

GRI Content Index Reference

GRI Standard	Disclosure Item	Remarks	Page
GRI 2: General Disclosures 2021			
2-1	Name of the organisation	Kumpulan Fima Berhad (197201006167) [11817-V]	Front cover
2-1	Location of headquarters	Suite 4.1, Level 4, Block C, Plaza Damansara, No. 45, Jalan Medan Setia 1, Bukit Damansara, 50490 Kuala Lumpur	Back cover
2-1	Location of operations	Refer to the Directory of Group Operations in this Report	311 – 312
2-1	Ownership and legal form	Stock Exchange Listing KFima is a public company listed on the Main Market of Bursa Malaysia Securities Berhad • Stock Name: KFima • Stock Code: 6491 • Sector: Industrial Products and Services • Sub-Sector: Diversified Industrials	310
2-1	Claims of reporting in accordance with the GRI Standards	About This Report	4
2-1	GRI content index	Refer to Kumpulan Fima Berhad website	–
2-2	Entities included in the consolidated financial statements	The Group's core divisions are Manufacturing, Plantation, Bulking and Food. Refer to the Financial Review & Analysis and the Financial Statements in this Report	9 – 10, 24 – 29, 181 – 288
2-3	Changes in reporting	No significant changes to the Group's organisational structure	–
2-3	Reporting period	1 April 2025 to 31 March 2026	4
2-3	Date of most recent Report	Our previous Sustainability Report was dated 31 July 2025	–
2-3	Reporting cycle	Annually; coinciding with the financial year ended 31 March 2026	4
2-3	Contact point for questions regarding the Report	All enquiries and comments can be forwarded to info@fima.com.my	Inner front cover
2-4	Restatements of information	The Group has adopted the UK Department for Environment, Food and Rural Affairs ("DEFRA") methodology and emission factors for GHG reporting. Previously reported Scope 1 emissions data were recalculated to reflect the updated methodology. Please refer to the Performance Data Table	84 – 86, 124 – 133
2-5	External assurance	This Report has not been externally assured. Group Internal Audit performed an internal assurance review on selected subject matters and performance indicators. Refer to Statement of Assurance	4, 120 – 121
2-6	Activities, value chain and other business relationships	Refer to Group Corporate Structure, Value Creating Business Model, Group Managing Director's Review, Financial Review & Analysis and Segmental Review	8, 17 – 29, 30 – 51
2-6	Markets served	Refer to Segmental Review for Bulking, Plantation, Food and Manufacturing	30 – 51

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GRI 2: General Disclosures 2021			
2-6	Scale of the organisation	Refer to Group Corporate Structure, Value Creating Business Model, Five-Year Group Financial Highlights, Financial Review & Analysis, Segmental Review, Our People and Performance Data Table	8 – 11, 22 – 29, 30 – 51, 96 – 109, 124 – 133
2-6	Supply chain	KFima's supply chain consists mainly of contractors and vendors providing raw materials, services, packaging materials and logistics services. Refer to Sustainable and Traceable Supply Chain and local procurement disclosures	112 – 119
2-6	Significant changes to the organisation and its supply chain	There were no significant changes in FYE2026	–
2-7	Employees	Refer to Our People and Performance Data Table for employee headcount, diversity, employment status, new hires, turnover and training hours	96 – 109, 124 – 133
2-9	Governance structure	Refer to Corporate Governance Overview Statement and Sustainability Governance	66 – 67, 142 – 156
2-10	Nomination and selection of the highest governance body	Refer to Corporate Governance Overview Statement and Notice of AGM	142 – 156, 300 – 305
2-11	Chair of the highest governance body	KFima's Chairman, Dato' Idris bin Kechot, is an Independent Non-Executive Director	136
2-12	Role of the highest governance body in overseeing the management of impacts	Refer to Sustainability Governance, Corporate Governance Overview Statement, Audit and Risk Committee Report and Statement on Risk Management and Internal Control. The ARC reviewed ESG/sustainability performance and sustainability-related risk management processes during FYE2026	66 – 67, 142 – 156, 157 – 174
2-13	Delegation of responsibility for managing impacts	Refer to Sustainability Governance and Corporate Governance Overview Statement	66 – 67, 142 – 156
2-14	Role of the highest governance body in sustainability reporting	The Board reviews and approves the Sustainability Report. The Group Sustainability Committee oversees sustainability initiatives and performance, supported by Group Corporate Services and divisional working groups	66 – 67, 120
2-15	Conflicts of interest	Refer to Corporate Governance Overview Statement, Responsible Business Practices and Anti-Bribery and Corruption	111 – 116, 121, 124, 143, 170
2-17	Collective knowledge of the highest governance body	Refer to Corporate Governance Overview Statement. NRC reviewed Directors' training during FYE2026	142 – 156
2-18	Evaluation of the performance of the highest governance body	Refer to Corporate Governance Overview Statement. Board effectiveness evaluation and ARC/NRC assessments were conducted during FYE2026	142 – 156
2-19	Remuneration policies	The Group's remuneration structure includes fixed and variable components. Refer also to Our People and the Corporate Governance Overview Statement	103, 153 – 154

