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GRI GENERAL DISCLOSURES			
GRI 102: General Disclosures			
Disclosure Number		Page	Remarks
102-1	Name of the organisation	Front Cover	Kumpulan Fima Berhad (197201006167) (11817-V)
102-2	Activities, brands, products and services	7, 19-22, 26-69	Refer to Group Corporate Structure, Management Discussion & Analysis, and Segmental Review.
102-3	Location of headquarters	Back Cover	Suite 4.1, Level 4, Block C, Plaza Damansara, No. 45, Jalan Medan Setia 1, Bukit Damansara, 50490 Kuala Lumpur
102-4	Location of operations	284-285	Refer to the Directory of Group Operations in this Report.
102-5	Ownership and legal form	283	Stock Exchange Listing KFima is a public company listed on the Main Market of Bursa Malaysia Securities Berhad <ul style="list-style-type: none"> • Stock Name: KFIMA • Stock Code: 6491 • Sector: Industrial Products and Services • Sub-Sector: Diversified Industrials
102-6	Markets served	25-69	Refer to Segmental Review.
102-7	Scale of the organisation	6, 7-8, 9-10, 18-23, 26-69, 97	Refer to the following sections in the Annual Report 2024 ("this Report"): <ul style="list-style-type: none"> • Group Corporate Structure • How We Create Value • Five-Year Group Financial Highlights • Management Discussion & Analysis, Segmental Review • Workforce data in the Sustainability Report 2024 ("SR2024")
102-8	Information on employees and other workers	97-99, 118-119	Human Capital Section and Performance Data Table sections: <ul style="list-style-type: none"> • Employee Headcount • Diversity • Employment Contact/Status • Employee turnover
102-9	Supply chain	109-111	KFima's supply chain predominantly consists of contractors and vendors providing raw materials, services, packaging materials and logistics services.
102-10	Significant changes to the organisation and its supply chain	-	There were no significant changes in FYE2024.
102-11	Precautionary Principle or approach	146	Refer to the Statement on Risk Management & Internal Control in this Report.
102-12	External initiatives	77-78, 112-114	UNSDGs, MSPO, ISO Certifications.

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102-13	Membership of associations	287	<p>Malaysia:</p> <ul style="list-style-type: none"> Malaysian Employers Federation Palm Oil Refiners Association of Malaysia (PORAM) Incorporated Society of Planters (ISP) Association of Malaysian Hauliers (AMH) Chemical Industry Council of Malaysia (CICM) Malaysia-Pakistan Business Council (MALPAK) Selangor Freight Forwarders and Logistics Association (SFFLA) Malaysian Biodiesel Association (MBA) <p>Indonesia:</p> <ul style="list-style-type: none"> Gabungan Pengusaha Kelapa Sawit Indonesia (GAPKI) Association of Plantation Investors of Malaysia in Indonesia (APIMI) <p>Papua New Guinea:</p> <ul style="list-style-type: none"> Fishing Industry Association Lae Chamber of Commerce Tuna Process Association
102-14	Statement from senior decision-maker	14, 19	Refer to the Chairman's Statement and Management Discussion & Analysis in this Report.
102-15	Key impacts, risks, and opportunities	83, 146-158	Our approach to managing the key impacts, risks and opportunities is reviewed in the respective Sustainability and TCFD Sections of this Report. Refer also to the Statement on Risk Management and Internal Control.
102-16	Values, principles, standards, and norms of behaviour	5, 7-8, 130-141, 146-158	Refer to the Our Values section as well as the Corporate Governance Overview Statement and Statement of Risk Management & Internal Control in this Report.
102-17	Mechanisms for advice and concerns about ethics	103, 157	The Group has in place a Whistle-blowing Policy and grievance procedures to address employees' and third parties' concerns.
102-18	Governance structure	131	Refer to the Corporate Governance Overview Statement in this Report.
102-19	Delegating authority	131	Refer to the Corporate Governance Overview Statement in this Report.
102-20	Executive-level responsibility for economic, environmental, and social topics	131-141	Refer to the Corporate Governance Overview Statement in this Report.
102-21	Consulting stakeholders on economic, environmental, and social topics	73-74, 105	<p>Refer to SR2024</p> <ul style="list-style-type: none"> Stakeholder Engagement Social Impact Assessment

