



SUSTAINABILITY REPORT 2025

PT WAHANA CITRA NABATI

Edible Fat and Oil Industry
Leading Position as Highest Quality
of Palm Oil Producer in Indonesia

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About This Report

Reporting Frame Work

This Sustainability Report summarizes our progress and challenges in managing our journey sustainability issues in 2025. Through this report, we will provide updates and insight into our performance sustainability and believe sustainability is part of long-term our business strategies. We have made this report according to Global Reporting Initiative (GRI), focusing on environmental and social responsibility issues. We also support and integrate with the 17th United Nations Sustainable Development Goals (UN SDGs) toward our business strategies.

Boundary and Scope Report

Our sustainability reports are published annually. This report contains information for FY 2025. Unless otherwise stated. The reporting period of this report is 1 January 2025 – 31 December 2025. The scope of the report includes environmental, social and governance performance. Further sustainability-related information is available on our Sustainability Progress, which we update regularly. The entities within PT Wahana Citra Nabati report on their sustainability performance across all our material topics, where sustainability data consolidated across all our entities are given equal weightage in the reporting.



About PT Wahana Citra Nabati



PT Wahana Citra Nabati is a palm oil company headquartered in Jakarta, established in 1999. The company's core business activities revolve around the refining of palm oil and its derivative products. Palm oil, coconut oil, palm kernel oil and edible oil play a crucial role in Indonesia's food security. This is not without reason, but rather stems from the increasing population growth and corresponding rise in demand for high-quality food and vegetable oils. PT Wahana Citra Nabati as a producer of Indonesian palm oil, coconut, kernel, and edible oil, is dedicated to delivering refined palm oil products of the highest quality. This commitment is ensured through the effective implementation of sustainable palm oil practices, guided by its strategies and policies. With an annual production capacity of 300,000 metric tons, we are consistently prepared to provide the finest quality.

Since 1999, PT Wahana Citra Nabati has been on a transformative journey to become a premier producer of high-quality palm oil in Indonesia. With over two decades of experience, our commitment to innovation, environmental stewardship, and quality has been unwavering. This Sustainability Report succinctly highlights our achievements and contributions to a greener, healthier future, showcasing initiatives ranging from responsible cultivation to cutting-edge technologies aimed at minimizing our environmental footprint. Moving forward, we remain dedicated to sustainable practices, transparency, and innovation, ensuring a resilient future for generations to come.

About PT Wahana Citra Nabati

Our strict quality assurance methods include:

- Exclusively using raw materials of the highest quality.
- Optimizing PT Wahana Citra Nabati's Research Center to continually enhance raw materials and final products.
- Engaging in technology collaboration and knowledge transfer with international counterparts.
- Utilizing only the highest standard equipment from advanced markets.
- Holding certifications such as ISO 9001:2015, FSSC 22000 V.6, SEDEX, Halal, KOSHER, SNI 7709:2019, and RSPO SCCS certification.
- As a member of the Roundtable on Sustainable Palm Oil (RSPO), actively participating in responsible raw material sourcing.

PT Wahana Citra Nabati capitalized on its potential to:

- Assume a leading position as a producer of high-quality palm oil in Indonesia.
- Supply fresh and high-quality raw materials in accordance with demand.
- Introduce compelling new applications for palm and lauric-based products.
- Contribute to the global awareness of environmentally friendly "Green" products.
- Meet the consistent consumer demand for "healthier" food ingredients and products.
- Leverage management's experience of over 30 years in the manufacturing of palm oil and related businesses.



Sustainability Policy

Human Rights and Workplace

- No exploitation of workers, indigenous people, and local communities. Uphold and promote United Nations Universal Declaration on Human Right
- Respect and recognize the rights of all workers including contract, temporary and migrant workers
- Uphold the right of all workers, regardless of rank or job grade, to form and join trade unions of their choice, and to bargain collectively
- Pay all workers the statutory monthly living wage and overtime compensation, in accordance with the current labor regulations
- Acknowledging the rights of Human Rights Defenders (HRDs). Commits to establishing and maintaining a safe and respectful space for HRD feedback and concerns.
- Provide fair and equal employment opportunities for all employees, regardless of race, religion or gender
- Promote safe and healthy working environment and provide workers with adequate equipment and training to ensure that workers are protected from exposure to occupational health and safety hazards
- Prohibit child labour and take appropriate measures to prevent child labour.
- Prohibit forced labour, bonded labour and human trafficking are not used or promoted, and take appropriate measures to prevent the use of such labour
- Implement policies to prevent and remediate harassment and abuse, including sexual harassment and abuse
- Recruitment practices are transparent and fair, and direct recruitment is encouraged and recruitment process is well documented. Prohibit any retention of identity documents unless required by law.
- Assess social impacts from company operations, prevent and mitigate any negative socials impacts, and enhance positive impacts in form of coherent Corporate Social Responsibility (CSR) Programs or other

- Enable all workers access to judicial remedy and to credible grievance mechanisms without fear of recrimination or dismissal
- Adherence to all relevant laws
- Prohibit contract substitution, charging recruitment fees, penalties for voluntary termination, and protect the reproductive right

Environmental management

- Minimize the carbon footprint of our operations and encourage reduction of GHG emissions in the supply base
- Identify and mitigate environment effects with aiming to minimize environment impacts
- Implement water management and monitoring plans for reducing impacts on water quality and water consumption
- Implement waste management practices including waste reduction, management and recycling

Commitment for All Third-Party Supplier Palm Oil

- No conversion and no new development from High Carbon Stock (HCS) and High Conservation Value (HCV) areas
- Enforcement of a no-burning policy
- No new development on peat areas regardless of depth
- Best Management Practices for existing plantations on peat
- Follow best management parties for agricultural production and minimize use of pesticides and herbicides an prohibit use of paraquat
- Respect the Rights of Indigenous and Local Communities to give or withhold their Free, Prior and Informed Consen (FPIC) to Operations on Lands to Which They Hold Legal, Communal or Customary Rights
- Support the inclusion of smallholders into the supply chain

Sustainable Development Goals

Good Governance



- Operating plantation businesses in full compliance with government regulations while striving to meet and exceed relevant sustainability standards.

Agro-Ecological



- No new development in High Carbon Stock (HCS) forest areas and peatlands, while ensuring the responsible management of areas with High Conservation Value (HCV). Additionally, implementing a No-Burning policy in all company activities.
- Implementing resource efficiency in company operations; conserving and managing water resources; enhancing waste management capabilities; and gradually reducing greenhouse gas emissions.

