. By connecting every step of our operations to responsible practices, we are indirectly minimising our environmental footprint and building a more sustainable future where no one, including the communities and ecosystems we touch, is left behind.

We regularly publish our mill assessment reports and detailed traceability data on our website. By opening our supply chain to scrutiny, we cultivate trust with our suppliers and build collaborative relationships based on shared values and a commitment to responsible sourcing. This transparency also allows our customers to

witness first-hand the care and ethical practices behind every product they purchase from us, strengthening their loyalty and engagement.

The transformative journey towards a sustainable palm oil industry continues in 2023 as we continue in our pursuit of a sustainable supply chain. We welcome each new supplier and buyer to partner us in building a resilient and responsible business and strengthening ethical practices and environmental responsibility within the global palm oil business.

Testimonial by:

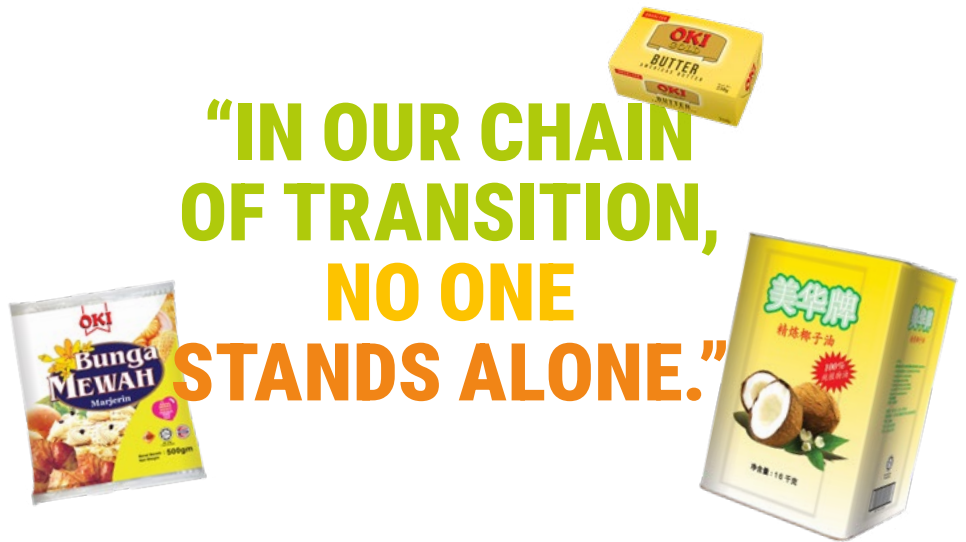
TINA LEE

Assistant Manager,
Mewah Oils and Fats
Pte Ltd



Core Area 3: Stakeholder Engagement

Stakeholder Engagement in the palm oil industry is essential for fostering responsible and sustainable business practices. Through effective engagement, companies can address diverse concerns, promote transparency, and positively contribute to communities and environments. Proactive engagement with our suppliers enables us to raise awareness about our sustainable palm oil practices, transparently address challenges, and support integration of sustainability practices into their operations.



3.1 ASSESSMENT OF HIGH-RISK SUPPLIER MILL

At the beginning of each year, we initiate a comprehensive plan to identify and implement supplier engagement programmes targeted at important and high-risk suppliers.

The primary objective of these programs is to enhance standards within the mills, with a specific focus on key audit areas such as:

- i. **Chemical Storage:** Examining storage conditions, herbicide mixing areas, provision of personal protective equipment ("PPE"), ventilation, and security measures.
- ii. **Field Inspections:** Assessing herbicide application, harvesting sites, fertilising operations, availability of first aiders and boxes, and ensuring adherence to SOPs.
- iii. **Workshop Safety:** Ensuring a safe working environment and effective environmental waste management practices.
- iv. **Worker Interviews:** Addressing safety and health concerns, religious accommodations, wage and contract terms, prevention of forced and child labour, and availability of first aid.
- v. **Line Sites:** Monitoring wastewater quality and implementing improvement plans to meet regulatory standards (e.g., BOD<100 ppm), inspecting water discharge points.
- vi. **Social Impact Audits:** Evaluating contributions to communities, employment opportunities provided, and effectiveness of grievance procedures.
- vii. **FFB Traceability Data:** Validating information on FFB suppliers, including smallholders, dealers, and estates, to ensure accountability and traceability.



Core Area 3: Stakeholder Engagement

3.2 ENVIRONMENT RISK ANALYSIS (ENVIRONMENTAL IMPACT ASSESSMENT)

In 2017, we initiated an annual environmental risk assessment of our suppliers, a critical step in our commitment to sustainability. In 2023, we have assessed the suppliers in our Malaysia’s palm oil supply chain (239 of them) using Global Forest Watch ("GFW") and Global Forest Watch Pro, online platforms dedicated to forest monitoring and alert systems for our supply chain.

The GFW platform empowers us to identify potential deforestation risks across our plantations, operations, and supply chain. Through desktop assessments, we overlay the traceability data obtained during our TTP evaluations with various additional sources of information, including peatland maps, intact forest landscapes, 50km catchment area from each supplier site and tree cover loss data. This comprehensive approach ensures a thorough evaluation of environmental risks and allows us to take proactive measures to mitigate them effectively.

Supplier Environmental Risk Analysis for Malaysia Supply Chain

Supplier Ranking	Number of Suppliers in 2023	%
Low	62	26%
Medium	109	46%
High	68	28%
Total	239	100%

(source: GFW Pro)

3.3 DEFORESTATION MONITORING

In our plantation operation, we have not detected any unlawful deforestation since monitoring started in 2019. In keeping with our commitment to the Sustainable Palm Oil Policy, we also pledge to restore wetlands and peatlands inside our concession, as well as to undertake restoration and reforestation efforts in areas where there has previously been historical degradation on HCV or any non-compliant land clearing.

In the meantime, we are evaluating our supply chain's adherence to the no-deforestation pledge in collaboration with several partners, including NGOs. Every grievance brought out is addressed in compliance with the procedure. To remedy any non-compliance, suppliers who were found to violate the deforestation pledge must implement an appropriate recovery plan.

3.4 SOCIAL IMPACT ASSESSMENT

A social impact assessment ("SIA") focuses on the significant implications of projects and developments, not just those on natural resources. It calls for collaboration with community members, other stakeholders, and experts. At Mewah, our employees are the backbone of our firm, and it is our job to ensure that they have a quality and safe place to live and work. We have invested in systems and facilities to foster more amicable work and social

relationships within our operations. Aside from that, we are committed to enhancing the infrastructure of our neighbourhoods and communities, including housing, electricity supply, water, roads, mosques, and schools. The goal is to develop a motivated workforce in our company.

Mewah's Sustainable Palm Oil Policy demonstrates our commitment to workers' rights. All our employees are the foundation of our business. To strengthen our position, we developed and implemented policies based on international standards outlined in the United Nations ("UN") Guiding Principles on Business and Human Rights, ILO conventions, the UN Global Compact ("UNGC"), and the Universal Declaration of Human Rights and its covenants.

We have also designed our assessment checklists to address social concerns and identify gaps in our suppliers' sites and supply chain to ensure our suppliers' mills are legally liable and accountable for advocating human and labour rights in Malaysia. All our suppliers must commit to reducing the impact on food security and demonstrating specific initiatives to improve the livelihoods of neighbouring people. At the same time, we need our suppliers to consider food security as part of the FPIC and SIA processes.

Core Area 3: Stakeholder Engagement

3.5 MEWAH SUSTAINABILITY DASHBOARD

Since 2016, we have been actively maintaining an online sustainability dashboard on our corporate website as a way to ensure we address stakeholders' concerns about sustainability in our supply chain. This is our primary goal. Updates on our policies' pledges, grievance log, traceability declaration data, and our factories' certifications' status are all available on our dashboard.

3.6 SUPPLIER ENGAGEMENT PROGRAMME

Supplier engagement refers to the process of building and maintaining collaborative and mutually beneficial relationships between an organisation and its suppliers. It entails communicating with suppliers in a way that prioritises building enduring partnerships over merely transactional exchanges. Supplier engagement is critical for streamlining the supply chain, reducing risks, and encouraging innovation and continual improvement. Our focus is to continuously raise the standard of the palm oil industry by sharing our experience, technical expertise, and knowledge by providing training and technical assistance to ensure that our suppliers have the right skills and motivation to deliver our goals. Effective engagement improves our communication with our stakeholders, allowing us to progress on our sustainability path.

There are three crucial benefits from Supplier Engagement Programme:

- i. Multi-stakeholders' approach – The opportunity to socialise our Sustainable Palm Oil Policy with our direct suppliers.
- ii. A platform to discuss the implications and requirements of adopting similar policies.
- iii. A platform to create awareness of the market demands for the need to delink our palm oil supply chain from deforestation, oil palm development of peatland and human rights abuses.

3.6.1 ETHICAL RECRUITMENT TRAINING WITH SUPPLIERS

On 19 May 2023, Mewah conducted a training for our CPO millers in Medan, which drew 24 attendees from our network's diverse suppliers. The primary goal of the event was to educate and build awareness among our suppliers about the value of ethical recruitment practices in the palm oil sector. This training aimed to foster a common awareness of responsible labour standards, human rights, and fair employment in our supply chain. We facilitated talks about the problems suppliers face in ensuring ethical recruitment in the supply chain.

Commitment
To continue our work with NGOs and government organisations on our sustainable palm oil journey
2024 Looking Forward
To continue our journey to uphold and build a lasting relationship with all relevant stakeholders.



Core Area 3: Stakeholder Engagement

3.6.2 COLLABORATIVE PALM KERNEL CRUSHER ENGAGEMENT WORKSHOP

On 18 August 2023, a pivotal event unfolded at Mewah-Oils Sdn Bhd ("MOSB") located in Port Klang, marking a significant stride towards industry-wide collaboration and preparedness. This seminal occasion was none other than the cross-companies Palm Kernel Crusher Engagement Workshop, orchestrated in conjunction with esteemed partners AAK and ISF.

The overarching aim of this workshop was twofold: first, to impart crucial insights into the intricate landscape of the EUDR, particularly its implications for the palm oil sector, and second,

to underscore the paramount importance of acquiring both TTM and TTP datasets. By convening stakeholders across the palm kernel supply chain, we sought to foster an environment of enlightenment and collective action.

This gathering proved to be more than a mere congregation; it emerged as a conduit for exchanging ideas, perspectives, and apprehensions surrounding the imminent enforcement of the EUDR. Through open and candid dialogue, our primary kernel suppliers were afforded the opportunity to articulate their concerns, providing invaluable feedback that enriches our understanding of the challenges ahead.

Central to the success of this engagement was the cultivation of transparency, mutual

comprehension, and a shared commitment to surmounting the hurdles posed by the EUDR. It is through collaborative endeavours such as these that we fortify our resilience as an industry, poised to navigate the complexities of regulatory compliance while upholding our collective dedication to sustainability and responsible business practices.

In essence, the Palm Kernel Crusher Engagement Workshop stands as a testament to our unwavering resolve to confront challenges head-on, forging a path toward a more transparent, sustainable, and harmonious palm oil industry. As we move forward, let us remain steadfast in our pursuit of excellence and stewardship, knowing that together, we are poised to overcome any obstacle that lies in our path.



TTM Supplier Name	Parent Company Name	SPS Palm Condition
Estate (>50 ha)	Yes	Yes
Dealer	Yes	Yes
Smallholder (<4 ha)	Yes	Yes
Crusher (<4 ha)	Yes	Yes

Estate (>50 ha)	Yes
Dealer	Yes
Smallholder (<4 ha)	Yes
Crusher (<4 ha)	Yes

1) Collaborative...
 2) ...
 3) ...

Core Area 3: Stakeholder Engagement

3.7 SMALLHOLDERS' BIG IMPACT

Smallholders play a crucial role in the palm oil industry, contributing significantly to the global supply chain. These individuals or communities, who own or manage relatively small areas of oil palm plantations, often operate independently or as part of larger networks. Their involvement is vital for the industry's sustainability and economic development. Smallholders contribute approximately 40% of palm oil production.

Empowering smallholders can have a good impact on the larger community. Mewah assisted 975 independent smallholders in our community in improving their livelihoods by providing them with information and resources for increasing productivity and yields while reducing negative environmental effects.

Mewah has always supported our smallholders by investing in infrastructure improvements such as improving road conditions, supporting them with sponsorships, ensuring fertiliser and seed supplies, encouraging sustainable cultivation, and more. Mewah has always been an active member of our town and its surrounding areas.

3.8 MULTI-STAKEHOLDERS ENGAGEMENT APPROACH

SASPO (Support Asia for Sustainable Palm Oil): Green Member

Since 2018, our subsidiary, Ngo Chew Hong Edible Oils Pte Ltd, has worked with SASPO to increase demand for sustainable palm oil. SASPO was established in 2016 by seven founding members, including ASEAN CSR Network, Ayam Brand, Danone, IKEA, Unilever, Wildlife Reserves Singapore, and WWF-Singapore. The alliance is ASEAN's first corporate effort focused on sustainable palm oil. SASPO offers capacity building, training, and instructional tools to help businesses implement sustainable sourcing practices.

3.9 KEY PERFORMANCE INDICATORS FOR SUPPLIERS

We have defined five key elements into Mewah's Sourcing Guide

1. Sustainable Palm Oil Policy: Our commitment. Action plan
2. Traceability Milestones
3. Quality Certification: e.g., ISO, GMP, HACCP Codex.
4. Sustainability Certification e.g., RSPO, ISCC, MSP0, ISPO
5. Grievance Procedure: In-place grievance platform for all stakeholders



Core Area 4: Grievance Mechanism

The establishment of effective grievance mechanisms is a crucial component of responsible business practices. These mechanisms provide stakeholders, including local community workers and advocacy groups, with a platform to voice concerns, report issues, and seek resolution for grievances related to the company’s operations. A well-designed grievance ensures accountability and strengthens trust between the company and its stakeholders.

Keeping Mewah’s values in mind, since June 2016, we have been using our Sustainability Dashboard to track supplier chain grievances. Stakeholders in our supply chain can voice concerns or file complaints about violations of our Sustainable Palm Oil Policy implementation through the Grievance Procedure. It outlines how complaints against Mewah’s palm business – as well as its direct and indirect suppliers – will be handled.

To guarantee an open and transparent investigative process, we want to respond positively, unequivocally, and thoroughly to any reported

sustainability issues that are pertinent to the implementation of our Sustainable Palm Oil Policy. We appreciate the advice that stakeholders provide in assisting us in accomplishing the policy’s goals and improving supply chain transparency.

The supplier will be suspended at the group level if new sustainability complaints are received that include confirmed proof of deforestation and/or peat development. For Mewah to consider restarting sourcing operations, the Group Sustainability Team will assist suspended suppliers in meeting the minimum four standards for supply chain re-entry. The following four minimal prerequisites for supply chain re-entry are:

- i. Immediately halt all planting activities and/or implement an immediate management

directive Stop Work Order on non-compliant development areas.