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102-22	Composition of the highest governance body and its committees	122-129, 131	Refer to the Our Board of Directors, Our Group Management, and the Corporate Governance Overview Statement sections in this Report.
102-23	Chair of the highest governance body	123	KFima's Chairman, Dato' Idris Bin Kechot, is an Independent Non- Executive Director.
102-24	Nominating and selecting the highest governance body	131, 139-140	Refer to the Corporate Governance Overview Statement in this Report.
102-25	Conflicts of interest	107-108, 132	Refer to the Corporate Governance Overview Statement in this Report. Directors and Group employees are required to observe the highest ethical standards in conducting the Group's business. Also refer to Responsible Business Practices, and Anti-Bribery and Corruption.
102-26	Role of highest governance body in setting purpose, values, and strategy	79, 130-133	Refer to the TCFD and Corporate Governance Framework.
102-27	Collective knowledge of highest governance body	139	During FYE2024, all Board members attended various training programmes and workshops on issues relevant to the Group, among others on ESG, corporate governance and risk management. A list of training sessions attended by each Director during FYE2024 can be found in Section 1.1 of the CG Report.
102-28	Evaluating the highest governance body's	135	Refer to the review of ethical leadership in the Corporate Governance Overview Statement in this Report.
102-29	Identifying and managing economic, environmental, and social impacts	79, 105-106, 130-131	The Group Sustainability Committee has oversight of the Group's sustainability initiatives and performance with quarterly reporting to Audit & Risk Committee. Refer also to the Corporate Governance Overview Statement in this Report.
102-30	Effectiveness of risk	142, 146	The Audit & Risk Committee has oversight of the Group's risk management processes. Refer to the Audit & Risk Committee Report and Statement of Risk Management & Internal Control in this Report.
102-31	Review of economic, environmental, and social topics	79, 106-107, 130-131	The Board reviews and approves the SR2024. The Group Sustainability Committee has oversight of the Group's sustainability initiatives.
102-32	Highest governance body's role in sustainability reporting	79, 106-107, 130-131	The Board reviews and approves the SR2024. The Group Sustainability Committee has oversight of the Group's sustainability initiatives and performance.
102-35	Remuneration policies	101-102	The Group's compensation structure includes fixed and variable components depending on the employee's job grade. Each location within the Group has its own locally defined employee benefit schemes.

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102-36	Process for determining remuneration	140	Refer to the Corporate Governance Overview Statement in this Report.
102-37	Stakeholders' involvement in remuneration	272	The Non-Executive Directors' ("NEDs") remuneration is subject to annual shareholders' approval. Details of the fees and benefits payable to the NEDs are disclosed in KFima's Notice of 52nd Annual General Meeting.
102-40	List of stakeholder groups	73-74	We recognise that an important component of its value-creation offering is based on inclusive stakeholder relationships and focused engagement. Stakeholders are generally identified through various channels in the course of doing business, and accountability for stakeholder engagement is centred in the operational management and functional structures in the Group.
102-41	Collective bargaining agreements	102-103	KFima respects the right of workers to have collective bargaining agreements and honours all the provisions covered in the agreements.
102-42	Identifying and selecting stakeholders	73-74	Stakeholders are generally identified through various channels in the course of doing business, and accountability for stakeholder engagement is centred in the operational management and functional structures in the Group.
102-43	Approach to stakeholder engagement	73-74	We respond to our stakeholders' expectations in various ways, depending on the nature and scale of the issues.
102-44	Key topics and concerns raised	73-74	Engagement and relationship building is part of management activity, and it helps identify important commercial and relationship issues and the formulation of workable solutions which are often industry specific.
102-45	Entities included in the consolidated financial statements	7, 19-23, 162-260	The Group's core divisions are Manufacturing, Plantation, Bulking and Food. Refer to the Management Discussion & Analysis and the Financial Statements in this Report.
102-46	Defining report content and topic boundaries	4	Refer to About This Report.
102-47	List of material topics	75-76	Materiality Assessment.
102-48	Restatements of information	92	The following data was restated: GHG Emission: - The GHG emission factor for diesel has been revised from 2.69 to 3.14, as the Group has adopted the ISCC factor for calculating emissions, replacing the previously used DEFRA factor.
102-49	Changes in reporting	-	No significant changes to the Group's organisational structure.
102-50	Reporting period	4	1 April 2023 to 31 March 2024.
102-51	Date of most recent Report	-	Our last Sustainability Report was dated 31 July 2023.