Socio-Territorial & Economic Viability



- Respecting and protecting Human Rights by ensuring zero tolerance for discrimination based on ethnicity, religion, race, nationality, gender, physical condition, social status, or political views; upholding children's rights, prohibiting child labor; banning all forms of forced labor, intimidation, violence, and sexual harassment; and safeguarding women's reproductive rights.
- Providing fair compensation and social security benefits, committing to employee training and development, and ensuring equal opportunities and treatment for all employees without discrimination.
- Providing freedom and/or facilitating union activities, respecting the right to collective bargaining, and encouraging the establishment of cooperatives.
- Implementing Occupational Health and Safety Standards supported by governance, human resources, and the provision of all necessary facilities and infrastructure to create a safe and comfortable working environment.
- Implementing Social Responsibility initiatives oriented towards achieving the Sustainable Development Goals and fostering harmonious relationships with all stakeholders.
- Achieving optimal business outcomes by implementing best practices and continuous improvements with an environmentally conscious approach across all stages.
- Achieving food security and improved nutrition.

Sustainability Journey

2010

Become an ordinary member RSPO which is fast-growing community of actors in palm oil industry who are working to make sustainable palm oil norm

2013

Started to supply RSPO Certified Palm Oil - SG to customers and become a member of SEDEX that prohibited illegal, forced or child labor

2017

Improve internal procedure for palm oil procurement by considering NDPE issue

2020

Certificated on ISCC (International Sustainable Carbon Certification) Waste and Residue by SGS

2022

Improve internal procedure for palm oil procurement by considering NDPE issue

2024

Conduct internal workshop on GHG, develop a GHG calculator referece on GHG Protocol combined with IGRK in collaboration with Daemeter. Conduct a Life Cycle Assessment (LCA) in collaboration with Life Cycle Indonesia, as well as organize a workshop on the EU Deforestation Regulation (EUDR) to ensure compliance.

RSPO Supply Chain Certification in category Segregated and Mass Balance. First certification by SGS then transfer to TUV Rheinland in 2016

2015

Announce Sustainable Palm Oil Policy covering No Deforestation, No Peat, and No Exploitation (NDPE)

2019

Improve palm oil sustainable policy with more detail about NDPE. Published itin company website along with grievance procedure

2021

Improve internal procedure for palm oil procurement by considering NDPE issue

2023

As part of its commitment to reducing deforestation, we launched a program to ease forest pressure through economic empowerment. The initiative focuses on developing MSMEs around supplier operations, aiming to improve community income and reduce reliance on land conversion for livelihoods

2025

Reduce the Loss Time injuries Rate until zero accident, Comply with EUDR and HREDD in supply chain, Emission reduction efforts through additional innovations, improve Sustainability Policy with point of Wage and Human Rights Defender

Sustainability Certification



Global multi-stakeholder initiative aims for an international standard for the management of sustainable palm oil. Wahana has been RSPO Supply Chain Certification since 2013.



Certification published by the ISO in ensuring Quality Management System requirements. Wahana has been certified since 2003



FSSC 22000 certifies our food safety management system to the highest global standards, reaffirming our commitment to safe and sustainable products. Wahana has been certified since 2013



Kosher ensures our products comply with Jewish dietary laws and Halal comply with Islamic dietary laws signifying the highest standards of quality and cleanliness in production. We have both certificate since 2011.



Sedex is a platform that enables companies to manage and share ethical and responsible business practices in their supply chain. It helps us uphold social and environmental responsibility standards (since 2011)



PROPER is an environmental performance rating program by the Indonesian government, evaluating companies' efforts in environmental management and sustainability. Wahana is Blue (good) grade.

Milestones and Progress

Period	Our Sustainability Issue	Progress	Implementation	Status
2021	Product Quality and Safety	Upgrade Food Safety Management FSSC 22000 version 4.1 to version 5	Our company already upgrade FSSC 22000 to version 5.1 in 2020	Implemented
	Responsible Consumption and Production	Substantially reduce waste generation through prevention, reduction, recycling and reuse.	Colaboration with the Community organization to reducing the plastic consumption at company	Implemented
	Sustainability Engagement	Socialization to suppliers regarding NDPE Policy	Realizing a Sustainable Palm Oil Industry Through the Movement of Local Consumers and Industry	Implemented
	Green House Gas Management	Reduce GHG emissions target until 30% in 2030	Green energy is an effort to reduce greenhouse gas emissions. The company took the step of replacing coal fuel with natural gas in the steam boiler generator	Implemented
2022	Clean Water and Sanitation	Remove TSS (Total Solid Suspension) of recycled water until 85% in 2022	Install Dissolved Air Flotation (DAF) machine before water treatment plant (WTP) to reduce TSS in recycled water. In 2022 we achieved 92% removal of TSS	Implemented
	Grievance Implementation	Grievance reporting	Grievance handling in 2022 was recorded and solved	Implemented
	Implementation to use the sustainability product of palm oil certified	Increase sustainability product of palm oil certified until 80%	In 2022 the CPO supplied to our company has reached 100% certification (64% RSPO and 36% ISPO)	Implemented
2023	Green House Gas Management	Annual Greenhouse gas report, and concern to reduced emission per MT finished oil product	As part of an Indonesian company that supports government policy, we'll always do the best practices for reducing carbon emissions in our businesses	Implemented
	Grievance Implementation	Grievance reporting	Grievance handling in 2023 was recorded and solved	Implemented
	Implementation to use the sustainability product of palm oil certified	Increase sustainability product of palm oil certified until 80%	In 2023 the CPO supplied to our company has reached 100% certification (64% RSPO and 36% ISPO)	Implemented
	Community Empowerment	Improve community income and reduce reliance on land conversion for livelihoods	Developing MSMEs around supplier operations	Implemented

Milestones and Progress

Period	Our Sustainability Issue	Progress	Implementation	Status
2024	Green House Gas Management	Annual Greenhouse gas report, and concern to reduced emission per MT finished oil product	Develop a GHG calculator referece on GHG Protocol combined with IGRK in collaboration with Daemeter. Conduct a Life Cycle Assessment (LCA) in collaboration with Life Cycle Indonesia	Implemented
	Grievance Implementation	Grievance reporting	Grievance handling in 2024 was recorded and solved	Implemented
	Implementation to use the sustainability product of palm oil certified	Increase sustainability product of palm oil certified until 80%	In 2024 the CPO supplied to our company has reached 100% certification (68% RSPO and 32% ISPO)	Implemented
	Sustainability Engagement	Involve in EUDR compliance	Involve in workshop, customer training, webinar, public seminar regarding EUDR implementation	Implemented
2025	Workplace health and safety	Reduce the Loss Time injuries Rate until zero accident	Training and campaign about Occupational Health and Safety to our employees, subcontractors and visitors to raise awareness of OHS and safe practices	Implemented
	Sustainability Engagement	Comply with EUDR and HREDD in supply chain	Conducting a supplier gathering with all palm oil suppliers to communicate efforts towards meeting HREDD and EUDR standards.	Implemented
	Forced Labour Risks	Development of a Human Rights and Environmental Due Diligence (HREDD)	Implementation of the HREDD Due Diligence Questionnaire Distribution to All Suppliers.	Implemented
	EUDR	EUDR Compliance	Conducting regular monitoring and public reporting	Implemented
	Green House Gas Management	Emission reduction efforts through additional innovations	Installation of a New Vacuum Unit to Reduce Steam Usage and Installation of a Bigger Heat Economizer at One of the Plants/Stations to Reduce Gas Usage	Implemented