- ii. Acknowledge liability and implement an immediate group-wide moratorium to rectify the subject allegation e.g. land clearing, peatland planting, labour exploitation.
- iii. Publish a group wide NDPE (no deforestation, no peat, no exploitation) policy to reassure commitment towards NDPE’s pledge.
- iv. Formalise engagement with a reputable and reliable third-party consultant, produce timebound action plan towards recovery (recovery plan) to ensure appropriateness, and effectiveness as well as compliance



“TRANSITIONING RESPONSIBLY, BRIDGING GAPS IN THE SUPPLY BASE.”



Core Area 4: Grievance Mechanism

For year 2023, we have registered one verified grievance case in our supply chain. We are actively engaged and continuously monitoring this case as the investigation is ongoing. 2023 marks the lowest case reported year. We reintroduced two suppliers into our supply chain after lifting their suspension. We are still actively and closely monitoring them.

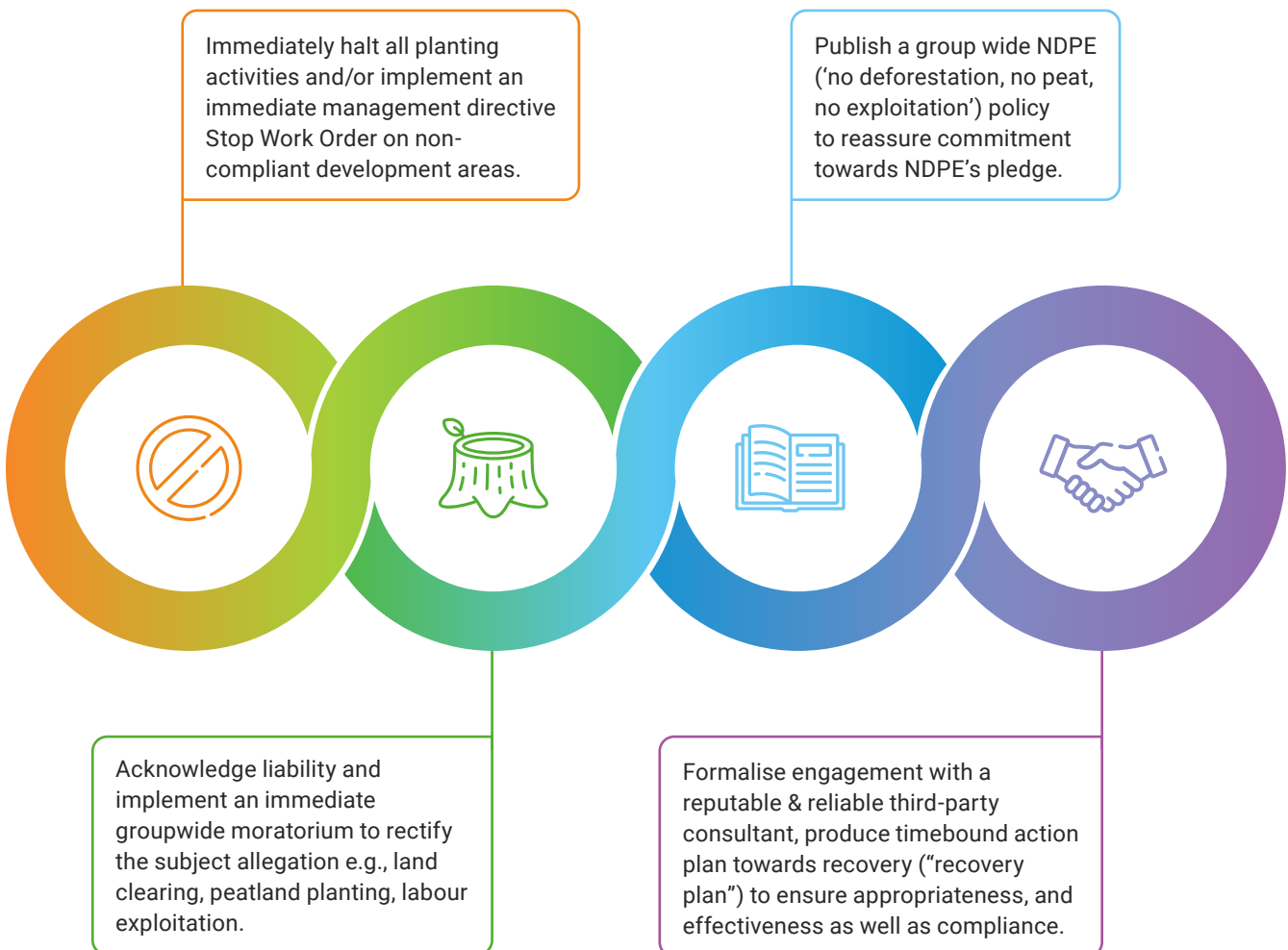
Status of Supply Chain Grievance Cases in 2023

Ongoing Monitoring	31
Closed	16
Suspended	11

Grievance in 2023

Direct	0
In-direct	1

Grievance Mechanism





FOCUS AREA 3:

PRODUCT QUALITY AND SAFETY



Our Commitment and Progress:



Our Key Sustainability Efforts:

We are firmly committed to SDG 3: Good Health and Well-being. We achieve this by maintaining the highest standards in product quality and food safety, a non-negotiable priority in our industry. This ensures consumer health and builds trust, fostering a loyal customer base and a strong reputation. Our comprehensive food safety program implements a systemic approach, ensuring consistent quality and control. This programme incorporates rigorous practices like HACCP certification and ongoing food safety and quality training for our staff to keep them informed and empowered on best practices in product safety and quality. Our commitment fosters loyal customers and a strong reputation as we set a positive example and drive the food industry forward.



Our Key Sustainability Efforts:

At Mewah's Research & Development ("R&D"), we maintain a firm commitment to exploring innovative avenues to enhance the sustainability of our products. With a keen focus on sustainability, we diligently adhere to strict guidelines while collaborating with our customers to develop sustainable solutions. Furthermore, we continually refine our formulations to not only achieve cost efficiency but also mitigate environmental and health impacts, thereby enhancing the overall performance of our products.



Our Key Sustainability Efforts:

We recognise the critical importance of sustainable sourcing and responsible production in our operations. One of our primary focuses is on enhancing the utilisation of certified sustainable palm oil, including RSPO, ISCC, and MSPO-certified palm oil, for our customers. Our team is committed to adopting an eco-conscious approach throughout the entire life cycle of our products, from manufacturing to end-of-life considerations. Furthermore, our factories hold internationally recognised quality and sustainability certifications, providing assurance to our buyers that our products are produced responsibly with a high level of transparency.

Core Area 1: Our Commitments to Customers

At Mewah, our commitment to excellence is driven by our relentless pursuit of exceeding the expectations of both consumers and customers. Our goal is to establish ourselves as the most trusted brand in the food industry.

With sustainability at the forefront of our priorities, we continuously strive to develop, produce, and promote products of consistently high quality. Our focus extends beyond meeting customer expectations to also ensuring compliance with all relevant food safety regulations.

Expanding our product range, we now offer a diverse selection that prioritises both individual well-being and environmental sustainability. Our overarching objective is to solidify our position as the premier trusted brand in the food industry, reinforcing our dedication to “product quality and safety” for our valued consumers.

1.1 QUALITY ASSURANCE GOALS

At Mewah, our goal is to achieve a flawless customer satisfaction record by ensuring 100% compliance with our high-quality products. We achieve this through the implementation of a meticulous quality control process and ongoing vigilance over our production procedures. Our approach involves the following key steps:

- i. **Establishing a solid quality assurance (QA) management system:**
We are committed to setting up a comprehensive quality assurance system that is the foundation of our commitment to excellence.
- ii. **Delivering quality products to customers by meeting:**
 - High accuracy – We aim to provide products that meet stringent accuracy standards, ensuring precision in every aspect of our offerings.
 - Compliance with applicable standards – Our commitment extends to adhering to all relevant industry standards, guaranteeing that our products meet or exceed the established benchmarks.
 - High customer satisfaction – Customer contentment is paramount. We pledge to deliver products that not only meet technical specifications but also exceed customer

expectations, fostering a high level of satisfaction among our valued clientele.

As a company, we have embraced various impactful initiatives to uphold the quality and safety of our products. These initiatives include:

- i. **Shared Commitment to Quality Assurance:**
Making quality assurance a collective objective across the entire organisation. Our aim is to instil a sense of shared responsibility among all employees and departments, fostering alignment and dedication to ensuring consistent product or service quality.
- ii. **Implementation of HACCP System:**
Integrating a Hazard Analysis and Critical Control Points (“HACCP”) system to identify potential hazards and critical control points in our production processes. This system establishes preventive measures to eliminate risks, ensuring the safety and quality of our products.
- iii. **Regular Food Safety and Quality Training:**
Conducting frequent training sessions on food safety and quality for our employees. This initiative is designed to enhance awareness of the significance of food safety and quality. It also equips employees with the knowledge and skills necessary to identify and manage potential risks effectively.

Core Area 1: Our Commitments to Customers

iv. **Supplier Quality**

Programme:

Establishing and rigorously enforcing a supplier quality programme to guarantee that raw materials and ingredients used in production meet the required quality and safety standards. This ensures the integrity of our supply chain.

To create value for our stakeholders by delivering quality products and services through continuous improvement, innovation and sustainable business practices.



To provide quality and value – added products to customers worldwide.

v. **Maintaining a Hygienic**

Production Environment:

Creating and sustaining a clean and hygienic production environment to prevent the growth of harmful bacteria and contaminants that could jeopardise our product safety. This commitment reflects our dedication to maintaining the highest standards of hygiene throughout our production processes.

1.2 RESPONSIBLE MARKETING AND ADVERTISING – FOR A BALANCED GLOBAL MARKETING STRATEGY

In our pursuit of promoting good nutrition and a healthy lifestyle, we, at Mewah, are wholeheartedly committed to ethical practices across all aspects of our business operations. Recognising the profound impact

that marketing and advertising can have on consumers' eating habits, we approach these activities responsibly.

We understand that our messages can shape positive and potentially harmful dietary choices. Therefore, we prioritise adopting a positive marketing strategy to ensure that our communications inspire healthy behaviours. We are acutely aware that any misstep in our approach could not only jeopardise the long-term credibility of our brands but also erode consumer trust.

Aligned with our unwavering commitments, we ensure that our marketing and advertising efforts strictly adhere to applicable national and international laws and regulations. To govern our marketing communication effectively, we have established a dedicated Taskforce. This Taskforce oversees the implementation of practices recommended by the WHO, specifically following the WHO Recommendations on the Marketing of Foods and Beverages to Children. This ensures a globally balanced marketing strategy that resonates with our values and principles.



“TRANSITIONING WITH ASSURANCE, QUALITY AND SAFETY FOR ALL.”



Core Area 2: Quality Management System

**“EVERY PRODUCT,
EVERY LIFE:
SAFEGUARDING
QUALITY IN
TRANSITION.”**



Ensuring the safety and quality of our products is of utmost importance in upholding the trust and meeting the expectations of our valued customers. To achieve this, we have implemented a comprehensive Quality Management System (“QMS”) across all our manufacturing sites. This system is designed to continuously enhance our performance and ensure excellence in key areas such as:

- i. **Operational Excellence:** Fine-tuning our operational procedures for increased efficiency.
- ii. **Skilled Workforce:** Fostering a culture of innovation and competence among our workforce.
- iii. **Rigorous Raw Material Sourcing:** Prioritising the sourcing of raw materials with the highest standards.
- iv. **Hygienic Processing:** Maintaining cleanliness and hygiene in our processing facilities for excellent product quality.
- v. **Efficient Logistics:** Striving for efficiency in transportation and ensuring prompt delivery.
- vi. **Customer-Centric Service:** Offering customer service that is not only prompt but also highly responsive.
- vii. **Adherence to Regulations:** Strict adherence to all applicable laws and regulations.
- viii. **Safety-Conscious Environment:** Creating a work environment that prioritises safety and minimises impact on the environment.

Core Area 2: Quality Management System

2.1 QUALITY MANAGEMENT SYSTEM FRAMEWORK

Our Quality Management System Framework at Mewah serves as our guiding principle, emphasising the benchmarking of best practices across various manufacturing sites. It also plays a vital role in enhancing the capabilities of our personnel responsible for product development and innovation strategies.

Within our Quality Management System Framework, we concentrate on eight key focus criteria:

- i. **Mutually Beneficial Supplier Relations**
Establishing partnerships with suppliers that are beneficial for both parties.
- ii. **Customer Focus**
Prioritising our customers' needs and expectations.
- iii. **Leadership**
Providing strong and effective leadership within the organisation.
- iv. **People Involvement**
Encouraging the active participation of our people in decision-making processes.
- v. **Process Approach**
Implementing a systematic approach to our processes for enhanced efficiency.
- vi. **Systematic Approach to Management**
Employing a structured approach to overall management.
- vii. **Factual Approach to Decision Making**
Relying on factual information for making informed decisions.
- viii. **Continual Improvement**
Embracing a culture of continuous improvement across all aspects of our operations.



Core Area 2: Quality Management System

2.2 QA MANAGEMENT APPROACH STRATEGY



Ensuring the quality and safety of our products encompasses the entire journey, from sourcing raw materials to production, processing, and transportation. We are dedicated to fostering a company culture centered around continuous quality enhancement. To achieve this, we have implemented a comprehensive Quality Assurance ("QA") Management Approach Strategy aimed at elevating our quality capabilities and enhancing customer satisfaction.

In our QA management approach, we recognise the importance of a strategic framework to provide clear direction to our team. Firstly, we establish process measurement standards, define matrices, and clarify individual responsibilities within the

QA department. Secondly, we employ SMART benchmarks to systematically evaluate departmental performance.

Acknowledging the significance of effective delegation by managers, we prioritise ensuring that our leaders can assign responsibilities efficiently to their teams. This aligns with our succession planning strategy, a crucial element for our organisational development. Encouraging our team to consistently find ways to enhance cost-effectiveness and seek opportunities for improvement is integral to our quality management system.

The implementation of a standardised Total Quality Management ("TQM") approach across our manufacturing sites focuses on improving SOP,

processes, products, services, and workplace culture. Building upon this commitment, we set priorities and goals to facilitate continuous development within our QA department for the upcoming years.

Furthermore, we emphasise the importance of continuous training and development initiatives to equip our staff with the necessary skills and knowledge to uphold our quality standards. Regular audits and inspections are conducted to ensure compliance with regulatory requirements and identify areas for improvement. By embracing a culture of continuous improvement and innovation, we are committed to delivering products of the highest quality and safety to our customers.

**"NO COMPROMISE
IN TRANSITION:
QUALITY AND SAFETY
FOR EVERYONE."**



Core Area 2: Quality Management System

2.3 INTEGRATED GROUP QUALITY ASSURANCE NEWSLETTER

In 2023, the committee within the QA's Centre of Excellence rolled out the Group QA newsletter as part of our ongoing efforts to enhance transparency, collaboration, and a culture of continuous improvement within Mewah's quality assurance processes. This initiative is designed to ensure that all relevant stakeholders are well-informed about quality-related updates and ongoing progress of quality assurance activities, such as testing, defect tracking, and quality metrics. Through channels such as email and Viva Engage communication tools, we strive to keep our internal stakeholders informed and engaged.