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102-52	Reporting cycle	4	Annually; coinciding with the financial year ended 31 March 2024.
102-53	Contact point for questions regarding the Report	Inner Front Cover	All enquiries and comments can be forwarded to info@fima.com.my.
102-54	Claims of reporting in accordance with the GRI Standards	4	About This Report.
102-55	GRI content index	-	Refer to Kumpulan Fima Berhad website.
102-56	External assurance	116-117	This Report has not been externally assured. The Group Sustainability Committee oversees the ESG aspects in the Group. In addition, Group Internal Audit has performed an internal review on selected subject matters and performance indicators published in the Report. Refer to the Statement of Assurance.
MATERIAL TOPICS – ECONOMIC			
Economic			
Management Approach			
103-1	Explanation of the material topic and its boundary	4, 72-83, 118-119	Refer to About this Report, Our Approach to Sustainability, Materiality Assessment, UNSDGs and Performance Data Table. In the Engaging Stakeholder section, we have compiled a table listing the issues that are of material interest to our stakeholders. While the table does not explicitly reference the GRI topics, these can be inferred from it. We have selected material topics with the purpose of showcasing our impacts, risks, opportunities, and how we create and sustain value over time. Our approach to managing specific material topics is addressed in the respective sections of our SR2024. We report annually on our progress in addressing material topics and impacts in the SR and AR. Internal reports to the respective communities ensure that performance is monitored regularly. Where required, we review and work to revise and improve our approach with key stakeholders to improve our performance.
103-2	The management approaches and its components		
103-3	Evaluation of the management approach		
201: Economic Performance			
201-1	Direct economic value generated and distributed	10-11, 19-23, 26-69, 106-114	Refer to the Five-Year Group Financial Highlights, Management Discussion & Analysis, Segmental Reviews of the AR. Refer also to the Our Business section of SR2024. We drive economic value in the communities where we operate in various ways; inter-alia, the employment we create, the direct taxes paid to host government, as well as by sourcing goods and services from local businesses.