Milestones and Progress

Period	Our Sustainability Issue	Progress	Implementation	Status
2026	Human Rights	Verification Human Rights and Environmental Due Diligence (HREDD)	Verification Implementation of the HREDD supplier using Labour Transformation Programme (LTP) collaboration with customer, consultant, and supplier.	On Track
	Sustainability Engagement	Landscape Initiative	Join Landscape Initiative	On Track
	EUDR	EUDR Compliance	Verifying supplier concession areas, assessing land-use changes, and ensuring EUDR compliance.	On Track
	Green House Gas Management	Emission reduction efforts through additional innovations	Implement additional operational and technological improvements aimed at further reducing GHG emissions	On Track
2030	Green House Gas Management	Reduce GHG emissions target until 30% in 2030	As part of an Indonesian company that supports government policy, we'll always do the best practices for reducing carbon emissions in our businesses	On Track

NDPE

A good refinery must ensure that all palm oil materials meet high-quality specifications and are supported by transparent information about their sources. Our company has established a strict standard requiring that all palm oil materials must comply with these principles.

In 2017, our company officially established its NDPE Policy (No Deforestation, No Peat, No Exploitation), reflecting our commitment to sustainability and ethical business practices. We continuously strive to apply the same NDPE principles to all our palm oil suppliers, ensuring that every supplier in our network follows responsible sourcing and production practices.

Traceability is a key component of our responsible sourcing framework. It means that our suppliers must be able to identify and understand the origin and flow of their palm oil, including specific information about their operations. This includes the entire chain from practices, procurement, and handling to the processing of Fresh Fruit Bunches (FFB), Crude Palm Oil (CPO), and Palm Kernel Oil (PKO), to ensure that products produced and sold are high-quality, sustainable, and fully compliant with NDPE principles.

All products delivered to our refinery must adhere to NDPE requirements and be traceable back to the mill and plantation level. This traceability is part of our time-bound action plan to achieve full transparency in our supply chain. By 2020, we successfully achieved 100% Trace to Mill (TTM), meaning all palm oil sources supplying our refinery could be traced back to their respective mills.

The key traceability criteria we collect and verify for each supplier include: Company and parent company name, Mill name and capacity, Mill address and geographic coordinates, Total FFB volume processed, Total production output, Estimated distance between plantation and mill.

To ensure ongoing compliance with NDPE commitments, our company conducts regular monitoring and verification of potential risks related to deforestation, peatland conversion, and exploitation. This is done through a combination of advanced data systems and credible external sources, including: Tropical Moist Forest (TMF) data for land cover change detection, High-resolution satellite imagery to identify recent deforestation or land clearing activities, Peat Hydrological Unit (Kesatuan Hidrologis Gambut – KHG) data to monitor activities within peatland areas, Public issue monitoring through reports and alerts from organizations such as Greenpeace, Mighty Earth, Associated Press, Rainforest Action Network, and other reputable civil society groups.

These combined monitoring tools allow us to detect early indications of non-compliance and take prompt action. If any supplier is found to be associated with deforestation, peatland development, or labor exploitation, we immediately engage them for clarification and improvement. In cases of continued non-compliance, we implement suspension or exclusion procedures in accordance with our responsible sourcing policy.

Through these measures, our company demonstrates a continuous commitment to transparency, accountability, and sustainability in every aspect of our palm oil supply chain.



The European Union Deforestation Regulation (EUDR) is a regulation introduced by the European Union with the objective of ensuring that commodities and their derivatives placed on the EU market are deforestation-free and produced in compliance with the applicable legal requirements of the country of origin. The regulation applies to several key commodities, including palm oil, and requires companies to prepare and submit a Due Diligence Statement (DDS) as a formal declaration of compliance.

As part of its commitment to building a sustainable, transparent, and responsible supply chain, and in alignment with EUDR requirements, PT Wahana Citra Nabati has undertaken a series of strategic and systematic initiatives, including the following:

- **Capacity Building and Awareness Programs:** The Company has organized internal workshops and webinars on EUDR to strengthen organizational capacity and enhance understanding of the regulation's principles, obligations, and operational implications. In addition, external capacity-building initiatives have been conducted through supplier gatherings and engagement sessions to improve awareness, alignment, and commitment across the supply chain.

- **Preparation of the Due Diligence Statement (DDS):** PT Wahana Citra Nabati has initiated and progressed the drafting of the Due Diligence Statement (DDS) as a core compliance document, ensuring that risk assessment, risk mitigation measures, and traceability requirements are addressed in accordance with EUDR provisions.
- **Development of SOP and Monitoring Methodology:** The Company has developed a Standard Operating Procedure (SOP) and analytical methodology for monitoring supplier land-use changes. This approach integrates geospatial analysis, satellite-based monitoring, and the use of publicly available datasets to identify potential deforestation risks and ensure that sourcing areas comply with EUDR requirements.
- **Initial Supplier Mapping and Compliance Assessment:** As an early-stage implementation measure, PT Wahana Citra Nabati has conducted initial mapping of its supplier base to identify and assess supplier compliance with EUDR requirements. This mapping serves as a baseline for risk classification, ongoing monitoring, and the implementation of targeted engagement or corrective actions where necessary.

Through these initiatives, PT Wahana Citra Nabati aims to strengthen supply chain transparency, enhance risk management, and ensure continuous compliance with EUDR requirements, while supporting the broader objective of preventing deforestation and promoting sustainable palm oil production.

Traceability

Since 2020, our company has continued to make significant progress in achieving Traceability to Plantation (TTP) for all palm oil sources. This effort is part of our ongoing commitment to transparency and responsible sourcing within the palm oil supply chain.

To achieve our TTP targets, we have actively engaged with our suppliers through data collection, verification processes, and continuous capacity-building initiatives. By 2022, we successfully reached 94% TTP, representing a major milestone for our company as nearly all of our palm oil supply could be traced back to the plantation level. In 2023, we achieved 100% TTP, and we have successfully maintained this full traceability throughout 2025.