As we look ahead, our goal is to expand the scope of the Group QA newsletter, transforming it into a comprehensive communication tool for sharing best practices, tips, and strategies to enhance quality across the organisation. Additionally, we intend to use the newsletter as a platform to spotlight successes and acknowledge individuals who have made noteworthy contributions to the field of quality assurance. By leveraging the newsletter as a means of knowledge sharing and recognition, we aim to further strengthen our quality assurance initiatives and drive continuous improvement within Mewah.



Core Area 2: Quality Management System

2.4 CUSTOMER-CENTRIC FOCUS

In our commitment to providing exceptional customer service at Mewah, we focus intently on understanding and exceeding customer expectations. Recognising the invaluable role of feedback in assessing organisational effectiveness, we leverage it to continually refine our products and services, striving for elevated customer satisfaction. This feedback encompasses inputs from both internal and external stakeholders, encompassing their concerns, compliments, and complaints related to Mewah's diverse range of products, services, and operational processes.

We have meticulously established a comprehensive SOP to ensure the swift and effective resolution of customer feedback. This SOP serves as a guiding framework, outlining the systematic process for initiating, receiving, addressing, and maintaining feedback and customer complaints. It emphasises the importance of seamless interdepartmental communication, fostering efficiency throughout the resolution process. Our overarching objective is to promptly address and rectify all customer complaints, thereby preventing the recurrence of non-conformities and maintaining the highest standards of quality and service.

As part of our strategic approach, we have incorporated detailed procedures in the SOP related to customer handling, particularly focusing on product quality concerns. This includes defining specific timelines for responding to customer complaints and introducing standardised complaint forms to streamline the resolution process. As a testament to our commitment to innovation, we have successfully implemented electronic versions of the Customer Complaint Form and Sample Requisition Form, enhancing the efficiency and accessibility of our customer feedback mechanisms.



Customer service-oriented culture

A company focuses on its customers, their requirements, and needs. It values them over anything else, responds to them quickly and efficiently.



Customer-first approach

A company that will care about customers and their needs and only then about its own benefit.

Core Area 3: Consumer Health and Well-being

3.1 HEALTHIER CHOICE

In recent times, we have observed a growing desire among consumers for healthier food options, reflecting an increased emphasis on nuanced attributes of health and wellness that align with their lifestyle preferences. As Mewah continues its journey of evolution, we remain attentive to these shifting consumer demands. Our unwavering commitment is to proactively address these preferences, consistently striving to develop and offer healthier products that resonate with our valued consumers' evolving needs and expectations.

3.1.1 COLLABORATION WITH SINGAPORE'S HEALTH PROMOTION BOARD

In our ongoing partnership with Singapore's Health Promotion Board ("HPB") since 2017, we have worked collaboratively to develop cooking oil with reduced saturated fats, promoting a healthier option for consumers. Presently, Mewah's cooking

oil proudly bears the HPB-approved Healthier Choice symbol, available at leading supermarkets. This symbol serves as a convenient marker for consumers to identify products that contribute to their well-being. Our enduring commitment is to persist in championing healthier cooking oil options, with sustained emphasis on research and development initiatives and continued investment in this vital area.



Lower in Saturated Fat



Core Area 3: Consumer Health and Well-being

3.1.2 PRODUCTION OF LOW 3-MCPD AND LOW GE PALM OIL

In response to growing concerns about 3-monochloropropanediol ("3-MCPD") and Glycidyl Esters ("GE") in the palm oil industry, we acknowledge their classification as food processing contaminants, potentially harmful to human health. In 2018, the European Food Standards Authority ("EFSA") revised safety standards for 3-MCPD and GE levels, prompting our proactive approach.

Recognising consumer worries regarding food safety and health implications in our palm oil products, we are committed to addressing these concerns. Our strategies involve minimising 3-MCPD precursors and GE levels by optimising refinery facilities and implementing best practices in agriculture.

Collective efforts since 2021 encompass:

- i. Launching a CPO washing plant in major refineries to produce low 3-MCPD palm oil.
- ii. Outfitting our facilities with the necessary tools for sample analysis, ensuring compliance with safe limits before reaching consumers.
- iii. Collaborating with suppliers through capability-building workshops to strengthen our collective commitment to safety and quality.

3.1.3 MINERAL OIL HYDROCARBON IN PALM OIL

Addressing the growing concern surrounding mineral oil hydrocarbon ("MOH"), specifically mineral oil saturated hydrocarbons ("MOSH") and mineral oil aromatic hydrocarbons ("MOAH") in agricultural raw materials, such as vegetable oils found in products like soy and sunflower, is imperative. These contaminants can potentially enter the food supply through various channels, including packaging materials, additives, and storage.

Since 2018, European Governments have been deliberating on regulations to control MOSH and MOAH levels in palm oil. Concurrently, certain food companies have proactively set safe limits, starting from 2020. Our commitment is to minimise MOSH and MOAH levels in the raw materials we source. It is crucial to note that these contaminants cannot be removed through physical refining, highlighting the necessity for stringent source control.

To strengthen the involvement of QA in fostering partnerships with suppliers to secure top-quality feedstock, encompassing considerations such as chloride, MOSH/MOAH, we have undertaken a series of initiatives.

This involves close collaboration with the QA team, creating a synergy that enhances our collective understanding and commitment to quality objectives. Additionally, we are actively engaged in conducting presentations, site audits, and participating in workshops with our valued suppliers. These activities aim to foster a deeper connection, share knowledge, and align our quality standards for the betterment of our entire supply chain.

Demonstrating our commitment, the QA team has implemented significant advancements in this direction. We have standardised audit questionnaires to ensure a consistent and thorough assessment process. Notably, we successfully audited over 20 palm oil mills in the year 2023. This comprehensive approach is pivotal in guaranteeing a meticulous and effective quality control strategy, reinforcing our dedication to the highest standards across our operations.

Core Area 3: Consumer Health and Well-being

3.2 CODE OF PRACTICE

Our Code of Practice ("CoP") at Mewah serves as a comprehensive guide outlining the fundamental principles and procedures that underpin the standards and quality of our products. It acts as a cornerstone document, shaping the foundation for our robust Quality Management System ("QMS"). This framework ensures a meticulous approach to upholding our product standards and quality.

Not only is the CoP a crucial reference for the development and implementation of our QMS, but it also functions as an internal communication channel. Through this document, we promote and disseminate best practices across our organisation, fostering a culture of continuous improvement.

In alignment with our commitment to quality, the CoP includes strategic action plans within our manufacturing processes. These plans are geared towards instigating positive transformations in the production of palm oil with low MOSH and MOAH. The key initiatives encompass:

- i. Conducting a thorough review of our entire value chain, from upstream to downstream, to establish good manufacturing practices. This includes implementing timely preventive maintenance in machinery, equipment, logistics, and storage facilities.
- ii. Identifying and addressing potential sources of known contaminants at every stage of our manufacturing processes.
- iii. Effectively managing and mitigating all identified sources of contaminants to ensure the production of high-quality and safe products. These measures collectively demonstrate our proactive approach to maintaining the integrity of our products and upholding the highest standards across our operations.

3.3 MOH ENGAGEMENT WORKSHOP AND COMPLIANCE SURVEY

We are intensifying our initiatives to foster knowledge-sharing opportunities within our industry regarding MOH contaminants. In 2022, we conducted the second virtual MOSH and MOAH supplier engagement workshop, aiming to disseminate the latest insights on MOSH and MOAH, industry regulations, and collaboratively devise action plans with our suppliers to mitigate potential sources of MOH in our crude raw materials.

Concurrently, we introduced a MOSH and MOAH compliance survey directed at our major suppliers' group. This survey serves the purpose of gaining a deeper understanding of our suppliers' manufacturing practices and encouraging the adoption of good milling practices. Analysing the survey responses enabled us to delineate our suppliers' processes effectively. This, in turn, empowered us to engage proactively with our suppliers, addressing specific non-conformances or limitations in their processing plants.

An impactful outcome of our engagement efforts is the successful persuasion of the majority of our major suppliers' group to transition from using non-food grade lubricants/special fluids to food-grade lubricants falling under the H1 category. This transition is implemented at all critical control points within the production plant where lubricants/grease may come in contact with processing oils. This achievement underscores our commitment to promoting and adhering to the highest standards in our supply chain, contributing to the overall safety and quality of our products.

Core Area 4: Quality and Sustainability Certifications

We understand that certification serves as tangible evidence of our products' adherence to relevant standards, backed by an ongoing programme of factory inspections. This not only assures our consumers and customers of the high quality, safety, and sustainability of our products but also reflects our commitment to excellence.

All of Mewah's palm oil refineries in Malaysia hold accreditation under the Food Safety System Certification Scheme ("FSSC") 22000, a standard benchmarked by the Global Food Safety Initiative ("GFSI"), and the Good Manufacturing Practices ("GMP"). These certifications cover various aspects, including production facilities, storage, transport, trade, and monitoring activities, ensuring a comprehensive commitment to food safety.

Moreover, our dedicated teams actively implement the HACCP system across our factories, outlining stringent requirements for food safety control. In line with our sustainability goals, our refineries boast multiple certifications, including RSPO Supply Chain certification, MSPO certification, ISCC certification, and membership in SEDEX with a successful ethical audit SMETA. These certifications underscore our holistic commitment to quality, safety, and ethical business practices.

"LEAVING NO ONE BEHIND IN OUR COMMITMENT TO RESPONSIBLE TRANSITIONS."



4.1 FOOD SAFETY CAMPAIGN

At Mewah, we take immense pride in our ongoing commitment to ensuring the highest standards of food safety.

We recently showcased this commitment through the Mewah Group food safety campaign, held in September 2023, themed "food standards save lives." This event served as a testament to our dedication to excellence in food safety and quality.

The food safety campaign was a multifaceted initiative, featuring a range of engaging activities designed to educate and involve our stakeholders. These activities collectively aimed to create a dynamic and immersive environment, promoting a deep understanding of the critical aspects of food safety. While our training sessions covered a spectrum of pivotal topics, ensuring a holistic approach to food safety education. These sessions were not just informative but also interactive, encouraging participation and facilitating a two-way dialogue between our experts and the participants.

Through this initiative, we sought not only to uphold our commitment to the highest food safety standards but also to foster a culture of continuous improvement and awareness within our organisation and beyond. We firmly believe that by investing in such educational campaigns, we contribute not only to the well-being of our consumers but also to the broader community.



Core Area 4: Quality and Sustainability Certifications



Malaysian Sustainable Palm Oil

The Malaysian Sustainable Palm Oil ("MSPO") Certification Scheme, serving as the national standard in Malaysia, applies to oil palm plantations, both independent and organised smallholdings, as well as palm oil processing facilities. It sets forth the criteria against which certification is granted based on the MSPO standards.

Presently, all our refineries and the biodiesel plant at Mewah are proudly certified under the MSPO Supply Chain Certification Standard ("SCCS"), adhering to the two supply chain models: SG and MB. The MSPO SCCS, meticulously crafted, aims to instil confidence and credibility in our customers and consumers, assuring them that our palm oils of Malaysian origin are cultivated sustainably.

In a notable achievement in 2019, our refinery, Mewaholeo Industries Sdn Bhd, earned the distinction of being the first Malaysian refinery to export MSPO-certified palm oil to a prominent Japanese food company. This milestone underscores our commitment to sustainable practices in the palm oil industry.



International Sustainability & Carbon Certification

The International Sustainability & Carbon Certification (ISCC) stands as a comprehensive international certification system encompassing diverse bio-based feedstocks and renewables. It caters to a wide range of markets, including bioenergy,

4.2 SUSTAINABILITY CERTIFICATION



Roundtable on Sustainable Palm Oil

Founded in 2004, the Roundtable on Sustainable Palm Oil ("RSPO") stands as a collaborative organisation, bringing together stakeholders spanning seven sectors of the palm oil industry. These sectors encompass oil palm producers, processors or traders, consumer goods manufacturers, retailers, bank/investors, and environmental and social NGOs. RSPO's mission is to formulate and implement global standards for sustainable palm oil, marking

a significant contribution to improved management practices and a heightened focus on sustainability.

Since 2008, we have actively participated as a member of RSPO, positioning ourselves as early advocates for sustainable palm oil practices. Our commitment is further underscored by being among the pioneering refineries to attain RSPO Supply Chain Certification ("SCC"). Presently, all our refineries proudly hold RSPO SCC certifications. Our palm products adhere to the principles of Segregation ("SG") and Mass Balance ("MB") supply chain models, reflecting our unwavering dedication to sustainable and responsible palm oil practices.

Core Area 4: Quality and Sustainability Certifications

food, feed, and chemicals. This certification system integrates sustainability criteria, emphasising the reduction of GHG emissions, responsible land use, protection of natural biospheres, and social sustainability.

Proudly, our primary refineries and biodiesel plant carry the ISCC certification, aligning with the stringent requirements of the European Union's Renewable Energy Directive ("RED"). This certification underscores our commitment to sustainable practices, ensuring our operations adhere to global standards.

In a noteworthy achievement in 2020, Mewah Datu Sdn Bhd, one of our refineries, emerged as the first Malaysian refinery to export ISCC-certified waste/residue palm oil products to a prominent global biofuel company. This milestone demonstrates our dedication to advancing sustainability practices in the palm oil industry on an international scale.

Sedex Member

SEDEX SMETA Compliance

SEDEX (Supplier Ethical Data Exchange) stands as a non-profit, member-driven organisation, collaborating with both buyers and suppliers to enhance responsible and ethical business practices in global supply chains. Serving as a global certification benchmark for human rights, SEDEX aids businesses in operating responsibly and sustainably, ensuring the protection of workers and the ethical sourcing of materials.

At our major refineries within Mewah, we have proudly held SEDEX certification since 2014. This certification underscores our commitment to responsible business practices, aligning with SEDEX's rigorous standards for social compliance. We remain dedicated to upholding the principles outlined in the SEDEX Members Ethical Trade Audit ("SMETA"), which comprehensively assesses our sites based on labour standards, health and safety, environmental sustainability, and business ethics.

The four pillars of SMETA: Labour Standards, Health & Safety, Environmental Sustainability, and Business Ethics serve as guiding principles for our operations, ensuring a holistic approach to ethical trade. We are steadfast in our resolve to maintain these standards and further contribute to responsible and sustainable business operations.



Hazard Analysis and Critical Control Points

In our commitment to uphold stringent product quality and food safety standards at Mewah, all our manufacturing sites adhere to the Hazard Analysis and Critical Control Points ("HACCP") certification standard. This certification framework meticulously addresses chemical, physical, and biological hazards, employing preventive measures across the entire spectrum of our operations – from raw material production and procurement to handling, manufacturing, distribution, and the final product.

Embedded within the HACCP plans are seven fundamental principles that serve as proactive measures to prevent hazards. These principles encompass hazard analysis, identification of critical control points, establishment of critical limits, implementation of monitoring procedures, execution of corrective actions, verification procedures, and comprehensive record-keeping and documentation. This ensures a robust and comprehensive approach to maintaining the highest standards of product quality and food safety throughout our processes at Mewah.



