

GRI content index

Statement of use	United Plantations Berhad has reported the information cited in this GRI content index for the period of 1st January 2025 - 31st December 2025 with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

GRI STANDARD	DISCLOSURE	LOCATION
GRI 2: General Disclosures 2021	2-1 Organizational details	United Plantations in Brief, Page 2
	2-2 Entities included in the organization's sustainability reporting	About This Report, Page 36
	2-3 Reporting period, frequency and contact point	About This Report, Page 36
	2-4 Restatements of information	About This Report, Page 36 (There is no structural change in the Annual Report 2025)
	2-5 External assurance	About This Report, Page 36
	2-6 Activities, value chain and other business relationships	Creating Value Through UP's Integrated Business Activities, Page 52
	2-7 Employees	Our Employees, Page 87
	2-8 Workers who are not employees	Information unavailable, Nil
	2-9 Governance structure and composition	Sustainability Governance, Page 104
	2-10 Nomination and selection of the highest governance body	Corporate Governance Overview Statement, Page 130
	2-11 Chair of the highest governance body	Corporate Governance Overview Statement, Page 130
	2-12 Role of the highest governance body in overseeing the management of impacts	Corporate Governance Overview Statement, Page 130
	2-13 Delegation of responsibility for managing impacts	Sustainability Governance, Page 104
	2-14 Role of the highest governance body in sustainability reporting	Corporate Governance Overview Statement, Page 130
	2-15 Conflicts of interest	Corporate Governance Overview Statement, Page 130
	2-16 Communication of critical concerns	Sustainability Governance, Page 104
	2-17 Collective knowledge of the highest governance body	Corporate Governance Overview Statement, Page 130
	2-18 Evaluation of the performance of the highest governance body	Corporate Governance Overview Statement, Page 130
	2-19 Remuneration policies	Remuneration Committee - Statement on Corporate Governance Overview Statement, Page 130
	2-20 Process to determine remuneration	Remuneration Committee - Statement on Corporate Governance Overview Statement, Page 130
	2-21 Annual total compensation ratio	Confidentially constraints, Nil
	2-22 Statement on sustainable development strategy	Environment, Social and Sustainability Governance, Page 54
	2-23 Policy commitments	Environment, Social and Sustainability Governance, Page 54
	2-24 Embedding policy commitments	Environment, Social and Sustainability Governance, Page 54
	2-25 Processes to remediate negative impacts	Remuneration Committee - Statement on Corporate Governance, Page 130
	2-26 Mechanisms for seeking advice and raising concerns	Our communities, page 100 - 101
	2-27 Compliance with laws and regulations	Remuneration Committee - Statement on Corporate Governance Overview Statement, Page 130
	2-28 Membership associations	Procedure for Handling External Stakeholders' Issues, Page 100 - 101
	2-29 Approach to stakeholder engagement	Code of Ethics and Business Conduct, Page 88
	2-30 Collective bargaining agreements	Profile of Directors, Page 10 - 12
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Materiality, Page 46 - 48
	3-2 List of material topics	Materiality, Page 46 - 48
	3-3 Management of material topics	Materiality, Page 46 - 48
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Notes to the Financial Statement, Page 158 -159
	201-2 Financial implications and other risks and opportunities due to climate change	Confidentially constraints, Nil
	201-3 Defined benefit plan obligations and other retirement plans	Notes to the Financial Statement, Page 201
	201-4 Financial assistance received from government	Confidentially constraints, Nil
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	"Paying Fair Wages and Employees' Benefits, Page 93"
	202-2 Proportion of senior management hired from the local community	Information unavailable, Nil
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Social Commitments and Social Amenities, Page 95
	203-2 Significant indirect economic impacts	Information unavailable, Nil
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	We endeavour to support local suppliers in the countries we operate in, which is Malaysia and Indonesia, Nil

GRI STANDARD	DISCLOSURE	LOCATION
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	Website: www.unitedplantations.com/employees/#Demographic-of-Employees
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Occupational Safety and Health, Page 98 - 99
	403-2 Hazard identification, risk assessment, and incident investigation	Occupational Safety and Health, Page 98 - 99
	403-3 Occupational health services	Occupational Safety and Health, Page 98 - 99
	403-4 Worker participation, consultation, and communication on occupational health and safety	Occupational Safety and Health, Page 98 - 99
	403-5 Worker training on occupational health and safety	Occupational Safety and Health, Page 98 - 99
	403-6 Promotion of worker health	Occupational Safety and Health, Page 98 - 99
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Occupational Safety and Health, Page 98 - 99
	403-8 Workers covered by an occupational health and safety management system	Occupational Safety and Health, Page 98 - 99
	403-9 Work-related injuries	Occupational Safety and Health, Page 98 - 99
	403-10 Work-related ill health	Occupational Safety and Health, Page 98 - 99
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Information unavailable,Nil
	404-2 Programs for upgrading employee skills and transition assistance programs	Training and Development, Page 98
	404-3 Percentage of employees receiving regular performance and career development reviews	Information unavailable,Nil
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	"Paying Fair Wages and Employees' Benefits, Page 93"
	405-2 Ratio of basic salary and remuneration of women to men	"Paying Fair Wages and Employees' Benefits, Page 93"
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	"Paying Fair Wages and Employees' Benefits, Page 93"
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Evaluation of Suppliers Sustainability Commitment, Page 116 - 117
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Evaluation of Suppliers Sustainability Commitment, Page 116 - 117
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Evaluation of Suppliers Sustainability Commitment, Page 116 - 117
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	Training and Development, Page 98
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	Not applicable,Nil
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Land Disputes and FPIC, Page 101
	413-2 Operations with significant actual and potential negative impacts on local communities	Land Disputes and FPIC, Page 101
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Evaluation of Suppliers Sustainability Commitment, Page 116 - 117
	414-2 Negative social impacts in the supply chain and actions taken	Evaluation of Suppliers Sustainability Commitment, Page 116 -117
GRI 415: Public Policy 2016	415-1 Political contributions	Confidentially constraints, Nil
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Food Safety and Certifications, Page 112
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Food Safety and Certifications, Page 112
GRI 417: Marketing and Labelling 2016	417-1 Requirements for product and service information and labelling	Food Safety and Certifications, Page 112
	417-2 Incidents of non-compliance concerning product and service information and labelling	Food Safety and Certifications, Page 112
	417-3 Incidents of non-compliance concerning marketing communications	Food Safety and Certifications, Page 112
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Website: www.unitedplantations.com/wp-content/uploads/2020/03/Personal_Data_Protection_Policy.pdf