



Focused on Driving Value

Protecting the Environment

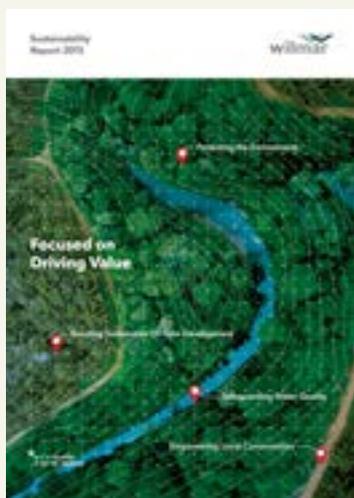
Ensuring Sustainable Oil Palm Development

Safeguarding Water Quality

Empowering Local Communities

N 1° 9' 52.0942"
E 101° 41' 22.0313"

Scope & Boundaries



About This Design

Wilmar International Limited recognises the importance of transparency and accountability in the supply chain in order to achieve our end-goal of a deforestation- and exploitation-free palm oil industry.

Being able to trace supply flows back to palm oil mills and over time to plantations is therefore a means towards that end, including knowing supplier's locations and practices on the ground.

Wilmar went through a process of data collection of information of crude palm oil mills to our refineries, and fresh fruit bunch (FFB) suppliers to our own mills. While obtaining GPS coordinates and/or maps of each FFB supplier is an objective, Wilmar's priority is to engage with mill owners who can reach their own FFB suppliers to ensure the process of transformation can spread across the entire supply shed.

The design for this report drew inspiration from the mapping process, using topographic lines and GPS markers as a thematic device to enhance visual treatment. The tagline "Focused on Driving Value" reinforces Wilmar's ongoing commitment to uphold our "No Deforestation, No Peat and No Exploitation" policy; the GPS markers are used to indicate key points of interest and change that Wilmar supports.

Together, these elements present a cohesive theme that underpins Wilmar's aspiration to make a positive impact, not just across its business operations, but also driving transformation across the industry.

We have sought to apply the guidance of GRI G4 for the boundary settings, focusing on performance data and reporting on aspects which are most significant, as reflected in our No Deforestation, No Peat and No Exploitation Policy. We will report at policy-level on our policies with regards to crude palm oil (CPO) suppliers and fresh fruit bunches (FFB) suppliers. Whilst we now have better insights into the performance of our key suppliers, we have not included these in our metrics, as such information is subject to confidentiality agreements, and we believe that performance metrics should be disclosed by these companies themselves.

Performance metrics are focused on Wilmar's palm oil operations globally in our upstream business. We are primarily focusing on the performance of our own plantations in Indonesia and Malaysia as these are the most scrutinised among our activities and the key concern of our stakeholders. However, we have also included metrics for our African operations where these are considered material.

	Detailed Performance Data On Material Aspects	Specific Issue Raised By Stakeholders	Policy Commitments
Plantations and Mills in Indonesia, Malaysia and Africa	Yes	Yes	Yes
FFB Suppliers	No	Yes	Yes
CPO Suppliers	No	Yes	Yes
Downstream Operations	No	No	Yes

The performance data disclosed does not cover:

- Operations in which Wilmar has less than 51% ownership or those that the Group does not exercise significant influence or operating control;
- The Group's other upstream and downstream activities outside of oil palm plantations and mills (in particular suppliers and refineries), including Indonesia and Malaysia;
- The Group's unplanted areas within the plantations for environmental figures, including those in Indonesia and Malaysia, except for conservation areas and fire incidences.

Reporting Period

This report covers performance data for the calendar years 2014-2015 as well as 5-year historical figures, where available. Due to the fast-moving nature of the issues described, we have also included some information on activities planned for 2014-15. We believe that this is critical to meeting stakeholder expectations.

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**Adopt
Landscape
Approach**



Focused on Driving Change



**Empower
Smallholders**



Pursue Sustainability Certification



Chairman and CEO'S Statement

Welcome to our fourth Sustainability Report, which outlines our efforts and initiatives following the launch of our No Deforestation, No Peat, No Exploitation (NDPE) policy in December of 2013.

Since the launch of the policy, we have successfully built stronger relationships with our business partners and stakeholders around the world through our policy consultation, socialisation and implementation process, and I believe we can be proud of our achievements so far.

We have made great efforts to be open, inclusive and transparent about our implementation progress and setbacks. In January 2015, we launched our sustainability dashboard, which set new standards for transparency and accountability in the agribusiness industry. We also published our full list of crude palm oil (CPO) mill sources on our dashboard, and have been conscientious in monitoring our supply chain and addressing grievances raised by our stakeholders.

Due to the realities of commodity transport and trading, achieving 100% traceability has not been possible; but

we are close to it. By end of 2015 we have verified the location of over 95% of the 840 direct mills supplying our operational facilities in Malaysia and Indonesia, and the percentage of total volumes traded that is considered traceable hovers at around 95%.

To support our vision to transform the palm oil supply chain, we continue to be an active participant of multi-stakeholder platforms to raise awareness of the importance of sustainability in the agribusiness industry, and are spearheading numerous collaborative efforts to achieve better socio-economic and environmental outcomes in the landscapes where we operate.

There are still many challenges ahead. Smallholders are an integral part of the palm oil industry, and they account for approximately 40% of the world's palm oil production. We have made significant headway in working with our plasma smallholders and we are committed to empowering independent small growers to improve their livelihoods and to ensure that they share in the benefits of oil palm development. We continue to develop projects to support smallholders, including technical

assistance to improve practices and yields, creating an enabling environment through improved access to markets and financing, and by working with governments to strengthen land tenure rights. Our work with smallholders achieved a key milestone in June 2016. With support from Wilmar and financial assistance from the Roundtable on Sustainable Palm Oil



Kuok Khoon Hong



(RSPO) Smallholder Support Fund, a group of more than 2,700 independent smallholders covering 5,500 hectares in South Sumatra, Indonesia, received the RSPO certification. This makes it the single largest independent smallholder group in the world ever to be certified.

Wilmar's NDPE policy has catalysed the transformation of the palm oil industry, with almost all our industry peers having announced similar sustainability policies over the last couple of years. However, while major palm oil players have led the push towards higher sustainability standards, many domestic Asian businesses are far behind and there continues to be a market for unsustainable palm oil. More needs to be done, perhaps by NGOs or investors, to encourage these small and mid-tier companies to adopt NDPE sustainability commitments.

National and provincial governments have a critical role to play in supporting the implementation of companies' sustainability commitments and ensuring that positive environmental and social outcomes can be obtained effectively and legally. It is encouraging that several state governments, starting with Sabah (Malaysia), Central Kalimantan (Indonesia) and South Sumatra (Indonesia), have adopted jurisdiction-wide commitments to sustainability, which paves the way for sustainable practices to become the industry norm. We want to support these developments and are therefore particularly pleased to play a role in the Sabah Jurisdictional Approach steering committee to help the Sabah government achieve its vision of 100% RSPO-certified sustainable palm oil production in Sabah by 2025.

While we have taken these large steps to ensure that our policy aspirations become a reality for all of our palm oil activities, we have also made a broader commitment to the highest sustainability standards across the major agricultural commodities in our

global supply chains, such as sugar and soy. We will begin exploring ways to tailor our NDPE policy to commodities beyond palm oil over the next two years, in consultation with our partners and stakeholders in the industry and civil society.

I would like to round off by extending my great appreciation for the strong support which we have received from our employees, partners and stakeholders throughout our policy implementation process. Sustainability is a continuous journey and we can only meet our aspirations through collective effort, a sense of shared responsibility, and high-level support and leadership from industry, civil society and government. Together, I am confident that we will be able to demonstrate that socially and environmentally sustainable plantation capacity can be expanded to meet rising agricultural demands, while reducing pressure on natural forests and enhancing rural livelihoods.

Kuok Khoon Hong,
Chairman and Chief Executive Officer,
Wilmar International Limited



Report Review by Proforest

Wilmar continue to deserve great credit for their sustainability leadership in the palm oil sector. This 2015 Sustainability Report summarises many of the strengths that Wilmar have demonstrated since the launch of their No Deforestation, No Peat, No Exploitation (NDPE) policy in 2013, and itself is a reflection of the company's on-going commitment to transparency. Following the launch of Wilmar's policy, many palm oil processing/trading and consumer goods companies followed Wilmar's lead with comparable policy commitments, and since then the focus of stakeholder attention has shifted to, firstly, achieving high levels of traceability to originating palm oil mills, and more recently to the challenge of delivering and demonstrating robust implementation of policies. There is now a fairly urgent need to develop some clarity on the practicalities of policy implementation, to enable palm oil companies to be measured against credible indicators of due diligence and responsible sourcing in their supply chains. The New York Declaration on Forests, endorsed by Wilmar, provides the broader context for this, and includes a goal to eliminate deforestation from the production of agricultural commodities, including palm oil, by 2020. This perspective provides the framework for my review.

The 2015 Sustainability Report covers a range of issues where Wilmar have continued to demonstrate significant leadership and commitment to best practice. In particular, the reported progress deserves to be highlighted

in a number of areas, including:

(1) at least 95% traceability to mill for Wilmar's refineries in Malaysia and Indonesia; (2) good progress with RSPO certification achievements across the company's mills, plantations and plasma smallholders, through to planned completion of certification assessments for its mills and their supply base; (3) thorough implementation and transparency of the grievance procedure, covering Wilmar's whole supply base; and (4) progress across a range of more specific indicators and projects, including detailed reporting on net greenhouse gas (GHG) emissions, robust engagement with suppliers to combat deforestation in the Leuser Ecosystem in Sumatra, and various initiatives to address and prevent fires.

Each of these is a highly valuable contribution to wider sustainability efforts.

Wilmar's materiality matrix, used to evaluate the relative level of importance of the most substantive sustainability issues to both external stakeholders and to the company itself, has been updated, and continues to provide a sensible basis for the scope of the sustainability issues included in the report. One of the updated issues is the increased recognition of the importance of preventing the exploitation of workers, given the high levels of labour risk in the palm oil sector. In fact, workers' rights and conditions were already correctly given a high profile in Wilmar's NDPE policy. The report summarises actions that Wilmar have already taken in this area,

such as training sessions for managers, but also acknowledges that Wilmar will now be reviewing their performance in this area and taking further actions. Labour related indicators are currently absent from Wilmar's long-term goals and measurable targets, and there is a need for a more systematic approach to monitoring and enforcing labour-related commitments.

Wilmar's materiality matrix does not make a distinction between Wilmar's own operations, and those of their third-party supply base; the 2015 Sustainability Report focuses overwhelmingly on the former, and there is less comparable detail in relation to supplier mills. It is



Neil Judd



reported that Wilmar have completed field assessments on 47 supplier mills from a total of approximately 1,000 suppliers, on the basis of an analysis of risk levels, which is a commendable achievement in terms of the level of resource and commitment that has undoubtedly been necessary to make this happen. It should be noted that this effort to date places Wilmar well ahead of their industry peers in this regard. However, the scale of the challenge relating to third-party mills (in terms of the potential relative sustainability impacts), as well as the achievements to date concerning supplier engagement and verification assessments, has insufficient profile within the report. It should also be noted that the challenge of applying policy commitments to the supply base of independent small growers deserves more attention - there is an acknowledgement of the scale of the issue, and mechanisms to demonstrate progress in this regard will need to receive increasing attention over the coming years.

Although there is little detail in the report on the wider supplier engagement process and its impacts, including the challenge of driving performance improvements by supplier mills, the report does include some valuable analysis in relation to the findings of a series of assessments on supplier mills to one specific Malaysian refinery, which highlights the relative importance of working conditions as a key focus for action.

External stakeholders are increasingly demanding performance indicators and a strategy through to 2020 for delivery of policy commitments; Wilmar's report correctly identifies their various Spheres of Influence in its supply base, recognising that their level of control and influence is lower with third-party suppliers - and clearly Wilmar's interventions must reflect this in terms of feasibility. In Wilmar's case, it is clear that the third-party mill supply base is critical to implementing their policy commitments over time.

Given the acknowledged sector transformation objective, Wilmar's task now is to convert the scale and complexity of the challenge represented by their third-party suppliers into a set of practical and feasible measures that can be implemented and reported on. Wilmar is extremely well placed to once again play a leadership role in catalysing this innovation and action across the wider sector.

About Neil Judd

Co-founder and director, Proforest

Neil Judd is a co-founder and director of Proforest, a unique, non-profit group that supports organisations to implement their responsible production and sourcing commitments. Proforest has more than 16 years of experience of working with a wide range of forest and agricultural commodities, including pulp and paper, timber, palm oil, soy, sugar, rubber, beef and cotton.

Neil has extensive experience of delivering practical solutions to sustainability requirements and has over 25 years' experience of working with environmental certification and the responsible management of natural resources. Neil specialises in responsible sourcing, in leading Proforest's development and delivery of responsible sourcing strategy and implementation to a range of corporate clients. His experience also includes managing the largest global forest certification programme and playing a leading role in the development of sustainable palm oil certification.

Proforest has been working with Wilmar since 2006 in various ways to support the implementation of the company's sustainability programmes within its palm oil operations.



Targets and Achievements

What we achieved as at end 2015

1st
in the industry



to launch a sustainability dashboard



to publish supplying crude palm oil (CPO) mills online



to disclose traceability to mills



to launch a grievance procedure



Achieved 95% traceability to mills in Malaysia and Indonesia



Over 80% of planted area certified to the standards of the Roundtable on Sustainable Palm Oil (RSPO).



Completed field assessments on 47 mills and a representation of their supply base comprising third-party supplier and own operations.



Completed engagement with about 200 international and local Non-Governmental Organisations (NGOs)

Our Ambition

<p>①</p> <p>RSPO certification for all mills, plantations and plasma¹ smallholders</p>	<p>②</p> <p>No new development prior to the completion of a High Carbon Stock (HCS) forest assessment</p>	<p>③</p> <p>No new development prior to the completion on a High Conservation Value (HCV) area assessment</p>
<p>④</p> <p>All existing plantations to have been HCV-assessed with HCV management and monitoring plan</p>	<p>⑤</p> <p>No new development on peat</p>	<p>⑥</p> <p>No use of Paraquat in our supply chain</p>
<p>⑦</p> <p>No expansion without the Free, Prior and Informed Consent of Communities</p>	<p>⑧</p> <p>Reducing accidents and achieving zero fatalities in our operations</p>	<p>⑨</p> <p>All suppliers found to be in breach of our zero-burning policy will be terminated</p>

Our Targets

Description	Timeline
To complete construction of 15 methane capture facilities at CPO mills	2017
To assess annually at least 32 mills ² and their supply base	Ongoing
To complete sustainability certification audits for 10 stand-alone mills ³ in Indonesia	2017
To conduct training for 1,000 supplier participants in Indonesia and Malaysia	2018

Note to targets: In our Sustainability Report 2013 we adopted a set of targets to achieve the objectives of our NDPE policies. However, as many were aspirational and difficult to measure, we have now revised these into short- and medium-term goals and measurable targets.

The substance of the targets to achieve our NDPE aspiration remains intact; we are working on a long-term strategy and targets in 2016 towards that end.

¹ A programme initiated by the Indonesian government to encourage the development of smallholders' plantations with the assistance and cooperation of plantation companies (the nucleus) which assist and support the surrounding community plantations (the plasma).

² The number of mills selected is based on the ISEAL'S recommended sampling regimen for group certification, which is \sqrt{y} , where y is the total number of entities involved. For Wilmar, we have adopted 1,000 as the total number of mills in our supply base.

³ Independent mills as defined under the scope of the Indonesian Sustainable Palm Oil (ISPO) standards requirements.

Focused on Sustainable Growth



Refinery



Plantation



Mill



About Wilmar

Founded in 1991, Wilmar International Limited (Wilmar or the Group) is headquartered in Singapore and is one of the largest listed companies by market capitalisation on the Singapore Stock Exchange.

Our main business activities are agriculture and food processing, including oil palm cultivation, oilseed crushing, edible oils refining, sugar milling and refining, manufacturing of consumer goods, specialty fats, oleochemicals, biodiesel and fertilisers, and flour and rice milling. We have an integrated agribusiness model that encompasses the entire value chain of the agricultural commodity business, from cultivation, processing, merchandising, to the manufacturing of a wide range of branded agricultural products. We operate in more than 50 countries and employ around 92,000 people.

In 2015, the Group's revenue was USD 38.78 billion, with USD 1.06 billion in net profits. Revenue and net profits fell below 2014 levels (USD 43.08 billion and USD 1.16 billion respectively), due to macro headwinds including a prolonged decline in commodity prices and financial market turmoil in 2015.



About Wilmar

Global Business Overview

Wilmar is the global leader in processing and merchandising of palm and lauric oils, as well as production of oleochemicals, specialty fats, palm biodiesel and consumer pack oils.

Over **500** manufacturing plants in **17** countries*

Extensive distribution network covering China, India, Indonesia and some **50** other countries

Multinational workforce of about **92,000 staff**

* Subsidiaries only, not including associates



India

- Leading branded consumer pack oils producer, oilseed crusher and edible oils refiner

#1 Player in China

- Largest edible oils refiner and specialty fats and oleochemicals manufacturer
- Leading oilseed crusher, producer of branded consumer pack oils, rice and flour
- One of the largest flour and rice millers

Africa

- Leading supplier of edible oils
- Operates oil palm plantations, refineries and produces consumer pack oils, soaps and detergents
- Third largest sugar producer in Africa

Indonesia & Malaysia

- One of the largest oil palm plantation owners and the largest palm oil refiner, palm kernel and copra crusher, specialty fats, oleochemicals and biodiesel manufacturer
- Largest producer of branded consumer pack oils in Indonesia

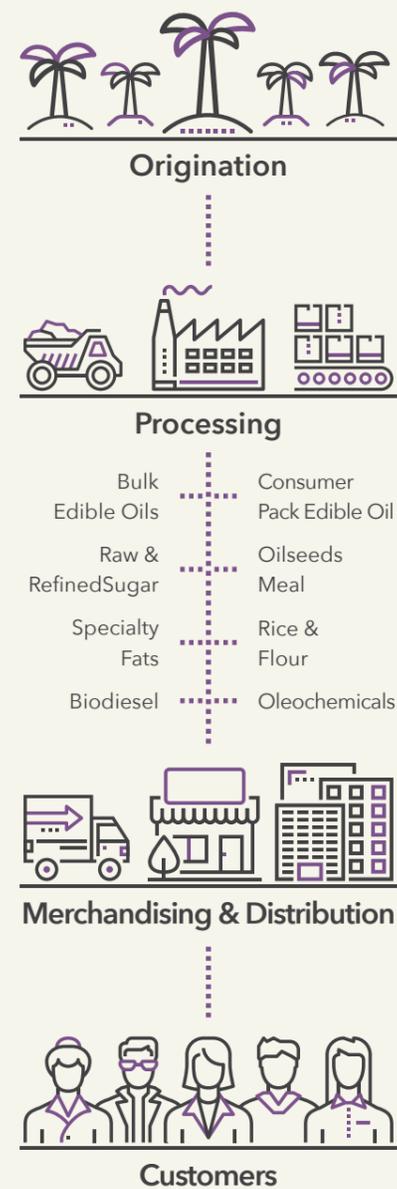
Australia

- Largest raw sugar producer and refiner
- Leading consumer brands in sugar and sweetener market
- Top 10 global raw sugar producers

About Wilmar

Vertically Integrated Business Model

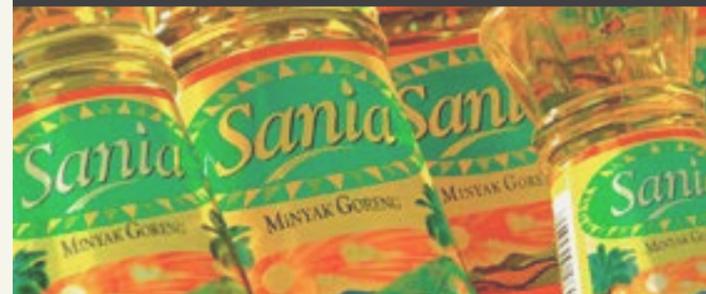
At the core of Wilmar's strategy is a resilient business model encompassing the entire value chain of the agricultural commodity business, from processing, to branding, merchandising and distribution. Through scale, integration and the logistical advantages of its business model, Wilmar is able to extract margins at every step of the value chain, thereby reaping operational synergies and cost efficiencies.