ISO 9001:2015

We embrace the ISO 9001, an internationally recognised Quality Management System ("QMS"), to provide assurance to our valued customers. This system undergoes continuous evaluation and approval by accredited certification bodies. Integrating the robust ISO 9001 framework into our operations serves as a solid foundation for our business. Through this, we steadfastly pursue enhanced efficiency and productivity in our manufacturing processes, embodying our commitment to delivering quality products and services.

Core Area 4: Quality and Sustainability Certifications



FSSC 22000

Embracing the FSSC 22000, an ISO-based food safety management system endorsed by the Global Food Safety Initiative ("GFSI"), we establish a comprehensive framework to adeptly manage our food safety responsibilities. The certification underscores our commitment to ensuring a robust Food Safety Management System across all our refineries. This signifies that each of our manufacturing sites adheres to the stringent requirements, assuring our customers of the highest standards in food safety.



Kosher

Securing the esteemed Kosher Certification involves a thorough inspection by a rabbinic agency, meticulously verifying the ingredients, production facility, and the entire production process. This ensures the absence of any trace of non-kosher substances and aligns with the biblical precepts of the Jewish religion. The Kosher Certified symbol serves as a testament to our commitment to meeting all Kosher law's requirements, assuring consumers that both the product and its production adhere strictly to these standards. Presently, every one of our Mewah factories proudly holds the Kosher certification. Our products have been certified, offering consumers the confidence to enjoy them safely, not only during regular times but also during the Pareve and Passover seasons.



Halal

We take pride in obtaining Halal certification, a mark that validates our commitment to producing products in adherence to the regulations set by the Islamic Council. This certification is particularly relevant to various food items, including meat products, milk, canned goods, and additives. In the case of meat products, Halal certification assures that the animals undergo a single-cut slaughter, complete bleeding, and the meat remains uncontaminated by non-Halal processes, particularly pork.

At present, every Mewah factories holds accreditation for Halal certification, signifying our dedication to meeting the standards prescribed by the Islamic Council. Our products proudly bear the Halal food label, ensuring consumers of their adherence to Halal principles.

4.3 LEADING THE WAY IN SUSTAINABLE BIODIESEL PRODUCTION

At Mewah, we are committed to promoting environmental responsibility and offering sustainable fuel options. Biodiesel is a key aspect of this commitment, and we take great pride in exceeding industry standards to ensure the highest quality product.

i. Exceeding Expectations:

Our biodiesel surpasses both the Malaysian standard ("MS 2008") and the European standard ("EN 14214"), guaranteeing seamless compatibility with all internal combustion engines used in transportation. We go beyond standard biodiesel by producing food and pharmaceutical-grade refined glycerin, adhering to stringent USP, EP, and BP standards, ensuring maximum purity and versatility.

ii. Expanding Sustainability:

We recognise the importance of waste reduction; we have extended our feedstock options to include used cooking oil ("UCO") and POME. This not only helps divert waste from landfills but also delivers waste-based biodiesel with significantly GHG emissions compared to conventional crop-based fuel.

Today, we remain at the forefront of sustainable biodiesel production by exceeding standards, focusing on waste reduction, and prioritising environmental responsibility.



FOCUS AREA 4:

VALUING OUR PEOPLE



Our Commitment and Progress:



Our Key Sustainability Efforts:

We provide a range of health initiatives to support our employees and the surrounding communities in maintaining a healthy lifestyle. These include health awareness programmes and sporting activities.



Our Key Sustainability Efforts:

We proactively promote gender equality and empower women, which aligns with our values and brings tangible business benefits. By fostering diversity across our supply chain and within our workforce, we enrich our pool of experience and expertise.



Our Key Sustainability Efforts:

At the core of our success lies our human capital. We are committed to fostering sustained, inclusive, and productive employment for our employees. This includes providing fair compensation, ensuring a safe working environment, and offering social protection.



Our Key Sustainability Efforts:

Our long-term sustainability goal is to reduce inequality. Through our Human Rights and Labour Policy, we strive to empower and promote all employees' social and economic inclusion, regardless of age, gender, race, ethnicity, religion, or other status. We leverage our influence within our supply chains, connecting us to millions of people, to advocate for equality and human rights in all our operations.

Mewah recognises that our employees are the company's greatest asset to grow the business and achieve company goals. This drives our approach to attract, develop, and retain the best people, providing them with encouragement, stimulus and making them feel that they are an integral part of the company's mission. We aim to provide the best for our employees and guide them through to develop their careers.

We divide this focus area into three sub-sections: Social, Training and Development, and Health and Safety.



Core Area 1: Social

At Mewah, our commitment to equality extends across all levels of our organisation. We firmly believe in providing fair and equitable opportunities to every employee, regardless of gender, race, nationality, religion, age, marital status, ethnicity, union membership, or caste. Our approach is centred around our people, ensuring their well-being, safety, and continual growth.

To uphold these principles, we have implemented policies and practices that promote inclusivity and diversity in our workplace. We actively foster an environment where everyone feels valued, respected, and empowered to contribute their best. Our efforts go beyond mere compliance with legal requirements; we strive to create a culture of inclusiveness where

diversity is celebrated and leveraged as a strength.

We prioritise the health and safety of our employees, implementing robust measures to ensure their well-being in every aspect of their work. Additionally, we invest in ongoing training and development programmes to enhance the capabilities of our workforce,

enabling them to thrive and succeed in their roles.

By embracing diversity, fostering inclusivity, and prioritising the well-being and development of our employees, we aim to create a workplace where everyone can excel and contribute to our collective success.

“TRANSITIONING TOGETHER: EMPOWERING EVERY JOURNEY.”



Core Area 1: Social

1.1 HUMAN RIGHTS AND LABOUR POLICY

Mewah's Human Rights and Labour Policy, along with our Code of Ethics, serve as the cornerstone of our

employment framework. These documents not only outline our employment policies but also provide guidance for our actions, ensuring that our operations are aligned with the Group's ethical principles. They serve as

essential reference points in our employees' and contractors' daily professional lives, reinforcing our commitment to upholding human rights, promoting fair labour practices, and fostering a culture of integrity.

Mewah Human Rights and Labour Policy

1. No Forced Labour and Free Choice of Employment	<ul style="list-style-type: none"> i. No forced, bonded (including debt bondage) or indentured labour and slave labour, or human trafficking. ii. Ethical recruitment.
2. Non-Discrimination in Employment	<ul style="list-style-type: none"> i. No discrimination against our employees based on race, colour, age, gender, sexual orientation, ethnicity, disability, pregnancy, religion, political affiliation, union membership or marital status.
3. Non-Exploitation of Child Labour and Protection of Children's Rights	<ul style="list-style-type: none"> i. No hiring of child labour under any circumstances. ii. Protection of children's rights and their welfare. iii. Young employees between the age of 16 to 18 years do not work at night and are not exposed to hazardous working environment.
4. Freedom of Association and Collective Bargaining	<ul style="list-style-type: none"> i. Our employees have their rights to form, join, or not to join a trade/labour union of their choice, and to bargain collectively in support of their mutual interests without fear of reprisal, intimidation, or harassment.
5. Compliance with Laws & Regulations in Working Hours, Benefits, and Wages	<ul style="list-style-type: none"> i. We respect international labour standards (ILO), including the prohibition of forced labour, child labour, and any form of exploitation. ii. We adhere to the stricter applicable local laws & regulations, and industry standards, relating to minimum wages, working hours, overtime, and employee benefits. iii. Employees must not work more than 60 hours a week, including overtime, on a regular basis (or more than the limits on regular hours and overtime allowed by local laws and regulations). iv. We provide a safe and healthy workplace. v. We support employees in continuously developing their skills and capabilities and providing opportunities for career advancement.
6. Supply Chain Responsibility & Community Engagement	<ul style="list-style-type: none"> i. We identify and address potential human rights risks within our supply chain and work closely with our suppliers and partners to ensure that they also uphold human rights principles and comply with our requirements. ii. We engage with the communities in which we operate, respecting their cultures, customs, and rights. We strive to create positive social impacts and contribute to sustainable development, taking into account locals' needs and aspirations.
7. Human Treatment and Uphold Gender Equality	<ul style="list-style-type: none"> i. We protect our employees from any acts of physical, verbal, sexual, or psychological harassment, bullying, abuse, or threats in the workplace. ii. We do not use nor will tolerate any form of threat and inhuman treatment including discrimination, sexual harassment, sexual abuse, corporal punishment, mental or physical coercion, or verbal abuse of our employees.
8. Implementation and Continuous Improvement	<ul style="list-style-type: none"> i. We provide training and awareness programs for all employees to educate them on their rights as employees. These includes information on labour laws, workplace rights and avenues for reporting grievances. ii. We have put in place dedicated teams and committees who are responsible for the effective implementation of this policy. They are tasked with monitoring compliance, addressing concerns, and continuously improving our practices. iii. We have established robust processes and systems to identify potential negative impacts on workers' rights throughout our business operations.

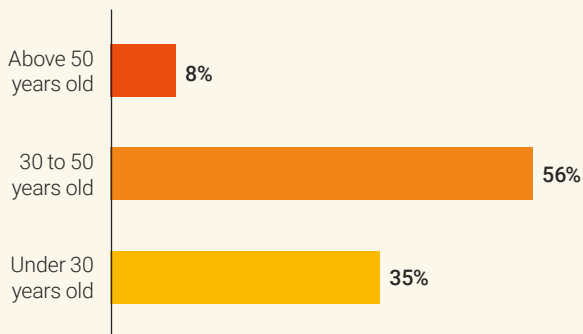
Core Area 1: Social

1.1.1 EMPLOYEE PROFILE OF OUR WORKFORCE

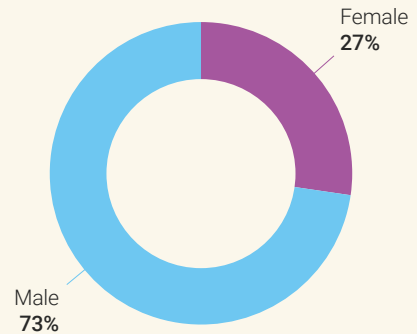
Our 4,491 employees are spread across three countries: Malaysia, Indonesia, and Singapore. 78% of our workforce are permanent, while 22% are temporary.



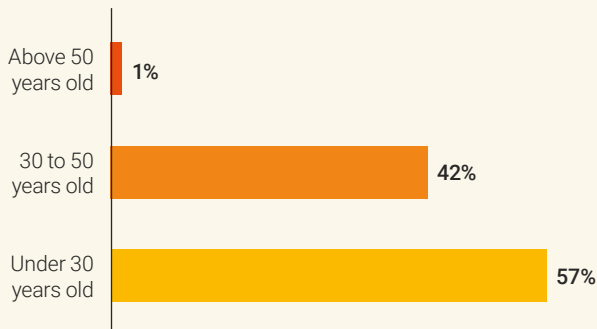
Current Employees by Age Group



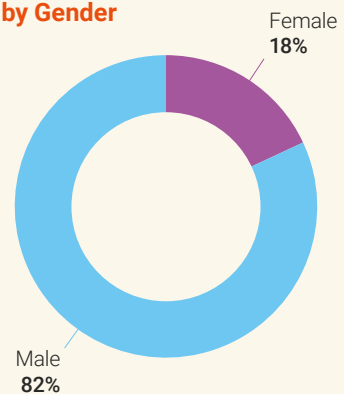
Current Employees by Gender



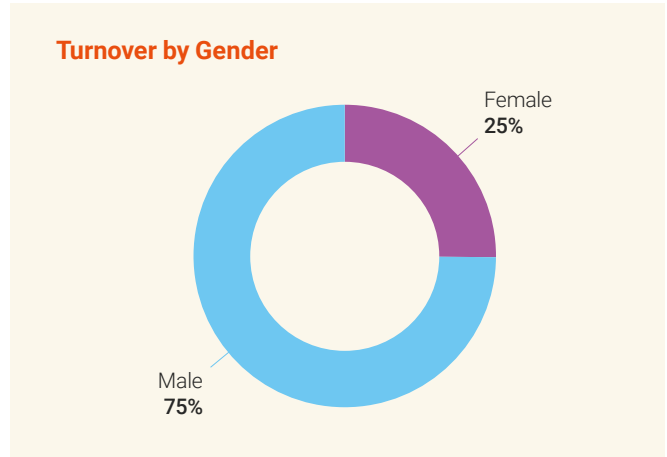
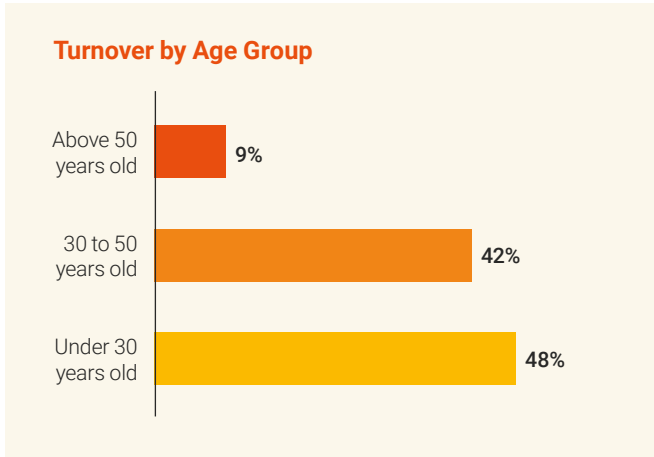
New Hires by Age Group



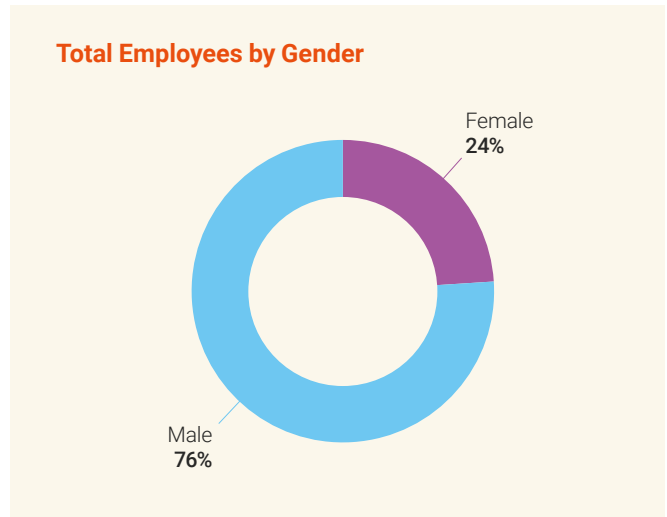
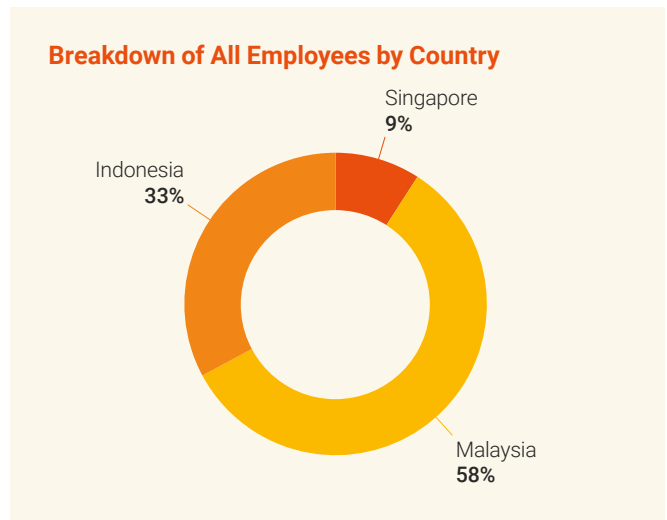
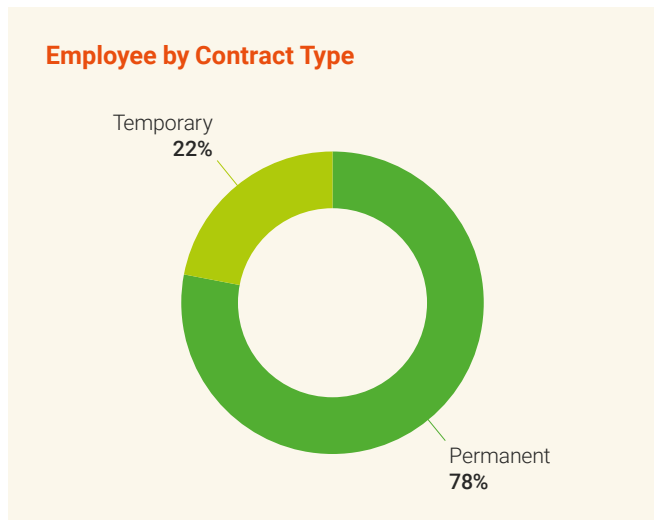
New Hires by Gender