Ensuring that our supply chain partners share the same sustainability vision is crucial to maintaining long-term impact. Therefore, our company works closely with all suppliers to ensure their business practices align with NDPE principles (No Deforestation, No Peat, No Exploitation). We support our suppliers in adopting deforestation-free policies, implementing High Conservation Value (HCV) and High Carbon Stock (HCS) approaches, and integrating these practices into their daily operations. Through these collective efforts, our partners contribute directly to our shared sustainability goals.

To strengthen our deforestation-free commitment, our company provides deforestation monitoring to our supply chain. This monitoring system combines public data sources, geospatial analysis, and customer-supported satellite monitoring platforms. We regularly assess land use and deforestation risks through multiple data sources such as Tropical Moist Forest (TMF) datasets, satellite imagery, and public issue reports from organizations including Greenpeace, Mighty Earth, Associated Press, Rainforest Action Network, and others.

The outcomes of these monitoring activities have confirmed that 100% of our supply chain remained deforestation-free in 2025. Moving forward, we are firmly committed to maintaining this deforestation-free status in 2026 and beyond, while continuously improving the robustness and transparency of our traceability and sustainability systems.



Water & Waste Management

Water is a vital resource that underpins our operations, supply chain, and the well-being of surrounding communities. Recognizing its critical importance, we are firmly committed to responsible water stewardship, ensuring that our water management practices align with environmental sustainability and operational efficiency.

To optimize water quality and promote circularity, our Water Treatment Plant (WTP) employs a Dissolved Air Flotation (DAF) system an advanced technology designed to enhance the treatment of recycled water. Through this process, we effectively remove Total Suspended Solids (TSS), Biochemical Oxygen Demand (BOD), Chemical Oxygen Demand (COD), as well as oil and grease, thereby improving effluent quality and ensuring compliance with regulatory standards.

In line with our continuous improvement approach, we challenge our teams to implement innovations guided by the 3R principles Reduce, Reuse, and Recycle. These principles not only help to minimize freshwater withdrawal but also contribute to maintaining ecosystem balance and resource efficiency throughout our operations.

Our Wastewater Treatment Plant (WWTP) also integrates the Dissolved Air Flotation (DAF) unit as part of its engineered system for enhanced effluent treatment. The DAF process operates by injecting fine air bubbles into the wastewater, which attach to suspended particles and lift them to the surface for removal. This innovation was introduced as a strategic response to the increase in production output, which in turn elevated the organic and particulate load entering the WWTP.

By incorporating the DAF system at an early stage of wastewater processing, we ensure that a cleaner effluent stream is passed to subsequent treatment phases. This significantly reduces COD concentration, enhances the overall performance of the WWTP, and ensures that the final discharge consistently meets both internal quality standards and national environmental regulations.

Through these efforts, we demonstrate our long-term commitment to sustainable water management, minimizing environmental impact while supporting operational excellence and community well-being.



GHG

As a key player in the manufacturing sector, PT Wahana Citra Nabati recognizes the responsibility inherent in its operations, particularly in relation to carbon emissions and air quality impacts. The Company is committed to continuous innovation and the implementation of initiatives to reduce greenhouse gas (GHG) emissions, in alignment with the Government of the Republic of Indonesia's target of reducing GHG emissions by 31.89%.

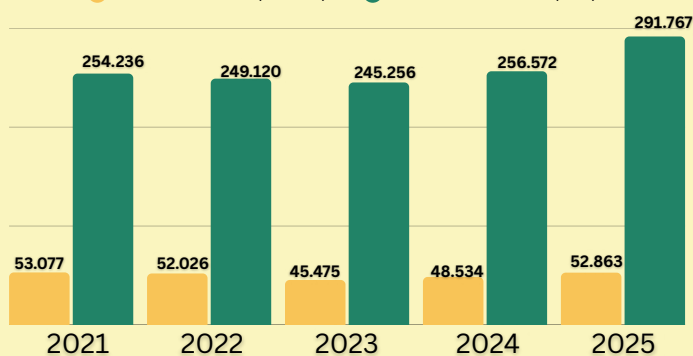
In support of this commitment, the Company actively contributes to national emission reduction efforts as part of its corporate social responsibility and dedication to sustainable growth. GHG emission reporting is conducted through a structured, routine, and transparent process.

In 2025, PT Wahana Citra Nabati implemented engineering improvements as part of its emission mitigation efforts, including the installation of a Bigger Heat Economizer and a Vacuum Unit equipped with an Ice Condensing system. These technologies optimize steam utilization by recovering heat from flue gas and reducing the operational load of steam ejectors during the deodorization process, resulting in lower steam consumption, reduced steam usage, and improved energy efficiency. The initiatives have demonstrated positive impacts on energy efficiency and emission reduction.

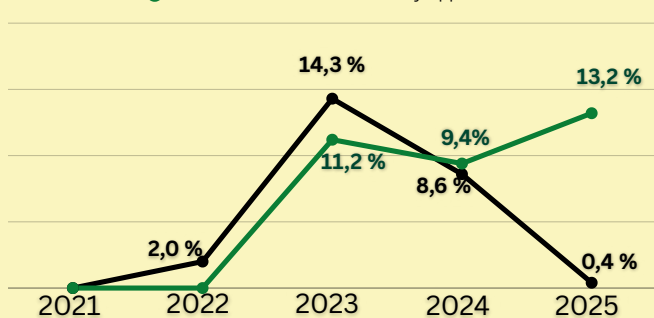
To quantify emission reductions, the Company applies two approaches: intensity and absolute. The intensity approach is used specifically to evaluate the effectiveness of the engineering improvements in improving energy efficiency. The evaluation shows that despite a significant increase in production compared to the baseline year, total GHG emissions remained relatively unchanged. Based on this approach, total GHG emissions in 2025 decreased by 13.22%. This indicates that the implemented technologies successfully enhanced energy efficiency, as reflected by a reduction in emission intensity or emission factor per unit of product.

PT Wahana Citra Nabati has established 2021 as the baseline year for calculating GHG emission reductions. The Company applies an absolute emission reduction approach, aligned with the Nationally Determined Contributions (NDC) and the Science Based Targets initiative (SBTi). Based on this approach, total GHG emissions in 2025 decreased by 0.40% compared to the 2021 baseline. The percentage of emission reduction has declined from 2023 to 2025, in line with the increase in total annual production. However, based on the intensity approach the emission reduction is 13.22% in 2025. To achieve the targeted 30% emission reduction by 2030, total emissions must be reduced to 37,154.06 tCO₂e. PT Wahana Citra Nabati will continue to implement additional operational and technological improvements to further reduce GHG emissions, while ensuring that productivity and production growth are sustainably maintained.

