

Implementation of the ISSB Standards in SD Guthrie

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**One of the World's Largest Producers of
Certified Sustainable Palm Oil**



12% Global Production of CSPO

(as of Dec 2024)

Guthrie is a company that was established more than 200 years ago in Malaysia



RM39.77 bil

(US\$10.22 billion)

Market Capitalisation as of 28 Feb 2026

RM20.90 bil

(US\$5.1 billion)

Revenue for the Financial Year
Ended 31 Dec 2025

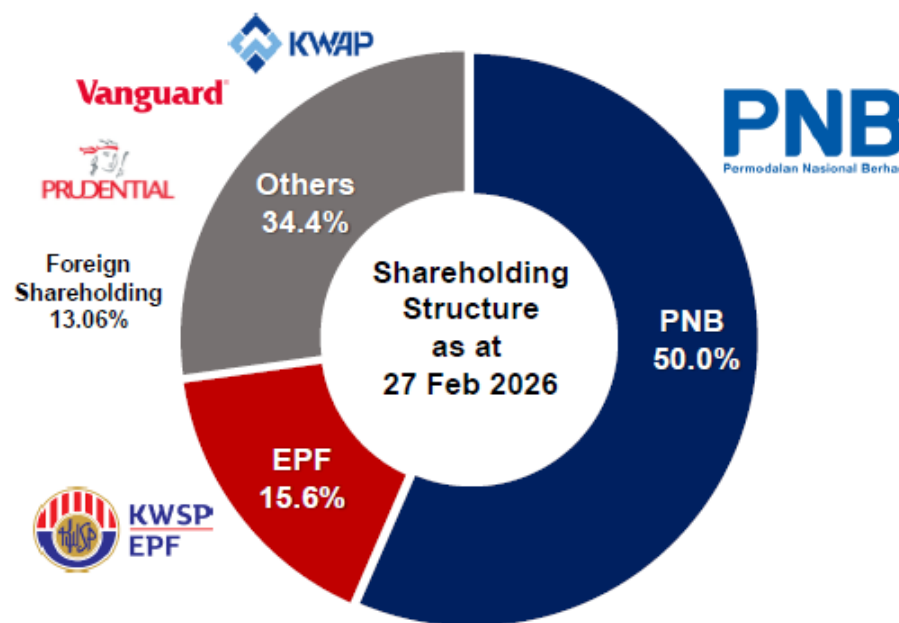
RM2.50 bil

(US\$616 million)

PATAMI for the Financial Year
Ended 31 Dec 2025

>82,000

Employees as of 31 Dec 2025



707,374 Ha total landbank
557,258 Ha of planted area
Oil palm, sugarcane and coconut



Business presence in
12 countries
Serving customers in **86 countries**



11 refineries with 4 mil MT/year
of refining capacity



Industry leader in **Mechanisation,
Automation & Digitalisation**



World's 1st Palm Oil Company
to have **SBTi-validated Net-Zero targets**



#85 in Fortune 500
Southeast Asia List

Beyond Zero: Our sustainability plan designed to meet the challenges facing the world today, and in the future, while supporting our growth as a business.



We have been demonstrating credible progress in meeting our goals and targets

RANKED

No. 1

SPOTT

PALM OIL ESG ASSESSMENT



BEYOND
ZERO

ZERO			
	NET ZERO PROGRESS Net total Scope 1 and 2 emissions reduced by 23% (compared to FY2020 baseline)	DEFORESTATION-FREE FUTURE 81% of supply chain aligned with No Deforestation requirements, while out No Peat progress stands at 87%	SUPPLY CHAIN TRANSPARENCY 100% Traceability to Plantation for Guthrie-owned mills 97.9% Traceability to Mill (TTM) 90.8% Traceability to Plantation (TTP)
RESTORE			
	CONSERVATION AND RESTORATION 51,212 hectares are protected and restored globally, comprising of 35,613 hectares of protected areas and 15,599 hectares designated for restoration 1,200 hectares restored under NESTLE-RELeaf programme	BIODIVERSITY 100 bird species have now been recorded on Carey Island, with 34 bird species identified during the Carey Heritage Bird Photography as part of the citizen science approach,	REGENERATIVE AGRICULTURE Regenerative Agriculture Framework developed. 2 sites selected for pilot implementation
		WORKER PROTECTION 100% workers globally, have access to grievance mechanisms	WORKER GRIEVANCES 1,825 cases resolved for Malaysia as at end-2025, representing 99% of total cases logged since 2022 (Total cases 2022 – 2025: 1,846)
TRANSFORM			
		ETHICAL RECRUITMENT 0.49% of newly arrived migrant workers to Malaysia in 2025 reported recruitment fee-related complaints. 99% of total complaints* have been resolved *Complaints received from migrant workers who arrived between June 2022 – December 2025	EMPOWERING SMALLHOLDERS 37,793 Smallholders benefitted from our programmes