Core Area 1: Social

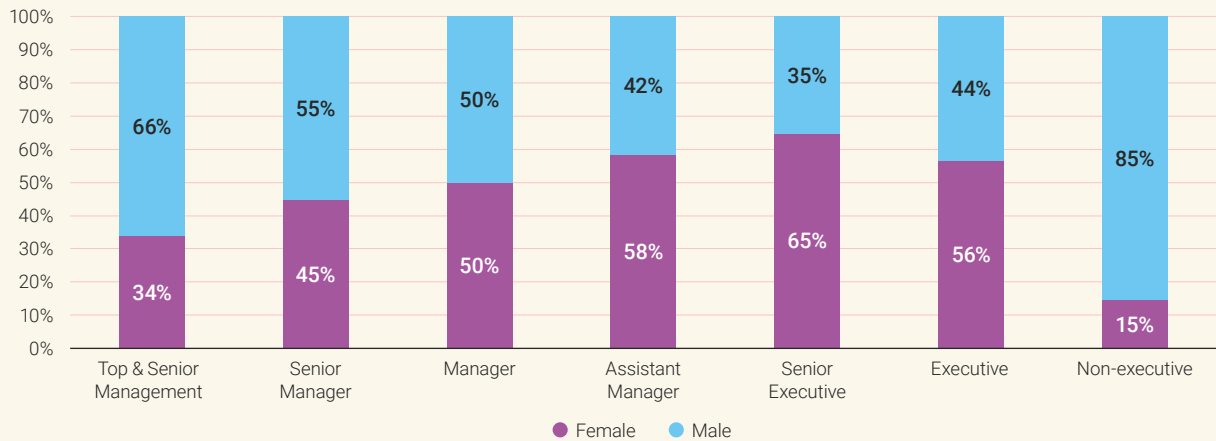


Total employees: **4,491**

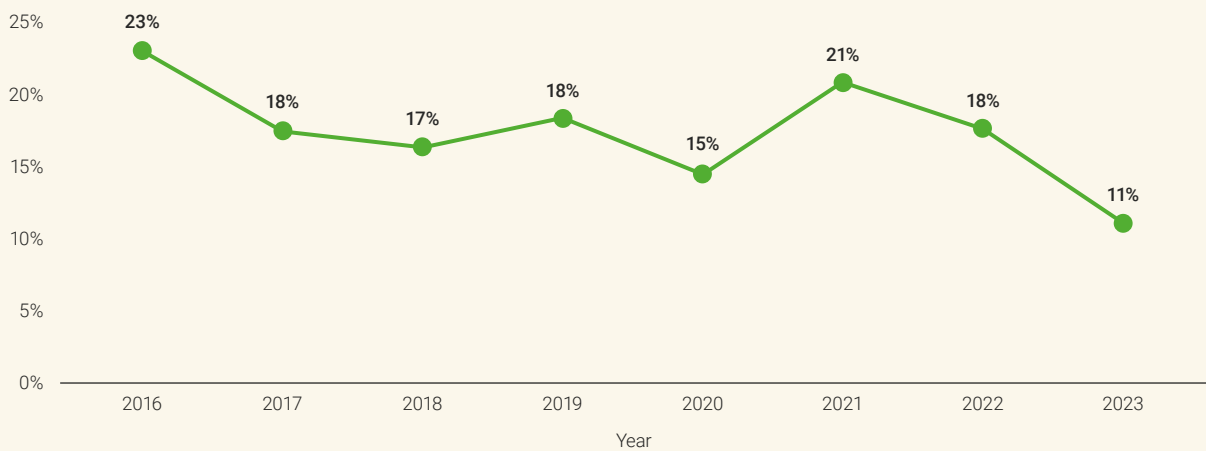


Core Area 1: Social

Breakdown of Permanent Employees by Designation and Gender



Permanent Employee Turnover Rate



1.1.2 SELF-SOCIAL RISK ASSESSMENT

We have developed a comprehensive human rights due diligence tool to ensure the effective implementation and adoption of our human rights and labour rights policies. This tool serves as a framework for addressing social challenges within our industry and identifying any existing gaps in our operations.

Social Risk Focus Areas	Social Aspects
Children	Addressing Child Labour Concerns
Community Support	Corporate Social Responsibility Initiatives
Fair Pricing	Supply Chain & Pricing Practices
Living Conditions	Improving Accommodation Standards
Social Management System	Ensuring Legal Compliance and Effective
Work Conditions	Enhancing Recruitment Processes, Ensuring Fair Wages & Compensation Standards, and Upholding Workers' Rights

Core Area 1: Social

The assessment process involves collaboration between our Sustainability Team and Human Resource ("HR") personnel, who conduct thorough reviews of documentation, interviews with workers, and on-site audits. Through these methods, we aim to gain a holistic understanding of our social performance and identify areas where improvements can be made.

By aligning our assessment with national and international standards, conventions, and agreements, we are able to benchmark our performance and track progress over time. This allows us to remain in compliance with internationally proclaimed human rights principles, such as those outlined in the UN Global Compact.

One area of particular focus for us is labour practices and standards. We continuously evaluate our approaches, especially concerning the hiring of foreign workers, to ensure that they align with best practices and meet the needs of our workforce. Regular reviews of our policies and practices are essential to identifying opportunities for enhancement and maintaining our commitment to social responsibility.

1.2 GENDER EQUALITY POLICY

In 2021, we implemented an advanced Gender Equality Policy, that aims to provide a conducive working environment that is characterised by equality and mutual respect. The policy lays out our commitment to strive for workplace diversity and inclusion as we work towards an employment that is free from discrimination based on gender, and where all our employee

can fulfil their potentials unhindered by discriminating laws, economic and social structures. Building upon this commitment, we are setting new basis of recruitment, hiring, placement, development, training, compensation, and career advancement in Mewah that is strictly based on qualifications, performance, skills, and experience.

Mewah Group Gender Equality Policy

The Women's Empowerment Principles:

1. Establish high-level corporate leadership for gender equality.
2. Treat all women and men fairly at work – respect and support human rights and non-discrimination.
3. Pay equal wages for equal work and experience regardless of employee's gender.
4. Provide fair parental leave policy to enable mothers and fathers in finding a functional balance between their work and personal life.
5. Provide public speaking opportunities for female employees both internally and externally.
6. Ensure high achieving women at workplace are recognised equitably in succession planning.
7. Promote equality through community initiatives and advocacy.
8. Measure and publicly report on progress to achieve gender equality.

Please find detailed information in Mewah's [Gender Equality Policy](#).

1.2.1 EMPLOYEE GENDER PROFILE OF OUR WORKFORCE

Mewah has a larger proportion of male employees due to the operational nature of our work. Nevertheless, both genders are given equal consideration in the recruitment process.

Amplifying the Female Voice at Workplace

Women are key significant contributors who play a significant role in contributing their effort and passion towards Mewah's shared success. According to our employment data, women make up 27% in our workforce, and 34% of our senior management team are women.

Mewah strives to grow these numbers and promote gender equality at the workplace and balance female representation in each employment category.

International Women's Day

The International Women Day on 8th March celebrates the advancement of women and appreciation of the multifaceted roles that women play in our families, workplaces, and communities. At Mewah, we recognised and celebrate woman as they play a significant role in contributing their effort and passion to unlock new achievements and milestones for the company.

Core Area 1: Social

1.3 ANTI-DISCRIMINATION POLICY

In 2023, we introduced our company-wide **Anti-Discrimination Policy**, reinforcing our commitment to fostering a workplace culture that values and respects every individual. The primary aim of this policy is to create a professional environment where all employees have equal opportunities, free from any form of discrimination. At Mewah, we believe that every employee deserves to work in an atmosphere that promotes fairness and inclusivity.

Our policy mandates that all interactions within the organisation are conducted with respect and dignity, devoid of any bias or prejudice. We uphold a zero-tolerance stance against discrimination of any kind and are dedicated to promptly addressing and investigating all reported incidents or complaints.

Through our Anti-Discrimination Policy, we strive to cultivate a workplace where diversity is celebrated, and everyone feels empowered to contribute their unique perspectives and talents to our shared goals.

1.4 WORKPLACE SEXUAL HARASSMENT POLICY

In Mewah, we do not use nor will tolerate any form of threat and inhuman treatment, including discrimination, sexual harassment, sexual abuse, corporal punishment, mental or physical coercion, or verbal abuse of women, workers, and the community.

We have put in place a **Workplace Sexual Harassment Policy** in our employee handbook, intended to provide employees with a basic introduction to understand that all employees have a legal right to a workplace free from sexual harassment and how the Group combats sexual harassment in furtherance of the Group's commitment to creating a safe, healthy and harassment-free work environment for all employees. Together with the Whistleblowing Policy and Grievance Mechanism to address workplace-related issues, including gender-based issues.

In 2022, we provided training via webinar on the Prevention of Workplace Sexual Harassment to all our employees, providing them with an overview of the Workplace Sexual Harassment Policy and a better understanding of their employees' rights, forms of sexual harassment, and measures to combat sexual harassment in the workplace.

1.5 CODE OF ETHICS

We have in placed Code of Ethics to help our employees to act in accordance with the company's primary values and ethical standards:

- i. Comply with laws, rules, and regulations.
- ii. To maintain confidential, proprietary information
- iii. To have no conflict of interest
- iv. Fair dealing
- v. No insider trading
- vi. Cannot accept gifts, bribes, and kickbacks in dealings with stakeholders.

The Code of Conduct is codified in our employee handbook.

1.6 ANTI-BRIBERY & ANTI-CORRUPTION POLICY

Mewah Group is committed to continually improving its policies and procedures relating to anti-bribery and corruption. We take a proactive approach to ensure compliance with all applicable Anti-Bribery and Anti-Corruption laws.

In year 2020, we launched our **Anti-Bribery & anti-Corruption (ABC) Policy** and conducted training to all our employees. In 2023, 6% of our employees completed anti-bribery and anti-corruption training. We aim to enrol all employees in at least one session of this training by 2024.

Core Area 1: Social

1.7 WHISTLEBLOWING POLICY

At Mewah Group, we uphold the highest standards of corporate compliance and ethical conduct. We recognise the vital role our employees play in upholding these standards and fostering a culture of integrity within our organisation. To promote transparency and accountability, we have established a Whistleblower Protection Policy.

This policy encourages employees to report any instances of malpractice, illegal activities, or omissions by current or former employees. We strive to create an environment of openness and trust, where employees feel empowered to raise concerns without fear of retaliation.

Our Whistleblowing Policy is overseen by a dedicated committee led by senior management. All reports received are thoroughly reviewed

and, if necessary, investigated by the committee. We ensure strict confidentiality throughout the investigation process, always protecting the identity of the whistleblower.

We are committed to maintaining a workplace free from harassment or victimisation of whistleblowers. By fostering a culture that values integrity and accountability, we aim to safeguard the interests of our employees and the reputation of our organisation.

Recognition in Inaugural Singapore Board Diversity Index

The inaugural Singapore Board Diversity Index launched by Willis Towers Watson, developed in partnership with the Singapore Institute of Directors ("SID"), tracks and identifies Singapore-listed companies that embrace diversity on their corporate boards.

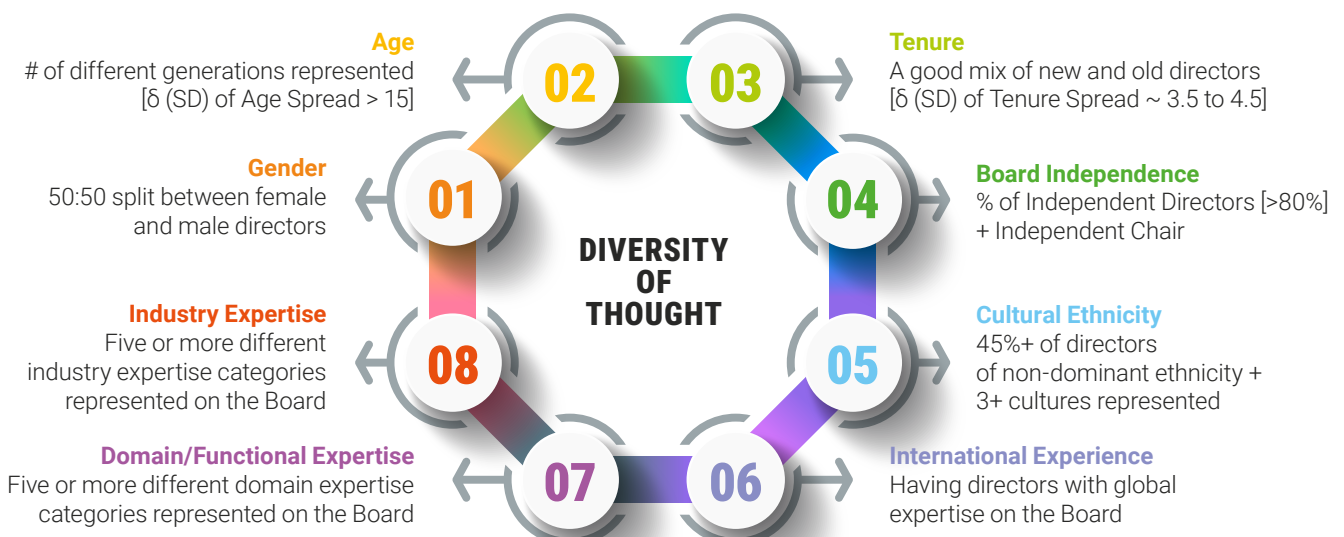
Mewah International Inc is honoured to be recognised in the inaugural Singapore Board Diversity Index. The Company's Board was ranked top among the Mid-Cap Companies category and fourth among all 704 companies with primary listing on the SGX.

Mewah strongly believes that Board diversity enables the Group to benefit from different perspectives and experience which each Director brings to the Board deliberations.

