

GRI Content Index

GRI GENERAL DISCLOSURES			
GRI 102: General Disclosures			
Disclosure Number		Page	Remarks
2-1	Name of the organisation	Front Cover	Fima Corporation Berhad (197401004110) (21185-P)
2-1	Location of headquarters	Back Cover	Suite 4.1, Level 4, Block C, Plaza Damansara, No. 45, Jalan Medan Setia 1, Bukit Damansara, 50490 Kuala Lumpur
2-1	Location of operations	8-9,237	Refer to the Directory of Group Operations in this Report.
2-1	Ownership and legal form	236	FimaCorp is a public company listed on the Main Market of Bursa Malaysia Securities Berhad. <ul style="list-style-type: none"> • Stock Name: FIMACOR • Stock Code: 3107 • Sector: Industrial Products and Service • Sub Sector: Industrial Services
2-1	Claims of reporting in accordance with the GRI Standards	4	About This Report.
2-1	GRI content index	-	Refer to website.
2-2	Entities included in the consolidated financial statements	8-9, 22-25, 120-224	The Group's core divisions are Manufacturing and Plantation. Refer to the Financial Review & Analysis and the Financial Statements in this Report.
2-3	Changes in reporting	-	No significant changes to the Group's organisational structure.
2-3	Reporting period	4	1 April 2024 to 31 March 2025.
2-3	Date of most recent Report	-	Our previous Sustainability Report was dated 31 July 2024.
2-3	Reporting cycle	4	Annually; coinciding with the financial year ended 31 March 2025.
2-3	Contact point for questions regarding the Report	Inner Front Cover	All enquiries and comments can be forwarded to fima@fimacorp.com
2-4	Restatements of information	54,78-79	The Group has adopted the UK Department for Environment, Food and Rural Affairs ("DEFRA") methodology and emissions factors, replacing the previously used International Sustainability and Carbon Certification ISCC emissions factor for diesel. This change was made to enhance accuracy and consistency in emissions reporting. As a result, previously reported Scope 1 emissions data have been recalculated to reflect the updated methodology. Please refer to the Performance Data Table on pages 78-79.
2-5	External assurance	76-77	This Report has not been externally assured. The Group Sustainability Committee oversees the ESG aspects in the Group. In addition, Group Internal Audit has performed an internal review on selected subject matters and performance indicators published in the Report. Refer to Statement of Assurance.
2-6	Activities, value chain and other business relationships	8-9, 17-19, 22-25,28-35	Refer to Group Corporate Structure, Group Managing Director's Review, Financial Review & Analysis, and Segmental Review
2-6	Markets served	28-35	Refer to Segmental Review.

GRI Content Index

GRI GENERAL DISCLOSURES			
GRI 102: General Disclosures			
Disclosure Number		Page	Remarks
2-6	Scale of the organisation	8-9, 20-21, 10-11, 25-28, 28-35, 63	Refer to the following sections in the Annual Report 2025 ("this Report"): <ul style="list-style-type: none"> • Group Corporate Structure • Our Business Model • Five-Year Group Financial Highlights • Financial Review & Analysis, Segmental Review • Workforce data in the Sustainability Report 2025 ("SR2025")
2-6	Supply chain	72-73	FimaCorp's supply chain predominantly consists of contractors and vendors providing raw materials and services.
2-6	Significant changes to the organisation and its supply chain	-	There were no significant changes in FYE2025.
2-7	Employees	62-64, 78-79	Refer to the Human Capital and Performance Data Table sections in SR2025: <ul style="list-style-type: none"> • Employee Headcount • Diversity • Employment Contract/Status • Employee Turnover • Total training hours
2-9	Governance structure	89	Refer to the Corporate Governance Overview Statement in this Report.
2-10	Nominating and selecting the highest governance body	89,95-96	Refer to the Corporate Governance Overview Statement in this Report.
2-11	Chair of the highest governance body	84	FimaCorps' is Chairman, Datuk Bazlan Bin Osman, is an Independent Non-Executive Director.
2-12	Role of highest governance body in overseeing the management of impacts	58-59, 88-92	Refer to the Task Force on Climate-related Disclosures ("TCFD") and Corporate Governance Framework.
2-13	Delegating of responsibility for managing impacts	89	Refer to the Corporate Governance Overview Statement in this Report.
2-14	Highest governance body's role in sustainability reporting	58-59, 70-71, 88-89	The Board reviews and approves the SR2025. The Group Sustainability Committee has oversight of the Group's sustainability initiatives and performance. Please refer to the TCFD Content Index for further information.
2-15	Conflicts of interest	70-71, 90	Refer to the Corporate Governance Overview Statement in this Report. Directors and Group employees are required to observe the highest ethical standards in conducting the Group's business. Also refer to Responsible Business Practices, and Anti-Bribery and Corruption sections for further information.