Strong Volumes and Profitability Across All Segments (FY2015)

FFB: 4.5 m MT Revenue: US\$56.5 m	Volume: 23.5 m MT Revenue: US\$15.55 b
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Results: US\$545.6 m



Volume: 23.6 m MT Revenue: US\$11.54 b	Volume: 5.1 m MT Revenue: US\$6.16 b
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Results: US\$689.8 m



Volume: 13.1 m MT Revenue: US\$4.40 b
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Results: US\$83.3 m



Revenue: US\$2.25 b

Results: US\$17.4 m



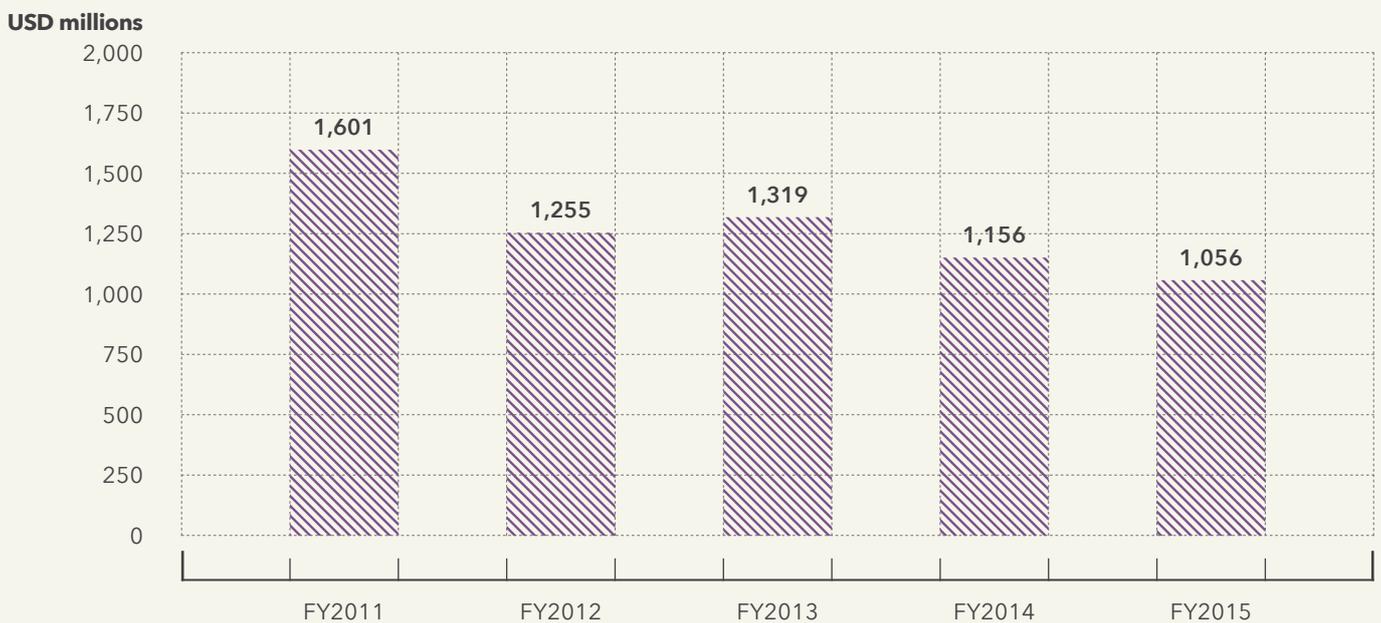
About Wilmar

Financial Highlights

Revenues

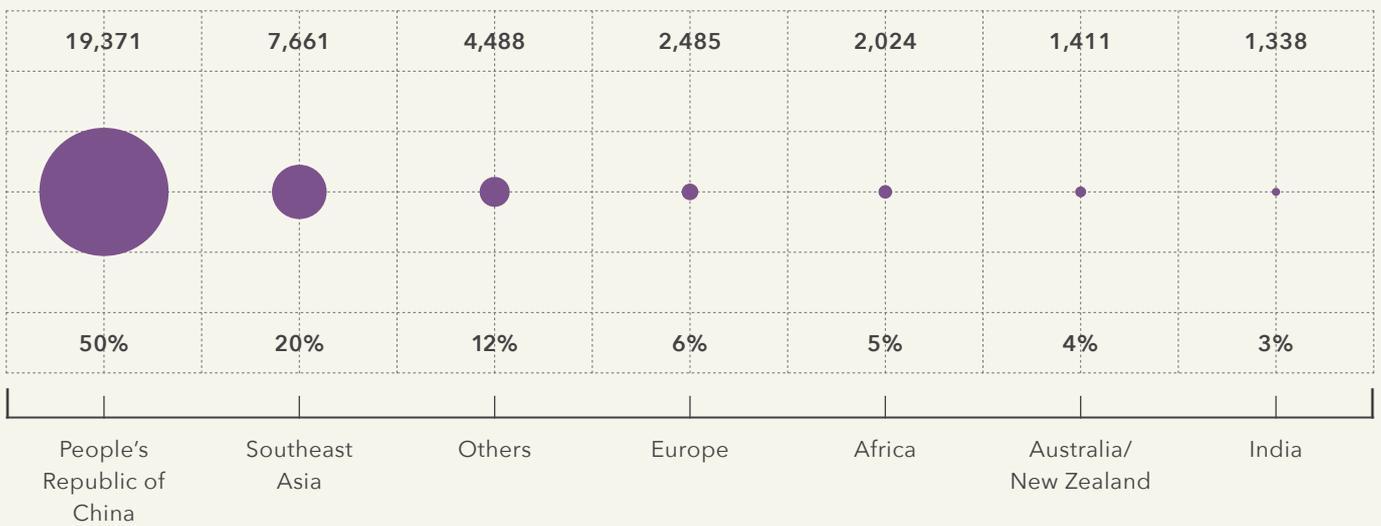


Net Profits



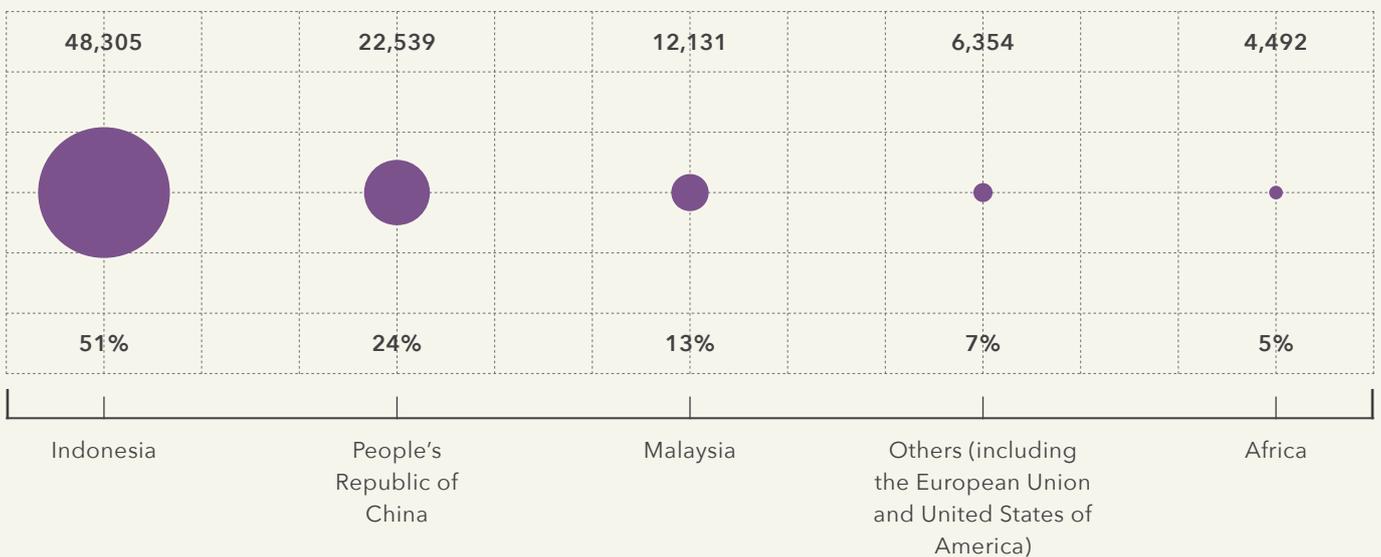
Revenues by Region

USD millions - 2015



Employees by Country/Region

2015



About Wilmar

Corporate Governance

Our Board of Directors is the highest governing body of Wilmar and is responsible for the strategic direction of the Group. The Board is made up of Directors with a wide range of skills and qualifications in areas such as accounting, finance and business management, as well as specific experience in relevant industries.

The Board has 11 members, comprising three Executive Directors and eight Non-Executive Directors, of whom four are considered independent. Nine are Singaporeans, one is Malaysian and one is American.

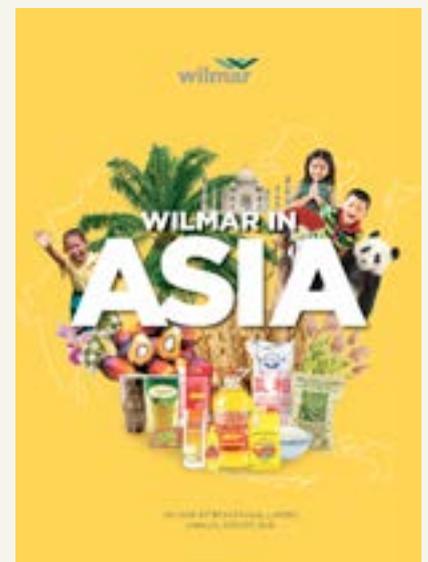
The Board is led by Mr Kuok Khoon Hong,

who is the Chairman and Chief Executive Officer (CEO). A Lead Independent Director, Mr Yeo Teng Yang, has been appointed to ensure adequate accountability and transparency in the decision-making process. The Board is supported by a management team that is responsible for the execution of the Group's strategy and operations. Sustainability is incorporated into the Group's risk management structure through the Board's Risk Management Committee which reviews sustainability news and issues development quarterly.

For more details on our corporate governance structure and processes, please refer to our [Annual Report 2015](#).



Wilmar Annual Report 2015



Ethics and Anti-Corruption

We have in place a Code of Conduct that prohibits the giving and receiving of any type of bribe. These include gifts, entertainment or other benefits that may affect our employees' ability to carry out their duties legally and/or in line with company interests. Any benefits or gifts must be declared to a reporting superior. The Code of Conduct is codified in our employee handbook.

Our Whistleblowing Policy and grievance procedure (see page 34-35) sets out guarantees for confidentiality and freedom from reprisals. It also identifies a number of contact points for reporting fraud, corruption and non-compliance with legal requirements and company policies. We have not received any reports of unethical conduct or corrupt practices during the reporting period.

Palm Oil Operations

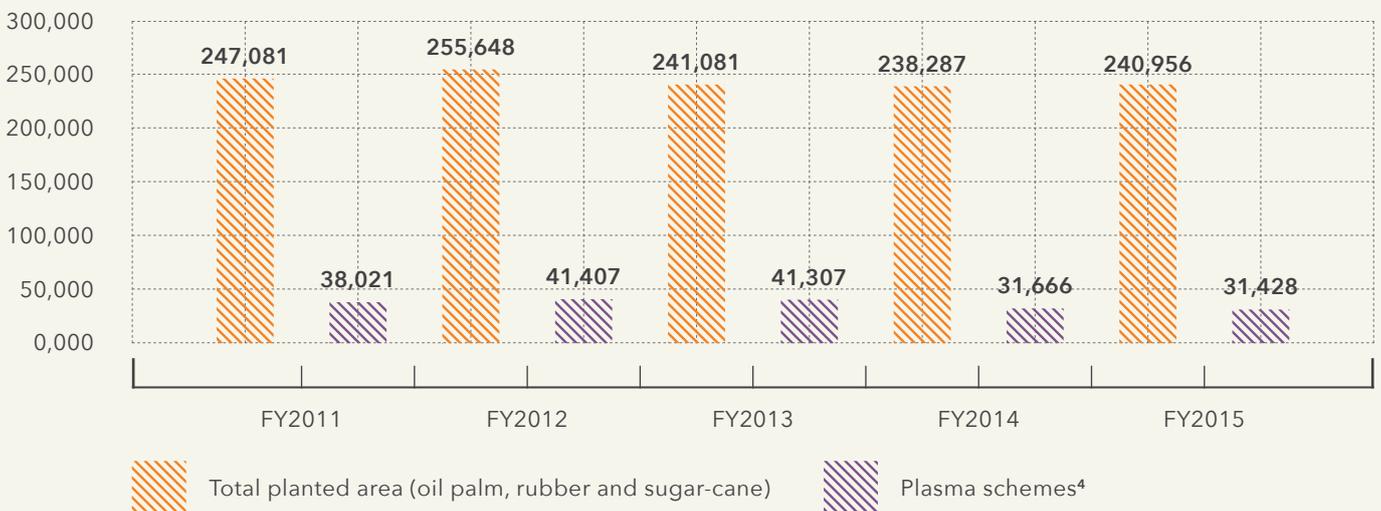
Plantations and Mills

We are one of the world's largest oil palm plantation companies, operating a total planted area of 240,956 hectares (ha) as of 31 December 2015. Around 69% of our total planted area is in Indonesia, 24% in East Malaysia and 7% in Africa. We also manage 31,428 ha under smallholder schemes in Indonesia and Africa. Through joint ventures and associates, we also have shareholdings in West Africa and

Uganda totalling approximately 46,000 ha, and manage another 148,000 ha under smallholder and outgrower schemes. We operate a total of 46 mills, including nine which are independent mills which buy Fresh Fruit Bunches (FFBs) exclusively from third-party suppliers. Of these 46 mills, 26 are currently certified to the standards of the Roundtable on Sustainable Palm Oil (RSPO).



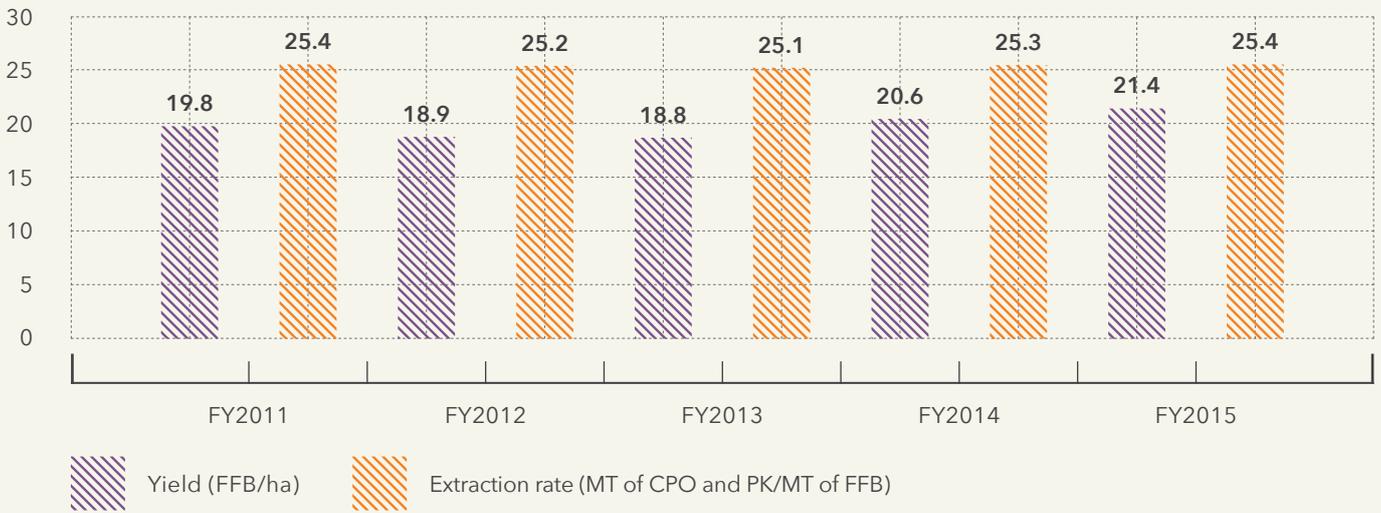
Total Planted Area



Note: Reduction of plasma hectareage due to divestment of PT Citra Riau Sarana in 2014.

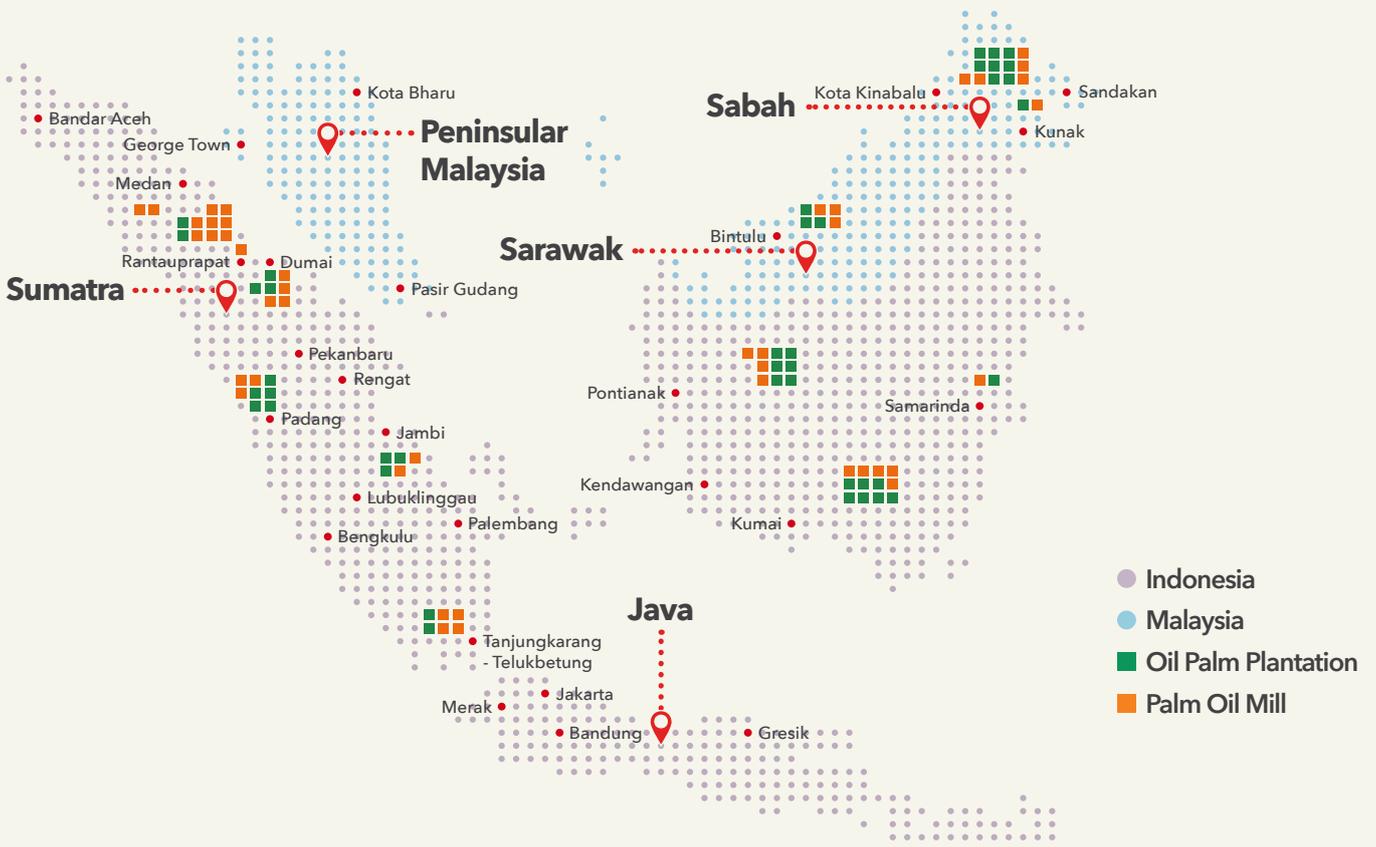
⁴ A programme initiated by the Indonesian government to encourage the development of smallholders' plantations with the assistance and cooperation of plantation companies (the nucleus) which assist and support the surrounding community plantations (the plasma).

Group Yield and Extraction Rate

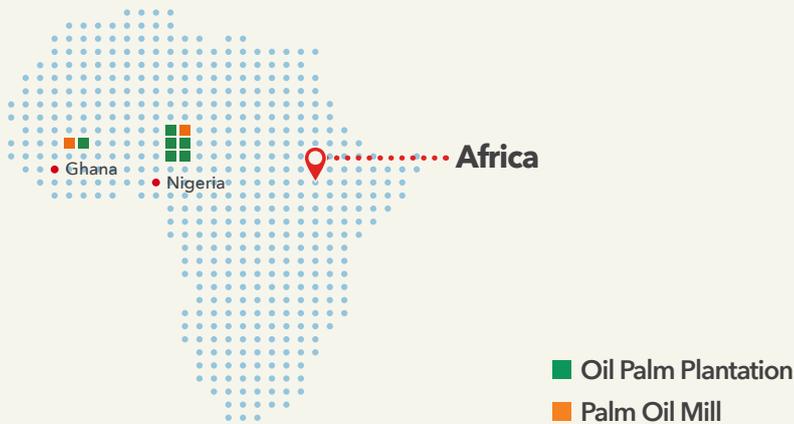


Yields for 2012-2013 were low primarily due to adverse weather effects in both Indonesia and Malaysia but have reverted to normal conditions in 2014-2015.

Geographical location of our upstream operations (plantations and mills) in Indonesia and Malaysia



Geographical location of our upstream operations (plantations and mills) in Africa



Palm Oil Operations

Refineries

Wilmar is the world's largest processor and merchandiser of palm and lauric oils, palm kernel and copra which are manufactured into specialty fats, oleochemicals and biodiesel. The crude palm and lauric oils are sourced from our own plantations, smallholder schemes and third-party suppliers.



As at 31 December 2015, the Group has plants located in the following countries:

	Refinery	Oleochemicals	Specialty Fats	Biodiesel
Subsidiaries				
Indonesia	25	4	4	9
Malaysia	14	1	1	2
China	49	10	6	-
Vietnam	2	-	2	-
Europe	4	3	1	1
Africa	2	-	1	-
Others	4	-	1	-
Total no. of plants	100	18	16	12
Total capacity (million MT p.a)	29	2	2	3
Associates				
India	26	1	5	-
China	10	2	3	-
Russia	4	-	1	-
Ukraine	2	-	1	-
Malaysia	3	-	-	-
Africa	10	-	3	-
Bangladesh	2	-	-	-
Total no. of plants	57	3	13	-
Total capacity (million MT p.a)	9	<1	1	-

Note: Refinery capacity includes palm oil and soft oils

A map of all Wilmar operations is available at <http://www.wilmar-international.com/sustainability/supply-chain-map/>



Focused on Strategic Sustainability Approach

Strengthen Engagement and Partnership



Pursue Sustainability Certification



Ensure Supplier Compliance



Our Approach to Sustainability

Our 2013 No Deforestation, No Peat, No Exploitation (NDPE) policy has formed the basis of our approach to ensuring a sustainable business. Over the past two years, the policy has given us direction and a clear goal as we work to eradicate deforestation, peat development and exploitation in our own operations and in our supply chain. Our NDPE policy was always ambitious and aspirational and will continue to be so in the next phase of its implementation.

It is important to recognise that sustainability is a shared responsibility. The drivers of deforestation are complex global forces that are beyond the power of any one industry or company to tackle alone. Collective endeavour by businesses, governments, communities and civil society is required to effect real and lasting change on the ground. A clear means of measuring and tracking progress on these commitments - both Wilmar's and those of the industry as a whole - must also be defined to assess whether the ambitious vision of our NDPE policy is being met.

"Wilmar's 2013 NDPE policy was a landmark for sustainable palm oil, and has clearly created a ripple effect throughout the industry. Although Wilmar alone cannot address the global issues around deforestation and exploitation of communities, they deserve credit for the way in which crown suppliers in their supply chain are now implementing their own NDPE policies, whilst numerous others have committed to adherence of Wilmar's purchasing policy.

We applaud the robust socialisation process with both civil society and supply chain actors, which took place around the policy and grievance procedure. In the next phase of implementation, we would like to see a stronger emphasis on measurable recording of forests and peat spared from conversion for oil palm, GHG emissions and labour standards where we have found it difficult to assess Wilmar's success in reaching their objectives."

- Eric Wakker and Jan Joost Kessler

aidenvironment

Our Approach to Sustainability

Sustainability Management and Governance Structure

The Sustainability Council leads the continued development and execution of our NDPE policy. The Council is chaired by Wilmar’s Chairman and CEO, thereby providing a strategic mandate from Wilmar’s highest management. The Sustainability Council delegates the implementation of its sustainability strategies (including the NDPE policy, United Nations Global Compact principles, certifications, stakeholder engagement, corporate governance and reporting) to the Sustainability Department. This department is made up of over 50 employees globally and combines a wide range of relevant local and technical expertise.

Wilmar’s Chief Sustainability Officer (CSO) is responsible for overall strategy and policy development. The Group Sustainability General Manager is responsible for the implementation of these policies in our own operations, as well as ensuring third-party supplier compliance. An additional compliance team operates in Malaysia and Indonesia to check compliance with Wilmar’s policy. Since 2013, we have also been working closely with The Forest Trust (TFT), an organisation that specialises in making supply chains more sustainable by offering social and environmental expertise to companies. TFT also provides external assurance on compliance and offers advice

regarding suppliers based in Indonesia, Malaysia, Africa and Latin America.

To support policy implementation, we also have a Technical Advisory Group, operations teams working on site and at regional levels, and a communications team. These teams provide input to the Joint Steering Committee, which comprises Wilmar, TFT, and NGO representatives. The Committee handles major strategic issues related to the execution of policies. It also evaluates our progress against policy targets. A suspension committee has been appointed to consider the exclusion of suppliers who fail to comply with Wilmar’s policy.

Sustainability Governance Structure



Our Approach to Sustainability

Sustainability Certification

Third-party verification of our sustainability performance is critical for our credibility and ability to reassure stakeholders that we deliver on our commitments.

RSPO

We have been an active member of the Roundtable on Sustainable Palm Oil (RSPO) since 2005, and remain involved in a wide range of RSPO taskforces and working groups. We are Chair of the RSPO Smallholder Support Fund Panel Co-Chairs of the RSPO Smallholder Working Group, the Biodiversity and High Conservation Value (BHCV) Working Group and the FFB Legality & Traceability Task Force, as well as members of the Emissions Reduction Working Group and the Trade and Traceability Standing Committee.

As of end 2015, 26 of our mills and more than 80% of our planted area are RSPO-certified. This boosts our

annual production capacity of certified sustainable palm oil and certified palm kernels to around 830,000 metric tonnes (MT) and 175,000 MT respectively.