These are benchmarked against eight dimensions:

1. Gender
2. Age
3. Tenure
4. Board independence
5. Cultural ethnicity
6. International experience
7. Domain expertise
8. Industry knowledge

Key Dimensions of Singapore Board Diversity Index



Core Area 2: Talent Management

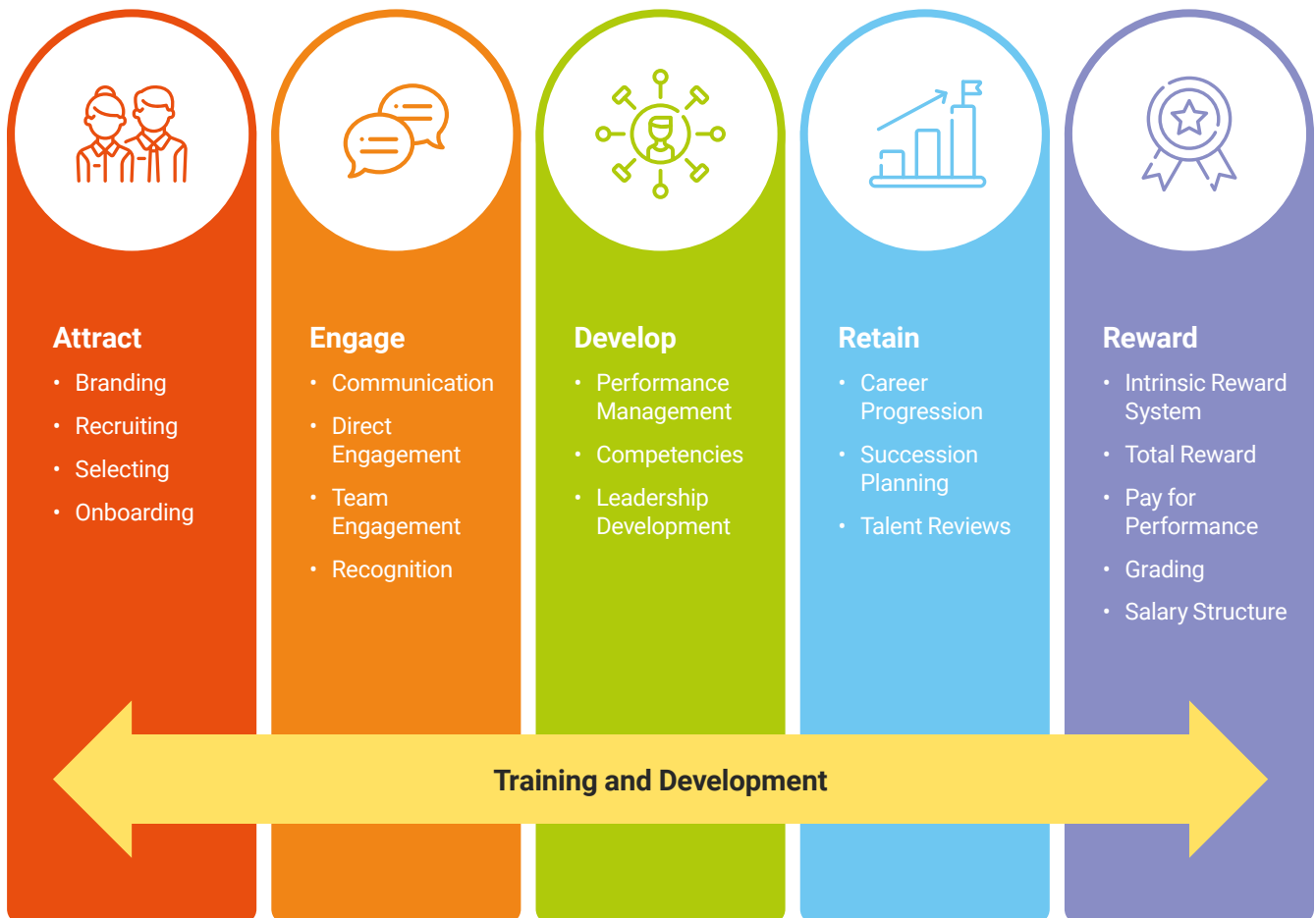
2.1 TRAINING AND DEVELOPMENT

We continuously assess, develop, and strengthen our human capital in order to ensure that we have the right competencies, capabilities, and passion to drive our mission and to actualise our vision. Human talent is one of the most important resources that the company has. We believe that our people are our most powerful catalyst for growth. By developing and investing in our employees, we are

creating important propellers and foundations for our future growth. The company will only succeed by having employees who are willing to invest their time and energy into the growth of the company.

Mewah is committed to grow with our people and make the company a vibrant workplace. We provide our employees with a work environment that supports professional and personal development, offers a variety of career opportunities, and creates a high-performance and collaborative team.

All employees undergo an annual performance review, which also serves as a channel for employees to discuss their career aspirations, work satisfaction, and developmental needs. These reviews also serve as a useful tool for management to identify and develop individual talent, as well as to recommend training to close any skills gaps.



Core Area 2: Talent Management

2.2 TRAINING AND EDUCATION

Training and education are investments in human capital that benefit both employee and employer. We support our employees in their work and career goals by identifying training needs and development opportunities. The most important form of development is on the job training whereby the supervisor will identify key stretch goals and regular sit-downs with the employee to ensure consistent feedback on their key objectives. We have designed training and education programmes which aim to equip our employees with relevant skill sets and competencies for their roles and responsibilities. We aim to give opportunities to every employee to realise their potential and pursue their careers with Mewah.

Training opportunities should be accessible to all employees, offering convenient access to learning materials anytime, anywhere. With this principle in mind, we launched the first Online Learning Management System in 2021, as part of our ongoing commitment to enhance employee development. iLearning Mewah is a user-friendly, cloud-based, and mobile learning platform designed to optimise training outcomes for all employees by maximising the effective use of their time.

i-Learning Platform – Let us learn Mewah



Efforts are underway to enrich the platform's content, covering a wide range of topics including both soft and hard skills, as well as compliance training. This initiative reflects our dedication to investing in our staff and providing them with valuable learning opportunities.

2.3 LEADERSHIP DEVELOPMENT PROGRAMME

The Management and Learning and Development Team saw the need for a consistent leadership development programme within the Mewah Group and has eventually decided to partner with Franklin Covey in rolling out the All-Access Pass learning solution after careful assessment.

The Franklin Covey All Access Pass is a Leadership Development Programme where the people managers who have previously participated in the programme can access a high-quality, vast library of Franklin Covey content, including training courses, tools, resources available live, live-online, and on demand. It provides learning flexibility, enabling our people to achieve their maximum potential and create empathic leaders who are future ready. The participants can apply many development solutions across departments and disciplines.

Following are the two core programmes that all the participants need to go through:

- The 7 Habits of Highly Effective People®
- The 6 Critical Practices for Leading a Team™

**Core Area 2:
Talent Management**



**“TRANSITIONING
WITH UNITY:
EVERY PERSON,
EVERY ROLE,
EVERY STORY.”**

EMBRACING GROWTH IN MEWAH GROUP

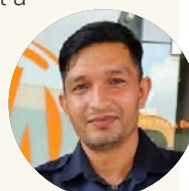
My five-year journey at Mewah-Oils Sdn Bhd (“MOSB”) has been nothing short of remarkable and rewarding. As a dedicated member of the Security Department, I take pride in my responsibilities. From overseeing the smooth flow of incoming road tankers to carefully inspecting lorry tanker seals and patrolling the extensive 1km MOSB compound, every task has been a testament to my dedication. What sets MOSB apart is not just the work, but the supportive working environment fostered by my supervisor. My supervisor is approachable and helpful, giving me a sense of belonging and encouraging my growth.

Beyond my core responsibilities, I’ve had the opportunity to step up as a hostel leader, overseeing a team of 13 co-workers. This role has honed my leadership skills and allowed me to contribute positively to our workplace community. Through my tenure

at MOSB, I’ve gained valuable working experience, but also expanded my linguistic abilities, becoming fluent in Bahasa Malaysia and proficient in English commands. Importantly, the financial stability afforded by my work at MOSB has transformed my life outside of work. It has empowered me to clear my loans in Nepal, upgrade to a larger home, and, most importantly, provide my children with the gift of education.

Looking back on my journey, I am very proud of how far I’ve come and grateful for the opportunities MOSB has provided me. It’s not just a workplace – but a platform for growth, support, and success.

Testimonial by:
**DHARMENDRA SAH
KALWAR**
Security department,
Mewah-oils Sdn Bhd



**2.4 RECRUITMENT
AND RETENTION**

Hiring and retaining talented employees are crucial to the success and growth of any business. Today, with the competition for talents growing more intensive, our recruitment focuses not only on job skills but also on positive personal attributes such as leadership. In the year of 2023, the reported turnover rate was the lowest in five years at 12%.

Mewah’s management is determined to improve employee retention in the coming years. We have implemented various employee engagement measures to improve employee retention and create a stable healthy workforce. We understand the challenges to a sustainable workforce and we are ready to overcome all difficulties.

Core Area 2: Talent Management

2.5 RECOGNISING AND REWARDING PERFORMANCE

In today's highly competitive work environment, recognising employees' contributions is essential for fostering a positive company culture. At our company, we understand the importance of every employee's role in our growth and success. That is why we have implemented a robust recognition and reward framework designed to retain and motivate our talented workforce, driving the ongoing growth and sustainability of our business.

Our recognition programmes are aimed at boosting employee morale and ensuring that our team feels valued and appreciated for their hard work. Through clear communication channels between managers and employees, we establish expectations and goals through annual tasks and objectives exercises. These goals are then translated into departmental and individual objectives, aligning every employee with our overarching objective of building a sustainable business.

By implementing this performance-based system, we not only acknowledge the efforts of our employees but also provide them with a clear path for personal and professional growth within our organisation.

NO ONE LEFT BEHIND IN OUR TRANSITION: VALUING EVERY TEAM MEMBER

As a dedicated member of the Mewah family, I'm delighted to share my perspective on the positive changes brought about by the Total Rewards System in 2023. The thorough analysis revealed that our employees are competitively remunerated, showcasing our commitment to fair compensation.

The clear guidelines and flexibility based on competency reflect a people-centric approach. Moving forward, initiatives like up-skilling, re-skilling, and structured promotional opportunities

highlight our dedication to not just recognising and rewarding performance but also fostering meaningful career growth. Mewah truly leaves no one behind, ensuring social well-being and talent management are at the forefront of our journey toward sustainable success.

Testimonial by:
EDDIE LEE
HR Consultant



2.5.1 LONG SERVICE AWARD



Core Area 2: Talent Management

2.5.2 FAMILY APPRECIATION DAY



2.5.3 EMPLOYEE APPRECIATION LUNCH



Core Area 3: Employee Health, Safety and Well-being

In Mewah, Employee Health, Safety and Well-being has always been and will always be our top priority. Our employees are the backbone of our Company's operations and we believe that providing a safe workplace while putting efforts into employee's health and well-being will ensure that our employees feel safe and appreciated. To us, any work-related injury or fatalities are strongly

unacceptable and any kind of unsafe behaviours in the workplace will not be tolerated. We aim to have all our employees healthy and feel safe at the workplace as they move forward with the Company.

Our Commitments:

- To ensure zero fatalities and work-related injuries within our facilities.
- To strive for continuous improvements in Mewah safety culture and system.
- To reduce Lost Time Injury Rate (LTIR).
- To ensure all our employees go back home safely every day.

3.1 MEWAH SAFETY PERFORMANCE



**“EMPOWERING LIVES
IN TRANSITION:
A COMMITMENT
TO OUR PEOPLE.”**



Core Area 3: Employee Health, Safety and Well-being

3.2 GROUP SAFETY AND HEALTH POLICY

We have put in place a thorough Group Safety and Health Policy, which all employees must strictly follow. This promotes a shared dedication to improving the health and safety of employees across all our subsidiaries.



Core Area 3: Employee Health, Safety and Well-being

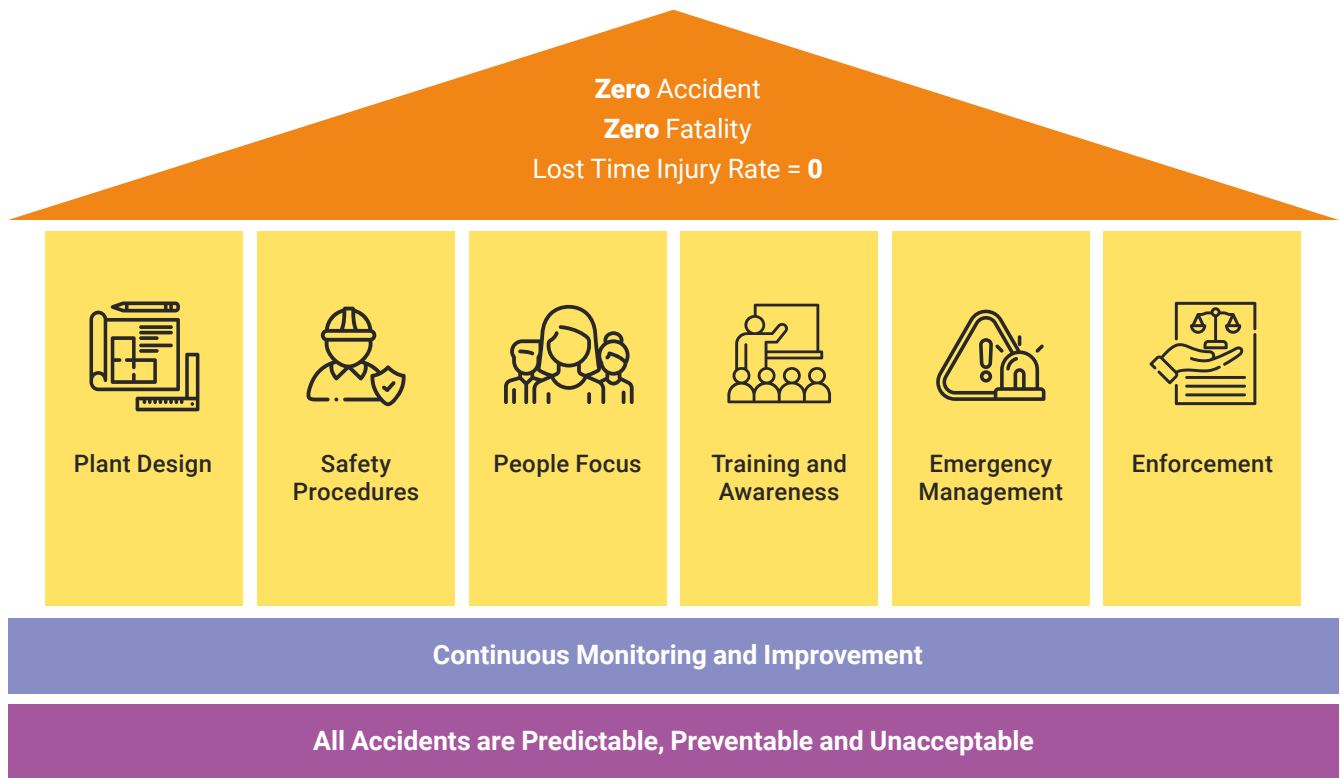
3.3 SAFETY FRAMEWORK

We are dedicated to improving safety performance in our factories and have implemented the Mewah Group Safety Framework as a sign of our commitment. The goal to have zero accidents and zero

fatalities is given top priority in this safety framework. Its importance is stressed as it is included into the Key Performance Indicators ("KPIs") for workers at all levels.