Guthrie will be releasing it's first ISSB S1 & S2 report for the Financial Year 2025, in line with Bursa Malaysia requirements



Content outline

Statement from the Management

- Basis of preparation
- Overview of the Group and value chain
- Reporting boundary
- Judgements and measurement uncertainties
- Materiality assessment
- Sustainability governance

Climate-related risks and opportunities

Nature-related risks

Other sustainability-related risks

Events after the reporting period

Additional disclosures based on the Main Market Listing Requirements

Key information required for drafting of content

- Time horizon
- Transition reliefs
- Business activities and sustainability strategy
- Reporting boundary for GHG and non-GHG
- Areas involved judgement or measurement uncertainty
- Confirmed list of SROs (including climate-related risks and opportunities (CROs))
- Sustainability governance structure

SROs-specific information for disclosure:

- Driving forces
- Effect on business model and value chain
- Effect on strategy and decision making
- Financial effects (Current and Anticipated)
- Climate resilience
- Processes, controls and policies to manage SROs
- Metrics and targets

Note: Information for CROs are dependent on the completion of Climate Scenario Analysis

SD Guthrie to refer to Bursa Malaysia for the latest prescribed format for disclosure

ISSB IFRS S2 requirements

Disclose information that enables users to assess the entity's performance in managing climate-related risks and opportunities. To meet this requirement, entities should report the following:

[IFRS S2.27 – IFRS S2.37]

Cross-industry metrics

1. GHG related (Scope 1,2,3 emissions)
2. Non-GHG related
 - Climate physical risk
 - Climate transition risk
 - Climate-related opportunities
 - Capital deployment
 - Internal carbon price
 - Remuneration