We have committed to completing certification audits against the RSPO Principles & Criteria (P&C) at all our plantations and mills, excluding the nine independent mills without their own plantations by end 2016, in line with the RSPO membership rules for certification. Once our mills and their supply bases are fully certified, our goal is to produce upwards of one million metric tonnes (MT) of certified sustainable palm oil (CSPO) annually.

All of our Malaysian upstream operations (mills and plantations) have been

fully RSPO-certified since 2008. Our operations in Ghana were certified in 2014; we will set a timebound plan for the certification audit of our operations in Nigeria when the construction of the mill is completed.

Most of our operations in Indonesia have now achieved RSPO certification. However, due to delays in the issuance of legal permits (Hak Guna Usaha - Right to Cultivate Permit) by the local government, we will be reviewing our timebound plan for six facilities in 2016. This situation is a common issue facing companies operating in Indonesia, as a result of a multi-layered approval process that differs from region to region.

Timebound Plan - Outstanding Mills

	Company Name	Target Date
West Kalimantan	PT Bumi Pratama Khatulistiwa	2016
West Kalimantan	PT Agro Nusa Investama (Landak)	
West Kalimantan	PT Agro Palindo Sakti 2	
Sumatra	PT Musi Banyuasin Indah	
Sumatra	PT Sinarsiak Dianpermai	
Sumatra	PT Agrindo Indah Persada 2	
Nigeria	Ibad Palm Oil Mill	Upon completion of mill construction

RSPO timebound plan will undergo review in 2016, in view of the delay of relevant legal permits as explained above.

Unplanted areas are being developed according to the RSPO New Planting Procedures (NPP) and will therefore undergo the Free, Prior and Informed Consent (FPIC) process and High Conservation Value (HCV) area assessments. To meet our NDPE policy commitment, we are also undertaking High Carbon Stock (HCS) assessments based on the HCS Approach methodology.

It is critical that smallholders are included in our certification efforts, and we have committed to helping all our associated smallholders in Indonesia and Africa become certified to RSPO standards by 2019. We are making progress on this front and have completed certification for plasma smallholders and outgrowers at three of our mills in Indonesia. As a result, more than 11,800 MT of certified palm oil and 2,800 MT of certified

palm kernels were sourced from our smallholders as of end 2015. We are on track to complete smallholder certification by 2018 in Indonesia, a year ahead of our original plans.

For more information about our work with smallholders, see page 61-62.

Our downstream operations (refineries) are preparing their facilities and management systems to ensure that certified palm oil can be traced back to their respective mills or plantations, depending on the supply chain system of choice (mass balance or segregation). Many of our refineries in Indonesia, Malaysia, Europe, China and India are already able to trace physical certified palm oil through the RSPO segregated and Mass Balance supply chain models, and as of end 2015, 30 of our sites have been certified under the RSPO Supply Chain Certification System.

ISPO

In 2011, the Government of Indonesia introduced the Indonesia Palm Oil Certification (ISPO) as a mandatory requirement for all companies and smallholders operating in Indonesia. This regulatory requirement mandates all our plantations and mills to undergo ISPO certification before seeking RSPO certification or re-certification. This is in line with Principle 2 of the RSPO standard, which requires members to comply with applicable laws and regulations in countries where they operate.

As of end 2015, five mills and their supply bases have been certified to the ISPO standards. Wilmar is also pursuing ISPO certification for independent mills in Indonesia (those without their own plantations), where we link the certification with those of independent smallholders cooperatives.

ISCC

The International Sustainability & Carbon Certification (ISCC) is an international certification system covering all kinds of bio-based feedstocks and renewables to cater to various markets such as the bio-energy, food, feed, and chemicals sectors. It incorporates sustainability criteria such as reduction of greenhouse gas emissions, sustainable use of land, protection of natural biospheres and social sustainability.

Wilmar started pursuing ISCC in 2011. As of end 2015, we have 31 sites - including mills, refineries and biodiesel plants - certified against the ISCC standards. Certification of further sites will be determined based on commercial considerations.

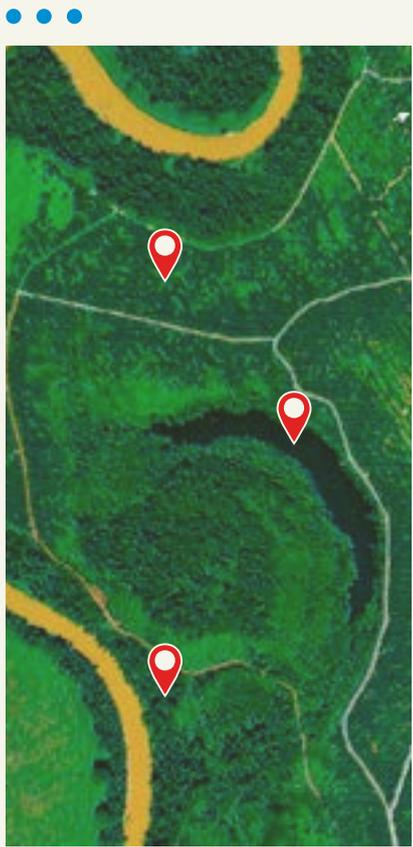
Achieving ISCC certification means we are able to deliver products that comply with the strict sustainability criteria set down by the European Union's Renewable Energy Directive (RED).

Our Approach to Sustainability

Supply Chain and Traceability

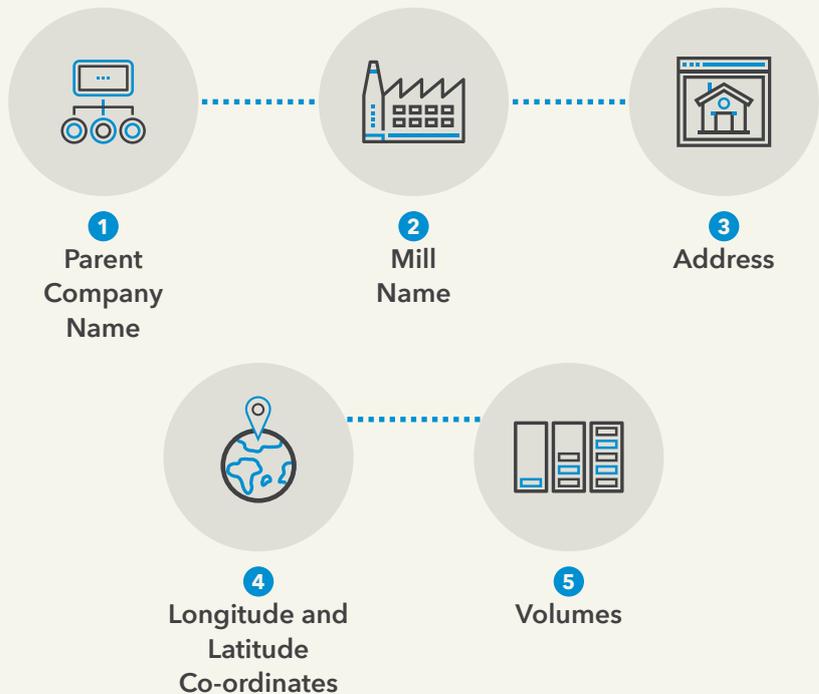
We began to map our supply chain in mid-2013, prior to the implementation of our NDPE policy to pilot development of the KnownSources platform with Unilever. As an extension of this exercise, one of our biggest focus areas over the past two years has been to develop processes to trace our supplies first back to mill level, and eventually to plantations, where possible.

We have found these efforts to be invaluable as we now have the information to evaluate our suppliers' performance against our policy, and to engage with our supply base to achieve improvements where needed.



Defining and Calculating Traceability: Wilmar's Approach

For a mill to be considered traceable, Wilmar requires the following information:

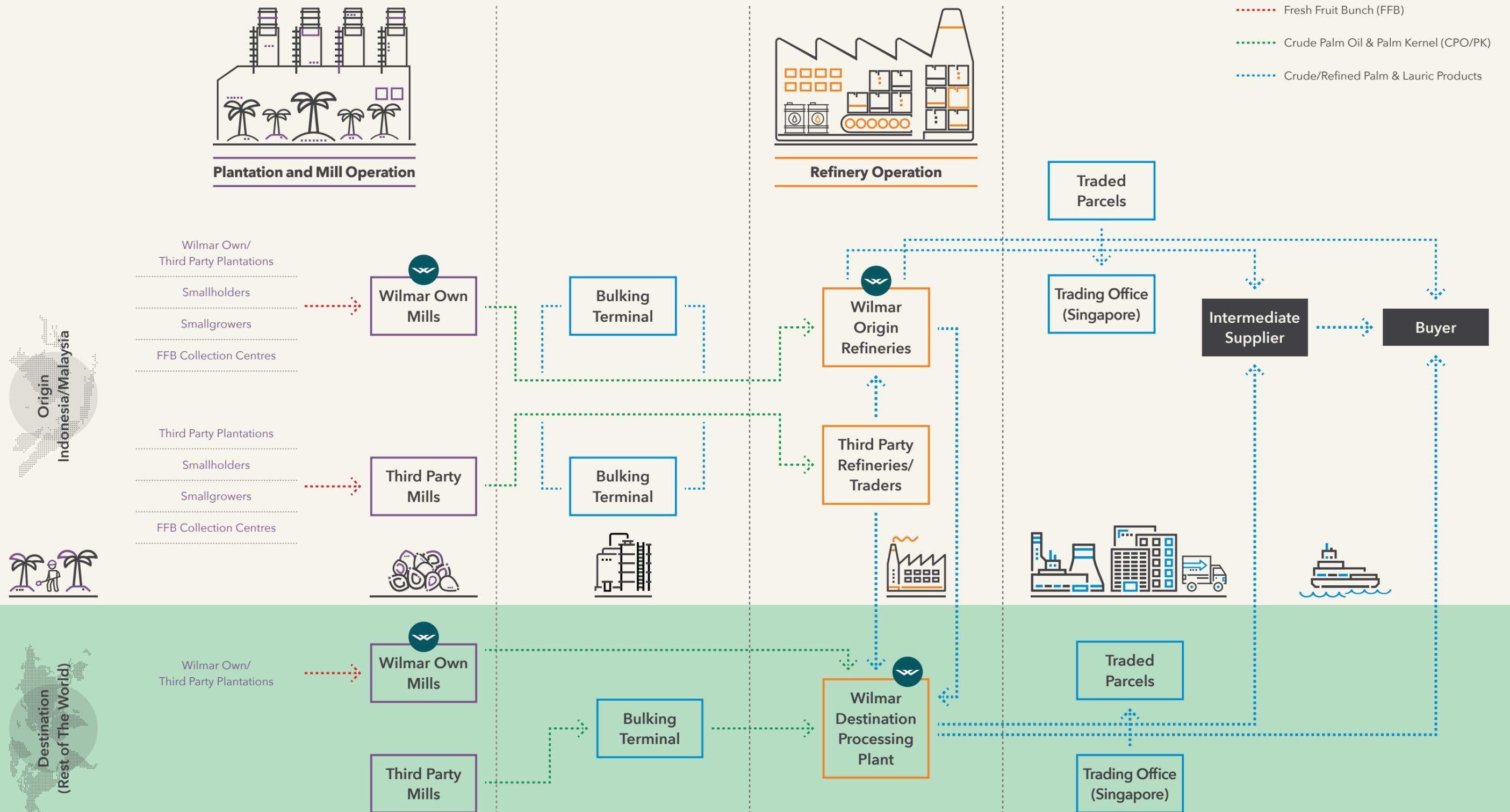


Where any part of this information is incomplete, volumes from that particular supplier will be treated as "untraceable". "Untraceable" does not mean that we do not know who we procure from but that it does not fully meet the above criteria.

The traceability performance of our refineries is calculated in percentages of the total volume received by the refinery. Refineries can receive supplies from individual mills, refinery transfers, traders, or bulking terminals.

Tracking traceability through a volumetric approach means that we can more accurately track the physical flows of our oil, and supports a traceable physical supply chain. While we strive to increase traceability from one period to the next, it should be noted that the traceability values may also decrease. Such trends occur predominantly because supplies available from different sources may vary from one period to another.

Overview of Wilmar's Supply Chain



Progress on Traceability to Mill



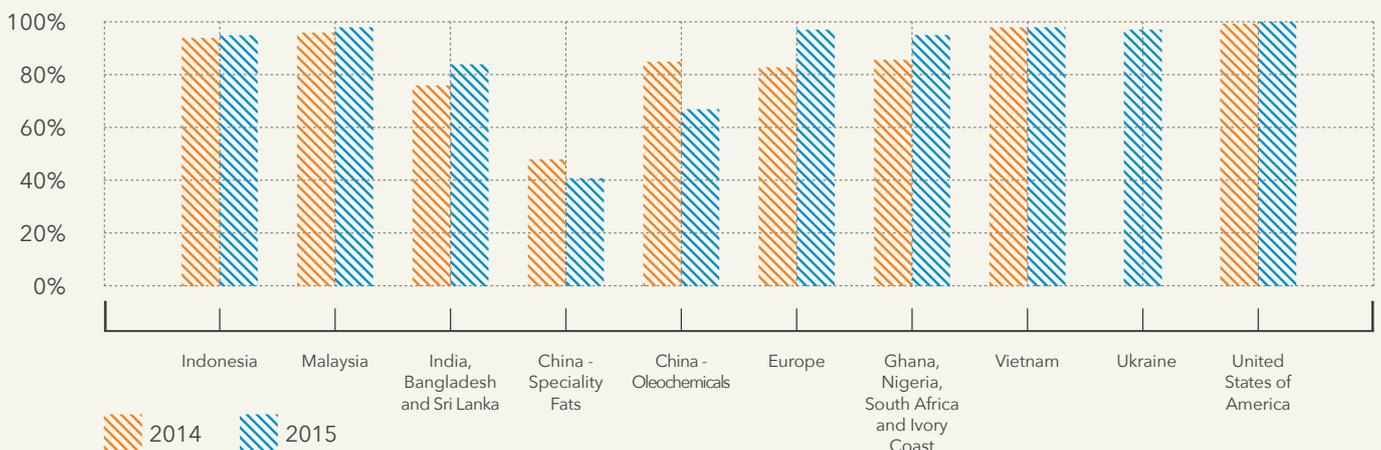
Over the past two years, we have focused our attention on traceability to mill, because the mill is a good indicator of the approximate location of its Fresh Fruit Bunches (FFB) suppliers.

We have achieved over 95% traceability to mills for all our refineries in Indonesia and Malaysia. Furthermore, we have made great headway in identifying the origins of palm and lauric products in all of the other markets in which we operate.

In January 2015, we published the list of known CPO mill sources that supply our refineries. By mid-2015, we had identified all the direct mills supplying each of our operational facilities in Indonesia and Malaysia. In addition we have identified supplies from approximately 100 mills

in other palm oil producing countries, especially in Latin America and Africa that contribute to the throughput of our destination operations.

Our next challenge is to improve traceability in other areas of the supply chain. This is an issue because our refineries' supply network is not limited to direct purchases of CPO and/or palm kernels from mills. Refineries may also procure bulk and redistributed oil from third-party refiners or traders. Where these types of purchase are made, the CPO mill origin may not be available. However, we continue to explore innovative ways to engage suppliers, including the provision of geographically specific advice and feedback, to achieve our goal.



Traceability to Plantations

The definition of traceable to plantation, or fresh fruit bunch (FFB) traceability, is the subject of considerable debate. Wilmar has primarily focused its attention on traceability to mill, because the mill is a good indicator of the approximate location of its suppliers, and having this knowledge will enable a meaningful analysis of likely social and environmental impacts.

Wilmar's current approach on traceability to plantations requires considerable details about growers (see table on the right). If any information is missing, the source is considered 'not traceable'. This may result in a more conservative outcome compared to traceability definitions based on less rigid data requirements.

We consider each source individually and hence report the actual percentage of traceable FFB. This means that most mills in Wilmar's supply chain are 0% traceable, except for those owned by Wilmar and some RSPO-certified mills. We have prepared maps of all our own mills, showing all estate boundaries and the location of each smallholder and dealer, and are pursuing options

	Estates	Smallgrowers	Smallholders	Dealers
Parent company name	Y			
Estate/grower/dealer name	Y	Y	Y	Y
GPS	Y	Y	Y	
Planted area	Y	Y	Y	
Number of growers		Y	Y	Y
Certification status	Y			
% (volume) from this source	Y	Y	Y	Y

to help our third-party suppliers to do likewise. We do not aggregate traceability statistics, but will continue to publish the

FFB sourcing of our own mills in phases, a process that began with the release of our Malaysian maps⁵.



An Illustration of a Mill's FFB Sourcing Statistics in Sabah

2015



The above FFB sourcing statistics illustrates a mill's FFB traceability summary which can be found on Wilmar's sustainability dashboard.⁶

Securing traceability to plantations is

a complicated process that requires significant details of tens of thousands of individual growers and smallholders. For this reason, while we would like to identify GPS coordinates and/or maps of each FFB supplier, it is not our immediate priority.

Our priority is to engage with mill owners who can reach their own FFB suppliers to ensure the process of transformation can begin across the entire supply shed. As such, we expect this work to extend for a longer period.

⁵ <http://www.wilmar-international.com/sustainability/progress/traceability/traceability-back-to-plantation/>

⁶ http://www.wilmar-international.com/sustainability/wp-content/themes/wilmar/sustainability/assets/FFB%20Sourcing_Rekahalus%20Sdn%20Bhd.pdf

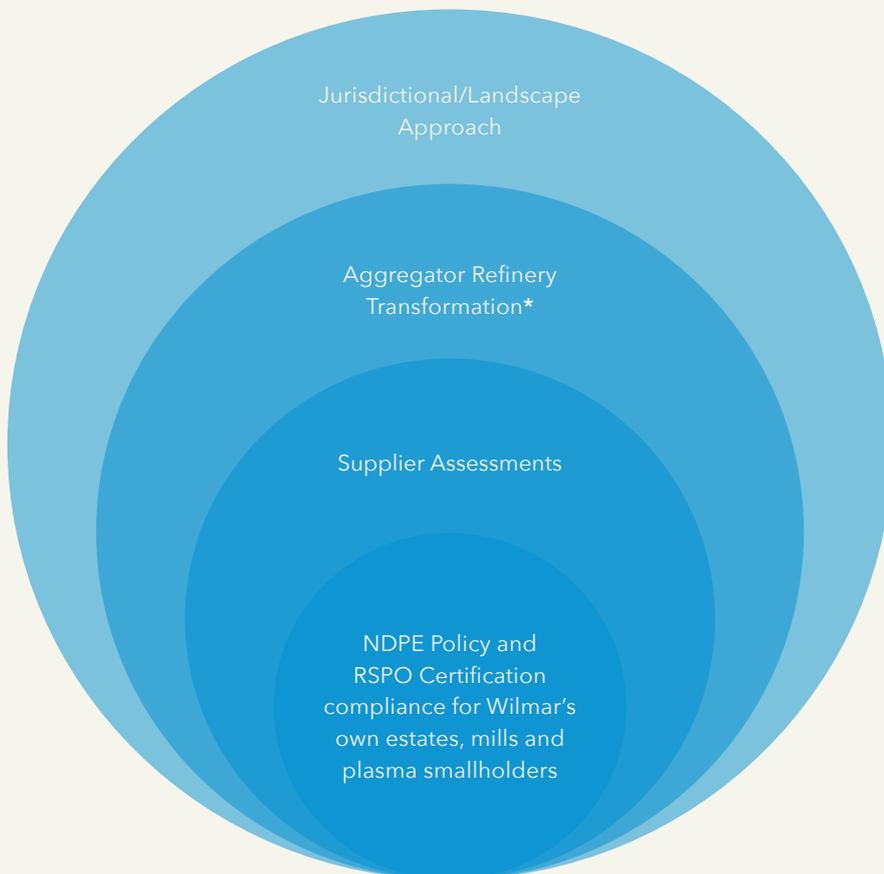
Our Approach to Sustainability

Supplier Engagement and Compliance

The major aspiration of our NDPE policy was to transform the palm oil industry, and while we are among the major players in the industry, we cannot achieve this ambitious goal alone. Our approach has therefore evolved to reflect our levels of influence, starting with our own operations and plasma smallholders, through direct supplier assessments and the supply shed, and evolving to broad partnerships to achieve transformation at landscape level.



Sphere of Influence and Transformation Initiatives



*See page 32 for details



Lim Sian Choo



“Wilmar’s policy has certainly changed our mindset. It was clear and good to use as a model, and Wilmar kept socialisation with suppliers simple but effective. However, we would value more ongoing interaction so we get feedback on our performance on a regular basis. We would also like to hear more from Wilmar on their challenges in implementing the policy so we can share learnings on what has worked and what hasn’t.”

- Lim Sian Choo
Group Head of Corporate Secretarial Services and CSR

Supplier engagement

While many palm oil companies have committed to various sustainability certification standards, we recognise the palm oil industry still has room for improvement. Over the past two years we have focused significant effort to help our suppliers improve their practices towards sustainable development. One of our main activities has been to hold engagement sessions to ensure that all suppliers recognise our key policy requirements, and to provide geographically-specific advice and feedback where needed.

We followed up by working out the traceability levels across various countries in which we operate and conducting assesment to both manage risk and support our suppliers in implementing the requirements of the policy.

ART - a landscape approach to ensuring policy compliance

With a supplier base of over 1,000 operators, Wilmar needs a collective and regional approach to address supplier compliance. Implementing the NDPE policy among growers, millers and refineries across different countries and continents requires an ambitious but practical strategy. In order to achieve meaningful transformation on the ground, our implementation has focused on Wilmar’s refineries as a point of influence upon their supply base of mill suppliers and the associated FFB suppliers. Key to this strategy has been a landscape approach known as the ART plan.

Our ART plan aims to achieve progress on the following fronts:

- Legal compliance
- Protection of high conservation value areas
- Environmental impact management
- No exploitation of labour and local communities
- Creation of shared values
- Traceability

By the end of 2015, field assessments had been carried out at 47 mills and a representation of their supply base in Indonesia, Malaysia, Latin America and Ghana. This represents about 145% of the recommended ISEAL sample size for 1,000 mills that we procure from globally. Assessment of suppliers, as determined using this recommended sample size formula, is an ongoing process which we will continue annually.

Mills were selected for assessment using the Mill Prioritisation Process (MPP), developed together with TFT as part of the Aggregator Refinery Transformation (ART) plan (see page 33). The process combines spatial and non-spatial information relating to environmental and social components to identify potential risks within a 50 km radius. The MPP identifies all mills that supply a specific Wilmar refinery and these locations are overlaid on a map showing national parks, forested areas, peatland and biodiversity hotspots.