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MATERIAL TOPICS – ECONOMIC			
Disclosure Number		Page	Remarks
201: Economic Performance			
201-2	Financial implications and other risks and opportunities due to climate change	79-83	Addressing the impacts of climate change on the business is a material issue and issues are raised in various sections of the SR2024, notably, the Environmental section. Refer also to the Taskforce on Climate-Related Disclosures (TCFD) section in this Report.
201-3	Defined benefit plan obligations and other retirement plans	209-210	Details are also provided in KFima's Audited Financial Statements 2024 in this Report in notes 6 (Staff Costs) and 7 (Directors' Remuneration).
202: Market Presence			
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	101-102	Each of the Group's operations and divisions implements its own locally defined employee benefits scheme. The Group pays at least the minimum wage as required by law in the countries we operate, and in no areas of operation does the salary varies by gender.
202-2	Proportion of senior management hired from local community	95	In FYE2024, our local employment rate was 86.4% and 91.7% of the Group's senior management were local employees
203: Indirect Economic Impacts			
203-2	Significant indirect economic impacts	109	Our contribution comprises inter-alia indirect taxes paid to host government, social security contributions on the wages of our employees, goods, sales and service tax, property tax etc. Refer to Our Business section of SR2024.
204: Procurement Practices			
204-1	Proportion of spending on local suppliers	111, 119	Percentage (%) of Suppliers Engaged in Malaysia, Indonesia and Papua New Guinea. Refer to Performance Data Table.
205: Anti-Corruption			
205-1	Operations assessed for risks related to corruption	108, 119	All our operations, as well as our suppliers, are monitored for fraudulent activity and corruption. No specific corruption-related risks have been identified.
205-2	Communication and training about anti-corruption policies and procedures	108, 157	A number of other Group policies also address bribery and corruption risks in areas such as procurement, gifts and hospitality, and charitable donations. Training sessions, including e-learning and workshops, were conducted to educate employees on anti-bribery practices. Working in procurement sales and operational functions are required to attend anti-bribery training on an annual basis.
205-3	Confirmed incidents of corruption and actions taken	119	There were no confirmed incidents of corruption during the review period.

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MATERIAL TOPICS – ECONOMIC			
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206: Anti-Competitive Behaviour			
206-1	Legal actions for anti- competitive behaviour, anti-trust, and monopoly practice	-	There were no such legal actions during the review period.
Environment			
Management Approach			
103-1	Explanation of the material topic and its boundary	4, 72-74, 75-76, 77-78, 79-83, 118	Refer to About this Report, Our Approach to Sustainability, Materiality Assessment,UNSDGs, TCFD and Performance Data Table. The issues of material interest to our stakeholders are listed in the table in the section on Engaging Stakeholders. Although this does not make explicit reference to the GRI topics, these can be inferred from the table. Material topics have been chosen with the aim of demonstrating our impacts, risks and opportunities and how we create and preserve value over time. Our approach to managing specific material topics is addressed in the respective sections of our SR2024. We report annually on our progress in addressing material topics and impacts in the SR2024 and this Report. Internal reports to the respective committees ensure that performance is monitored regularly. Where required, we review and work to revise and improve our approach with key stakeholders to improve our performance.
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
302: Energy			
302-1	Energy consumption within the organisation	91-92, 118	We strive to efficiently manage our energy consumption across all our operations, where each division has its own energy consumption and intensity targets. Refer to energy management section and Performance Data Table.
302-3	Energy Intensity	92, 118	It may not always be possible or practical to reduce absolute energy consumption year-on-year given the correlation between business activity and energy consumption. The Group has identified consumption drivers per energy source specific and appropriate to each operation. This enables the Group to track performance and drive efficiency at the consumption level.
302-4	Reduction of energy consumption	91-92	Refer to our energy management and initiatives sections in the SR2024. Inter-alia, we strive to efficiently manage our energy consumption across all our operations, where each division has its own energy consumption and intensity targets based on year-on-year improvement.

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MATERIAL TOPICS – ECONOMIC			
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Environment			
Management Approach			
302: Energy			
302-5	Reduction in energy requirements of products and services.	-	The Group's divisions and their operations have a range of initiatives to improve consumption efficiency and consideration is given to switching to alternate renewable energy source where practicable. In this regard we closely monitor the intensities of the resources we utilize e.g. fuel oil, diesel and water, which are disclosed in the SR2024. Such efficiency improvements benefit the Group by mitigating rapidly rising energy costs, and the associated need to reduce GHG emissions.
303: Water and Effluents			
303-1	Interactions with water as shared resource	87-89, 118	The Group is committed to more efficient water consumption through reduced withdrawal from prudent usage, increased recycling, and water-harvesting initiatives. Our operations use intensity-based metrics tailored to specific consumption levels, considering the diverse nature of our operations. This ensures operational relevance and accuracy in managing efficiency.
303-2	Management of water discharge-related impacts	87	The minimum standards for the quality of effluent discharged and the parameters that should be monitored are in line with the requirements of the local municipal by-laws and/or authorities where we operate.
303-3	Water withdrawal	87, 118	Refer to the Water Impact section of the SR2024.
303-5	Water consumption	87, 118	Refer to the Water Impact section of the SR2024.
304: Biodiversity			
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	84-86	Within our oil palm estates, riparian reserves are set aside as conservation areas and wildlife corridors which include, among others, sanctuaries for migratory birds and elephants and habitats for jungle flora and fauna.
304-2	Significant impacts of activities, products, and services on biodiversity	85	Environmental impact assessments and/or Environmental Management Plan are carried out ahead of any new plantation development, or as may be required by relevant legislation.