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2-20	Process to determine remuneration	Refer to Corporate Governance Overview Statement and Notice of 54th AGM. The Board, through the NRC, reviewed and recommended fees and benefits payable to NEDs	153 – 154, 300 – 303
2-20	Stakeholders' involvement in remuneration	NEDs' remuneration is subject to shareholders' approval at the AGM	300 – 303
2-22	Statement on sustainable development strategy	Refer to Chairman's Statement, Group Managing Director's Review, Value Creating Business Model, Financial Review & Analysis and Segmental Review	14 – 29, 32 – 51
2-23	Policy commitments	The Group is committed to UNSDGs and follows recognised standards and certifications across operations, including MSPO, ISO, ISCC, BRC, BSCI and IFS	9, 23, 115 – 119
2-25	Processes to remediate negative impacts	Refer to Sustainability Governance, Responsible Business Practices, Whistleblowing Policy, Occupational Safety and Health, and Statement on Risk Management and Internal Control	66 – 67, 107, 111 – 112, 161 – 174
2-26	Mechanisms for advice and concerns about ethics	The Group has Whistleblowing Policy and grievance procedures for employees and third parties	111 – 112, 173
2-27	Compliance with laws and regulations	Refer to Our Business, Audit and Risk Committee Report, and Statement on Risk Management and Internal Control	111 – 119, 157 – 158, 161 – 174
2-28	Membership associations	Malaysia: - 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") Indonesia: - Gabungan Pengusaha Kelapa Sawit Indonesia ("GAPKI") - Association of Plantation Investors of Malaysia in Indonesia ("APIMI") Papua New Guinea: - Fishing Industry Association - Lae Chamber of Commerce - Tuna Process Association - Papua New Guinea University of Technology	313
2-29	Consulting stakeholders on economic, environmental, and social topics	Refer to Stakeholder Engagement and Social Impact Assessment	58 – 61, 108 – 109