● Emission Total (tCO₂e) ● Production Total (ton)



● % Emission Reduction (Absolute Approach)
● % Emission Reduction (Intensity Approach)



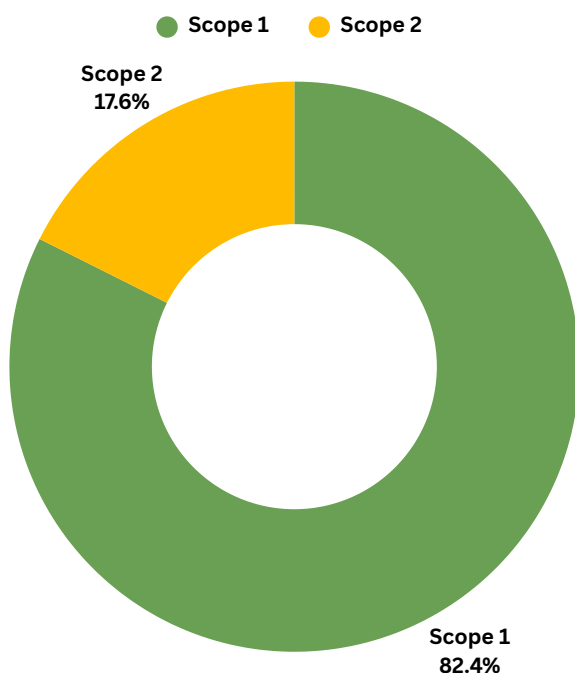
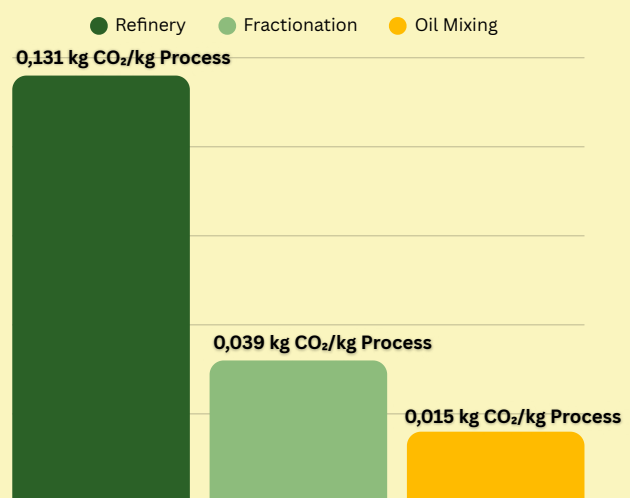
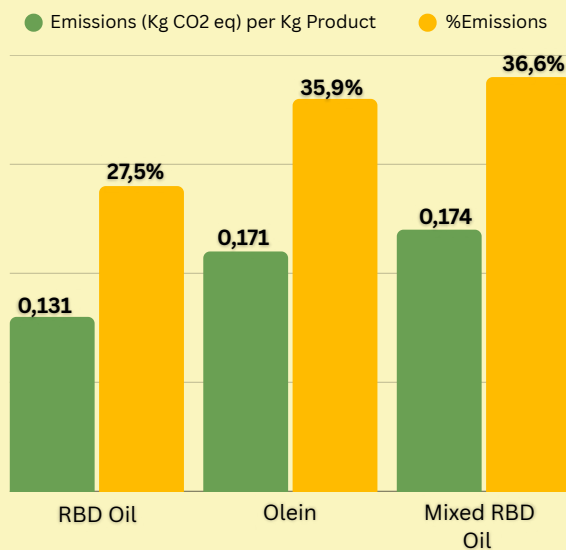
Life Cycle Assessment

Emission Per Product

The emissions generated per kilogram of product at PT Wahana Citra Nabati are relatively low, with the highest value being 0.174 kg CO₂/kg product for Mixed Oil. The difference in emissions among the products is due to the number of processing stages involved. Mixed Oil has the highest emissions because it goes through three stages (Refinery, Fractionation, and Oil Blending), Olein passes through two stages (Refinery and Fractionation), and RBD Oil only one stage (Refinery). The more processing stages a product undergoes, the higher the emissions per kilogram of product.

Emission Per Process

The emission data from July 2023 to June 2024 show that the Refinery stage generated the highest total emissions at 33.628.104,36 kg CO₂, followed by Fractionation (4.030.663 kg CO₂) and Oil Mixing (1.182.517 kg CO₂). Emission factors per kg of product were 0,131 for Refinery, 0,039 for Fractionation, and 0,015 for Oil Mixing. The higher emissions in the Refinery stage are attributed to its more energy-intensive operations, while Oil Mixing produces the lowest emissions due to its relatively lower energy requirements.



Based on the graph, the majority of emissions are generated from Scope 1, with a total of 32.002,297 Ton CO₂, while Scope 2 contributes 6.838,932 Kg CO₂. Data from the Life Cycle Assessment (LCA) can be utilized to calculate the carbon footprint, serving not only as a compliance effort with multi-stakeholder requirements but also as a foundation for identifying and implementing effective emission reduction strategies. In addition, the LCA results provide valuable insights into hotspot areas across the supply chain, enabling more targeted interventions, supporting transparent reporting to regulators and customers, and reinforcing our overall commitment to continuous improvement in sustainability performance.

RSPO Journey

2010 – Becoming an RSPO Member

- The company officially joined Roundtable on Sustainable Palm Oil (RSPO) as an Ordinary Member in 22 March 2010 with membership number 2-0155-10-000-00 under the sector of Palm Oil Processors and/or Traders.

2011 – Commitment to Transparency and Accountability

- Since 2011, the company has consistently published its Annual Communication of Progress (ACOP) on the official RSPO platform as part of its commitment to transparency and sustainability.

2012 – RSPO SCCS Certification

- In 2012, the company obtained certified RSPO Supply Chain Certification System (SCCS) certification for the purchasing, processing, and sales of certified sustainable palm oil products. The company implemented both Segregated (SG) and Mass Balance (MB) supply chain models under a single-site management system.

2025 – Multi-Site Management Implementation

- In 2025, the company transitioned from a single-site to a multi-site management system to strengthen operational efficiency, consistency, traceability, and sustainable supply chain governance across multiple sites.

PROPER

Since 2012, Wahana has actively participated in the Public Disclosure Program for Environmental Compliance (PROPER), an initiative led by the Indonesian Ministry of Environment and Forestry. This national program serves as a public environmental performance evaluation system designed to encourage corporate transparency, compliance, and continuous improvement in environmental management.

The PROPER program utilizes a color-coded rating system to assess companies' performance in key areas such as water and air pollution control, hazardous waste management, and overall environmental impact management. In addition to regulatory compliance, PROPER also evaluates companies on a broader set of sustainability criteria, including efficiency in water management, innovation in emissions reduction, waste utilization, and energy efficiency practices.