The results of the mill assessments, which we conduct based on a sample size in a specific region in the MPP phase, are consolidated and summarised in a report

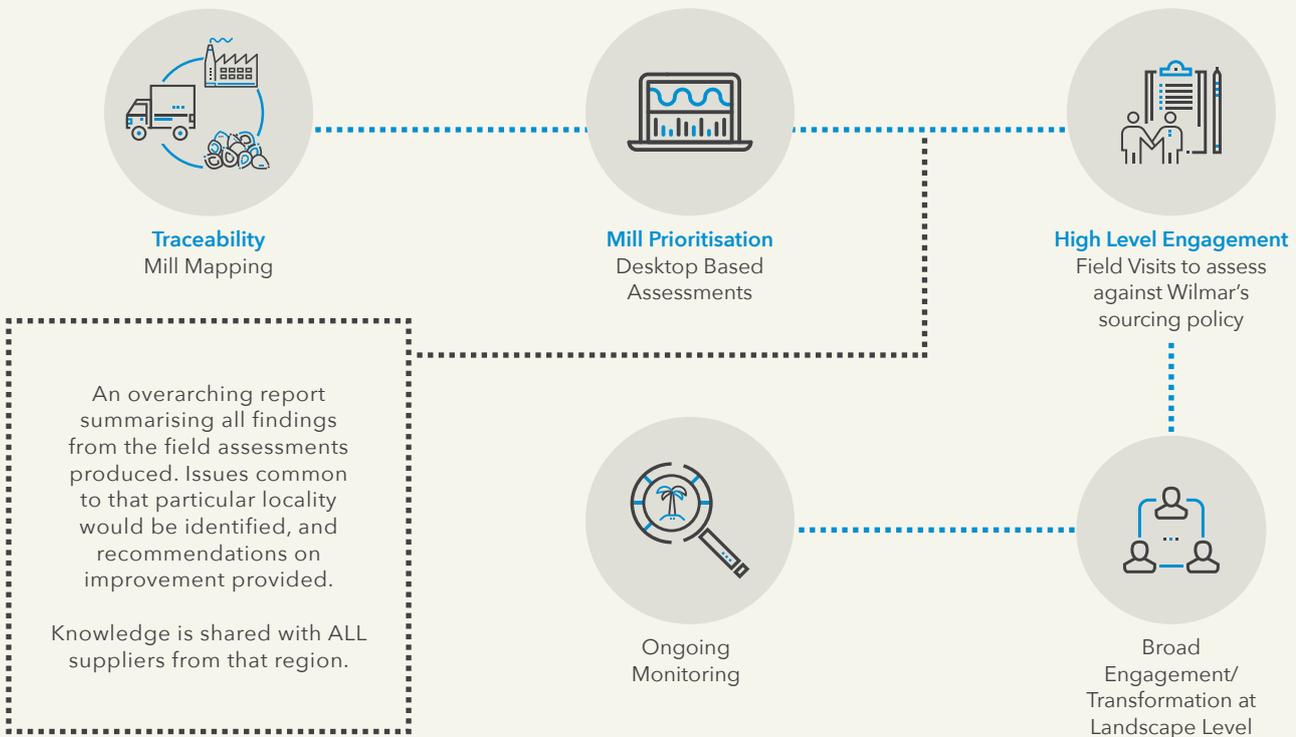
that is shared with all Wilmar suppliers in that particular supplier landscape. Known as the ‘Overarching Report’, this document is an output of the ART process and is designed to provide a collaborative framework of solutions and shared best practices for mills and growers within a region. Monitoring is required to ensure progress is made on these recommendations, and this will be an ongoing process.

As of end 2015, Wilmar has completed the ART process for Sandakan in Sabah, Malaysia. Many of our 2015 projects and collaborations were focused in Sabah, as suppliers in the region have already indicated a strong interest in developing solutions together with Wilmar. We have also started a similar initiative in Indonesia, and over the next years, we are planning to expand the programme to Latin America.

In 2016, Wilmar will begin a series of training for all oil palm producers in specific regions on topics relevant to sustainability and the NDPE policy. This is envisaged to increase the capacity of the industry and enable sustainability adoption in the industry.

The full series of ART Overarching Reports can be downloaded [here](#).

Overview of Aggregator Refinery Transformation Approach



Landscape and jurisdictional approaches

The factors driving deforestation are dynamic, interlinked, and need to be addressed holistically. To achieve genuine change in the entire industry, we are supporting landscape approaches aimed at transforming land-use change at a macro level. The landscape approach has emerged as a potential model for doing so. It entails viewing land use types (farming, housing, etc.) not in isolation, but as integrated in a wider landscape in which multiple objectives - including agricultural production, provision of ecosystem services, and protection of biodiversity and local livelihood - can be simultaneously achieved.

The Landscape Approach forms the basis of Wilmar's NDPE policy. We are also pursuing activities based on the Landscape Approach in Riau, Indonesia with a focus on smallholders, in collaboration with the ISPO and United Nations Development Programme.

In addition, since 2014 Wilmar has been working with TFT, civil society organisations and like-minded industry peers to combat deforestation in the Leuser Ecosystem, a rich and valuable tropical rainforest in Sumatra, Indonesia. More details on page 42.

Another emergent model for tackling environmental challenges in multiple land-use scenarios is the jurisdictional approach. In this model, a government will build a specific regulatory framework, as well as key stakeholder partnerships, to address deforestation or other sustainability issue in a specific region.

Since the launch of Wilmar's NDPE policy, several jurisdictional approaches for sustainable oil palm production have been launched. In 2015, the respective governments announced jurisdictional approach processes for palm oil certification in Central Kalimantan, Indonesia and Sabah, Malaysia. These are regions where Wilmar has a significant presence in oil palm production, and

we have committed to supporting the governments in setting up the regulatory and policy frameworks. Wilmar currently sits on the Steering Committee of the Sabah Jurisdictional Approach.

Grievance procedure

In 2015, we established a grievance procedure as part of our NDPE policy. This provides stakeholders with an avenue to report suspected sustainability-related breaches and concerns pertaining to our internal operations and suppliers. The procedure has been critical to the oversight of compliance with our NDPE policy, both internally and throughout our supply chain. A panel of civil society organisations was invited to review and provide feedback to the preliminary draft of the procedure prior to its finalisation.

After launching the grievance procedure, we reached out to over 150 NGOs through a series of structured workshops and numerous face-to-face meetings in Indonesia, Malaysia, Europe and other parts of the world to socialise and collect feedback on the initiative.

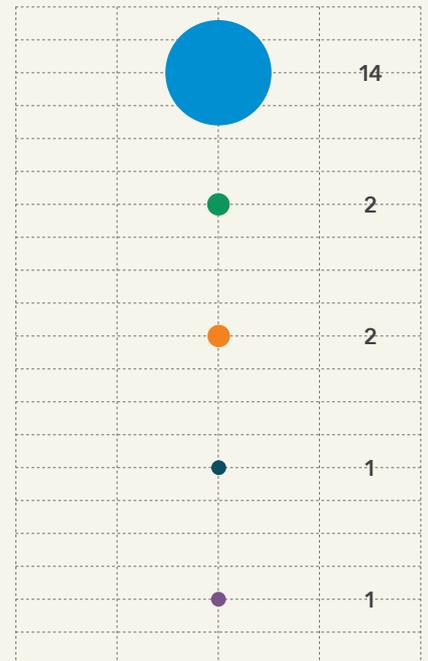
We publish the grievance cases on our website, allowing stakeholders to monitor grievance handling, progress and outcomes. In addition, we separately list cases relating to Wilmar’s operations and suppliers that are currently handled through the RSPO Complaints System on the same platform - <http://www.wilmar-international.com/sustainability/grievance-procedure/>.

Wilmar was the first organisation in the palm oil industry to implement a grievance procedure. Increasingly an industry norm, several major peers have now adopted similar grievance mechanisms to address complaints and supply chain issues.

We have registered and investigated 20# grievance cases since the procedure was launched, and have learned much during its first year of operation. In pursuit of continuous improvement, we will undertake the first review of the procedure in 2016, and will again invite civil society organisations to be part of the review process.

To ensure that instances of non-compliances are also proactively monitored, we have enlisted the support of an international NGO to identify issues that could be linked to our suppliers at a plantation, mill or group level. This is a proactive surveillance strategy to manage risks, ensure compliance and eventually achieve transformation within the larger palm oil industry. More than 40 groups of palm oil mills and plantation companies were on our monitoring list in 2015.

Nature of Grievance#



- Deforestation
- Social Conflict
- Human Rights Violation
- Deforestation & Social Conflict
- Deforestation, Social Conflict & Human Rights Violation

Grievances relating to HCS, HCV, peatland and burning issues are classified as Deforestation; labour issues as Human Rights violations and land disputes with local communities as social conflicts.



Glenn Hurowitz

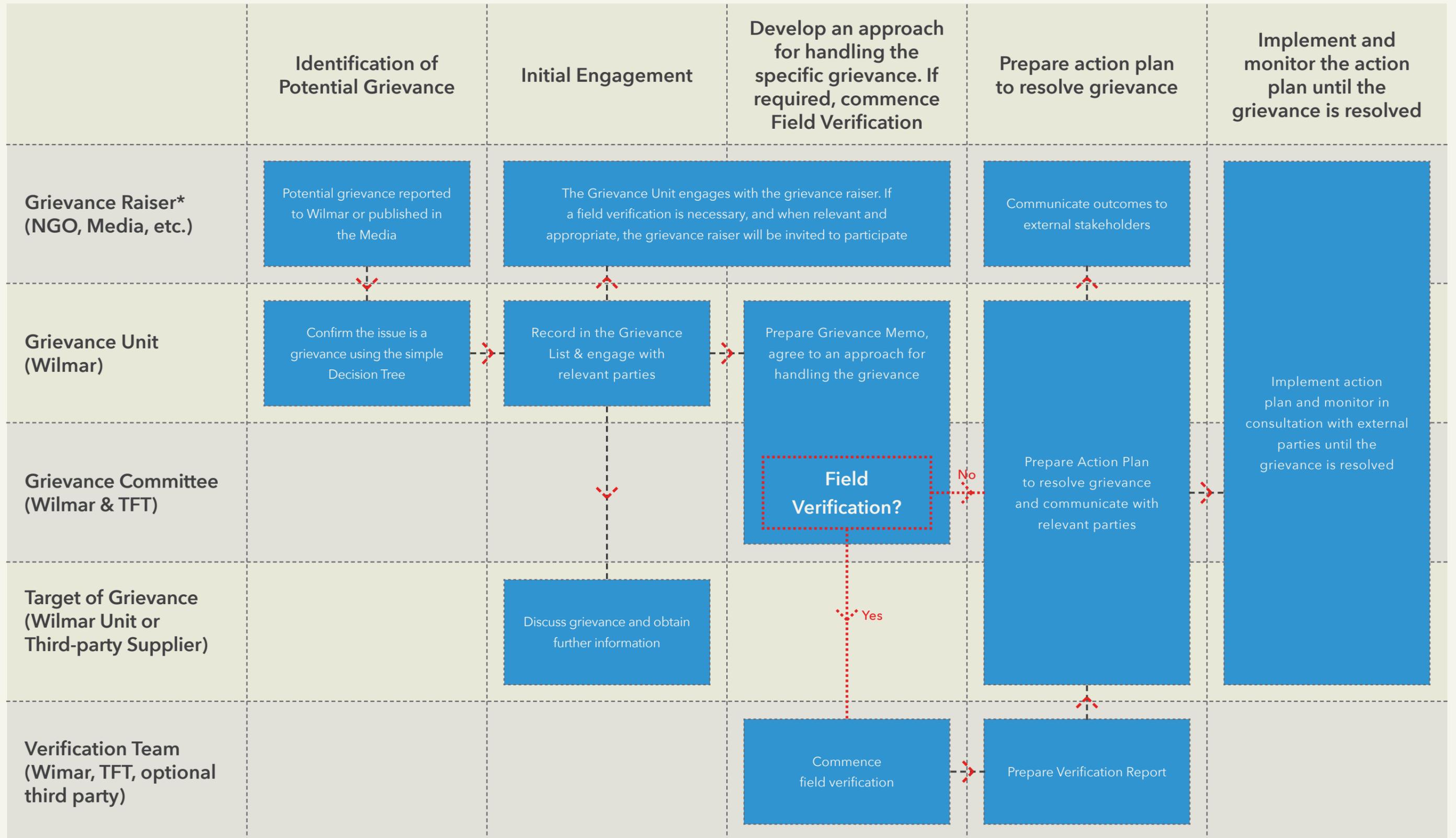


“Wilmar deserves credit for responding quickly to most of these grievances. They have worked hard to improve supplier performance, and have been willing to cut off rogue companies when engagement just isn’t working. But there are still too many breaches, showing the need for more education or more rigorous sanction.”

- Glenn Hurowitz
Senior Fellow, Centre for International Policy

EY has performed limited assurance procedures on these figures.

Grievance Process Flow



* The Grievance Raiser may nominate a third-party to act on their behalf.

Our Approach to Sustainability

Engaging Global Stakeholders

Civil society and non-governmental organisations (NGOs)

We are in ongoing dialogue with relevant international NGOs – either through our involvement in multi-stakeholder initiatives or ad hoc discussions. In the past two years we have hosted several formal stakeholder dialogue sessions, including in Indonesia, Malaysia, Europe and Australia. This has provided us with a platform to engage more directly with this network, and has given stakeholders the ability to engage directly with Wilmar to seek solutions for sustainability challenges, including breaches of our NDPE Policy. We have also approached NGOs, including the Global Environment Centre (GEC) and Sabah Environmental Protection Association (SEPA), to help us evaluate and suggest improvements for our mill prioritisation process.

The Tropical Forest Alliance 2020

Wilmar signed up as a partner to the Tropical Forest Alliance 2020 (TFA) in 2015, and is a member of its steering committee. This initiative was founded in 2012 at Rio+20 after the Consumer Goods Forum (CGF) committed to zero net deforestation by 2020 for palm oil, soy, beef, and paper and pulp supply chains. The CGF partnered with the US government to create the public-private alliance with the mission of mobilising all actors to collaborate in reducing commodity-driven tropical deforestation.

In support of its partners' commitments to reduce deforestation in tropical forest countries, TFA 2020 continues to grow its partner membership and bring on board key actors committed to tackling deforestation. Since June 2015, the TFA Secretariat has been hosted at the World Economic Forum offices in Geneva, with financial support from the governments of Norway and the United Kingdom.

The Indonesian Palm Oil Pledge

At the 2014 United Nations Climate Summit, Wilmar was an initial signatory to the Indonesia Palm Oil Pledge (IPOP) alongside leading industry peers. Facilitated by the Indonesian Chamber of Commerce (KADIN), the goal of the initiative was to work towards "sustainable palm oil that is deforestation free, respects human and community rights and delivers shareholder value through collaborative multi-stakeholder efforts". There were three main work-streams – farmers' empowerment, tenurial reform, and stakeholder engagement – prioritising the provinces of Riau and Aceh in Sumatra, and Central Kalimantan in Borneo.

In the last two years, the Government of Indonesia has announced a number of progressive policies, including a moratorium on peat development, the formation of the Peat Restoration Agency (BRG), and a moratorium on palm oil licenses for expansion. As a consequence, the signatories have agreed that IPOP has fulfilled its purpose to help accelerate and promote this transformation toward sustainability and therefore its presence can be dissolved. The signatories will continue to act on their respective sustainability commitments independently.

Transparency and accountability

Enhancing our transparency and accountability is a core ambition in our policy and stakeholder engagements. Since 2009, we have published a biennial sustainability report, annual communications of progress through the RSPO, as well as ad hoc responses, briefs and policy announcements through our website and annual reports.

In 2014, we enhanced our transparency by launching a quarterly progress report and an online dashboard where stakeholders can access a detailed map

of our supply chain. The dashboard also offers a list of our suppliers and regular updates on our traceability commitments and policy implementation.

We are pleased to see that our efforts have been recognised. In 2014, the CDP Global Forest Report highlighted Wilmar as the “most improved company” and US-based NGO Forest Heroes categorised our company as a ‘Green Tiger’⁷ - one that is “working aggressively to protect forests and reduce their overall environmental footprint.”

The investor-led Forest500 initiative also recognised Wilmar as best in class, with top marks for reporting and transparency.

“ABN AMRO considers the agri-commodities sector as “high-risk” due to its associated environmental and social risks. To manage those risks, it is important that companies apply a solid sustainability policy. ABN AMRO engages with its clients to discuss sustainability issues: with Wilmar, our engagement has led to a constructive dialogue. We are of the opinion that Wilmar has taken important steps in improving its performance and transparency: Wilmar introduced its ‘No Deforestation, No Peat, No Exploitation Policy’ in 2013 and publishes progress reports on a regular basis. ABN AMRO also sees room for further improvement especially in the implementation of Wilmar’s sustainability policies regarding fire prevention (as a member of the Fire-Free Alliance) and the screening of the company’s supply chain.”



⁷ <http://www.forestheroes.org/greentigers/wilmar/>

Conserve Wildlife



Focused on Protecting the Environment



Safeguard Water Quality

Maintain Biodiversity



Protecting Our Environment

No Deforestation and Conservation

The mission of the NDPE policy is to bring about sectoral transformation to halt deforestation in the agricultural supply chain. A critical part of our work has therefore been to engage stakeholders with whom we have direct commercial relationships, but also to play a lead role in testing and exploring new concepts. Through these actions, we seek to ensure that new approaches being developed in partnership with governments and civil society are robust and practical, and do not result in the marginalisation or exclusion of communities, smallholders and local players.

Defining forests and protecting it from deforestation

The NDPE policy uses the HCV and HCS tools as means to define and identify forest areas that require protection. As of 2015, Wilmar has set aside to about 30,000 ha as conservation area. This is equivalent to 12% of our total planted area in Indonesia, Malaysia and Africa.

HCV is an established concept that is already incorporated into RSPO's Principles & Criteria. HCV areas are defined as having biological, ecological, social or cultural values of critical importance. The principle behind this concept is to identify and conserve these values before any land clearing or development can take place.

We have used independent third-party experts to identify HCV areas in our plantations since joining the RSPO in 2005. From 2010, when RSPO introduced the

RSPO HCV Approved Registry, our HCV assessments were undertaken by assessors registered on this list. In January 2015, the HCV Resource Network (HCV RN) launched the HCV Assessor Licensing Scheme (HCV ALS), which combines a stringent quality control and peer reviews of all HCV reports. All our assessments are now undertaken by licensed HCV ALS operators. Areas identified as HCV within our plantations are delineated and a management plan is developed to ensure that the area is appropriately managed and protected.

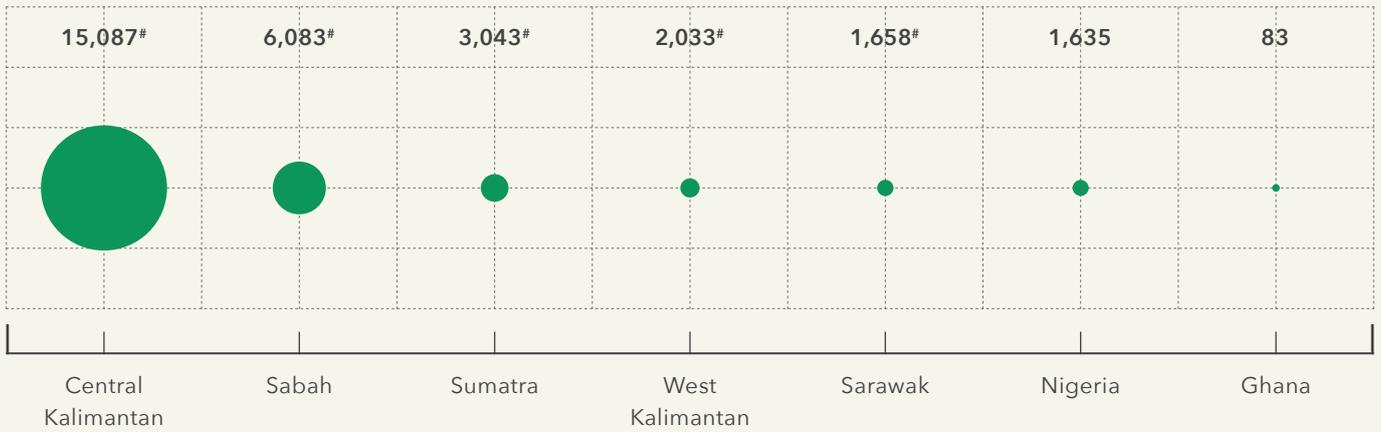
HCS is a relatively new concept that emerged in 2012. It identifies different forest structures and density and functions as a tool for planning developments or planting within a landscape. In August 2014, a broad group of stakeholders established the HCS Approach Steering Group (HCSASG) to strengthen and evolve the methodology, as well as to provide a governance body for its use. Wilmar was one of the initial members and is now

represented on the group's Executive Committee, as well as in various HCSA SG working groups and task forces.

In parallel, the Sustainable Palm Oil Manifesto, a group consisting of major palm oil growers undertook to develop an alternative approach, which was supported by leading scientists, and which focused on addressing socio-economic concerns related to forest-set-asides, and on determining a carbon neutral approach towards development. Wilmar is also supporting this initiative and is currently involved in a convergence process to ensure that both methodologies are able to work together towards a single way forward.

In 2015, a number of our team members participated in training courses organised by the HCSA SG to ensure that we were able to implement the HCSA Toolkit prior to any new developments. We also undertook our first HCS assessment in Nigeria in 2015.

Conservation Area by Region (Hectares)⁸



Use of Spatial Monitoring and Reporting Tool (SMART) for continued monitoring of HCV areas

At around 15,000 ha[#], the Central Kalimantan Project (CKP) has the largest HCV area among our plantations. To make the patrolling and monitoring of this expanse more effective, we implemented the Spatial Monitoring and Reporting Tool (SMART), jointly developed in 2013 by the Zoological Society of London (ZSL) with CITES-MIKE, the Frankfurt Zoological Society, the North Carolina Zoo, the Wildlife Conservation Society and the World Wide Fund for Nature (WWF).

One year on, Wilmar and ZSL conducted an evaluation of the SMART implementation in CKP and some modifications were identified that might help to optimise the tool for use in a production landscape. SMART continues to provide a platform for HCV teams to report their monitoring data spatially and to identify trends in wildlife populations and threats in HCV areas.

[#] EY has performed limited assurance procedures on this figure.

⁸ Hectareage reflects best estimate based on our knowledge and our data collection at the time of reporting.

Engagement on the Leuser Ecosystem

Since 2014, we have engaged extensively with international and local NGOs that are working to preserve the extraordinary biodiversity and wildlife of the Leuser ecosystem in Northern Sumatra, Indonesia. The area is home to many rare species, including tigers, elephants, orangutans and rhinos, and has been declared to be of national importance by the Government of Indonesia.

While the majority of the area is protected as designated forest land, approximately 13% has been released for non-forest use. It is estimated that at least 31 plantation companies operate in the area, including 24 local companies and seven national groups. In addition, there is significant smallholder activity in the area.⁹

Through direct complaints raised by NGOs Rainforest Action Network and Greenomics, as well as through the media, we were made aware that some of our CPO suppliers may be linked to deforestation in the Leuser National Park and wider ecosystem, and thereby in breach of our NDPE policy.

Wilmar takes such allegations very seriously, and we have responded with immediate action in collaboration with TFT. We have engaged with all 52 suppliers who operate mills within a 50 km radius of the Leuser Ecosystem and have reiterated the no deforestation commitments in our policy. The risk these suppliers run if they illegally source CPO from protected areas has also been restated. We have suspended one supplier in this region due to continual non-compliance.

In September 2015, Wilmar hosted a stakeholder meeting to better understand the concerns of local NGOs, community representatives and other stakeholders. About 50 NGOs attended, including representatives from local organisations working on conservation efforts in the Leuser Gunung National Park and the Leuser ecosystem. Furthermore, we also collaborated with other palm oil companies to coordinate a joint course of action.

Wilmar is committed to finding a solution to the continued degradation of the Leuser Ecosystem, and appreciate our ongoing dialogue with stakeholders who assist us by identifying risk areas and highlighting concerns about specific suppliers. We believe that adopting a holistic landscape approach to tackling deforestation and supporting sustainable development in the Leuser Ecosystem is the best way forward. We will continue to collaborate with TFT and other like-minded stakeholders, including palm oil companies that procure from the region, to work towards this goal.