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GRI 2: General Disclosures 2021			
2-29	List of stakeholder groups	Refer to Stakeholder Engagement. Stakeholders include employees, shareholders/investors, customers, communities, suppliers/business partners, and national/local governments	58 – 61
2-29	Identifying and selecting stakeholders	Stakeholders are identified through business operations, engagements, consultations and operational management structures	58 – 61
2-29	Approach to stakeholder engagement	Stakeholder engagement is carried out through surveys, meetings, consultations, audits, training, town halls, AGM, investor relations channels and other communication platforms	58 – 61
2-29	Key topics and concerns raised	Refer to Stakeholder Engagement table for stakeholder concerns and Group response	58 – 61
2-30	Collective bargaining agreements	KFima respects workers' rights to collective bargaining and honours provisions covered by agreements	104
GRI 3: Material Topics 2021			
3-1	Process to determine material topics	The Group undertook a materiality assessment in FYE2026 and received 1,275 responses across stakeholder groups. The assessment followed a four-stage process	60 – 63
3-1	Defining report content and topic boundaries	Refer to About This Report and Our Materiality Matters	4, 60 – 63
3-2	List of material topics	Refer to Our Materiality Matters and ESG Key Metrics	60 – 63
GRI 201: Economic Performance			
201-1	Direct economic value generated and distributed	Refer to Five-Year Group Financial Highlights, Financial Review & Analysis and Value Distribution to Our Stakeholders	10 – 11, 24 – 29, 112
201-2	Financial implications and other risks and opportunities due to climate change	Refer to Climate Change, Climate-related Risks and Opportunities, Managing Climate-related Risks and Opportunities, and SORMIC environmental risk table	68 – 84, 169
201-3	Defined benefit plan obligations and other retirement plans	Details are provided in the audited financial statements, including staff costs and directors' remuneration	216 – 235
GRI 202: Market Presence			
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	Each operation/division implements locally defined benefits schemes. The Group pays at least the minimum wage required by law, with no salary variation by gender	102 – 103
202-2	Proportion of senior management hired from the local community	In FYE2026, local employment rate was 80.6%	22 – 23, 96 – 97
GRI 203: Indirect Economic Impacts			
203-2	Significant indirect economic impacts	Refer to Value Distribution to Our Stakeholders and Community Engagement and Investments	109, 112

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GRI 204: Procurement Practices			
204-1	Proportion of spending on local suppliers	Refer to local procurement/Sustainable and Traceable Supply Chain. Localisation of supply chain is disclosed in the Value Creating Business Model	23, 113 – 114, 122 – 131
GRI 205: Anti-corruption			
205-1	Operations assessed for risks related to corruption	Operations and suppliers are monitored for fraudulent activity and corruption. No specific corruption-related risks identified	111 – 112
205-2	Communication and training about anti-corruption policies and procedures	Training sessions and workplace awareness sessions covered anti-bribery policies, child labour, bullying, sexual harassment, grievance procedures and cybersecurity awareness. A total of 268 participants attended	111 – 112
205-3	Confirmed incidents of corruption and actions taken	There were no confirmed incidents of corruption during the review period	111 – 112, 122 – 131
GRI 206: Anti-Competitive Behaviour			
206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practice	There were no legal actions for anti-competitive behaviour, anti-trust or monopoly practices during the review period	122 – 131
GRI 302: Energy			
302-1	Energy consumption within the organisation	Refer to Energy Management and Performance Data Table. Energy consumption by division and type of energy are disclosed	88 – 91, 122 – 131
302-3	Energy intensity	Refer to Energy Management for fuel intensity indicators, including Plantation, Bulking and Food	88 – 91, 122 – 131
302-4	Reduction of energy consumption	Refer to Energy Management and renewable energy initiatives	88 – 91, 122 – 131
302-5	Reductions in energy requirements of products and services	Refer to Energy Management and efficiency initiatives, including renewable energy, fuel intensity and operational efficiency measures	88 – 91
GRI 303: Water and Effluents			
303-1	Interactions with water as a shared resource	Refer to Water Stewardship. The Group monitors withdrawal, usage, water intensity and water circularity measures	91 – 92
303-2	Management of water discharge-related impacts	Water discharge and effluent quality are managed in line with local laws, municipal requirements and operating standards	91 – 92
303-3	Water withdrawal	Refer to Water Withdrawal table	91 – 92, 122 – 131
303-5	Water consumption	Refer to Water Consumption table	91 – 92, 122 – 131