Through our consistent participation, Wahana has demonstrated its ongoing commitment to environmental stewardship and operational excellence. For the 2024 – 2025 assessment period (July 2024 – June 2025), our company achieved a BLUE rating from the PROPER Committee. This rating signifies that our operations are in full compliance with applicable environmental regulations and that we maintain effective environmental management systems in place.

Achieving a BLUE rating represents both a significant milestone and a continuous challenge for our company. It reflects our strong dedication to protecting ecosystems, preserving ecological balance, and supporting community development through sustainable business practices. Going forward, Wahana remains committed to enhancing its environmental performance by aligning operational processes with the principles and expectations of the PROPER framework ensuring that environmental protection and social responsibility remain at the core of our business strategy.



For businesses/activities that have successfully displayed environmental management effort and achieved excellent results.



For businesses/activities that have displayed environmental management effort and achieved results better than those required by regulation.



For businesses/activities that have displayed environmental management effort, and have achieved the minimum standard required by regulation.



For businesses/activities that have not fully complied with environmental regulations and still show non-conformities in their environmental management.



For businesses/activities that deliberately cause environmental pollution or degradation and are clearly in violation of environmental laws and regulations.

Grievance

The integration of NDPE (No Deforestation, No Peat, No Exploitation) principles is not merely a practice, but has become a fundamental pillar that shapes the way we conduct our business operations. We uphold the belief that the true measure of a responsible and forward-looking company lies in its ability to pursue continuous improvement and adapt to evolving sustainability expectations across the palm oil industry.

As part of our ongoing efforts to strengthen responsible sourcing and sustainable practices, one of the most significant milestones was the establishment of our Grievance Procedure in 2019. This procedure was developed as a structured and transparent mechanism to ensure timely, fair, and effective handling of any issues raised by both external and internal stakeholders, particularly those related to the implementation of our NDPE Policy and the performance of our third-party suppliers.

Our Grievance Procedure is designed comprehensively to cover a range of activities aimed at identifying, assessing, and resolving concerns from stakeholders. It functions as a critical component in maintaining transparency, accountability, and trust across our supply chain. The procedure is open to all stakeholders including customers, civil society organizations, local communities, and suppliers thereby reinforcing our commitment to inclusive engagement and responsible business conduct.

Internally, the grievance mechanism also extends to all employees and workers across our operations. This inclusive approach enables any individual within the company to report concerns related to operational issues, workplace conditions, or social conflicts through an established and confidential channel. Each case received is assessed objectively and handled in accordance with our standard operating procedures to ensure fairness, timeliness, and alignment with human rights due diligence principles.

Throughout the process, we emphasize open communication, traceability, and continuous improvement. All grievances received are systematically documented, verified, and monitored until closure. This ensures that every issue contributes to long-term learning and the enhancement of our sustainability management systems.

In 2025, our grievance management performance demonstrated significant effectiveness. The majority of grievances received during the year were raised by customers, primarily concerning allegations of deforestation linked to third-party suppliers within their respective supply chains. Each case was carefully reviewed through a combination of field verification, supplier engagement, and corrective action monitoring. As a result, 100% of the grievances received in 2025 were successfully addressed and formally closed, reflecting our proactive approach to issue resolution and our strong commitment to uphold NDPE principles throughout the supply chain. This achievement underscores our dedication to maintaining high standards of integrity, transparency, and responsible sourcing ensuring that sustainability remains deeply embedded in every aspect of our operations.

HREDD



The Company continues to integrating Human Rights & Environmental Due Diligence (HREDD) throughout its operational activities and supply chain. This commitment is aligned with the United Nations Guiding Principles on Business and Human Rights (UNGPs) and other international sustainability frameworks, ensuring that the Company identifies and addresses any actual or potential adverse impacts on people and the environment.

Capacity building remained a strategic focus to reinforce HREDD implementation. Employees and suppliers participated in awareness sessions and technical training delivered through webinars and direct engagement with external experts. These initiatives have strengthened understanding of human rights obligations and environmental protection, while fostering a responsible business culture across the organization.

During the reporting period, the Company strengthened its governance structure by revising the HREDD Standard Operating Procedure (SOP). The updated SOP incorporates a clearer and more structured framework for risk identification, prevention, mitigation, and remediation. This enhancement ensures that all operational (internal and external) have the necessary guidance to implement due diligence processes consistently and effectively.

Through these initiatives, the Company demonstrates its ongoing dedication to protecting human rights and the environment as central elements of its sustainability agenda. Moving forward, the Company will continue to deepen risk validation at field level, expand supplier integration into the due diligence process, and enhance transparency in reporting remediation progress. These actions reinforce that HREDD is embedded within the Company's long-term strategy and decision-making to ensure sustainable and inclusive growth.

To support more accurate monitoring and management of risks, the Company refined its HREDD assessment tools, including the revision of the risk questionnaire to align with severity and likelihood evaluation methods. The results are translated into a detailed risk matrix and risk register that enable better prioritization of mitigation actions for internal sites and supplier level operations, supporting continuous improvement efforts.

In 2026, company entered the verification phase of HREDD implementation for selected suppliers based on risk assessment results. These activities: Are conducted selectively based on risk levels, Involve independent external parties, and Aim to ensure the objectivity and credibility of assessment outcomes.

HREDD Implementation

2019 – Building the Foundation: Grievance Procedure as the Initial Pillar

- The HREDD journey began with the development of a Grievance Procedure integrated into the implementation of the Sustainability System. This step became a critical foundation, as the company recognized that a transparent, secure, and accessible grievance mechanism is a key element of an effective HREDD system.

2022 – Policy Strengthening: Integration of Human Rights in Corporate Policy

- Integrating Human Rights principles into corporate policies. Included: No Recruitment Fee Policy, Prohibition of unilateral contract substitution, Enforcement of penalties for contract termination that violates applicable provisions, Protection of workers' reproductive rights, and Public disclosure of Grievance information.

2023 – Strategic Planning and Initial HREDD Implementation

- The company entered a strategic phase by developing a Sustainability Plan covering key priority issues: Forest conservation, Environmental management, Greenhouse Gas (GHG) emissions, and Human Rights. In the same year, the initial implementation of HREDD commenced through evaluations of HREDD practices among suppliers.

2024 – Advancing Human Rights: A Collaborative Approach within the Supply Chain

- Launching the: “Advancing Human Rights in Palm Oil Supply Chain with MSMEs Development Program”. The program focuses on: Strengthening the capacity of MSMEs within the palm oil supply chain, Enhancing understanding of human rights principles, and Providing guidance to meet sustainability standards

2025 – Strengthening the HREDD System: Enhancing Procedures and Critical Control Points

- The company further developed its procedures and HREDD evaluation processes by incorporating critical control points within the due diligence cycle: Risk identification, Risk assessment, Corrective Action Plan, Evaluation, and Continuous monitoring. This process was reinforced through Human Rights capacity-building initiatives involving external stakeholders.