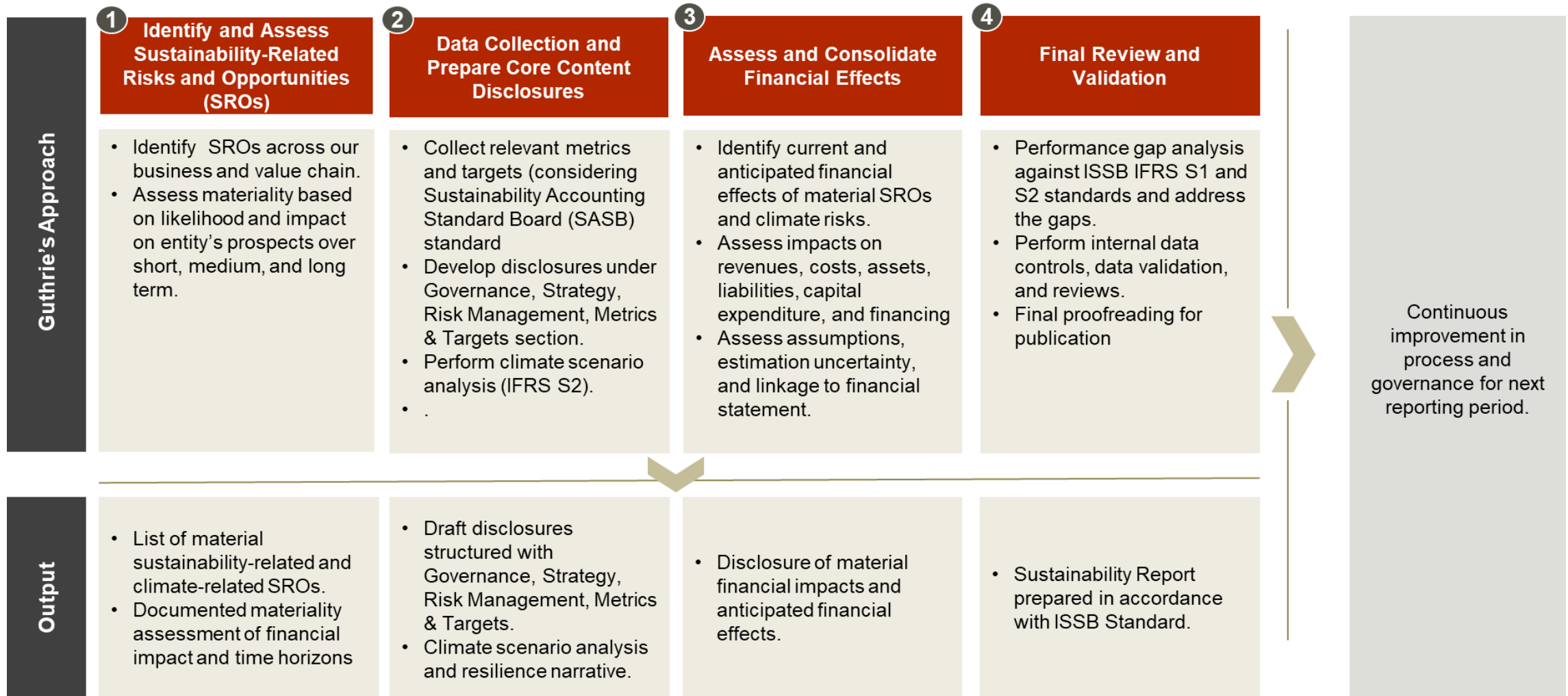
Industry-based metrics

Refer to and assess the applicability of metrics associated with disclosure topics outlined in the [Industry-based Guidance on Implementing IFRS S2](#).

Targets

Self-developed targets and those mandated by law or regulation. (where applicable)

The process is a joint effort between multiple functions, which include Sustainability, Finance, Strategy, Risk and others...



We have identified seven (7) material Sustainability Risks and Opportunities to be included in our 2025 Sustainability Report



- A Sustainability Reporting Steering Committee was set up, co-chaired by the Chief Financial Officer and Chief Sustainability Officer.
- Through multiple rounds of deliberations and guidance from the Board Sustainability Committee, several SROs were deprioritised and consolidated, resulting in a final set of **seven** SROs.
- This process ensures disclosure of SROs that are most **material** to the **primary users** of the sustainability report.

		Time Horizon		
		Short term (2026)	Medium term (2027–2030)	Long term (2030 and beyond)
Climate-related Risks and Opportunities				
1 Physical Risk	Rising frequency and severity of flooding and prolonged dry seasons constitute an acute climate-related physical risk that could disrupt operations and damage the Group's assets. Risk intensity varies depending on location and topography.	✓	✓	✓
2 Transition Risk and Opportunity	TR 1: Increased climate-related regulations (i.e. carbon pricing mechanisms and energy efficiency requirements)		✓	✓
	TR 2: Increased stakeholder expectations for NDPE compliance and full supply chain traceability.	✓	✓	
	TR 3: Increased stakeholder expectations for climate-related information.		✓	✓
	Opportunities: Material opportunities to enhance sustainability performance.	✓	✓	✓
Nature-related Risks				
3 Water and Effluent Management	Inadequate water-supply combined with increased demand for water in communities and increase fire risks in peat areas. Failure to meet discharge-quality requirements may lead to reputational damage.	✓	✓	✓
4 Biodiversity and Conservation	Nature-related risks arising from our dependence on and impact on ecosystems. Reduced effectiveness of natural pest control, diminished habitat connectivity.			✓
Other Risks				
5 Smallholder Inclusion	Expanding smallholder inclusion helps to ensure good fresh fruit bunches (FFB) quality and cost, supply chain resilience, and compliance with sustainability requirements.			✓
6 Human Rights	Risk arising from violation of human rights standards and conventions and unsafe working conditions.			✓
7 Sustainability Certification	Risk of suspension or withdrawal of sustainability certificates would affect the entire supply chain, with operational, financial, and reputational consequences.	✓	✓	✓



THANK YOU

**BEYOND
ZERO**