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GRI 304: Biodiversity			
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Refer to Biodiversity and Deforestation and Plantation Segmental Review	37 – 43, 87 – 88
304-2	Significant impacts of activities, products and services on biodiversity	Refer to Biodiversity and Deforestation and environmental management practices in Plantation	37 – 43, 87 – 88
304-3	Habitats protected or restored	Refer to Biodiversity and Deforestation, conservation areas, riparian reserves, buffer zones and PTNJL water catchment area	37 – 43, 87 – 88
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	Refer to Biodiversity and Deforestation and Plantation Segmental Review, including elephant mitigation measures	37 – 43, 87 – 88
GRI 305: Emissions			
305-1	Direct (Scope 1) GHG emissions	Refer to GHG Emissions and Performance Data Table	85 – 86, 122 – 131
305-2	Energy indirect (Scope 2) GHG emissions	Refer to GHG Emissions and Performance Data Table	85 – 86, 122 – 131
305-3	Other indirect (Scope 3) GHG emissions	Refer to GHG Emissions and Performance Data Table. Scope 3 includes employee commuting, business travel and downstream transportation/distribution	85 – 86, 122 – 131
305-5	Reduction of GHG emissions	Refer to GHG Emissions, Energy Management, renewable energy and operational efficiency initiatives	85 – 91, 122 – 131
GRI 306: Waste			
306-1	Waste generation and significant waste-related impacts	Refer to Responsible Waste Management	92 – 95, 122 – 131
306-2	Management of significant waste-related impacts	Refer to Responsible Waste Management. Hazardous waste and residual materials are handled by certified contractors	92 – 95
306-3	Waste generated	Refer to Waste by Type and Waste by Division tables	92 – 95, 122 – 131
306-4	Waste diverted from disposal	Refer to Performance Data Table	122 – 131
306-5	Waste directed to disposal	Refer to Performance Data Table	122 – 131
GRI 307: Environmental Compliance			
307-1	Non-compliance with environmental laws and regulations	No environmental-related penalties or fines were imposed during the reporting period	92 – 95, 122 – 131
GRI 401: Employment			
401-1	New employee hires and employee turnover	Refer to Our People and Performance Data Table	96 – 109, 122 – 131
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Each operation/division implements locally defined employee benefits schemes. Refer to Our People	102 – 103

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GRI 401: Employment																																																																															
401-3	Parental leave	<table> <tr> <th></th><th>FYE2024</th><th>FYE2025</th><th>FYE2026</th></tr> <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>1,316</td><td>1,395</td><td>1,316</td></tr> <tr> <td>- Female</td><td>1,101</td><td>1,084</td><td>1,246</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>30</td><td>52</td><td>53</td></tr> <tr> <td>- Female</td><td>65</td><td>9</td><td>14</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>30</td><td>52</td><td>53</td></tr> <tr> <td>- Female</td><td>64</td><td>9</td><td>14</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>3</td><td>15</td><td>21</td></tr> <tr> <td>- Female</td><td>9</td><td>1</td><td>3</td></tr> <tr> <td>Return-to-work rate (%)</td><td></td><td></td><td></td></tr> <tr> <td>- Male</td><td>100.0</td><td>100.0</td><td>100.0</td></tr> <tr> <td>- Female</td><td>98.5</td><td>100.0</td><td>100.0</td></tr> <tr> <td>Retention rate of employees who returned to work after parental leave ended (%)</td><td></td><td></td><td></td></tr> <tr> <td>- Male</td><td>9.1</td><td>50.0</td><td>40.4</td></tr> <tr> <td>- Female</td><td>14.1</td><td>1.6</td><td>33.3</td></tr> </table>		FYE2024	FYE2025	FYE2026	Total number of employees who were entitled to parental leave				- Male	1,316	1,395	1,316	- Female	1,101	1,084	1,246	Total number of employees who took parental leave				- Male	30	52	53	- Female	65	9	14	Total number of employees who returned to work in the reporting period after parental leave ended				- Male	30	52	53	- Female	64	9	14	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	3	15	21	- Female	9	1	3	Return-to-work rate (%)				- Male	100.0	100.0	100.0	- Female	98.5	100.0	100.0	Retention rate of employees who returned to work after parental leave ended (%)				- Male	9.1	50.0	40.4	- Female	14.1	1.6	33.3	-
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GRI 402: Labour / Management Relations 2016																																																																															
402-1	Minimum notice periods regarding operational changes	The Group provides a minimum notice period of one to three months depending on geographical location and applicable requirements	100 – 101																																																																												
GRI 403: Occupational Health and Safety																																																																															
403-1	Occupational health and safety management system	Refer to Occupational Safety and Health	104 – 107																																																																												
403-2	Hazard identification, risk assessment and incident investigation	Refer to HIRARC process and incident response protocol	106 – 107																																																																												