2026 – Verification and Evaluation HREDD in the Supply Chain

- The company entered the verification phase of HREDD implementation for selected suppliers based on risk assessment results. These activities: Are conducted selectively based on risk levels, Involve independent external parties, and Aim to ensure the objectivity and credibility of assessment outcomes.

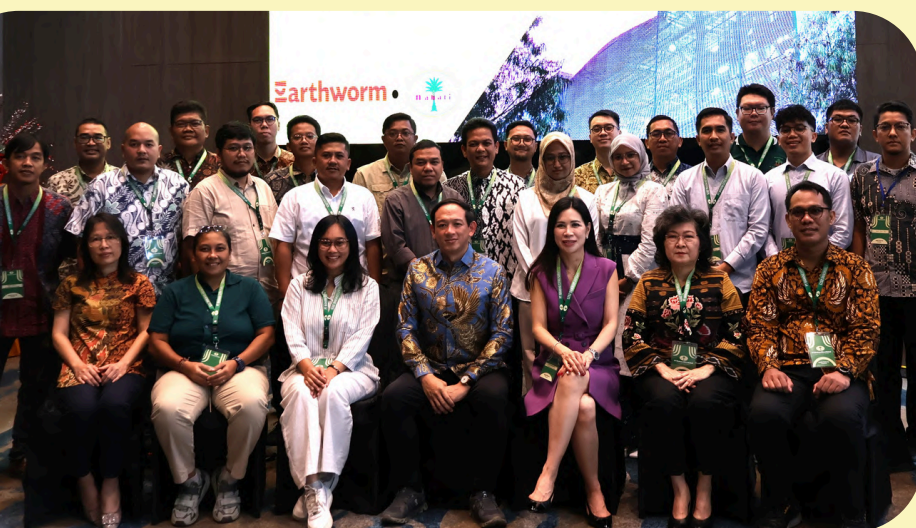
HREDD Implementation

In 2025, the company further strengthened its HREDD system by refining procedures and reinforcing critical control points within the due diligence cycle, including: Risk Identification, Risk Assessment, Corrective Action Plan, Evaluation, and Continuous Monitoring. As part of this strengthening phase, Supplier Gathering 2025 was conducted as a strategic collaborative platform to support more effective HREDD implementation. The event served to enhance alignment between PT Wahana Citra Nabati and its suppliers, particularly in integrating responsible labor practices into the palm oil supply chain.

Through a combination of educational sessions, in-depth discussions, and interactive activities, the gathering promoted active engagement and strengthened suppliers' understanding of their roles within the HREDD framework - especially in risk identification, mitigation planning, and continuous improvement processes.

The participation of Earthworm Foundation provided valuable insights into the practical implementation of Human Rights Due Diligence (HRDD) and introduced the Labour Transformation Programme (LTP) as a structured approach to help suppliers bridge gaps between current labor practices and international standards.

In addition, throughout 2025 the company also participated in a lot of external capacity-building programs delivered in collaboration with independent expert institutions and relevant stakeholders. These initiatives were designed to enhance the company's internal competencies in implementing Human Rights and Environmental Due Diligence (HREDD), strengthen risk analysis capabilities, and ensure alignment with evolving international frameworks and best practices. The external engagements further enriched the company's perspective by incorporating multi-stakeholder insights and practical field-based approaches.



Health and Safety

The workplace is an interactive environment for employees, subcontractors, and visitors. Therefore, we fully recognize our responsibility to provide a safe, healthy, and productive workplace for all stakeholders.

This Occupational Health and Safety (OHS) Policy serves as a guideline to establish and strengthen a strong health and safety culture throughout all company activities. Based on this commitment, the Company sets a key OHS objective to continuously reduce workplace accidents year by year until achieving Zero Accident.

With the support of certified Health and Safety Officers and the implementation of effective OHS programs and mechanisms, we believe this objective can be achieved. The Company is committed to applying OHS principles to minimize workplace accidents, occupational illnesses, fatalities, and other losses until zero accidents in the workplace are achieved.

To fulfill this commitment, the Company shall:

- **Comply with Health and Safety Regulations:** Comply with all applicable occupational health and safety laws, regulations, standards, and other relevant requirements.
- **Hazard Identification and Risk Control:** Identify potential hazards in all work activities and document them through:
 - Hazard Identification, Risk Assessment, and Determining Control (HIRADC)
 - Job Safety Analysis (JSA)
 - HIRADC shall be reviewed and evaluated periodically to ensure effective risk control and a safe working environment for employees and stakeholders.

- **Provision of Certified OHS Personnel:** Provide certified Health and Safety Officers in accordance with applicable local regulations at each workplace unit to ensure the effective implementation of OHS programs.
- **OHS Training Programs:** Implement ongoing health and safety training programs to enhance employee competence, awareness, and accountability in occupational health and safety.
- **Safety Campaigns and Communication:** Conduct continuous safety campaigns, awareness programs, and OHS communication to reinforce the importance of safety in daily work activities.
- **Continuous Improvement:** Monitor, evaluate, and continuously improve OHS performance to enhance workplace safety and health outcomes.

Through the implementation of this policy, the Company expects all employees, subcontractors, and relevant parties to actively participate in creating a safe, healthy, and accident-free workplace, supporting sustainable operations and long-term productivity.

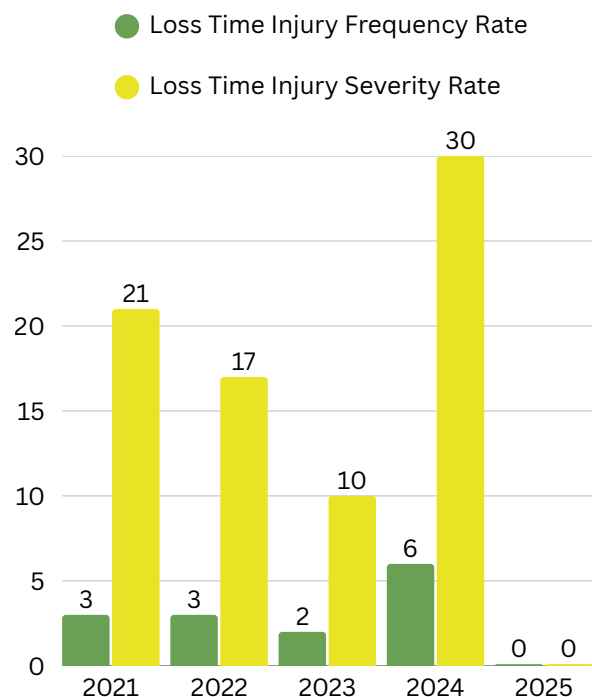


Workplace Incident Analysis

Over the past three years, the implementation of our Occupational Health and Safety (OHS) Management System has produced consistent and measurable improvements in safety performance. This progress is evidenced by a sustained downward trend in key performance indicators, particularly the Lost Time Injury Frequency Rate (LTIFR) and the Lost Time Injury Severity Rate (LTISR). These improvements reflect the effectiveness of systematic hazard identification, risk assessment, and control measures, as well as the increasing level of safety awareness and participation among employees and contractors.