More information can be found [here](#).



⁹ Statistics provided by The Forest Trust.

Wildlife conservation

Our operations and those of our suppliers in Southeast Asia are based in close proximity to areas with unique biodiversity and wildlife species. Over the past two years we have increased our focus on partnerships with local and international NGOs, as well as government agencies, research institutions and universities, to safeguard endangered species and ensure that wildlife is not threatened by oil palm development.

The Palm Oil and NGO (PONGO) Alliance

In May 2015, Wilmar and the Orangutan Land Trust organised a conservation summit and taskforce. This resulted in the formation of the Palm Oil and NGO Alliance (PONGO Alliance), which aims to create a landscape in which orangutans, humans and oil palm cultivation can thrive alongside. The Alliance was established to support the palm oil industry in managing orangutan populations within its plantations, as it recognises that orangutans can co-exist in a mixed landscape of oil palm plantations and forests. PONGO is a collaborative platform comprising the following partners: the Orangutan Information Centre (OIC), Wilmar International, Borneo Futures, Sime Darby Plantations, Fauna & Flora International (FFI), Borneo Rhino Alliance (BORA), United Plantations Bhd., International Animal Rescue (IAR), Sumatran Orangutan Society (SOS), Kinabatangan Orangutan Conservation Programme (HUTAN), PT Austindo Nusantara Jaya Agri and Copenhagen Zoo.

Protecting orangutan habitats in Central Kalimantan

Orangutans are the flagship species most often associated with palm oil development, and we want to make sure that we contribute proactively to the continued protection of these endangered great apes. Since 2011, we have collaborated with the provincial government of Central Kalimantan and the Borneo Orangutan Survival Foundation (BOSF) to safeguard approximately 3,989 ha of HCV area and its orangutan population in one of our estates, PT Mentaya Sawit Mas (MSM). This collaboration was further extended in 2013 and in 2015.

In 2015, the project partners completed a community participatory mapping exercise for five of the villages adjacent to Wilmar's PT MSM operation. As the

programme had been in place for over five years, an external evaluation was agreed between the partners to review the achievements of the programme against its initial objectives. This was conducted by three leading conservation experts.

The evaluation showed that the project has successfully increased community awareness and understanding on the importance of orangutans and conservation. At the same time, it highlighted a need for greater coordination between all the partners to enable the programme to resolve outstanding issues with local communities in the area. The evaluation concluded that the HCV in PTMSM has the potential to contribute significantly to the conservation of the orangutan population in the Central Kalimantan area due to it being still connected to the larger forest landscape beyond its borders.



Siamang reintroduction in Sumatra

The siamang is a black furred gibbon native to Southeast Asia. It is categorised as endangered under the International Union for Conservation of Nature (IUCN)

Red List of species. Threats to siamang survival include habitat destruction, poaching and the illegal pet trade.

In partnership with the Kalaweit Foundation, a local NGO, Wilmar's HCV areas have been used as habitats for rescued siamangs to be reintroduced to the wild. In March 2015, three pairs of siamangs were released into the HCV area in Wilmar's plantation in Sumatra. This was the culmination of eight years of effort by the Kalaweit Foundation in its mission to save gibbons and their habitats. All three of the initial pairs have since been succeeded due to injuries or disappearance.

Currently the new pairs of siamangs are being monitored closely to ensure that they are integrated and adapted to their new home. We hope that the successful reintroduction of this species will demonstrate that our HCV areas can function as viable habitats that may contribute to the conservation of rare, threatened and endangered species.

More information can be found [here](#).



Honorary Wildlife Rangers in Sarawak

In March 2015, 40 Wilmar managers, staff and community representatives were appointed Honorary Wildlife Rangers by Datuk Amar Hj. Awang Tengah bin Ali Hasan, Sarawak’s Second Minister of Resource Planning and Environment, the Minister of Industrial Development and the Minister of Public Utilities. The appointments were provided under the 1998 Wildlife Protection Ordinance and are the first to be presented to an oil palm plantation company in Sarawak in support of the State’s rare, threatened and endangered species.

More information can be found [here](#).

Riparian management project in collaboration with the Sabah Forestry Department

The Sabahmas-Segama Riparian Project was initiated through a Memorandum of Understanding (MoU) signed between Wilmar and the Sabah Forestry Department in 2009. Established for a period of five years, the project’s initial objective was to rehabilitate the 47 km riparian reserve stretching alongside the Segama River and enrich it as wildlife habitat. By the end of 2013, around 45,200 trees had been planted and the riparian buffer zone was extended to 50 meters in some areas.

The Segama riverbank is also home to the highly endangered proboscis monkey. In 2014, Wilmar engaged Hutan, a local NGO, to train an on-site team to record

the distribution and population trend of primates – particularly the proboscis monkey and silver-leaf monkey – along the riparian area as part of a long-term monitoring programme.

In 2014, the MoU was extended to cover a 110 ha site along the Sapapayau River in Wilmar’s Sapi plantations in the Sapi-Telupid region of Sabah. Around 6,000 tree seedlings had been planted at this second site by the end of 2015. The goal for 2016 is to plant 10,000 trees.

Research and collaborations with academic institutions

Wilmar currently has partnerships with Andalas University in Sumatra, the South East Asia Rainforest Research Partnership (SEARRP) in Sabah and Universiti Malaysia Sarawak (UNIMAS) in Sarawak to conduct research in our HCV areas.

The purpose of the research is to provide data on the biodiversity levels and the impacts to biodiversity of our HCV areas. Some of the data and analysis have been published online, especially the research conducted by SEARRP (see [SEARRP’s website](#) for more details).

The information and analysis will provide the necessary monitoring and data for the planning and management of our HCV in the future.

More information on our collaboration with SEARRP can be found [here](#).



Honorary Wildlife Rangers from our Sarawak plantations.

Protecting Our Environment

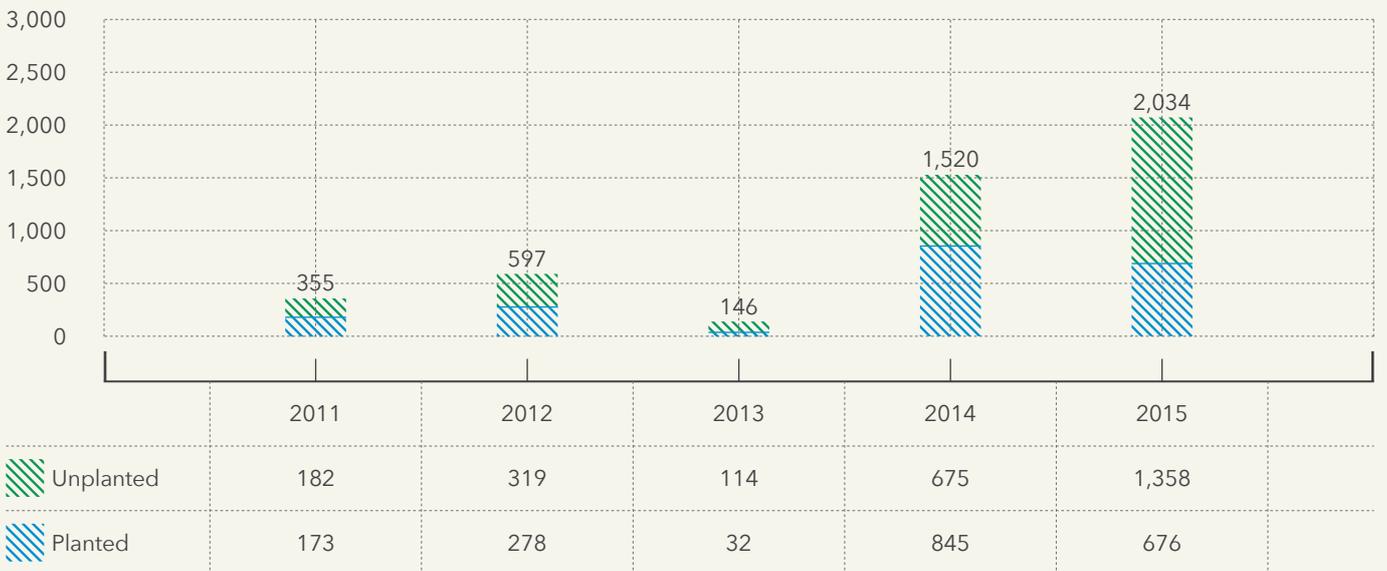
Fighting the Haze and Preventing Fires

In 2014 and 2015, South East Asia experienced some of the worst incidences of haze caused by the widespread forest fires in Indonesia, which were exacerbated by the El Niño weather phenomenon.

We have had a strict No Burn policy, and have employed only mechanical methods in land development for more than a decade. We also have a fire-alert system in place, daily fire reporting back to the corporate headquarters and an extensive and fully equipped fire-fighting team. Beyond our own plantations, our suppliers have been notified that any deliberate breach of our No Burn policy will result in immediate termination of business relations. Despite these efforts, fires impacted a number of our Indonesian estates and we lost approximately 1,520 planted ha as well as over 2,030 unplanted ha over the last two years¹⁰.

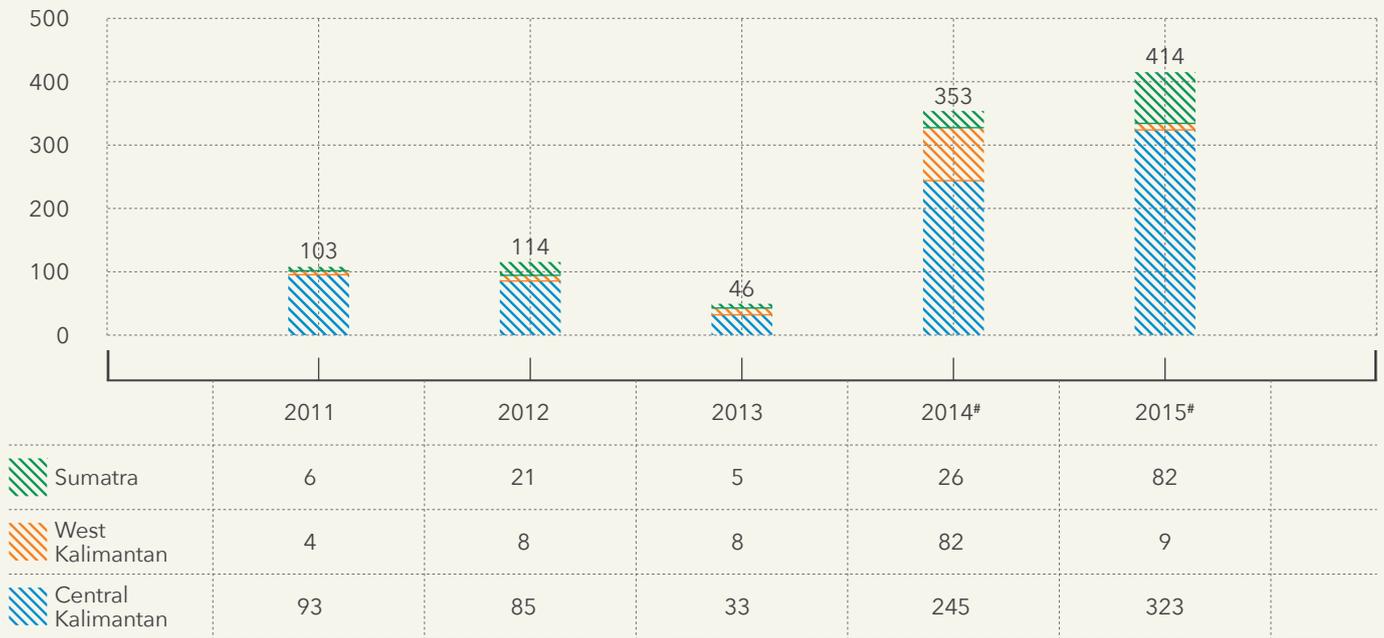
Most fires within our concessions originate from small patches of land that are controlled by local communities who continue to use slash-and-burn farming methods. Fires may also originate outside our concessions and then spread to our land. In either case, fire-fighting efforts are quickly mobilised and detailed documentation is made of the fire, including location and size, possible cause, duration and action taken by management. This information is submitted to the police as evidence.

Hectares Burnt in Fires¹⁰



¹⁰ Hectareage reflects best estimate based on our knowledge and data collection at the time of reporting.

Annual Fires Recorded in Wilmar's Concessions¹¹



Determining causes and solutions

Fires and haze have a great commercial impact. They also carry a tremendous human and social cost for communities throughout the Southeast Asia region. At Wilmar, we want to be part of a long-term solution, developed in partnership with governments, companies and communities.

At the end of 2015, our partner TFT undertook a detailed investigation of three sites that we had identified as high risk based on climatic conditions, land type and proximity to our suppliers. The study aimed to highlight gaps in our fire prevention and response systems and indicate ways to strengthen them. The findings showed that while our suppression efforts were fair-to-good, there was room for improvement in prevention.

The investigation also determined that most fires in the area were illegal and the result of community land clearing, and that Wilmar was not culpable in causing the fires. These findings indicate that there is cause to question the veracity of allegations made by Friends of the Earth in a report issued in December 2015 which claimed that Wilmar was involved in open burning.

Fire Free Villages

The latest initiative we are part of has gathered leading forestry and agriculture companies, NGOs and other partners to establish the Fire-Free Alliance (FFA). Established in March 2016, the FFA is a voluntary, multi-stakeholder platform that works to find a solution to land and forest fires in Indonesia. Members of the Alliance commit to implementing the Fire Free Village Programme (FFVP) in their operations, collaborating and sharing knowledge and information, and also to

enhance fire monitoring, detection and suppression. The FFVP, previously trialled by a major pulp and paper company in Riau, is a community-focused and incentive-based initiative that seeks to educate and empower villagers against the use of fire for agricultural purposes. The programme in Riau has been a great success, achieving a 90% decline in fire incidences among participating villages, in what is considered to be Indonesia's worst El Niño episode since 2014.

In fact, Wilmar was involved in the FFVP programme prior to even joining the FFA.



On 4 December 2015, we invited the Strategic Fire Management team of the pulp and paper company that pioneered the FFVP concept, to conduct a one-day workshop for our plantation operations managers in Jakarta. More than 30 Wilmar managers attended the session to learn from their experience and discuss how the FFVP concept may be adapted for the palm oil industry.

Wilmar has committed to pilot this initiative in three estates in Central Kalimantan and South Sumatra respectively.

[#] The number of fires in 2014 and 2015, as reported in Wilmar's Annual Report 2015, has been restated following EY's limited assurance procedure on these figures.

¹¹ The restated number of fires is higher than previously reported in the annual report for both years. However, the restated hectares burnt in fires is lower than previously reported.

Protecting Our Environment

Mitigating Climate Change

One of the top priorities in our NDPE policy is a commitment to doing our part in combatting climate change. While this has to be a joint effort between all economic sectors, governments and consumers globally, we want to ensure that we take on our share of the responsibility.

Creating a baseline

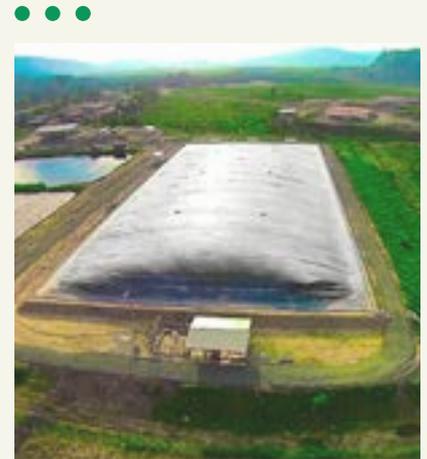
As a company with a large global footprint, our biggest challenge has been to create a baseline and map our emissions. While we did some initial mapping work in 2009, and trialled the RSPO PalmGHG (V1) calculator in 2013, the ongoing changes and uncertainties of this latter methodology have made it challenging to use it as a consistent monitoring tool. As a result we have yet to complete a full carbon footprint.

Nevertheless, we have used the latest version (PalmGHG 2.1.1) to calculate emissions for 2014 and 2015 from our RSPO-certified mills to enable stakeholders to benchmark our footprint against peers.

Our carbon footprint

Using the PalmGHG V2.1.1 it is clear that the biggest contributor to emissions across all sites is historical land use change, which constitutes 42.5%[#] of gross emissions. The PalmGHG methodology takes into account clearing going back 25 years, so even older plantations will still have significant

recorded emissions from land use change. At 28.8%[#] of gross emissions, peat oxidation is also a significant source, particularly in Sumatra and in West Kalimantan. Around 57%[#] of these field emissions are from outgrowers. Our Central Kalimantan operations have significantly lower emissions from land use change, as a large proportion of them were

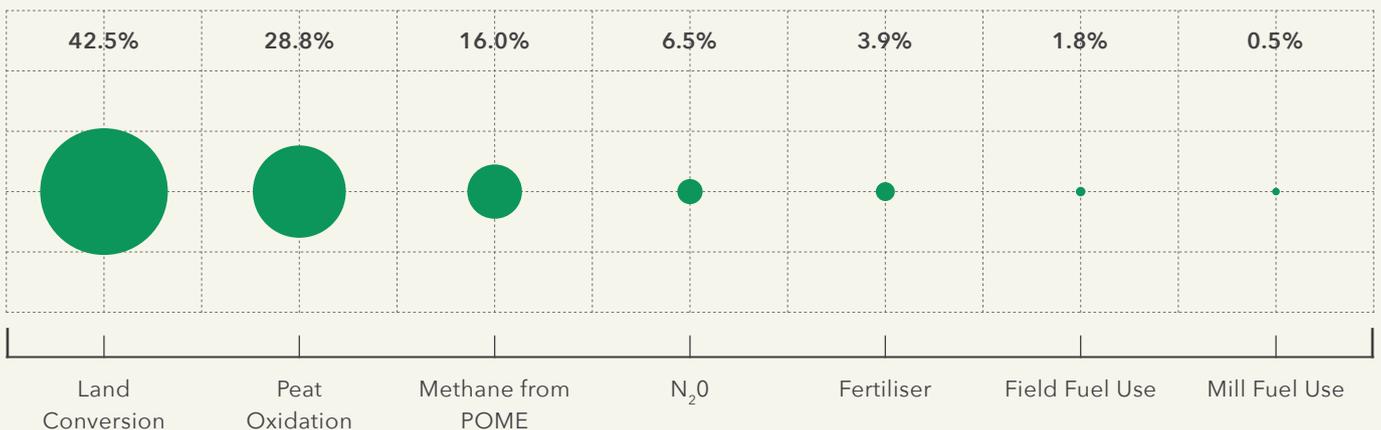


developed on shrub and grasslands that have low carbon sequestration, resulting in a net carbon reduction when planting with oil palm.

Methane from palm oil mill effluent (POME) is also a significant emissions source at all sites, with average emissions of approximately 22,000[#] MT CO₂e emitted per mill.

Emission Sources 2015^{#/12}

RSPO Certified Mills 2015 (Malaysia and Indonesia)

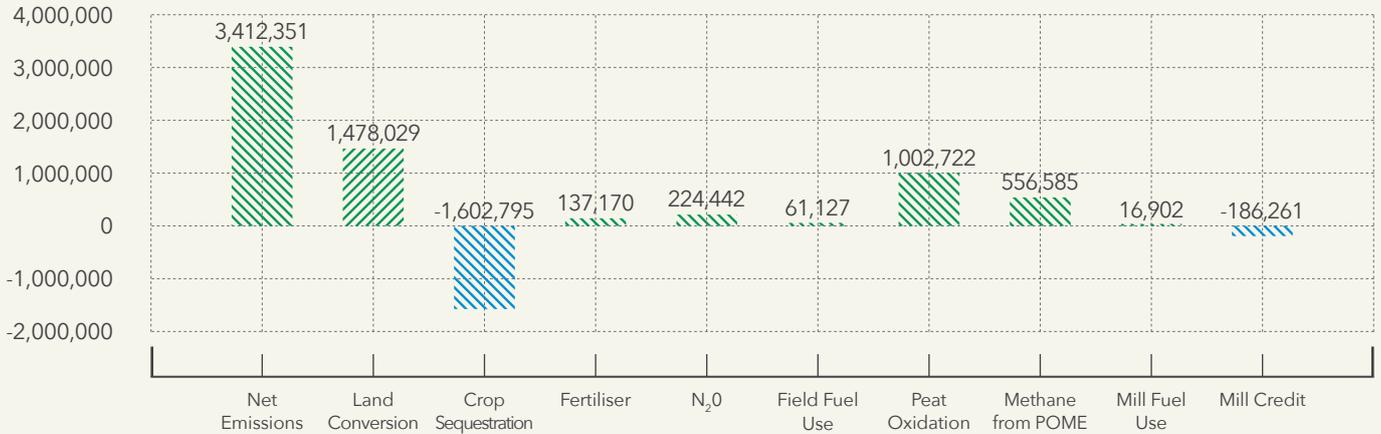


[#] EY has performed limited assurance procedures on these figures.

¹² These emissions do not include outgrower field emissions.

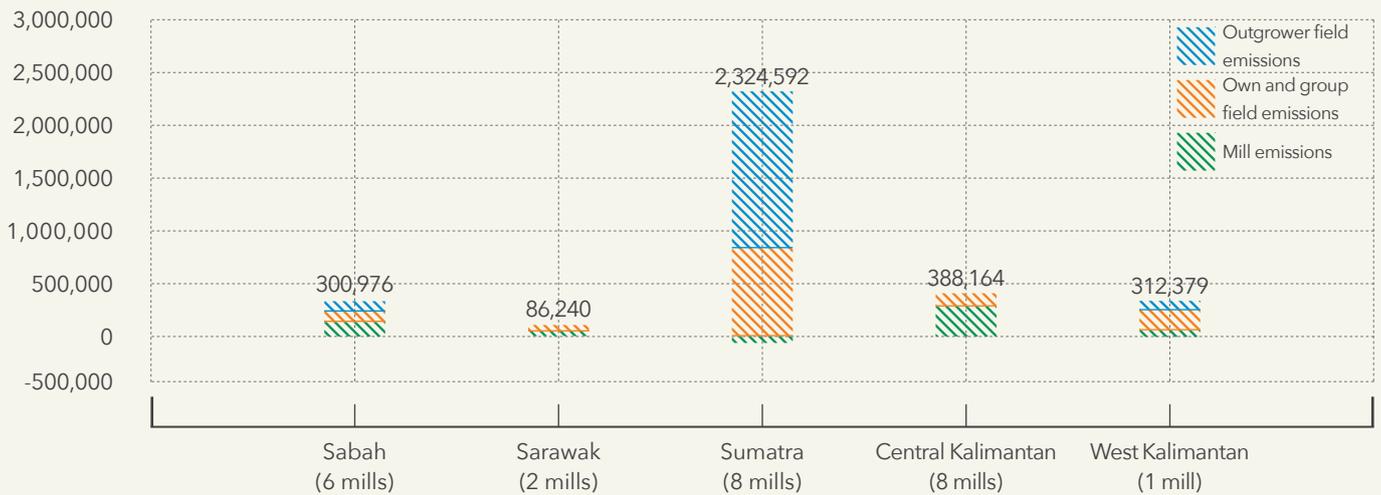
Emission Sources and Sinks (MT CO₂e)^{#/13}

RSPO Certified Mills 2015 (25)



Net Emissions by Region (MT CO₂e)[#]

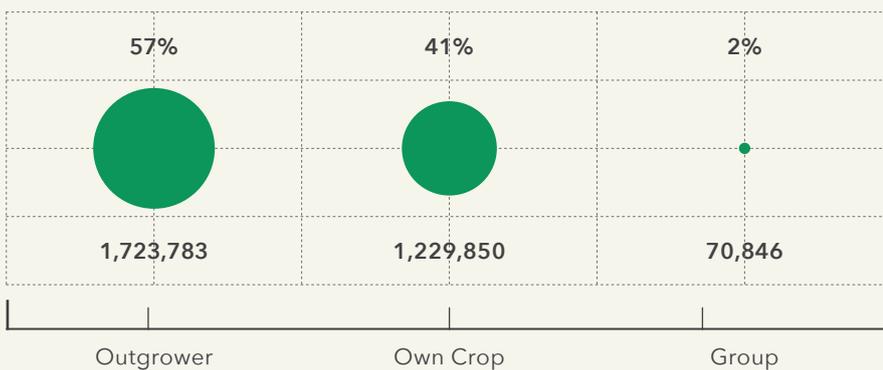
RSPO Certified Mills Only



It is notable that Sumatra has negative mill emissions. This is because palm kernel shell is being sold externally for power generation and some excess electricity is being exported to external housing. Both activities are applicable for mill credits.