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MATERIAL TOPICS – ECONOMIC			
Disclosure Number		Page	Remarks
Environment			
Management Approach			
304: Biodiversity			
304-3	Habitats protected or restored	84-86	<p>Refer to Our Environment section of the SR2024.</p> <p>Except for Plantation, the Group's operations have limited impact on natural habitats.</p> <p>Within our oil palm estates, riparian reserves are set aside as conservation areas and wildlife corridors which include, among others, sanctuaries for migratory birds and elephants and habitats for jungle flora and fauna.</p> <p>PTNJL has also set aside areas within its plantation as water catchment zone. Chemical applications are strictly prohibited at the water catchment zone in order to preserve them.</p>
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	38, 42	<p>We adopt sustainable practices to mitigate conflicts between humans and elephants, ensuring the conservation and protection of this species.</p> <p>Refer to Plantation Segmental Report.</p>
305: Emissions			
305-1	Direct (Scope 1) GHG	82, 92-93, 118	<p>We focus on actively reducing our GHG emissions by executing operational efficiencies across our business operations, including cutting down on our fuel consumption, incorporating renewable energy and adopting new energy-efficient technology.</p> <p>Refer to TCFD – Progress Made in FYE2024, GHG emission table and Performance Data Table.</p>
305-2	Energy indirect (Scope 2) GHG emissions		
305-3	Other indirect (Scope 3) GHG emissions		
305-4	GHG emissions intensity		
305-5	Reduction of GHG		
306: Waste			
306-1	Waste generation and	82, 89-91	We prevent and minimise waste by reusing, recycling and energy recovery, as well as by practising safe waste disposal to reduce risks to the environment and human health.
306-2	Management of significant waste-related impacts	82, 89-91	We adhere to a zero waste and zero discharge approach, aiming to minimise waste generation and eliminate any discharge of waste materials.
306-3	Waste generated	82, 89-91, 118	<p>To achieve this, we have implemented effective waste conversion practices, transforming waste and excess materials into valuable resources. Examples include the conversion of organic waste into fertilizers, and the conversion of fish trimmings into fishmeal and fish oil, which can be utilised in various applications.</p>
306-4	Waste diverted from disposal		
306-5	Waste directed to disposal		

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307: Environmental Compliance			
307-1	Non-compliance with environmental laws and regulations	-	No environmental-related penalties or fines were imposed during the reporting period.
Social			
Management Approach			
103-1	Explanation of the material topic and its boundary	4, 72, 75-76	<p>Refer to About this Report, Our Approach to Sustainability and Materiality Assessment.</p> <p>The issues of material interest to our stakeholders are listed in the table in the section on Engaging Stakeholders. Although this does not make explicit reference to the GRI topics, these can be inferred from the table. Material topics have been chosen with the aim of demonstrating our impacts, risks and opportunities and how we create and preserve value over time. Our approach to managing specific material topics is addressed in the respective sections of our SR2024.</p> <p>We report annually on our progress in addressing material topics and impacts in the SR and the AR. Internal reports to the respective committees ensure that performance is monitored regularly. Where required, we review and work to revise and improve our approach with key stakeholders to improve our performance.</p>
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
401: Employment			
401-1	New employee hires and employee turnover	96-99, 119	Refer to Our People section and Performance Data Table.
401-2	Benefits provided to full-time employees that are not provided to the temporary or part-time employees	101	Each of the Group's operations and divisions implements its own locally defined employee benefits scheme.