The positive performance trend is further supported by the strengthening of OHS governance, including the deployment of certified OHS personnel, the implementation of structured safety training programs, regular safety inspections and audits, and ongoing communication and safety campaigns across all operational areas. Corrective and preventive actions are continuously implemented based on incident investigations, near-miss reporting, and periodic management reviews to ensure continual improvement of the OHS Management System.

In 2025, the Company achieved an LTIFR of 0 and an LTISR of 0, indicating that no lost time injuries occurred during the reporting period. This achievement demonstrates the effectiveness and maturity of the OHS Management System in preventing work-related injuries and minimizing occupational risks. It also confirms the adequacy of existing risk control measures and the Company's compliance with applicable occupational health and safety regulations.



Discrimination Free

We continuously enhance the quality and capabilities of our human capital to ensure strong alignment between employee competencies, integrity, and passion with the Company's vision, mission, and core values. We firmly believe that our people are a strategic asset and a key catalyst for sustainable growth. Accordingly, the Company consistently invests in employee development through structured training programs, career development initiatives, and leadership capability enhancement to establish a solid foundation for long-term organizational success.

Our commitment is to grow and evolve together with our employees by fostering a dynamic, inclusive, and supportive work environment. We provide diverse career development opportunities, implement a transparent and objective performance management system, and promote high-performing, collaborative teams. These efforts enhance employee engagement and productivity while strengthening the Company's long-term competitiveness and organizational resilience.

The Company upholds the principles of fairness, equality, and respect for human rights across all employment practices. Our policies and procedures are aligned with internationally recognized standards, including the United Nations Declaration of Human Rights, International Labour Organization (ILO) conventions, and all applicable national and local laws and regulations. We strictly prohibit all forms of discrimination and harassment and ensure equal treatment and opportunities for all employees, regardless of race, skin color, gender, age, religion, ethnicity, nationality, disability, political beliefs, or any other personal status.

We place particular emphasis on protecting the rights and well-being of female workers, including the prevention and handling of sexual harassment and violence in the workplace, as well as the full protection of maternity rights in accordance with applicable regulations. Throughout 2025, the Company recorded zero (0) cases of discrimination and harassment, reflecting the effectiveness of our policies, internal control mechanisms, and the shared commitment of our employees to ethical conduct and mutual respect. To embed our Code of Conduct into the organizational culture, we conduct regular training and awareness programs, disseminate policy communications through internal channels, and implement continuous monitoring and evaluation.

We highly value constructive input and active employee participation as part of our continuous improvement efforts. The Company promotes open and transparent communication through bipartite meetings between management and employee representatives and a suggestion box (Kotak Saran) for ideas, feedback, and concerns. To maintain strong governance and compliance, we conduct regular assessments of policy implementation and labor practices and, as a SEDEX member, undergo periodic SEDEX/SMETA evaluations by accredited independent third-party assessors to ensure ethical business conduct and a safe, fair, and positive work environment for all employees.



SEDEX

Since 2013, Wahana has been a proud member of SEDEX (Supplier Ethical Data Exchange) and has successfully completed the SMETA (Sedex Members Ethical Trade Audit). This long-standing membership reflects Wahana's strong and continuous commitment to conducting business in an ethical, responsible, and sustainable manner throughout its operations and supply chain.

SEDEX is a global non-profit organization that promotes transparency, accountability, and continuous improvement in ethical business practices across supply chains. Through the SMETA audit framework, SEDEX provides a globally recognized standard for assessing compliance with key ethical principles, including labor standards, human rights, health and safety, environmental responsibility, and business integrity. SMETA audits serve as an effective tool for identifying risks, driving improvements, and ensuring responsible sourcing.

Wahana's participation in SEDEX and successful completion of SMETA audits demonstrate the company's dedication to ethical trade and responsible operations. This commitment enables Wahana to provide clear, reliable, and verifiable information to its business partners and customers, allowing them to make informed sourcing decisions based on internationally accepted ethical standards. As such, SMETA plays a critical role for buyers seeking trustworthy and sustainable partners.

By being a SEDEX member, Wahana has positioned itself as a reliable, transparent, and ethical business partner in the global market. This commitment goes beyond compliance, reflecting Wahana's proactive approach to creating safe and fair working conditions, respecting human rights, minimizing environmental impact, and continuously improving operational practices.

In an increasingly diverse and demanding global marketplace, where consumers and stakeholders place greater emphasis on sustainability and ethical responsibility, SEDEX membership and SMETA compliance provide credible assurance of Wahana's commitment to responsible business conduct. This contributes to the development of a sustainable and transparent supply chain that prioritizes long-term value creation, stakeholder well-being, and ethical excellence.



CSR

PT Wahana Citra Nabati is a company engaged in the edible oil industry, specializing in the processing and production of cooking oil. The company is located in the Pulogadung Industrial Area, at Jalan Rawasumur I Block EE No. 5, East Jakarta. In conducting its business operations, the company is committed to supporting sustainable development by fostering synergistic and harmonious relationships with its stakeholders. This commitment is implemented through Corporate Social Responsibility (CSR) programs, which form an integral part of the company's vision and mission.

As part of its social responsibility initiatives, the company organized a palm cooking oil assistance program for communities in Jatinegara Subdistrict, Cakung District, East Jakarta. The program aimed to enhance food security within the community and to strengthen harmonious and constructive relationships with stakeholders in order to support the company's growth and reputation in a sustainable manner.

The distribution of palm cooking oil assistance was carried out on March 25, 2025. The assistance was distributed to several locations, including Kampung Sumur RT 008 RW 013, Klender Subdistrict; the Jatinegara Subdistrict Office; and the KIP (Pulogadung Industrial Area) Police Sub-Sector Office.

Through this initiative, the company contributes to the implementation of the Sustainable Development Goals (SDGs), particularly Goal 2: No Hunger, which focuses on achieving food security and improved nutrition.

Through the successful implementation of this program, PT Wahana Citra Nabati reaffirms its commitment to creating an independent and prosperous community while continuously upholding sustainable business practices.



Global Reporting Initiative

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