By region, Sumatra is by far the highest contributor to our carbon footprint, primarily due to the extensive presence of peat in the area and the high proportion of external fruit bought from suppliers with operations on peat.

Field Emissions by Source[#]



Carbon Intensity[#]

MT CO₂e/MT CPO

Region	PalmGHG RSPO 2015
Sabah	0.87
Sarawak	0.78
Malaysia	0.85
Sumatra	5.52
Central Kalimantan	0.86
West Kalimantan	10.41
Indonesia	3.36
Wilmar overall	2.52

[#] EY has performed limited assurance procedures on these figures.

¹³ Only 'Net Emissions' include outgrower field emissions.

Mitigation strategies

Our most significant impacts are fixed as they relate to previous land-use. We are seeking to avoid further emissions through our no deforestation and no planting on peat policies.

However, we are rapidly progressing with our commitment to reduce emissions from POME. By end of 2015, eight mills have had methane capture facilities installed, and we expect to have completed a further 15 facilities by 2017, covering close to half of our mills. Methane capture installations

are able to reduce POME emissions by up to 90%, meaning that each mill may reduce its emissions by almost 20,000 MT CO₂e on average annually. This will eliminate almost 450,000 MT of CO₂e from the atmosphere - roughly 13% of our total net emissions within three years.

Carbon Disclosure Project

We participate in the annual Carbon Disclosure Project (CDP) and for our 2016 report we will be reporting on all our palm oil operations in Indonesia and Malaysia for the 2014-2015 period (including

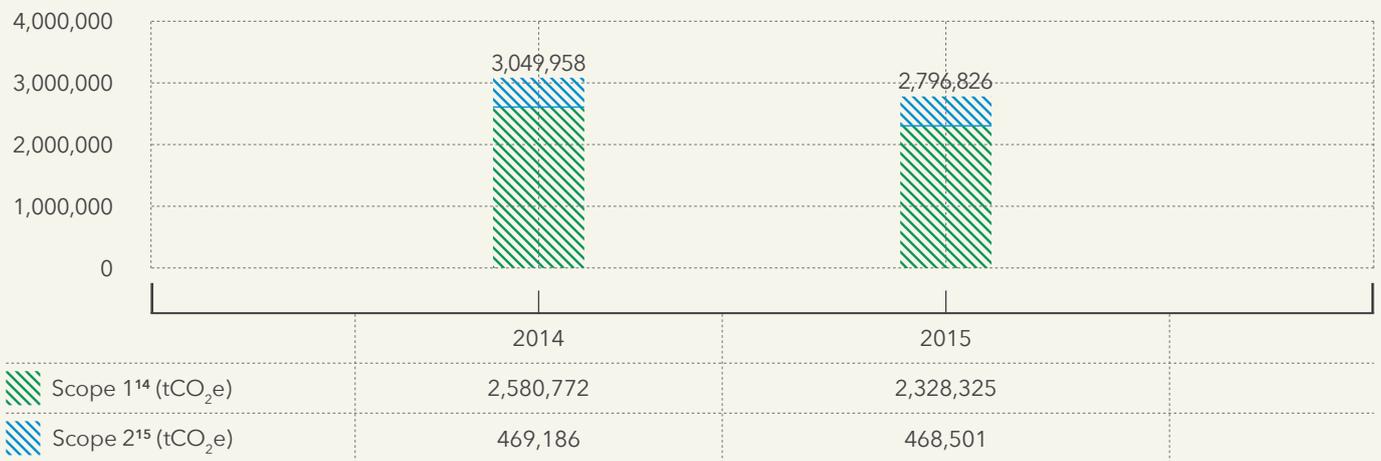
Climate Change, Supply Chain and Forest Programmes). With the support of 827 institutional investors managing USD 100 trillion in assets in 2015, CDP encourages corporations and cities to measure and disclose their carbon emissions information, thereby providing opportunities for better management of environmental risk.

The report, which is publicly available, outlines Wilmar's carbon footprint in accordance with the GHG Protocol. It also provides details on our assessment of business risks from climate change.

2015 GHG Protocol Emissions



GHG Reduction



Compared to 2014, we were able to achieve a 9% decrease in emissions, primarily in Scope 1 emissions.

¹⁴All direct GHG emissions.

¹⁵Indirect GHG emissions for consumption of purchased electricity, heat or steam.

Protecting Our Environment

No New Planting on Peat

Over the past decade it has become increasingly clear that in addition to being a relatively inferior soil type for tree crops, agricultural development on peat can also have enormous negative impacts on the environment, climate change and human welfare.

Clearing peat requires the draining of natural water content. This process emits large volumes of CO₂, which is naturally contained and sequestered in the soil. The draining process may also have impacts on ecosystems that rely on peat's unique soil properties to thrive, and thereby cause hydrological imbalances that can lead to flooding and drought. Over the past few years, dry peat soils have exacerbated the recurring and increasingly catastrophic fires in Sumatra and Kalimantan. They have also made it more difficult to pinpoint the origin of fires and control their spread. As is now widely known, these forest fires not only bring disastrous consequences for local wildlife and biodiversity, they also create air pollution that impacts the human population throughout the region.

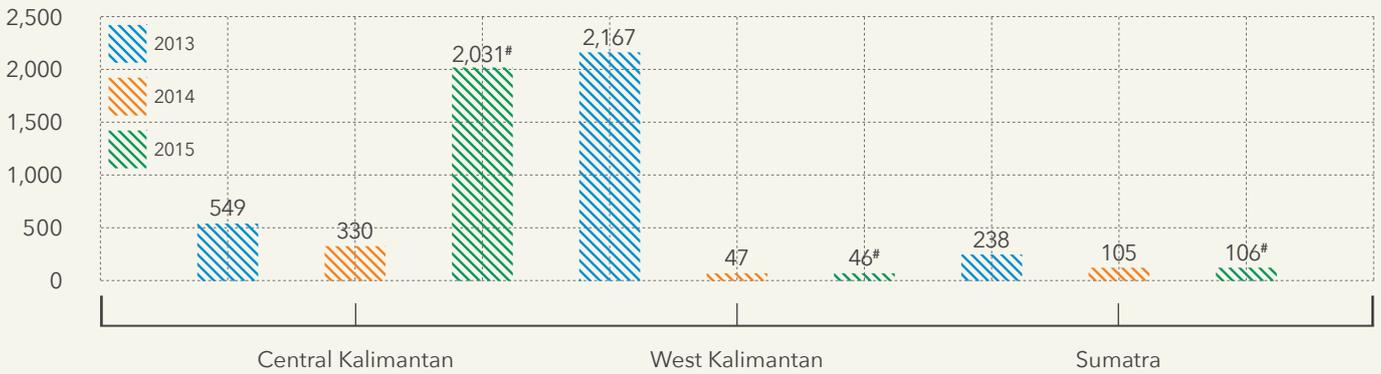
In 2012, Wilmar was among the first companies in the palm oil sector to ban new plantings on peat, regardless of depth. Our 2013 NDPE policy expanded this commitment to cover all of our suppliers to ensure that we do not indirectly contribute to peat expansion.

Around 8% of our planted area is currently on peat, with the vast majority in our older estates in Sumatra. In these areas we apply best management practices such as maintaining appropriate water tables and other practices recommended by technical experts and working groups in the RSPO. We are also sharing best practices with third-party suppliers to ensure that they have access to the latest knowledge and insights. As crops planted on peat meet the end of their current rotation, we will explore options for the long-term restoration of peatland and peat forest.

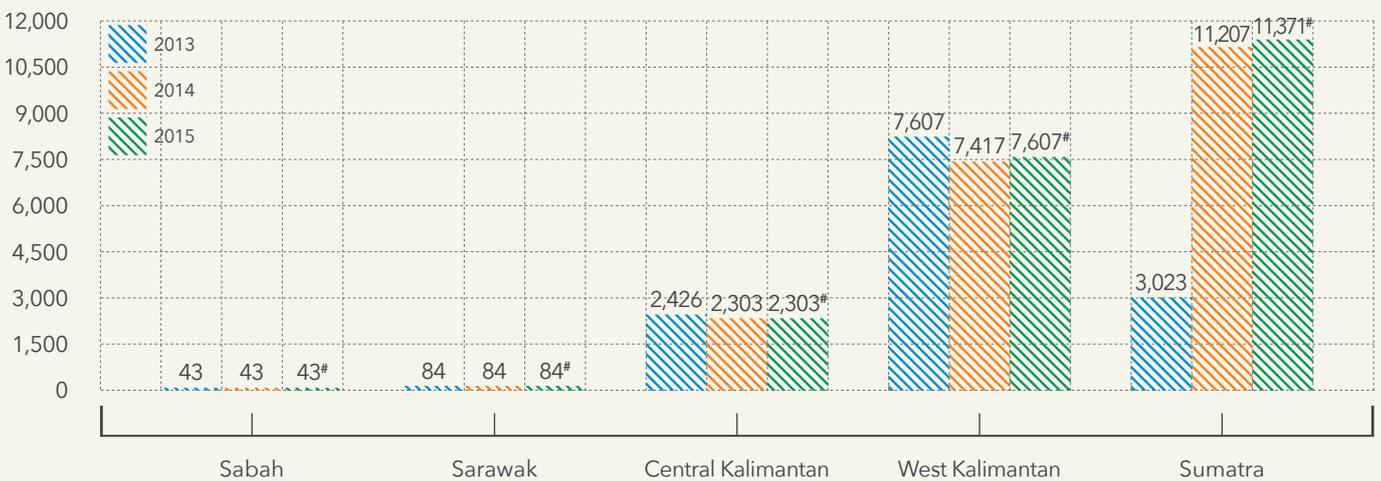
Notwithstanding our 2012 no peat development policy, the figures reported relating to our peat planted area increased from 2013 to 2015 because the classification of soil types in the planted areas, particularly in Sumatra, was still in process. As the areas on peat were progressively identified, the peat planted area totals were updated accordingly.

The reduction of peat-conserved areas, especially in West Kalimantan, corresponds with the reduction in total area managed. Several estates that were previously operating with a Location Permit (Izin Lokasi) had their area reduced when it was converted to Cadastral boundaries prior to application for the Land Cultivation Right Permit (Hak Guna Usaha - HGU).

Conserved Peat (Hectares)¹⁶



Planted Peat (Hectares)¹⁶



Note: No peat areas have been developed in Ghana or Nigeria.

Protecting Our Environment

Safeguarding Water Quality

We monitor our impact on local waterways to ensure that we do not affect the availability or quality of water for communities and ecosystems in the areas where we operate.

Water usage

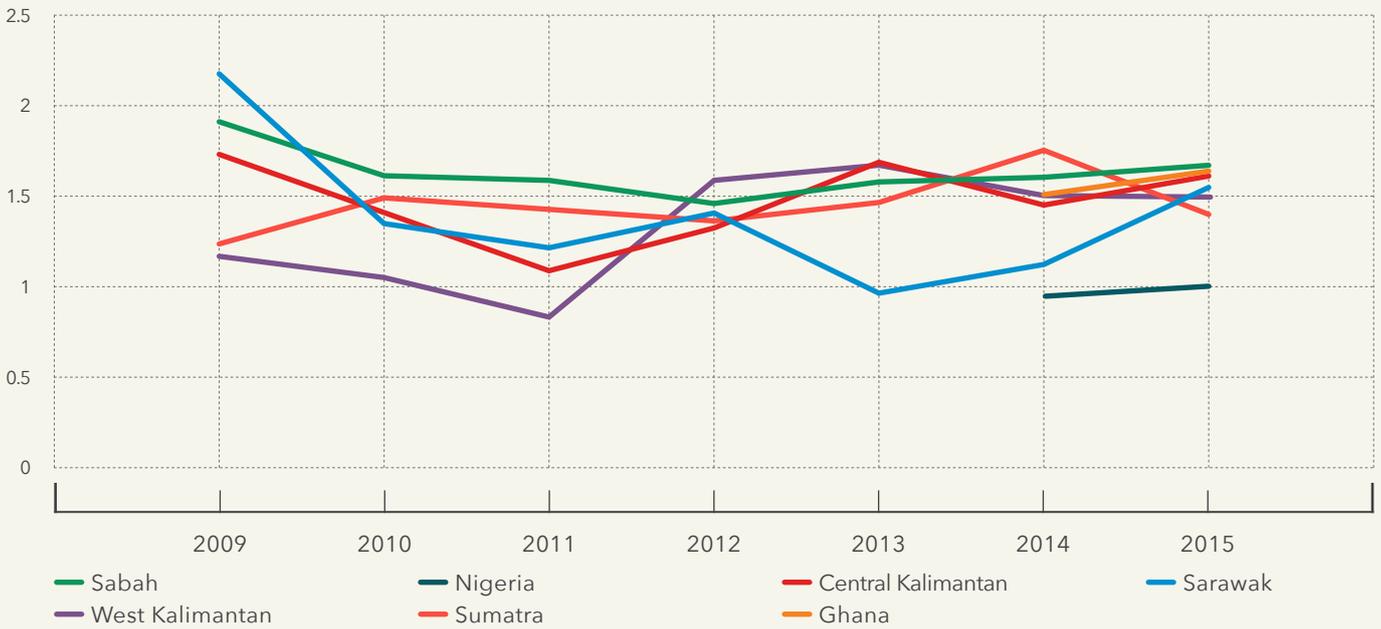
Our primary water use occurs in our mills. Water is drawn from local waterways and wells to process FFB. In addition to mill water, we also draw some water

for nursery irrigation and household use, but at relatively low levels. In the mill, we typically use around 1.5 m³ of water per tonne processed, which we believe to be in line with normal industry levels.

EY has performed limited assurance procedures on this figure.

¹⁶ Hectareage reflects best estimate based on our knowledge and data collection at the time of reporting.

Water Usage Per Tonne of FFB Milled



Water quality

Water used in our mills is disposed either into local waterways or used as fertiliser in the field.

Biological Oxygen Demand - River Discharge



Note: Central Kalimantan and Ghana do not release effluents into waterways, but use them instead for field application. No effluents are released in Nigeria as construction of the effluent plant is still in progress. In the interim, effluents are held in ponds and undergo natural digestion.

Protecting Our Environment

Integrated Pest Management

We seek to minimise our pesticide use through an integrated pest management system. We apply a combination of natural and mechanical pest reduction strategies such as the introduction of natural predators, and seek to minimise pesticide usage through precision application. Our R&D laboratory in Indonesia has also identified beneficial microbes that are being used to develop environmentally friendly approaches to controlling or preventing oil palm diseases. These can reduce the reliance on synthetic fertilisers and improve plant growth.

Sprayers are required to undergo extensive and ongoing training in the handling of chemicals. They are required to wear personal protective equipment (PPE) including protective eyewear, facial masks, gloves and boots. PPE must be worn whenever workers carry out their duties. Showering is compulsory after each shift. Workers are subject to regular check-ups to detect any presence of residual chemicals.

All chemicals are stored in locked facilities to which only authorised personnel have access. Containers used for storing chemicals are collected, stored and disposed of according to legal requirements for hazardous waste.

Chemicals policy

To minimise the potential hazards of pesticides on workers, communities and ecosystems, we monitor toxicity and restrict the use of a number of chemicals of concern. Pesticides that are categorised as World Health Organization Class 1A or 1B listed by the Stockholm or Rotterdam Conventions are not used, except in specific urgent situations.

We monitor all pesticide usage, but focus on tracking the use of herbicides as these are applied as part of good agricultural practice. Fungicide, rodenticides and insecticides are used only to contain outbreaks and attacks, and year-on-year comparisons would not be meaningful.

Herbicides currently used in Wilmar’s plantations

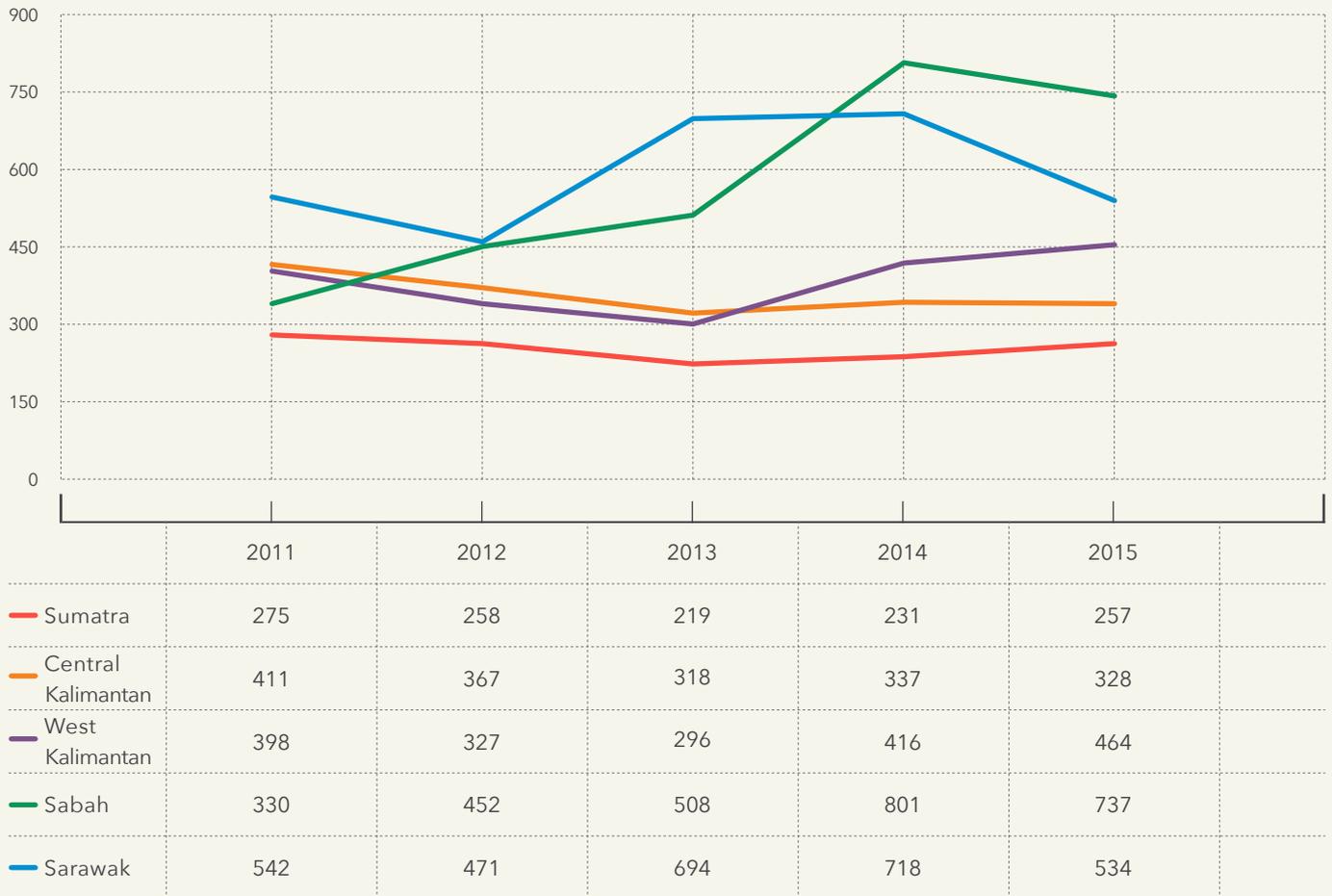
Glyphosate (isopropylamine isopropylammonium)
Metsulfuron-methyl
Triclopyr butotyl (triclopyr butoxy ethyl ester)
Glufosinate ammonium
2,4-D-(dimethylamine dimethylammonium)
Fluroxypyr-meptyl
Sodium chlorate
Clethodim
Indaziflam
Diuron



In 2008, we were among the first large-scale palm oil producers to begin phasing out paraquat in response to stakeholder concerns over the safety and potential abuse of this widely used herbicide.

We completed this process in 2011. As part of the NDPE Policy, we require our suppliers to do the same by the end of 2015. While only a number of our suppliers have made this commitment, we understand that most have projects underway to identify practical alternatives.

Toxicity Units Per Hectare by Region



The use of herbicides is largely determined by planting cycle as new plantings and young palms require greater amounts of herbicide. Herbicide usage is also determined by local climatic conditions, such as heavy rainfall, as well as agricultural and soil conditions and pest profiles. Tracking toxicity enables us to more accurately assess our performance against peers over time, as well as ensure that changes to the type or volume of pesticides used does not adversely affect our environmental footprint. Although only a few plantation companies disclose toxicity levels - making comparison difficult - we believe that our current range of 200-800 toxicity units per hectare is largely in line with best practice.

Focused on Respecting Human Rights

Build Infrastructure



Provide Education



Foster Relationship



No Exploitation of People and Local Communities

Rights of Workers

Our NDPE policy conveys our strong commitment to protect the rights of workers and uphold the principles enshrined in the International Labour Organisation (ILO) core labour standards covering pay, working hours, non-discrimination and child and bonded labour.



In 2015, a number of cases concerning problematic working conditions in the industry and among some of our peers were raised. Although we believe our working conditions to be both safe and fair, we have taken note of the increased focus in this area. Plan is underway to review our labour practices in Indonesia in 2016 which we will benchmark against relevant international and local labour standards and guidelines to identify areas for improvement.

To better understand the labour issues in our industry, we are currently developing a programme in collaboration with a widely respected labour organisation. This programme aims to identify and prevent exploitative practices and highlight areas needing improvement. The programme will initially focus on benchmarking Wilmar's own operations in Indonesia and Malaysia with peers in the palm industry, and will then be expanded to include third-party suppliers.

Forced and bonded labour

In accordance with the RSPO and our NDPE Policy, we do not accept any forced, trafficked or bonded labour, either in our own operations or in our supply chain[#]. Should we encounter instances of such practices, we will undertake remedial actions to ensure that victims are referred to existing services for support and assistance[#]. In the oil palm sector, the most prominent risk of force or coercion occurs during the recruitment of workers through employment agencies. This is particularly the case for foreign workers.

In Malaysia and Indonesia, we recruit all of our workers for our upstream operations (i.e. plantations and mills) directly and do not pay fees to recruitment agencies[#]. In countries like Ghana and Nigeria where we do, we do not accept the argument that jobseekers should be required to lodge monetary deposits or other collaterals as a condition of employment. Fees or costs must not be charged to jobseekers and workers for the services directly related to their recruitment, in either a temporary or permanent job placement, including when they use the services of private employment agency. We also seek to ensure that employees are never subject to the unlawful withholding of wages, identification cards, passports or other travel documents, or other personal belongings without their consent[#].