The safety framework serves as a detailed guide that ensures safety considerations are included into

the everyday activities, in line with our commitment to safety excellence. The Mewah Group Safety Framework is an initiative to cultivate a work environment that is safe and secure for all employees, as well as a culture where safety is given first priority.



Core Area 3: Employee Health, Safety and Well-being

3.4 GROUP SAFETY PORTAL

We took a significant step in improving employee safety awareness when we launched the Centralised Safety Portal in October 2020. As a one-stop platform, the portal offers quick and easy access to up-to-date safety statistics as well as accident and near-miss information, accident reports, training materials, and other relevant safety resources.

In addition, the Group Safety Committee was formed with the intention of ensuring the Portal’s effectiveness. The Group Safety Committee are tasked to examine information in the portal on a regular basis and making suggestions for enhancements. The goal of this collaborative effort is to optimise the benefits that come from the Safety Portal.

The user-friendly layout of the safety portal provides employees

throughout the organisation with access to a large collection of safety knowledge. In addition to compiling important safety data, this single repository fosters a continual improvement culture. These proactive steps demonstrate our dedication to safety, ensuring a safe work environment and assisting staff members throughout the company in making well-informed decisions.



Core Area 3: Employee Health, Safety and Well-being

3.4.1 MERIT AND DEMERIT POINT SYSTEM

To assess safe and unsafe activities or conditions inside certain areas, we launched the Observation Card programme. Through regular safety behavioural observations, this programme gives every employee the ability to develop a safe and healthy work environment. Our major goal is to identify both positive and bad employee behaviours. We will then use this information to develop corrective action plans and improve workplace safety in general. Preventing accidents by documenting near misses is a top priority for the programme.

Every observation, recorded on personal observation cards, is easily incorporated into our centralised system, the Safety Portal, guaranteeing that all staff members can view it. Our safety department uses this data as a useful tool to examine patterns and pinpoint areas that need to be improved based on observation reports. We can proactively address safety concerns, foster a culture of prevention, and continuously improve our workplace safety procedures by putting the knowledge this programme has given us to use.

Observation Card Methodology

Scan

- Identify safety coaches
- Develop behaviour observation checklist
- Conduct observation using checklist

Act

- Recognise safe behaviour
- Offer constructive feedback

Follow up

- Record at-risk behaviour
- Inform management
- Management follow-up

Evaluate

- Repeat the observation
- Determine if at-risk behaviour persists
- Assess if the follow-up has been effective

3.4.2 OBSERVATION CARD PROGRAMME

In Mewah, every accident case is followed by a detailed root-cause investigation to identify the causes of the incident and develop preventive measures to stop it from happening again. The evaluation procedure is strengthened by continuous training programs and the regular application of PPE to reduce, if not completely remove, possible hazards. Because factories understand how important it is to take preventative steps, they set up Safety Committees to supervise production safety management and guarantee the health and safety of their workers. These committees are essential in ensuring that procedures comply with Mewah's Group Safety Policy.

We are actively putting into practice a variety of workplace safety measures intended to improve overall safety in addition to this strong safety

framework. We use a measurement approach that includes both leading and lagging indicators to assess the effectiveness of these initiatives. We place equal importance on leading indicators like training, safety audits, and safety recommendations in addition to measures like the LTIR, which offer insights into the results of safety efforts. With this dual focus, we can evaluate the past effects of safety precautions as well as our employees' current and potential behavioural traits.

Through this holistic approach, we aim to highlight safety as an integral part of our organisational culture and daily habits. By prioritising both the prevention of accidents and the cultivation of a safety-conscious mindset, we aim to minimise unsafe employee behaviour and grow a workplace environment where safety is prioritised in every aspect of our operations.

Core Area 3: Employee Health, Safety and Well-being



3.4.3 SAFETY CENTRE OF EXCELLENCE

A significant step has been taken in 2023 with the formation of a committed group of safety officers and experts under the Centre of Excellence (COE) committee. This Safety COE's main goal is to promote cooperation and knowledge sharing across the many departments within our company.

Enhance Safety Engagement for Foreign Guest Workers

One notable deliverable by the Safety COE committee in 2023 is enhancing staff engagement in safety programmes. This was achieved by transforming training materials into visual formats, utilising pictorials and videos. A noteworthy aspect of this initiative was the production of multiple language versions of training materials, including Bahasa Malaysia, Urdu, and Hindi. The innovative approach not only fosters inclusivity

Safety Centre of Excellence Committee's Objectives

01 Sharing of ideas for experts in the same field from the Group

03 Platform for sharing of best practices

02 Collective expert panels for solutions of problems

04 Platform for harmonising and standardisation of practices and procedures

but also demonstrates a tangible improvement in training for our foreign guest workers.

Throughout 2023, the committee successfully produced 11 videos, which were translated into Hindi and Urdu. These videos feature subtitles and voiceovers, ensuring accessibility for diverse language

speakers. For ease of access, all these educational resources are stored on our Microsoft Teams channel. This comprehensive effort not only aligns with our commitment to safety but also reflects our dedication to effective communication and training methodologies.

**Core Area 3:
Employee Health, Safety and Well-being**



**“IN OUR TRANSITION,
EVERY INDIVIDUAL MATTERS,
EVERY VOICE RESOUNDS.”**

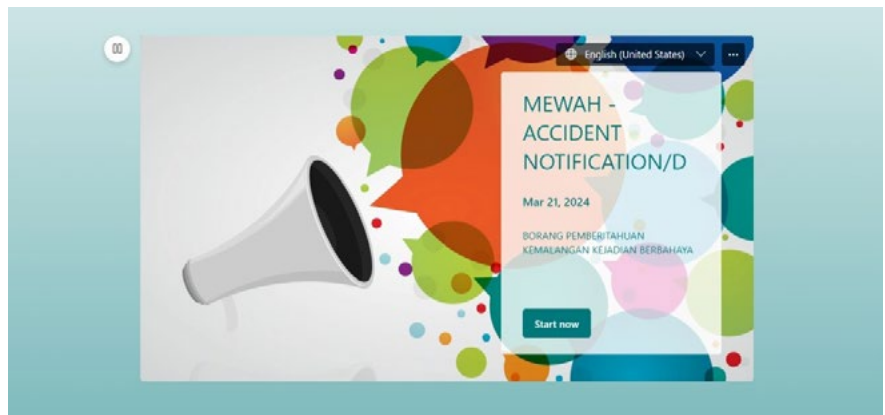
Improve Safety Design during the Early Stages of Project Planning

The Safety COE has collaborated closely with the project team to introduce a robust safety checklist during the project design phase. In addition, strategic initiatives include integrating safety experts into project planning teams to proactively identify potential hazards. Simultaneously, specialised safety training programmes are being implemented specifically tailored for the project department, ensuring a heightened awareness of safety protocols and procedures.



E-Registration Accident/Incident Notification Form

The safety COE is undertaking a multifaceted approach to enhance the Group safety reporting mechanisms. The team has developed a user-friendly electronic form accessible across all platforms to streamline the incident reporting process. Furthermore, a real-time notification incident reporting system has been implemented. This system is designed to trigger immediate responses to accidents or incidents, facilitating swift and effective intervention. In tandem with these efforts, the



COE team has put in place a Group centralised database dedicated to thorough incident analysis and

reporting, fostering a proactive approach to safety management and continuous improvement.

Core Area 3: Employee Health, Safety and Well-being

Group S.H.E. Campaign in 2023

Aside from improvements on the variations of training materials, the Mewah's Safety COE committee has organised a successful Safety, Health & Environmental campaign ("S.H.E Campaign") in 2023. The campaign includes several activities such as free health screening, food safety campaign blood donations. These campaigns aim to improve knowledge on safety in general, as well as to broaden the awareness of the Company's efforts to ensure progress in improving the overall safety and health within all our entities.



3.4.4 HEALTHIER LIFESTYLE BEGINS FROM WORKPLACE

At Mewah, the safety, health, and overall well-being of our employees are paramount considerations for us. We firmly believe that the physical and mental well-being of our workforce significantly influence their productivity, job satisfaction, and overall commitment to the company. Recognising the enduring importance of these aspects, we place a strong emphasis on promoting a healthy work-life balance.



Even as the global pandemic has gradually subsided, we remain vigilant and committed to maintaining a proactive stance towards employee wellness. Our ongoing efforts are geared not only towards ensuring compliance with health guidelines but also towards continuous improvement and enhancement of wellness initiatives. We understand that a healthy and

balanced workforce is a more productive and satisfied one. Therefore, we actively invest in programmes and initiatives aimed at supplementing our employees' general health and enhancing their leisure activities. These efforts extend beyond mere physical health; we also prioritise mental health, recognising its integral role in overall well-being.

Our commitment to fostering a workplace that values and supports the holistic health of our employees is steadfast. We believe that by prioritising their safety, health, and well-being, we contribute to a work environment that not only meets their professional needs but also enhances their quality of life both inside and outside the workplace.

Core Area 3: Employee Health, Safety and Well-being

Onsite Health Screening

We are committed in ensuring the health and well-being of our employees is at the best condition. To create a healthier workplace, regular health screening and medical exams plays an important part in our employee's physical health. In addition, by providing our employees with these free health screening services, we can create a safe workplace where the employees are appreciated.

The health screening includes various tests and medical examinations such as tests for glucose level, cholesterol level, blood pressure reading, and BMI checking to identify health-related risk factors mainly concerning high blood pressure, diabetes, and heart attack.



Flexible Working Hours Policy

We recognise the numerous benefits associated with the adoption of flexible work schedules. We are committed to cultivating an environment that empowers our team members to proactively manage their lives and strive for a healthier work-life balance.

In 2022, we introduced a comprehensive flexible working hours policy, providing both managers and employees with a structured framework to explore and implement flexible work arrangements. This strategic initiative is designed to foster a more engaged and productive workforce by granting employees greater autonomy in scheduling their work hours. The flexibility offered not only enhances job satisfaction but also enables our dedicated team members to better navigate the intricate balance between their personal and

professional lives. By championing a culture of flexibility, we aim to contribute to the overall well-being and satisfaction of our valued employees.

Physical Fitness Activities

We encourage our employees to have a healthy work-life balance as it can increase productivity and prevent our employees physical and mental well-being from being negatively impacted or experiencing burnout. To relieve stress, get exercise, and strengthen their bonds with their co-workers, Mewah Sports & Recreation club has been proactively arranging sports activities to be enjoyed by our employees after working hours. The activities include Futsal, Badminton and Yoga. Through these initiatives, we seek to inspire our staff to keep up their healthy lifestyle choices and strike the right balance between work and personal life.





FOCUS AREA 5:

COMMUNITY SUPPORT



Our Commitment and Progress:



Our Key Sustainability Efforts:

We are dedicated to eradicating food waste in neighbouring communities to our operations. We recognise that by eliminating waste, we contribute significantly to the fight against hunger. Our proactive approach involves robust community support programmes designed to cultivate habits that minimise food waste. A noteworthy example of these efforts can be seen in our operations in Jambi, i.e., PT Jambi Batanghari Plantations ("PT JBP") and PT Angso Duo Sawit ("PT ADS"). In collaboration with independent smallholders, we provide comprehensive training, essential resources, and necessary infrastructure. This concerted effort has not only improved yields and incomes, but also enhanced food security within these communities.



Our Key Sustainability Efforts:

Education is an essential catalyst for positive change in society. Our ongoing endeavour is to empower all children in our communities, ensuring they have access to mainstream education opportunities.

One notable initiative in this direction is our commitment at Pasir Gudang, specifically through Mewaholeo Industries. Collaborating with the MyDin supermarket chain, we not only sponsor the costs of educational materials, our dedicated volunteers also actively contribute to supporting orphans and underprivileged students. This support involves preparing school essentials, creating a positive and joyful start to their educational journey.



Our Key Sustainability Efforts:

The achievement of the Global Goals requires collective effort. Throughout the years, we have forged impactful partnerships with various local NGOs, amplifying our ability to reach a broader audience and create a more significant societal impact. An exemplary initiative is seen through our subsidiary, Ngo Chew Hong Singapore. This entity has established a longstanding collaboration with the NGO – Willing Hearts, dedicating their efforts to provide 7,000 meals daily to those less fortunate in Singapore. This commitment exemplifies our dedication to working collaboratively for meaningful and widespread positive change.

At the core of CSR is the belief that businesses can wield substantial influence for positive change, fostering a world where economic prosperity aligns seamlessly with social justice and environmental sustainability.

Our Commitment and Forward Vision

As we navigate the complexities of the business landscape, CSR serves as our guiding compass, directing us towards a future where accountability, profitability, community engagement, and purpose coalesce to create enduring value for all.

Echoing the wisdom of Mahatma Gandhi, who said, 'The best way to find yourself is to lose yourself in the service of others,' our CSR initiatives become a source of purpose. In embracing these endeavours, we not only enrich our corporate identity but contribute to a collective journey towards a better world.

Our CSR Approach

CSR was the forerunner of ESG. There would be no ESG if CSR did

“OUR TRANSITION, OUR COMMUNITY: SUPPORT THAT TOUCHES EVERY HEART.”



not exist. While ESG criteria strive to quantify a company’s efforts, CSR seeks to hold it accountable. Our CSR strategy ensures that we provide long-term benefits to communities while maintaining an open, honest, and mutually beneficial relationship. Through this approach, our people are committed to meeting the requirements of nearby communities through regular engagement to understand the problems and objectives of our stakeholders.

The Mewah Community Objectives

At Mewah, we use a CSR framework that was created to track the impacts and outcomes of our actions. It is a sort of self-regulation that ensures our actions benefit the environment,

consumers, employees, communities, and the public realm. Our CSR approach includes three community goals:

- A. Active Volunteerism of our Employees
- B. Supporting the Next Generation
- C. Disaster Relief

The goal of quantifying the impacts, outcomes, and values of our programmes is to ensure that our CSR activity continues to deliver our community objectives with desirable outcomes such as an increase in the number of beneficiaries, a higher percentage of the happiness index, and a higher employee participation rate, as well as improved livelihoods and food security.

CSR Achievements in 2023	
Active Volunteerism	<ul style="list-style-type: none"> • Improved livelihood of villages in Sabah, Jambi and Medan by constructing roads, donating fertilisers and more. • Donated 7,413kg of oil to provide 7,000 meals to beneficiaries (include the elderly, the disabled, low-income families, children from single parent families or otherwise poverty-stricken families, and migrant workers in Singapore). • Donated three Syringe Pumps to Hospital Sultanah. • Mangrove Re-plantating – 236 mangrove trees were planted at Pulau Tanjung Surat to conserve ecosystems.
Supporting the Next Generation	<ul style="list-style-type: none"> • Supported 421 children and youth with their educational needs, sports, and sponsorships. • Provided professional learning experience to seven undergraduate students in their 10/20 weeks internship programme in Mewah Headquarters. • Sponsored five book awards to deserving students for their academic achievements. • Improved classroom conditions through termite service sponsorship.
Disaster Relief	<ul style="list-style-type: none"> • Provided financial and cleaning assistance to 20 families from flood disasters. • Donated 750 relief packages to flood victims in Sabah.