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GRI 403: Occupational Health and Safety			
403-4	Worker participation, consultation and communication on occupational health and safety	Refer to Occupational Safety and Health committees and employee participation	104 – 107
403-5	Worker training on occupational health and safety	Refer to OSH training and awareness initiatives	104 – 107, 122 – 131
403-9	Work-related injuries	Refer to OSH performance table and Performance Data Table	106 – 107, 122 – 131
GRI 404: Training and Education			
404-1	Average hours of training per year per employee by gender and by employee category	Refer to Employee Development and Performance Data Table	101 – 103, 122 – 131
404-2	Programmes for upgrading employee skills and transition assistance programmes	Refer to Employee Development and training programmes	101 – 103
404-3	Percentage of employees receiving regular performance and career development reviews	100% of applicable employees received performance reviews	103
GRI 405: Diversity and Equal Opportunity			
405-1	Diversity of governance bodies and employees	Refer to Our Board of Directors, Management Team, Our People and Performance Data Table	134 – 139, 96 – 109, 122 – 131
405-2	Ratio of basic salary and remuneration of women to men	KFima hires and promotes based on merit and performance and does not discriminate based on age, race, gender, nationality, religion or disability	96 – 103
GRI 406: Non-discrimination			
406-1	Incidents of discrimination and corrective actions taken	There were zero reported cases of discrimination during the year under review	96 – 103, 122 – 131
GRI 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	KFima upholds freedom of association and collective bargaining. No operations were identified where these rights are at significant risk	100 – 101
GRI 408: Child Labour			
408-1	Operations and suppliers at significant risk for incidents of child labour	No operations or suppliers were found to have significant risk of child labour. Recruitment procedures ensure workers are above minimum working age	100 – 101, 111 – 112
GRI 409: Forced or Compulsory Labour			
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	No operations or suppliers were found to have significant risk of forced or compulsory labour. No breaches of human and workers' rights were reported	100 – 101, 111 – 112

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GRI 412: Human Rights Assessment			
412-2	Employee training on human rights policies or procedures	Refer to Human Rights / Employee Handbook / policies and anti-bribery/integrity workplace awareness training	100 – 101, 111 – 112
GRI 413: Local Communities			
413-1	Operations with local community engagement, impact assessments and development programmes	Refer to Community Engagement and Investments. The section includes Protégé, internships, PTNJL water distribution, biomass energy support, stakeholder platform and school adoption initiative	107 – 109
GRI 415: Public Policy			
415-1	Political contribution	KFima does not make any donations to political parties	122 – 131
GRI 417: Marketing and Labelling			
417-1	Requirements for product and service information and labelling	Refer to Upholding Quality, Standards and Certifications. IFC food products carry nutritional information panels in line with PNG food labelling regulations	115 – 119
417-2	Incidents of non-compliance concerning product and service information and labelling	In FYE2026, the Group recorded one fine under Fima Tanjung Langsat amounting to RM5,000 for non-compliance to KB license under MPOB	114 – 119
GRI 418: Customer Privacy			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Refer to Cyber and Data Security. The Group did not record material phishing or malware incidents and safeguards digital infrastructure and information assets	112 – 113, 122 – 131
GRI 419: Socioeconomic Compliance			
419-1	Non-compliance with laws and regulations in the social and economic area	No non-compliance with law and regulation in the social and economic area recorded for FYE2026	122 – 131