We periodically conduct training programmes on Wilmar's NDPE policy commitments and implementation for our field managers. These programmes cover workers' rights, human trafficking and forced labour, and are often conducted in a workshop format, such as the one on

Understanding Labour Rights and Issues held in Sabah on September 2014. More information on this training session can be found [here](#).

Freedom of association and collective bargaining

We support the rights of employees to form and join trade unions of their choice, and to bargain collectively[#]. Where the right to freedom of association and collective bargaining are restricted under law, parallel means of independent and free association and bargaining are made available for all such personnel[#]. We understand that some civil society groups have raised concerns around the independence of unions.

Child labour

We uphold a ban on child labour and do not employ anyone under the age of 18. As part of our NDPE policy we will seek to identify risks to children in our supply chain and take appropriate measures to address any risks. We provide a range of services such as kindergartens and schools in our plantations to ensure that all of our workers' children have access to education, regardless of their legal status. Refer to page 60 for further information on our programme for workers' children.

It is not uncommon for children to work on family farms in smallholder operations. This is allowed within the RSPO standards as long as the welfare and schooling of children are not compromised.

Fair and transparent

All workers are paid at least the legal minimum wage or higher. In addition to

this, our workers receive a range of benefits, including housing, utilities and schooling.

We maintain transparent and reliable records of working hours and wages for all workers and ensure confidentiality in all of their dealings.

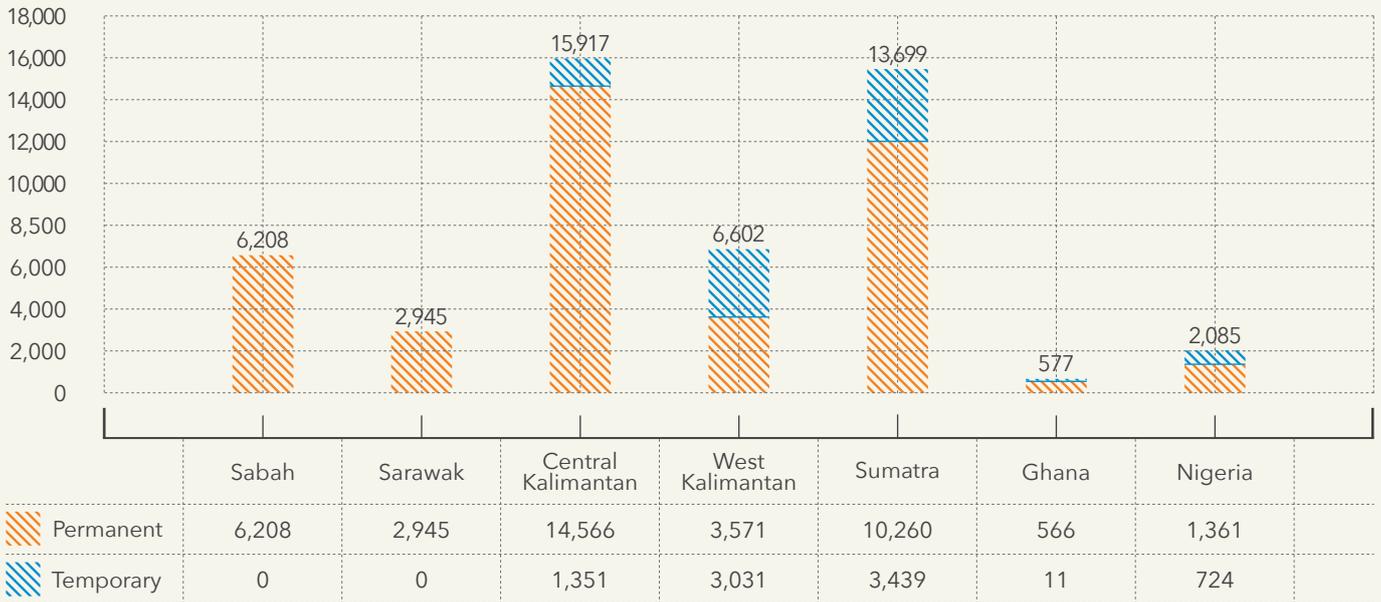
We ensure that permission has been given and documented before disclosing, displaying, submitting or seeking confidential or personal information or data obtained in connection with recruitment or employment.

We ensure that workers are given the details of their working conditions in writing, including but not limited to the nature of the work to be undertaken, pay rates and arrangements, working hours, vacation and other leave, and all other benefits of employment. This information is provided in a language that is understood by the employee.



[#] EY has performed limited assurance procedures on this statement.

Employees by contract type 2015



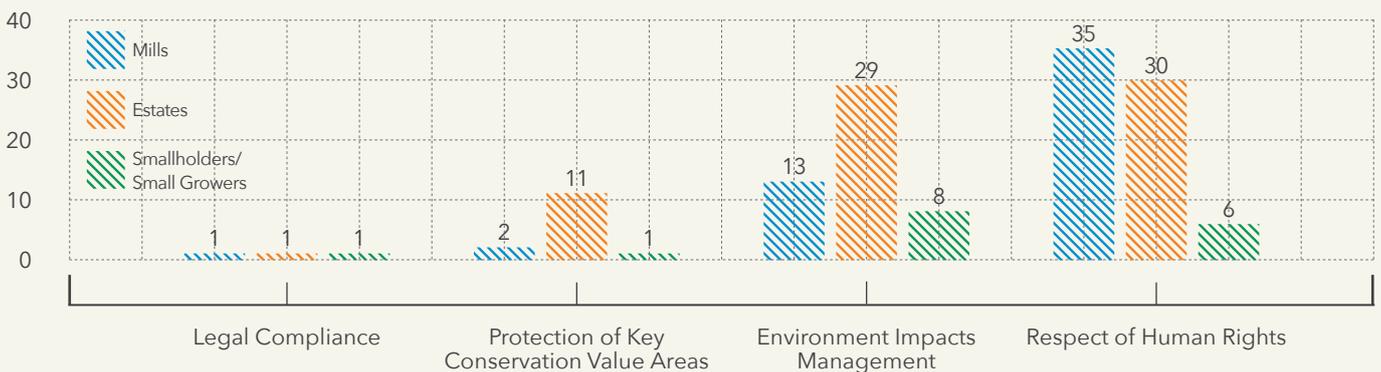
	Wilmar's lowest monthly wage (Excl. piece-rate)	National minimum wage
Indonesia (Rupiah)	1,575,000	1,575,000
Malaysia (MYR)	800	800
Nigeria (Naira)	23,000	18,000
Ghana (Cedi)	17.13	14.28

Supplier Compliance

Malaysia has been identified as one of the higher risk regions for human rights issues relating to labour in the palm oil industry. We started the MPP and ART plan in Sabah and Peninsular Malaysia, and had assessed 16 out

of a total of 165 mills. The process clearly identified human rights as one of the biggest concerns and was the key issue requiring remedial action, as illustrated in the assessment findings of the supply shed of our refinery in Peninsular Malaysia - see graph below.

Overall findings requiring 'Action Items' at the mills and supply bases across four clusters of criteria under Pasir Gudang hub



Assessment findings and their corresponding recommendations have been shared directly with the suppliers in question, and progress on their corrective actions will be followed-up. These findings have also been consolidated and summarised into a wider generalised "Overarching Report" which will be distributed to all suppliers from the relevant regions and have been socialised through supplier workshops.

We have started working with a small number of FFB suppliers linked to our Ribubonus Mill to develop a joint plan to address the issue of education access for children of foreign workers.

We have also shared samples of contracts and conditions, as well as Standard Operating Procedures (SOPs) that Wilmar uses to help our suppliers implement better work documentation and procedures for their workers. These initiatives will be extended in 2016.

To access all ART Overarching Reports, please visit [here](#).

Occupational Health & Safety

We maintain our focus on safety and are following through with our efforts to strengthen our safety culture. We have started looking at setting key indicators that tie employees' remuneration to their health and safety performance.

Fatalities by Country



Our aim is to avoid all incidents that put our employees at risk and to achieve zero fatalities. However, we still have some way to go. We recorded four workplace deaths in 2015 and two in 2014 in our palm oil operations. Every fatality is followed by a thorough review of the cause and actions are undertaken to eliminate the factors involved. The deaths in 2014-15 were caused by equipment malfunction, non-compliance with safety procedures, electric shock and traffic accidents.

All reviews have been reinforced with continued efforts in the training and retraining of protective equipment use in order to minimise risks.

Reviewing accident reporting standards

We monitor accidents at site-level and seek to continually minimise lost time incidents. In 2016, in the course of compiling this report, we discovered that methodologies for collating incidents differed across our sites, with some sites using national or regional thresholds for reporting, while some used international Occupational Safety and Health Administration (OSHA) standards. Due to these inconsistencies, we have decided to exclude lost time incident rates in this report and seek to reinforce a more consistent reporting standard set out at group level for our 2016 Sustainability Report.

EY has performed limited assurance procedures on these figures.

No Exploitation of People and Local Communities

Communities and Indigenous People

We strive to live harmoniously with local communities and indigenous peoples with guidance from community and NGO partners, particularly with regard to land rights through the Free, Prior Informed Consent (FPIC) approach. We operate in the agriculture sector in countries where, historically, indigenous and customary rights have been weakly enforced. As a result it has been a steep learning curve to develop a robust process to address historical conflicts and prevent future issues.

Community development

Many of our operations are located in remote parts of developing countries, and often close to local communities. Our business activities therefore have a direct impact on the livelihoods and quality of living of our employees and our neighbours.

Our approach is to ensure that we bring meaningful and lasting benefits to communities, and build open, honest and mutually beneficial relationships that promote harmony with them.

We seek to address local needs and encourage community self-reliance, particularly through our provision of and support for education, healthcare and infrastructure.

Education

One of our most successful community projects has been our work with the Humana Child Aid Society of Sabah (Humana), also known as Borneo Child Aid Society. Humana is an independent, non-profit organisation dedicated to providing basic education to children on the island of Borneo.

Ongoing Social Issue on the RSPO Complaints Panel

In October 2014, a complaint was filed with the RSPO concerning our subsidiary PT Permata Hijau Pasaman 1 (PT PHP 1) in which the local communities sought clarity on the extend of PT PHP 1's estate area.

Following the complaint, the RSPO Complaints Panel carried out an investigation that included meetings between RSPO, the communities, the Regional Land office and Wilmar.

Wilmar has been and remains cooperative in RSPO's investigation process. The investigation timeline is tracked on the RSPO website and can be viewed at <http://www.rspo.org/members/complaints/status-of-complaints/view/76>. In March 2015, the RSPO Complaints Panel issued a preliminary decision stating that Wilmar was in compliance with RSPO principles, and had acted in accordance with the law.

We are making progress in resolving the complaint; both parties have now agreed on an independent assessor to conduct ground verification.

Wilmar's position on the case of PT PHP can be found [here](#).

The collaboration offers basic education to more than 1,000 children of migrant workers in our operations in Malaysian Borneo, ensuring that all children of our workers have access to primary schooling. These are children of migrant workers who are typically excluded from mainstream education in Malaysia due to their legal status. The remoteness of the plantation regions also limits their access to schools.

Although the majority of workers are

Indonesian, our educational syllabus is based on the Malaysian curriculum that also integrates Indonesia-centric subjects. This aims to ease their children's transition to Malaysian society. Apart from providing them with free education, we also subsidise uniforms, books and food every year.

In other countries, Wilmar also builds and refurbishes schools, awards scholarships and provides education materials and honoraria to teachers.

Infrastructure

Modern infrastructure plays an important role in economic growth and poverty alleviation, particularly in developing countries. Private infrastructural support can play a pivotal role in these economies, especially where operations extend into remote areas in which vulnerable communities may lack access to governmental support.

We finance and provide such services to improve rural communities' access to services and markets, as well as to create employment. Our initiatives include the construction, maintenance and renovation of roads, bridges, places of worship, community facilities such as community halls and sports facilities as well as the provision of clean water supply units for villagers.



Healthcare

We build on-site clinics and sponsor mobile clinics to provide healthcare services to local communities in remote locations.

Initially set up to serve our employees, medical services are now open to our rural neighbours who in the past lacked regular access to basic healthcare and immunisation programmes.

No Exploitation of People and Local Communities

Smallholders and Outgrowers

Smallholders have a critical role in helping us achieve our business and sustainability goals. We therefore seek to promote an inclusive model that integrates these players into the global sustainable supply chain. Wilmar is continuously working with its smallholder suppliers to identify ways of improving their agricultural practices towards global sustainability standards and higher production yields.

In Indonesia, we have a total planted area of about 31,400 ha under government-originated plasma schemes as at end of 2015. We support these smallholders in initial financing for development and land preparation, as well as through the provision of planting materials such as seedlings, fertilisers and pest control. We also invest significantly to provide technical assistance, especially on good agricultural practices.

When the small crops reach maturity (which takes about three to four years), or when the plasma co-operatives are well established, the small plantation plots are handed over to smallholder co-operatives for self-management. While their oil palms are maturing, we employ many of these farmers and provide them with training in essential agronomic skills so they are equipped to manage their own plots.

We have made good progress on achieving certification for plasma schemes in Indonesia.



Plantation Name	Location	Type of Smallholder	Planted Area (ha)	Already Certified	Audited but not certified	Timeline for certification
PT Permata Anak Negeri Pasaman	West Sumatra	Outgrower	1,320	✓	-	-
Pt Kencana Sawit Indonesia	West Sumatra	Plasma	650	✓	-	-
PT KAMU	West Sumatra	Outgrower	1,800	✓	-	-
PT Tania Selatan (SP1, SP2, SP3, SP4)*	South Sumatra	Plasma	2,774	-	✓*	-
PT Mustika Sembuluh	Central Kalimantan	Plasma	186	✓	-	-
PT AMP Plantation	West Sumatra	Plasma	611	✓	-	-
PT Gersindo Minang Plantations	West Sumatra	Plasma	1,306	-	-	2017
PT Permata Hujau Pasaman	West Sumatra	Plasma	354	-	-	2017
PT Musi Banyuasin Indah	South Sumatra	Plasma	1,492	-	-	2018

*During surveillance in 2015 for Tania Selatan, plasma certification for SP1, SP2, SP3 and SP4 (total 2,774 ha) was withdrawn because these cooperatives have paid up their loans and become independent. They have joined three other cooperatives to form a group under the name of Sapta Tunggal Mandiri (STM). STM has been audited and is expected to be awarded the RSPO certification in June 2016.

Independent smallholders are self-financed, managed and equipped, and are not bound to any one mill. Wilmar is not in a position to impose certification requirements on them. However, we recognise that independent smallholders account for a significant proportion of the total smallholder oil palm production in Indonesia and Malaysia, and we are working through various projects and initiatives to be more inclusive of independent smallholders in our supply chain.

We are working directly with independent smallholders in Indonesia and helping them to achieve RSPO group certification in Sumatra. These initiatives enable these smallholders to forge a more permanent relationship with our mills.

Particularly in South Sumatra, we are working on using RSPO certification as leverage for enabling smallholder financing for replanting, as sustainable certification means independent smallholders are less risky, and more likely to be able to have long-term relationship with mills

that are RSPO-certified. The smallholder group made up of about 2,700 individual farmer members, Sapta Tunggal Mandiri, is expected to receive their RSPO certification covering approximately 5,500 ha in 2016.

In Malaysia, we are working with Wild Asia, a Malaysian social enterprise, to help independent smallholder suppliers in Sabah attain RSPO certification.

As of 31 December 2015, there are 201 RSPO-certified smallholder suppliers in the Wild Asia Group Certification Scheme (WAGS). These represent around 1,230 ha of planted area and supply around 3,000 MT of CPO and 675 MT of palm kernels annually.

At the end of 2015, we expanded the project in collaboration with L’Oreal to include other downstream buyers to strengthen the demand for certified FFB from smallholders. The project aims to reach 500 smallholders and assist them in achieving certification by 2020.

The programme includes two types of incentives – monetary and technical. In the first, the smallholder receives a direct premium for FFB sales to Wilmar mills and an additional premium of any RSPO-certified CPO volumes purchased by the next tier buyer. The premiums help to encourage smallholders’ interest in sustainability efforts and increase the physical flow of RSPO-certified FFB to CPO. The second incentive is the provision of agronomic advice and extension services to committed smallholders to raise productivity. Both incentives create a ‘reward loop’ for smallholders to continue with sustainable practices.

Further to these, Wilmar has also set up a fertiliser scheme which is available only for members of the WAGS programme. This scheme helps these smallholders obtain fertilisers at wholesale prices, with application advice and continued monitoring by Wilmar. This scheme is offered as one of a series of incentives for smallholder farms in the certification programme.

Base Data

Financial Highlights

Income Statement

US\$ Millions	FY2015	FY2014	FY2013	FY2012	FY2011
Revenue	38,777	43,085	44,085	45,463	44,710
Profit Before Tax	1,429	1,538	1,775	1,655	2,079
Net Profit	1,056	1,156	1,319	1,255	1,601

Balance Sheet

US\$ Millions	FY2015	FY2014	FY2013	FY2012	FY2011
Total Assets	37,939	43,558	46,632	41,920	39,640
Total Liabilities	21,860	27,147	30,745	26,725	25,391
Shareholders' funds	15,127	15,495	15,005	14,346	13,370

Segmental Sales Volume Breakdown

MT Millions		FY2015	FY2014	FY2013	FY2012	FY2011
Palm and Laurics	Manufacturing and Merchandising	23.5	24.6	24.5	23.1	20.3
	Oilseeds and Grains	23.6	19.8	20.6	19.6	19.9
Sugar	Consumer Products	5.1	5.3	5.4	4.6	4.4
	Milling	3.4	3.1	3.1	2.8	2.7
	Merchandising, Refining and Consumer Products	9.8	6.6	5.7	3.7	2.5

Segmental Profit Before Tax Breakdown

US\$ Million	FY2015	FY2014	FY2013	FY2012	FY2011
Tropical Oils	545.6	969.2	1,125.4	1,182.0	1,320.0
Oilseeds and Grains	689.8	348.5	451.1	171.3	508.2
Sugar	83.3	134.4	126.6	99.8	141.3
Others	17.4	20.0	-21.3	110.3	41.6

Geographical Revenue Breakdown

US\$ Millions	FY2015	FY2014	FY2013	FY2012	FY2011
Southeast Asia	7,661	10,024	9,645	11,842	10,176
People's Republic of China	19,370	19,622	22,000	21,222	21,658
India	1,338	1,463	1,245	1,752	1,389
Europe	2,485	3,390	3,479	3,599	3,514
Australia/ New Zealand	1,411	1,724	1,800	1,789	2,007
Africa	2,024	2,036	1,503	1,519	
Others	4,488	4,826	4,413	3,741	5,965

Base Data

Production

	FY2015	FY2014	FY2013	FY2012	FY2011
FFB Production (MT)	4,481,022	4,323,960	4,040,785	4,210,490	4,072,961
FFB yield	21.4	20.6	18.8	18.9	19.8
CPO (MT)	1,995,800	1,909,355	1,848,148	1,909,330	1,778,882
PK (MT)	472,968	437,776	423,481	449,984	413,554
CPO Extraction Rate (%)	20.5	20.6	20.4	20.4	20.6
PK Extraction Rate (%)	4.9	4.7	4.7	4.8	4.8

Base Data

Performance Indicators

HCV area excluding riparian zones (hectares)

Hectares	FY2015	FY2014	FY2013	FY2012	FY2011
Sabah	5,003 [#]	5,003 [#]	5,003	5,816	5,816
Sarawak	1,284 [#]	1,284 [#]	1,284	1,579	1,579
Central Kalimantan	13,630 [#]	13,641 [#]	13,641	13,259	13,049
West Kalimantan	1,811 [#]	1,946 [#]	2,067	17,573	17,431
Sumatra	2,040 [#]	2,245 [#]	3,325	4,910	3,084
Ghana	7	7			
Nigeria	1,376				
Total	25,151	24,126	25,860	43,137	40,959

Riparian zones (hectares)

Hectares	FY2015	FY2014	FY2013	FY2012	FY2011
Sabah	1,080 [#]	1,080 [#]	1,080	948	948
Sarawak	374 [#]	374 [#]	374	374	374
Central Kalimantan	1,457 [#]	1,457 [#]	1,457	1,455	1,270
West Kalimantan	222 [#]	222 [#]	648	1,537	1,507
Sumatra	1,003 [#]	1,107 [#]	1,306	2,202	2,098
Ghana	76	50			
Nigeria	234				
Total	4,446	4,290	4,865	6,516	6,197

HCS area

Hectares	FY2015	FY2014	FY2013	FY2012	FY2011
Nigeria	25				

[#] EY has performed limited assurance procedures on this figure.

Fire incidence

Year	Item	Central Kalimantan	West Kalimantan	Sumatra
2011	Planted Hectares Burnt	98	7.38	67.5
	Unplanted Hectares Burnt	182	0	0
	Total Number of Fires	93	4	6
2012	Planted Hectares Burnt	97.42	112.52	67.69
	Unplanted Hectares Burnt	318.9	0	0
	Total Number of Fires	85	8	21
2013	Planted Hectares Burnt	15	7.09	9.25
	Unplanted Hectares Burnt	113.87	0.4	0
	Total Number of Fires	33	8	5
2014	Planted Hectares Burnt	448.1	711.93	115.18
	Unplanted Hectares Burnt	386.74	0	2.1
	Total Number of Fires	245[#]	82[#]	26[#]
2015	Planted Hectares Burnt	504.30	9.11	428.3
	Unplanted Hectares Burnt	1028.4	2	205.1
	Total Number of Fires	323[#]	9[#]	82[#]

BOD levels by region and discharge destination (mg/l)

	FY2015	FY2014	FY2013	FY2012	FY2011
BOD Level - River Discharge					
Sabah	32.10	25.00	23.80	21.00	28.80
Sarawak	15.60	13.00	13.50	16.00	17.40
West Kalimantan	83.00	74.00	63.00	282.00	114.39
Sumatra	78.91	57.00	84.40	82.00	81.71
BOD Level - Land Application					
Central Kalimantan	362.55	448.00	636.00	1178.00	1864.04
West Kalimantan	169.00	241.00	236.00	301.00	
Sumatra	928.13	898.00	768.00	835.00	836.17
Ghana	77.08	93.00			

[#] EY has performed limited assurance procedures on this figure.