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Disclosure Number	Page	Remarks																																																													
Social																																																															
Management Approach																																																															
401: Employment																																																															
401-3	Parental leave	-	<table border="1"> <thead> <tr> <th></th> <th>FYE2022</th> <th>FYE2023</th> <th>FYE2024</th> </tr> </thead> <tbody> <tr> <td>Total number of employees who were entitled to parental leave</td> <td></td> <td></td> <td></td> </tr> <tr> <td>- Male</td> <td>1,350</td> <td>1,278</td> <td>1,328</td> </tr> <tr> <td>- Female</td> <td>1,175</td> <td>1,122</td> <td>1,117</td> </tr> <tr> <td>Total number of employees who took parental leave</td> <td></td> <td></td> <td></td> </tr> <tr> <td>- Male</td> <td>28</td> <td>33</td> <td>33</td> </tr> <tr> <td>- Female</td> <td>63</td> <td>67</td> <td>69</td> </tr> <tr> <td>Total number of employees who returned to work in the reporting period after parental leave ended</td> <td></td> <td></td> <td></td> </tr> <tr> <td>- Male</td> <td>28</td> <td>33</td> <td>33</td> </tr> <tr> <td>- Female</td> <td>48</td> <td>66</td> <td>68</td> </tr> <tr> <td>Total number of employees who returned to work after parental leave ended and who were still employed 12 months after their return to work.</td> <td></td> <td></td> <td></td> </tr> <tr> <td>- Male</td> <td>16</td> <td>25</td> <td>29</td> </tr> <tr> <td>- Female</td> <td>56</td> <td>40</td> <td>43</td> </tr> <tr> <td>Return-to-work rate (%)</td> <td>83.5%</td> <td>99.0%</td> <td>99.0%</td> </tr> <tr> <td>Retention rate (%)</td> <td>72.7%</td> <td>85.5%</td> <td>72.7%</td> </tr> </tbody> </table>		FYE2022	FYE2023	FYE2024	Total number of employees who were entitled to parental leave				- Male	1,350	1,278	1,328	- Female	1,175	1,122	1,117	Total number of employees who took parental leave				- Male	28	33	33	- Female	63	67	69	Total number of employees who returned to work in the reporting period after parental leave ended				- Male	28	33	33	- Female	48	66	68	Total number of employees who returned to work after parental leave ended and who were still employed 12 months after their return to work.				- Male	16	25	29	- Female	56	40	43	Return-to-work rate (%)	83.5%	99.0%	99.0%	Retention rate (%)	72.7%	85.5%	72.7%
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402: Labour Management Relations																																																															
402-1	Minimum notice periods regarding operational changes	-	With regards to any operational changes, we provide a minimum notice period of one to three months depending on the geographical location of the operating companies as well as to appropriate government authorities.																																																												