“IN OUR SHIFT, COMMUNITY SUPPORT FOR EVERY STRIDE.”



Core Area 1: Active Volunteerism of Our Employees

Our active volunteerism initiatives span a wide spectrum of activities, ensuring a comprehensive and holistic approach to community engagement. From participating in local clean-up campaigns and environmental restoration projects to volunteering at shelters and engaging in educational outreach programs, our employees are at the forefront of making a tangible difference in the lives of others. The purpose is to empower our employees to actively engage with and contribute to the well-being of local communities.

By encouraging our workforce to participate in volunteer activities, we aim to foster a sense of corporate citizenship and strengthen the bond between our company and the communities where we operate. This initiative goes beyond monetary contributions and serves as a testament to our commitment to social responsibility.



Spirit of Active Volunteerism:
"Service to others is the rent you pay for your room here on earth."

– Muhammad Ali

Core Area 2: Supporting the Next Generation

Supporting the next generation is integral to Mewah's CSR strategy, as it aligns with our belief in sustainable development. The purpose is to invest in education and provide opportunities for young individuals, empowering them to reach their full potential. By doing so, we contribute to the development of a skilled and knowledgeable workforce, fostering innovation and growth in the communities we serve. For the year 2023, Mewah organised donations of school supplies, monetary donations to build Soccer Academy for three Districts in Jambi, Indonesia, sponsored children in Malaysia and Indonesia for further education, Donations to orphanage, and more.

Our community's primary principle is that every child deserves a chance at a childhood filled with love, laughter, friends, and family. We frequently hear about the

challenges that young people experience in realising their full potential owing to a lack of resources, finance, education, knowledge, and communication technology. Our work primarily focuses on increasing access to inclusive and high-quality education for all. We think that education is a critical component in empowering individuals and communities to break free from poverty and establish meaningful lives in the long run. Supporting the next generation is vital for Mewah, as it lays the groundwork for sustainable development and innovation. By investing in education and opportunities for young individuals. We believe that every child deserves a chance at life.



"No one has ever become poor by giving."

– Anne Frank



Core Area 3: Disaster Relief

Engaging in disaster relief efforts is a crucial aspect of Mewah's commitment to corporate citizenship, reflecting our dedication to building resilient communities. The primary purpose of our involvement in disaster relief is to fulfil our corporate responsibility during times of crisis. By swiftly and effectively assisting communities impacted by natural disasters, Mewah aims to alleviate suffering, facilitate recovery, and actively contribute to the rebuilding process. This commitment underscores our recognition of the interconnectedness between business success and the well-being of the communities in which we operate.

In our approach to disaster relief, we have proactively crafted a rapid aid 'emergency response plan' to swiftly address the needs of our local community in the event of an unforeseen tragedy. Concurrently, we are committed to going above and beyond to ensure the availability of resources to safeguard our personnel, facilities, and recovery operations during a disaster response.

Internally, the implementation of a Business Continuity Plan is underway. This strategic framework is meticulously designed to ensure seamless coordination across all operational units within the organisation, with leadership authorising processes and allocating ample support in the event of an unforeseen occurrence.

Summary of Group Contributions

At Mewah, we firmly believe in the transformative power of active volunteerism as a driver for positive change. Our employees are not just encouraged but inspired to participate actively in volunteer programmes that directly address the needs of local communities. Understanding the profound impact of fostering a culture of giving back, our employees consistently exemplify their commitment to making a meaningful difference in the lives of those less fortunate.



“Kindness is the language which the deaf can hear and the blind can see. Every act of helping, no matter how small, carries the potential to create ripples of positive change in the world”

– Mark Twain



Summary of Group Contributions

Our commitment to active volunteerism goes beyond mere statistics. Throughout the year, our dedicated employees collectively devoted numerous hours to a diverse array of community service initiatives. These efforts encompassed volunteering at local shelters, engaging in urban gardening projects, and participating in educational programmes for at-risk youth. In line with these commitments, the Mewah Group contributes 23 tins of 17kg of oil and 252 bottles of 1 litre of oil every month. The recipients of these donations span a broad spectrum, including the elderly, individuals with disabilities, low-income families, children from single-parent households, families facing poverty, and migrant workers in Singapore.

In a sincere endeavour to make a positive impact on our community, Mewah takes pride in sharing the success of our recent CSR initiative, the "Our Feeding Hope: Mewah X The Foodbank Singapore" event. This initiative aims to support up to



300 families through The Food Bank Singapore's Food Drive & Joy in Every Bundle programme. Mewah has actively adopted a multifaceted approach to address the challenges faced by underprivileged families. Through the "Every Bundle" initiative, we seamlessly integrated fundraising efforts, organised a food drive, and actively participated in voluntary service. This holistic strategy allowed us not only to contribute financially but also to roll up our sleeves and actively

engage in hands-on efforts, ensuring a direct and positive impact. True to our commitment to active volunteerism, Mewah employees willingly volunteered their time and energy. Whether sorting and packing food bundles or distributing them to families, our team embraced hands-on roles, demonstrating our dedication to transcending mere monetary contributions and actively participating in the creation of positive change.



Summary of Group Contributions

Ensuring the health and well-being of children in the communities we serve remains a paramount focus for us. In collaboration with the Special Children Care Center, we organised health camps in Johor Jaya, Johor Bharu, and Pasir Gudang. These camps provided crucial medical services, vaccinations, and health education to 236 children. Our dedicated team also spent quality time with special children, emphasising love and care. Beyond addressing immediate health needs, these initiatives contribute to building healthier and more resilient communities.



In another stride towards holistic community development, our subsidiary, PT Jambi Batanghari Plantation, has established a Football Academy. This initiative aims to create a positive and enriching environment for boys aged 6-9 and 10-13 in the communities of Gedong Karya, Jebus, and Sungai Aur. With a focus on comprehensive football training, the academy equips approximately 80 boys with valuable skills, emphasising not only soccer proficiency but also discipline and moral character-building. The inclusive nature of the academy fosters community engagement and unity among participants.

Summary of Group Contributions

Additionally, we organised an initiative focused on providing essential school supplies for orphans and underprivileged students. Education is a fundamental right, and we believe in empowering every child with the tools needed for academic success. The Back-to-School Essentials programme is designed to alleviate financial burdens on orphanages and families facing economic hardships, ensuring students have the necessary supplies for a successful academic year. This initiative aligns with our commitment to social responsibility and creating equal opportunities for all children, irrespective of their socio-economic backgrounds.



"TRANSITIONING RESPONSIBLY: SUPPORTING NEXT GENERATIONS AND FOSTERING COMMUNITY."



Summary of Group Contributions

In the face of unprecedented floods affecting communities in Sabah, Malaysia, and Jambi, Indonesia, we recognise our duty and unwavering commitment to supporting our communities during these challenging times. Beyond being near our infrastructure, these areas are home to our employees, making their well-being our top priority. Our disaster relief initiative is geared towards actively mobilising resources

and donations to assist flood victims, offering immediate relief, and contributing to ongoing recovery efforts in the affected regions.

Responding to the urgent needs arising from the devastating floods, we initiated an emergency response to provide vital assistance to the affected communities. While Jambi faces seasonal floods annually, the current situation's severity is

unprecedented, marking the worst floods in the last two decades – comparable only to the incident in 2003. To address the immediate needs of our communities in Jambi, we distributed 750 meticulously curated relief packages containing essential items for daily sustenance, including five kilograms of rice, one kilogram of cooking oil, one kilogram of flour, 30 eggs, and six packets of mee.



Summary of Group Contributions

These communities are integral to our CSR initiatives. Our commitment goes beyond legal obligations, driven by a moral imperative to enhance residents' standards of living. It extends beyond employment opportunities, encapsulating a comprehensive approach to community development.

In response to the recent devastating floods in Sabah, Mewah Datu launched a disaster relief initiative, aiming to provide crucial assistance to flood victims during their time of need. By gathering essential items and financial contributions, our objective is to offer immediate relief and actively contribute to recovery efforts in the affected areas.

During the assessment of affected areas, committee members observed the pervasive presence of floodwater and mud stains, underscoring the extensive damage caused by the recent floods. The aftermath was evident, as furniture and household items were damaged and marred by dirt from the muddy water.

Recognising the immediate need for rehabilitation, collaborative cleaning sessions were initiated. Villagers, along with the assistance of committee members, actively engaged in cleaning efforts to restore a sense of normalcy to their homes. The cleaning sessions were not merely about physical restoration; they also symbolised the solidarity and shared resilience of the community in the face of adversity.

Following the collective clean-up, committee members facilitated the handover of donations to affected families. These contributions, ranging from essential supplies to items aimed at restoring their homes, were



handed over as a gesture of support and solidarity. The donations were carefully selected to address the immediate needs of flood victims, providing them with a tangible source of relief during their challenging times.

All in all, our disaster relief efforts go beyond immediate assistance; they underscore our commitment to the communities that form an integral part of our operations. By standing together during these challenging times, we aim not only to provide relief but also to foster resilience, rebuild lives, and contribute to the long-term well-being of the communities we serve.

As we look towards the future, our sustainability commitments remain



ambitious and unwavering. Building on the successes of 2024, we pledge to:

- Further enhance our employee volunteerism programmes.
- Expand our education initiatives, with a goal of reaching [number] additional students through scholarships and mentorship programmes.
- Continue investing in research and development to identify innovative solutions for further reducing our environmental impact.

These commitments reflect our dedication to continuous improvement and our aspiration to be a leader in sustainable business practices.



Appendix

GLOBAL REPORTING INITIATIVES (GRI) STANDARDS INDEX

GRI content index

Statement of use	Mewah International Inc. has reported the information cited in this GRI content index for the period 1 January 2023 to 31 December 2023 with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

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2-3	Reporting period, frequency and contact point	2	Scope of Report, Back cover of the Report
2-4	Restatements of information	N.A.	Not applicable as there is no restatement
2-5	External assurance	N.A.	Internal audit was performed on the report and audit findings communicated to the Board Audit committee.
2-6	Activities, value chain and other business relationships	8-11	About Mewah – Overview of our business chain
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304-2	Significant impacts of activities, products and services on biodiversity	47-49	Environmental Protection and Stewardship
304-3	Habitats protected or restored	47-49	Environmental Protection and Stewardship
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	47-49	Environmental Protection and Stewardship
GRI 305: Emissions 2016			
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305-3	Other indirect (Scope 3) GHG emissions	6, 33-34	2023 Sustainability Highlights, Environmental Protection and Stewardship
305-4	GHG emissions intensity	6, 33-34	2023 Sustainability Highlights, Environmental Protection and Stewardship
305-5	Reduction of GHG emissions	17-19, 25-28	Our Commitments and Progress, Climate Action
305-6	Emissions of ozone-depleting substances (ODS)	6, 33-34	Environmental Protection and Stewardship
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	6, 33-34	Environmental Protection and Stewardship

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Appendix

Glossary Of Terms

Item	Description
3-MCPD	An organic compound, 3-monochloropropanediol
BOD	Biological Oxygen Demand. Define as the amount of oxygen used when organic matter undergoes decomposition by micro-organisms in each water sample at certain temperature over a specific period
CO ₂ e	Carbon dioxide equivalents. It is a universal standard of measurement against which the impacts of releasing different greenhouse gases can be evaluated
COD	Chemical Oxygen Demand. Define as the amount of oxygen used when organic matter undergoes decomposition by a strong chemical oxidant in each water sample at certain temperature over a specific period
CoP	Mewah's guidelines on Quality and safety
COP 28	28 th UN Climate change conference held in Dubai
CPKO	Crude Palm Kernel Oil
CPO	Crude Palm Oil
CSR	Corporate social responsibility
ERM	Enterprise risk management is a methodology that looks at risk management strategically from the perspective of the entire organisation
ESG	Environment, Social and Governance
FFB	Fresh Fruit Bunch
FSSC 22000	Food Safety System Certification Scheme
GE	An organic compound, glycidyl fatty acid esters
GFSI	Global Food Safety Initiative
GFW	Global Forest Watch
GHG	Greenhouse gases, It is defined as gases that can trap heat in the atmosphere and keep the planet warm. The primary greenhouse gases in our atmosphere are carbon dioxide, methane and nitrous oxides
GHG Protocol	GHG Protocol Corporate Accounting and Reporting Standard
GMP	Good manufacturing practices
GMP+	GMP+ Feed Certification scheme
GRI	Global Reporting Index
HACCP	Hazard Analysis Critical Control Points
HCS	High Carbon Stock approach maintains or enhance six environmental and social values in production landscapes
HCV	High Conservation Value approach is a strategy for achieving no deforestation by identifying and protecting viable natural forests and lands
ILO	International Labour Organization
IPCC AR6	The Intergovernmental Panel on Climate Change 6th Assessment Report
ISCC	International Sustainable Carbon Certification
ISPO	Indonesian Sustainable Palm Oil
LTIR	Lost Time Injury Ratio (for every 200,000 hours worked)
MOH, MOAH, MOSH	Mineral oil hydrocarbons, aromatic and saturated fractions

Appendix

Item	Description
MSPO	Malaysian Sustainable Palm Oil
NGO	Non-profit organisation that operates independently of any government
POME	Palm Oil Mill Effluent, the by-product of processed FFB
PORE	Waste water produced by processing crude palm oil in a palm oil refinery, Palm Oil Mill Effluent
PPE	Personal Protective Equipment
RSPO	Roundtable on Sustainable Palm Oil
SEDEX, SMETA	Supplier ethical data exchange, SMETA is an audit developed by SEDEX, to evaluate on labour, health and safety, environmental performance, and ethics of a company
SSC	Strategic Sustainability Committee
SSP	Shared Socio-economic Pathways
TTK	Traceable to palm kernel crushers
TTM	Traceable to mills
TTP	Traceable to plantations
UN SDG	United Nations 17 Sustainable Development Goals created for peace and prosperity for people and the planet
UNGP	The United Nations Guiding Principles on Business and Human Rights is a global standard for preventing and addressing the risk of adverse impacts on human rights involving business activity
WHO	World Health Organization
WWF	World Wildlife Foundation
ZSL SPOTT	Zoological Society of London's SPOTT assessment is an online platform used to assess palm oil commodity producers, processors and traders on their public disclosure regarding their organisation, policies, and practices related to ESG.

CONTACT AND FEEDBACK

We welcome any feedback or questions:

Mewah Group Sustainability Team

Mewah Building,
5, International Business Park,
Singapore 609914
Tel: (65) 6829 5107
Email: dannychua@mewahgroup.com



MEWAH INTERNATIONAL INC.

5 International Business Park,
#05-00 Mewah Building
Singapore 609914

GENERAL LINE

Tel: (65) 6829 5200
Fax: (65) 6829 5160
Email: mewahgroup@mewahgroup.com

INVESTOR RELATIONS

Tel: (65) 6829 5255
Email: IR@mewahgroup.com