Water usage

	FY2015	FY2014	FY2013	FY2012	FY2011
Water Use (M3) Per Tonne of FFB (Mills)					
Sabah	1.68	1.59	1.59	1.46	1.59
Sarawak	1.55	1.13	0.98	1.40	1.23
Central Kalimantan	1.61	1.13	1.68	1.35	1.10
West Kalimantan	1.49	1.50	1.66	1.58	0.86
Sumatra	1.40	1.74	1.47	1.37	1.42
Ghana	1.63	1.52			
Nigeria	1.00	0.97			

Fertiliser usage

	FY2015	FY2014	FY2013	FY2012	FY2011
Fertiliser Usage - Immature (Tonnes/Hectare)					
Sabah	0.69	0.78	0.75	1.34	
Sarawak	0.72	0.83	0.55	0.87	
Central Kalimantan	0.21	0.27	0.63	1.11	
West Kalimantan	0.57	0.42	0.16	0.25	
Sumatra	0.36	0.27	0.11	0.08	
Fertiliser Usage - Mature (Tonnes/Hectare)					
Sabah	1.01	0.97	1.04	1.16	
Sarawak	0.91	0.95	1.00	0.95	
Central Kalimantan	0.50	0.56	1.11	1.13	
West Kalimantan	0.96	0.91	0.9	0.9	
Sumatra	0.51	0.54	0.23	0.25	
Nigeria	0.7				

Herbicide usage

	FY2015	FY2014	FY2013	FY2012	FY2011	FY2010	FY2009
Herbicide Usage - Immature (Litres/Hectare)							
Sabah	6.00	8.73	7.86	5.84	2.85	4.29	4.49
Sarawak	5.55	5.92	7.35	7.56	1.24	1.02	8.56

Central Kalimantan	0.97	0.88	3.37	4.45	4.77	4.59	3.37
West Kalimantan	2.34	1.27	3.41	1.40	2.89	2.32	1.77
Sumatra	2.86	2.94	0.32	0.26	0.44	0.54	8.8
Nigeria	2.06	0.86					
Herbicide Usage - Mature (Litres/Hectare)							
Sabah	4.30	3.91	3.77	4.01	3.08	4.08	4.34
Sarawak	3.62	4.13	5.31	3.56	4.16	4.67	2.8
Central Kalimantan	1.14	0.79	2.95	2.59	4.91	4.39	2.72
West Kalimantan	0.84	1.03	2.76	0.80	3.65	1.49	1.19
Sumatra	2.06	2.07	0.71	0.41	0.41	0.34	7.39
Nigeria	0.67						

Plantation and mills worker statistics

		2015	2014
Sabah	Permanent	6,208	6,077
	Temporary	0	0
	Hired Through Third Parties (Agents etc)	0	0
	Male	4,053	4,010
	Female	2,155	2,067
Sarawak	Permanent	2,945	3,120
	Temporary	0	0
	Hired Through Third Parties (Agents etc)	0	0
	Male	1,808	1,937
	Female	1,137	1,183
Central Kalimantan	Permanent	14,566	13,394
	Temporary	1,351	2,435
	Male	11,233	10,567
	Female	4,694	5,262
West Kalimantan	Permanent	3,571	3,359
	Temporary	3,031	3,617
	Male	4,974	4,114
	Female	1,628	1,436

Sumatra	Permanent	10,260	10,140
	Temporary	3,439	4,048
	Male	9,928	10,224
	Female	3,771	3,964
Ghana	Permanent	566	574
	Temporary	11	11
	Hired Through Third Parties (Agency etc)	798	534
	Male	605	347
	Female	193	187
	Covered by Collective Bargaining Agreement	494	507
Nigeria	Permanent	1,361	1,461
	Temporary	724	684
	Hired Through Third Parties (Agency etc)	500	450
	Male	898	941
	Female	463	475
	Covered by Collective Bargaining Agreement	1,163	1,214

NB: Employee data is collected based on availability from each site. For some sites, age-based data, union participation, third-party recruitment and employee turnover was incomplete and has been omitted. We will seek to collate data for all sites in our 2016 Sustainability Report.

Fatalities

	FY2015	FY2014	FY2013	FY2012	FY2011
Fatalities - Plantations					
Sabah	1#	1#	0	1	0
Sarawak	0#	0#	1	0	0
Central Kalimantan	1#	1#	0	0	0
West Kalimantan	0#	0#	0	0	0
Sumatra	0#	0#	0	1	0
Ghana	0	0			
Nigeria	0				
Fatalities - Mills					
Sabah	0#	0#	0	1	0
Sarawak	0#	0#	0	1	0
Central Kalimantan	0#	0#	0	3	0
West Kalimantan	0#	0#	0	0	0

EY has performed limited assurance procedures on this figure.

Sumatra	2 [#]	0 [#]	0	1	2
Ghana	0	0			
Nigeria	0	0			

Local employment

		2015	2014
Malaysia	Malaysian	2,537	2,534
	Indonesian	7,406	7,463
	Others	1	1
Indonesia	Indonesian	36,664	37,418
	Others	27	23
Ghana	Ghanaian	564	572
	Others	2	2
Nigeria	Nigerian	1,192	1,168
	Others	0	0

[#] EY has performed limited assurance procedures on this figure.

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Human Rights			
Non-discrimination	G4-HR3	Total number of incidents of discrimination and corrective actions taken	Rights of Workers 56-59
Freedom of Association and Collective Bargaining	G4-HR4	Operations and suppliers identified in which the right to exercise freedom of association and collective bargaining may be violated or at significant risk, and measures taken to support these rights	No Exploitation of People and Local Communities 56-62
Child labour	G4-HR5	Operations and suppliers identified as having significant risk for incidents of child labour, and measures taken to contribute to the effective abolition of child labour	No Exploitation of People and Local Communities 56-62
Forced or compulsory labour	G4-HR6	Operations and suppliers identified as having significant risk for incidents of forced or compulsory labour, and measures to contribute to the elimination of all forms of forced or compulsory labour	No Exploitation of People and Local Communities 56-62

Indigenous rights	G4-HR8	Total number of incidents of violations involving rights of indigenous peoples and actions taken	Communities and Indigenous people 60-62
Supplier human rights assessment	G4-HR10	Percentage of new suppliers that were screened using human rights criteria	Supplier Engagement and Compliance 31-36 Rights of Workers 56-59 Supplier Compliance 58
Human rights grievance mechanisms	G4-HR12	Number of grievances about human rights impacts filed, addressed, and resolved through formal grievance mechanisms	Grievance Procedure 34-36 Outstanding Social Issue on RSPO Complaints Panel 60
Society			
Local communities	G4-SO1	Percentage of operations with implemented local community engagement, impact assessments, and development programs	Communities and Indigenous People 60-62
	G4-SO2	Operations with significant actual and potential negative impacts on local communities	Communities and Indigenous People 60-62
Supplier assessment for impacts on society	G4-SO11	Number of grievances about impacts on society filed, addressed, and resolved through formal grievance mechanisms	Grievance Procedure 34-36

About This Report

Process For Determining Report Content

Since our latest report which was published in 2014, we have retained our focus on the key aspects covered in our NDPE policy. Through our in-depth engagement with key stakeholders pertaining to the palm oil and agricultural sector, we believe this reflects the general landscape. While demands for sustainability performance are increasing, the focus is on ensuring robust implementation of no deforestation commitments, rather than the emergence of new focus areas. We have therefore chosen to retain our focus and seek to strengthen accountability in this report.

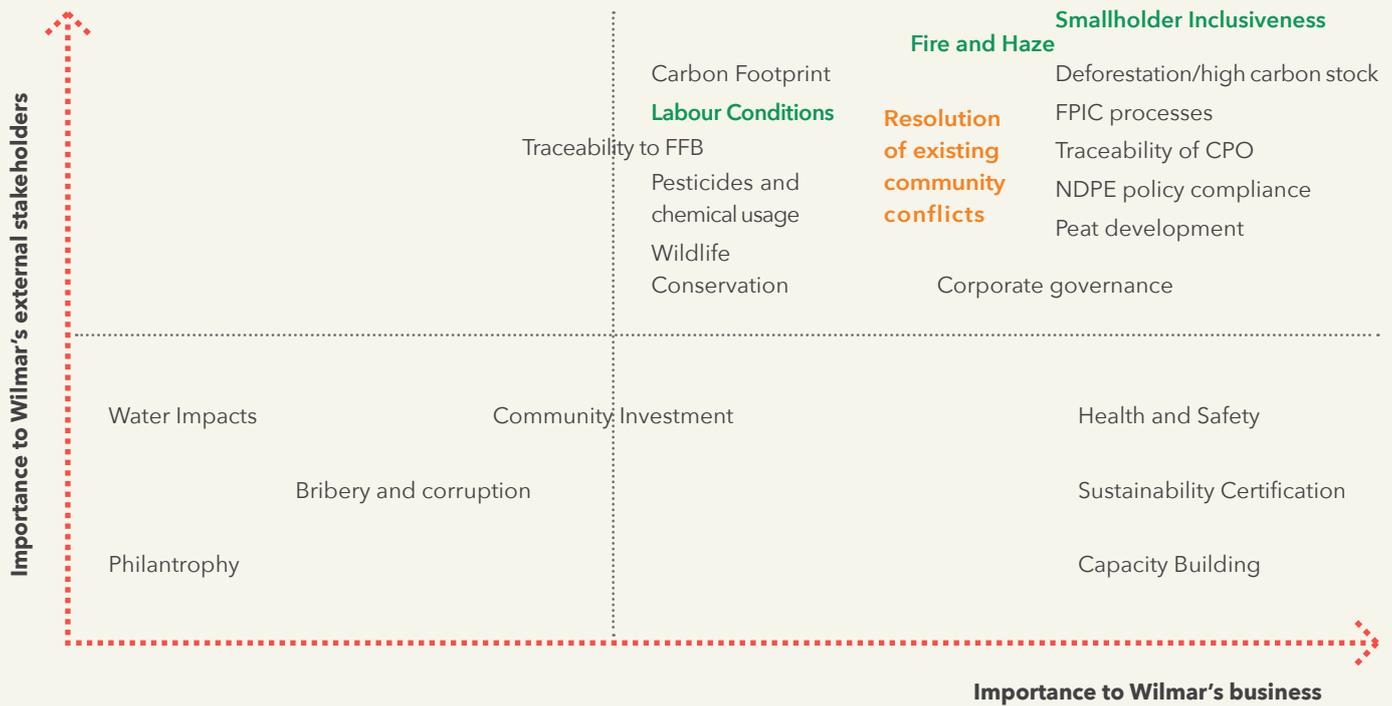
Identification and prioritisation

We recapped the major topics discussed in various forums and engagements as well as reviewed all email correspondence with stakeholders. We have also conducted interviews with stakeholders from the finance sector, the NGO/technical support sector, as well as from our suppliers.

In addition, we reviewed the aspects covered by other palm-related initiatives such as the HCS Approach Steering Group, the Fair and Free Labour Principles for Palm Oil Production and the ZSL Sustainable Palm Oil Transparency Initiative (SPOTT).

Based on these latest developments,

we believe that the issues and concerns identified in our 2013 materiality matrix still represents the most critical aspects for our business. There have been no major new themes or initiatives emerging, but rather we have seen a deepening of guidelines and methodologies to tackle these aspects. Our 2015 materiality matrix has therefore only been updated to reflect three issues that have received greater attention than was previously the case (marked in green): smallholders, haze and labour. We also observe that in one area, we are receiving less stakeholder concerns: we are handling less complaints pertaining to land/community conflicts than previously and that existing conflicts are all in progress towards a resolution.



Validation and review

We validate our material aspects and balance in reporting through three main processes: through the reporting process we continuously monitor stakeholder concerns to ensure that these are covered by the report; through advice from our report consultant, Helikonika, based on their in-depth knowledge of the palm oil industry and stakeholders; and through reviews and commentary from Neil Judd, the co-founder of ProForest, which is a leading technical support organisation in the sustainable palm oil space.

As sustainability reporting is an ongoing process, we chose to disclose and to discuss some of the most pertinent material issues for Wilmar and its stakeholders within the boundaries of the report. Due to the inherent limitations of the internal control structure, it is possible that errors or irregularities in the information presented in this report may occur and not be detected. We endeavour to increase our efforts on the reporting process and present information in as complete and accurate manner as possible.

Assurance

We have engaged EY to perform assurance work on selected information disclosed in the report. The assurance provided by EY is for Wilmar's internal improvement review and not intended for any interpretation by any third-party.

For this report, we have decided to perform review on a limited scope of information disclosed in the Sustainability Report. Our aim is to extend the scope of the assurance work and opinion along the next Sustainability Reports. Please refer to the section "EY Assurance Statement" for details.



EY Assurance Statement

Independent Limited Assurance Statement to the Management of Wilmar International Limited ('Wilmar')

We have performed limited assurance procedures in relation to Wilmar's Sustainability Report 2015 ('the Report') as detailed in the 'Subject Matter' below.

The Management's responsibility

Wilmar's Sustainability Report 2015 has been prepared by the Management of Wilmar, which is responsible for the collection and presentation of the information it contains and for maintaining adequate records and internal controls that are designed to support the sustainability reporting process. For the purpose of the Sustainability Report 2015, there are no legally prescribed requirements relating to the preparation, publication and verification of sustainability reports.

The auditor's responsibility

Our responsibility in performing our limited assurance activities is to the Management of Wilmar only and in accordance with the terms of reference agreed with them. We do not accept or assume any responsibility for any other purpose or to any other person or organisation. Any reliance any such third party may place on the Report is entirely at their own risk.

Our review was limited to the information on the select indicators set out within the Report from 1 January 2014 to 31 December 2015 and our responsibility does not include:

- Any work in respect of sustainability information published elsewhere on Wilmar's annual report, company website, sustainability dashboard, policy progress updates and other publications,
- Sustainability information prior to 01 January 2014 and subsequent to 31 December 2015, and
- Management's forward looking statements such as targets, plans and intentions.

Our multi-disciplinary team has the required competencies and experience to conduct this assurance engagement. Our professionals have experience in both assurance skills and in the applicable subject matter including environmental, social and financial aspects.

Reporting criteria

As a basis for the assurance engagement, we have used the criterion of accuracy in the sustainability reporting guidelines of the Global Reporting Initiative (GRI G4). We consider this reporting criterion to be relevant and appropriate.

Assurance standard used and level of assurance

Our limited assurance engagement has been planned and performed

in accordance with the ISAE 3000¹ Assurance Engagement Other Than Audits or Reviews of Historical Financial Information. We have also considered the Global Reporting Initiative G4 ('GRI G4') reporting guidelines in conducting our limited assurance procedures.

A limited assurance engagement consists of making enquiries and applying analytical and other limited assurance procedures. Our procedures were designed to provide a limited level of assurance and as such do not provide all the evidence that would be required to provide a reasonable level of assurance.

The procedures performed depend on the assurance practitioner's judgement including the risk of material misstatement of the specific activity data, whether due to fraud or error. While we considered the effectiveness of Management's internal controls when determining the nature and extent of our procedures, our review was not designed to provide assurance on internal controls. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

¹ International Federation of the Accountants' International Standard for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information (ISAE3000).

Scope of work

We have been engaged by the Management of Wilmar to perform limited assurance on the Subject Matter below.

Subject Matter

The Subject Matter for our limited assurance engagement covers the following:



No.	Category	Subject Matter
1	Environment GRI-G4 Aspect: Biodiversity	EN11 - Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.
2	Environment GRI-G4 Aspect: Emissions	EN15 - Direct Greenhouse Gas (GHG) Emissions (Scope 1)
3	Social (Labour Practices and Decent Work) GRI-G4 Aspect: Occupational Health and Safety	LA6 - Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender. <ul style="list-style-type: none"> • Number of fatalities
4	Social (Human Rights) GRI-G4 Aspect: Freedom of Association and Collective Bargaining	HR4 - Operations and suppliers identified in which the right to exercise freedom of association and collective bargaining may be violated or at significant risk, and measures taken to support these rights
5	Social (Human Rights) GRI-G4 Aspect: Forced or compulsory labor	HR6 - Operations and suppliers identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of all forms of forced or compulsory labor
6	Social (Society) GRI-G4 Aspect: Grievance mechanisms for impacts on society	SO11 - Number of grievances about impacts on society filed, addressed, and resolved through formal grievance mechanisms.
7	Non- GRI Peat area	Peat area in Wilmar’s concessions <ul style="list-style-type: none"> • Peat Area Planted (HA) • Peat Area Conserved (HA)
8	Non- GRI Fires	Fires Recorded <ul style="list-style-type: none"> • Number of fires

A hash symbol (#) in the Report denotes statements and claims on which we have performed limited assurance procedures. The above Subject Matter covers Wilmar’s palm oil plantations and mills in Indonesia and Malaysia only.

What we did to form our conclusions

The procedures performed aim to verify the plausibility of information. We designed our procedures in order to state whether anything has come to our attention to suggest that the Subject Matter detailed above has not been reported in accordance with the reporting criterion cited earlier. In order to form our conclusions we undertook the steps below:

1. Inquiries with Wilmar’s Sustainability team to:
 - a. Understand principal business operations,
 - b. Appreciate key sustainability issues and developments,
 - c. Map out information flow for sustainability reporting and the relevant controls,
 - d. Identify data providers with their responsibilities, and
 - e. Recognise the likelihood of fraud on the sustainability information.
2. Undertake multiple visits to:
 - a. Wilmar’s headquarters in Singapore and Jakarta, and
 - b. Wilmar’s select plantations and mills in Central Kalimantan.



3. Interviews with employees and Management (e.g. Sustainability team, Grievance Unit, Environment Health & Safety (EHS) team, Geographical Information Systems (GIS) team, High Conservation Value (HCV) team, Environmental Management Unit (EMU)/agronomy team, Human Resources, estate managers, project executives) to understand key sustainability issues related to the select indicators, collection processes and accuracy of reporting
4. Conduct process walk-through of systems and processes for data aggregation and reporting, with relevant personnel to understand the quality of checks and control mechanisms, assessing and testing the controls in relation to the concerned subject matters
5. Obtain documentation through sampling methods to verify assumptions, estimations and computations made by Management in relation to the concerned subject matters
6. Obtain and rely on credible external consultant reports for work related to HCV and peat.
7. Conduct general media research (including reports from reputable NGOs) on the concerned subject matters
8. Checking that data and statements had been correctly transcribed from corporate systems and / or supporting evidence, in relation to concerned subject matters

Our independence

EY has provided independent assurance services in relation to Wilmar's Sustainability Report 2015.

In conducting our assurance engagement we have met the independence requirements of the Institute of Singapore Chartered Accountants and Code of Professional Conduct and Ethics for Public Accountants and Accounting Entities. Our EY independence policies prohibit any financial interests in our clients that would or might be seen to impair independence. Each year, partners and staff are required to confirm their compliance with the firm's policies.

Observations and areas for improvement

Our observations and areas for improvement will be raised in an internal report to Wilmar's Management. These observations do not affect our conclusions on the Report set out below.

Conclusion

Based on the procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that the Subject Matter was not presented fairly, and calculated in all material respects in accordance with the criterion detailed above.

Other Matter

The Subject Matter for the years ended 31 December 2010 and 2011, and for the years ended 2012 and 2013, were audited by another auditor who expressed an unmodified opinion on those Subject Matter, on 11 September 2012 and 26 August 2014 respectively.

The Subject Matter for the year ended 31 December 2009 was not audited and our opinion does not relate to the Subject Matter for that year.

Ernst & Young LLP
Signed for Ernst & Young LLP by
K Sadashiv
Managing Director,
Climate Change and Sustainability Services
Singapore, 31 August 2016

Glossary

Biodiversity

The diversity (number and variety of species) of plant and animal life within a region.

Biological Oxygen Demand (BOD)

The amount of oxygen used when organic matter undergoes decomposition by micro-organisms. Testing for BOD is done to assess the amount of organic matter in water.

CO₂ Equivalents

Carbon dioxide equivalents (CO₂eq) provide a universal standard of measurement against which the impacts of releasing (or avoiding the release of) different greenhouse gases can be evaluated.

Effluents

Water discharged from one source into a separate body of water, such as mill process water.

Extraction rate

The amount of oil extracted from oil palm fruit at a mill. Crude palm oil (CPO) is extracted from the flesh; palm kernel oil (PKO) from the nut.

Fresh fruit bunch (FFB)

Bunch harvested from the oil palm tree. The weight of the fruit bunch ranges between 10 kg to 40 kg depends on the size and age.

Global Reporting Initiative (GRI)

A multi-stakeholder standard for sustainability reporting, providing guidance on determining report content and indicators.

GreenPalm

A book-and-claim supply chain system commonly known as GreenPalm after the name of the company managing the system for the RSPO. It is a certificate trading system separate from the physical trade in palm oil. The palm oil buyer purchases palm oil from an established supplier, along with a certificate for each tonne of palm oil being used. A payment from each certificate goes directly to the producer of RSPO certified palm oil.

High Conservation Values

The concept of High Conservation Value Forests (HCVF) was first developed by the Forest Stewardship Council (FSC) in 1999 as their ninth principle. The FSC defined HCVF as forests of outstanding and critical importance due to their environmental, socio-economic and cultural biodiversity and landscape value.

High carbon stock approach

The HCS Approach is a methodology to avoid deforestation in land development, initially developed in a partnership between Greenpeace, TFT and Golden Agri-Resources. The approach stratifies the vegetation on an area of land into different classes using analyses of satellite images and field plot measurements. Each vegetation class is validated through calibrating it with carbon stock estimates in the above-ground tree biomass.

International Labour Organization (ILO)

Is a tripartite world body representative of labour, management and government, and is an agency of the United Nations. It disseminates labour information and sets minimum international labour standards called "conventions", offered to member nations for adoption.

Independent Director

According to the Listing Manual of SGX, an independent director is one who has no relationship with the company, its related corporations (i.e. a corporation that is the company's holding company, subsidiary or fellow subsidiary), its 10% shareholders or its officers that could interfere, or be reasonably perceived to interfere, with the exercise of the director's independent business judgement with a view to the best interests of the company.

Integrated Pest Management (IPM)

IPM is the careful consideration of all available pest control techniques and subsequent integration of appropriate measures that discourage the development of pest populations and keep pesticides and other interventions to levels that are economically justified and reduce or minimise risks to human health and the environment. IPM emphasises the growth of a healthy crop with the least possible disruption to agro-ecosystems and encourages natural pest control mechanisms.

IUCN Red List

Based in Switzerland, the International Union for Conservation of Nature and Natural Resources (also known as The World Conservation Union) is an organisation involved in the preservation of natural resources. IUCN publishes the Red Data Book, which lists the endangered species of every nation.

Mass Balance

The Mass Balance system allows for mixing of RSPO certified and non-certified palm oil at any stage in the supply chain provided that overall company quantities are controlled. The mass balance model is constructed in such a way that volumes of RSPO certified product shipped will never exceed volumes received by the end-user.

Non-executive director

A board director who does not currently hold other employment with the company. Unlike an independent director, a non-executive can have significant financial interests or close personal ties to the company.

Non-governmental organisation (NGO)

Is used in this report to refer to grassroots and campaigning organisations focused on environmental or social issues.

Palm oil mill effluent (POME)

By-product of processed fresh fruit bunch (FFB).

Peat

Peat is an accumulation of partially decayed vegetation matter. Peat forms in wetlands or peat lands, variously called bogs, moors, muskegs, pocosins, mires, and peat swamp forests.

Plasma schemes

A programme initiated by the Indonesian government to encourage the development of smallholders' plantations with the assistance and cooperation of plantation companies (the nucleus) which assist and support the surrounding community plantations (the plasma).

Roundtable on Sustainable Palm Oil (RSPO)

A multi-stakeholder organisation based in Kuala Lumpur, Malaysia. The organisation has developed a certification scheme for sustainable palm oil.

Scope 1

All direct GHG emissions.

Scope 2

Indirect GHG emissions for consumption of purchased electricity, heat or steam.

Segregation

The Segregation supply chain model assures that RSPO-certified palm oil and its derivatives delivered to the end-user come only from RSPO certified sources. It permits the mixing of RSPO-certified palm oil from a variety of sources.

Stakeholders

Any group or individual who are affected by or can affect a company's operations.

Sustainability

A term expressing a long-term balance between social, economic and environmental objectives. Often linked to sustainable development, which is defined as "development that meets the need of current generations without compromising the needs of future generations".

Contact

We welcome suggestions on improvements to ensure that we remain cognisant, responsive and inclusive. If you have any comments or questions on the contents of this report or on our sustainability performance, please contact us:



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