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Social			
Management Approach			
403: Occupational Safety and Health			
403-1	Occupational health and safety management system	103-104	Each business division has their own health and safety committee, which comprises management and employee representatives. These committees oversee the health and safety management of their staff, including managing, investigating and resolving reported incidences.
403-2	Hazard identification, risk assessment, and incident investigation	104	
403-4	Worker participation, consultation, and communication on occupational health and safety	103-105	
403-5	Worker training on occupational health and safety	104, 118	There are a number of trainings conducted across the Group that are aimed at enhancing employees' awareness and education on health and safety in the workplace.
403-9	Work-related injuries	104, 118	Refer to Performance Data Table.
404: Training and Education			
404-1	Average hours of training per year per employee by gender and by employee category	101, 119	Refer to Our People section & Performance Data Table.
404-2	Programmes for upgrading employee skills and transition assistance programmes	102	We continuously provide technical and soft-skill training to ensure our employees stay relevant and updated with the latest industry knowledge.
404-3	Percentage of employees receiving regular performance and career development reviews	102	In FYE2024, 100% of our employees received performance reviews.
405: Diversity and Equal Opportunity			
405-1	Diversity of governance bodies and employees	97, 118-119, 122-129	The composition of our workforce is detailed in the SR2024. The composition of our Board of Directors and Key Senior Management is provided on pages 122 to 129 in this Report. Refer to Performance Data Table.
405-2	Ratio of basic salary and remuneration of women to men	96	We are committed to building a workforce which reflects the communities in which we operate. We hire and promote based on merit and performance and do not discriminate against age, race, gender, nationality, religious belief or disability.
406: Non-Discrimination			
406-1	Incidents of discrimination and corrective action taken	97	There were zero reported cases of discrimination in the year under review.
407: Freedom of Association and Collective Bargaining			
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk.	-	Freedom of association and collective bargaining are fundamental rights which KFima has committed to uphold. There are no operations where the right to exercise freedom of association and collective bargaining is at significant risk.

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Management Approach			
408: Child Labour			
408-1	Operations and suppliers at significant risk for incidents of child labour	99	<p>No operations or suppliers were found to have significant risk of child labour. There have been instances at our estate in Indonesia where children accompanied their parents to the fields and assisted in loose fruit collection and other light tasks; however, these are not considered to be significant. Details on how this issue is being addressed is set out in the SR2024.</p> <p>Each division/business unit and their respective human resource departments must establish clear recruitment procedures to ensure all workers (permanent/temporary) are above the minimum working age at the time of hiring.</p>
409: Forced or Compulsory Labour			
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	99	<p>No operations or suppliers were found to have significant risk of forced or compulsory labour.</p> <p>Our policies prohibit forced and bonded labour, require adherence to laws governing working ages and hours, seek to ensure safe and healthy working conditions and transparent record keeping.</p>
412: Human Rights Assessment			
412-2	Employee training on human rights policies or procedures	96, 98	<p>Upon starting their new job, each employee is provided with an Employee Handbook, which contains information about their employment terms and outlines the standards of professional behaviour expected from all members of our workforce.</p> <p>We do not knowingly support or do business with any organisation who is found to be involved in slavery, servitude and forced or child labour. All suppliers/vendors are provided with a copy of our policies, and they are required to submit a declaration of compliance to our standards of business conduct and expectations, including in relation to human rights.</p>
413: Local Community			
413-1	Operations with local community engagement, impact assessments, and development programmes	72-73, 104	All our operations engage their local communities appropriately. We engage with a wide range of stakeholders to understand their interests and concerns and to construct its value propositions based in large part on stakeholder input. For example, Social Impact Assessments are conducted as and when needed, particularly for new plantation development projects.

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Social			
Management Approach			
415: Public Policy			
415-1	Political contribution	-	KFima does not make any donations to political parties.
417: Marketing and Labelling			
417-1	Requirements for product and services information and labelling	111	We strive to ensure that all products sold have the certification, labelling, product and service information required by respective local laws. This information is conveyed to customers in handbooks, handover procedures and, where appropriate, displayed on the products.
417-2	Incidents of non-compliance concerning product and services information and labelling	111	There were no incidents of fines/penalties imposed on the Group due to non-compliances concerning product and services information and labelling in the year under review.
418: Customer Privacy			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	109, 119	There were zero breaches of data privacy and information during the year under review. Refer to Data Performance Table.
419: Socioeconomic Compliance			
419-1	Non-compliance with laws and regulations in the social and economic area	103, 109, 111, 119	There were no non-compliances with laws and regulations in the social and economic areas during the year under review.