GRI Content Index

GRI GENERAL DISCLOSURES			
GRI 102: General Disclosures			
Disclosure Number		Page	Remarks
2-17	Collective knowledge of highest governance body	96-97	<p>During FYE2025, all Board members attended various training programmes and workshops on issues relevant to the Group, among others on ESG, corporate governance and risk management.</p> <p>A list of training sessions attended by each Director during FYE2025 can be found in Section 1.1 of the Corporate Governance Report.</p>
2-18	Evaluation of the performance of the highest governance body	92-93	Refer to the review of ethical leadership and details of the Nomination and Remuneration Committee in the Corporate Governance Overview Statement in this Report.
2-19	Remuneration policies	64	The Group's compensation structure includes fixed and variable components depending on the employee's job grade. Each location within the Group has its own locally defined employee benefit schemes.
2-20	Process to determine remuneration	64,97	Refer to the Corporate Governance Overview Statement in this Report.
2-20	Stakeholders' involvement in remuneration	225	The Non-Executive Directors' ("NEDs") remuneration is subject to annual shareholders' approval. Details of the fees and benefits payable to the NEDs are disclosed in FimaCorp's Notice of 50th Annual General Meeting.
2-22	Statement on sustainable development strategy	14-19, 25-27, 28-35	Refer to the Chairman's Statement, Group Managing Director Review, Financial Review & Analysis and Segmental Review in this Report
2-23	Policy commitments	45-46, 73-75	The Group is committed to the United Nations Sustainable Development Goals ("UNSDGs") and follows recognised quality, standards, and certifications across our operations, such as MSPO and ISO.
2-25	Processes to remediate negative impacts	38-48, 58-59, 49-75, 70-71, 88-89	<p>The Group takes various measures in remediating negative impacts, which are outlined throughout SR2025.</p> <p>The Group's Sustainability Committee has oversight of the Group's sustainability initiatives and performance with quarterly reporting to Audit & Risk Committee. For more information on sustainability governance, please refer also to the Corporate Governance Overview Statement in this Report.</p>
2-26	Mechanisms for advice and concerns about ethics	65,115	The Group has in place a Whistle-blowing Policy and grievance procedures to address employees' and third parties' concerns.
2-27	Compliance with laws and regulations	100,104	The Audit & Risk Committee has oversight of the Group's risk management processes. Refer to the Audit & Risk Committee Report and Statement of Risk Management & Internal Control in this Report.

GRI Content Index

GRI GENERAL DISCLOSURES			
GRI 102: General Disclosures			
Disclosure Number		Page	Remarks
2-28	Membership of associations	238	<p>Membership of Associations Malaysia:</p> <ul style="list-style-type: none"> • Incorporated Society of Planters (“ISP”) • Malaysian Employers Federation (“MEF”) <p>Indonesia:</p> <ul style="list-style-type: none"> • Gabungan Pengusaha Kepala Sawit Indonesia (“GAPKI”) • Association of Plantation Investors of Malaysia in Indonesia (“APIMI”)
2-29	Consulting stakeholders on economic, environmental, and social topics	39-43,69	<p>Refer to SR2025</p> <ul style="list-style-type: none"> • Stakeholder Engagement • Social Impact Assessment
2-29	List of stakeholder groups	39-41	We recognise that an important component of its value-creation offering is based on inclusive stakeholder relationships and focused engagement. Stakeholders are generally identified through various channels in the course of doing business, and accountability for stakeholder engagement is centred in the operational management and functional structures in the Group.
2-29	Identifying and selecting stakeholders	39-41	Stakeholders are generally identified through various channels in the course of doing business, and accountability for stakeholder engagement is centred in the operational management and functional structures in the Group
2-29	Approach to stakeholder engagement	39-41	We respond to our stakeholders’ expectations in various ways, depending on the nature and scale of the issues.
2-29	Key topics and concerns raised	39-43	Engagement and relationship building is part of management activity, and it helps identify important commercial and relationship issues and the formulation of workable solutions which are often industry specific.
2-30	Collective bargaining agreements	65	FimaCorp respects the right of workers to have collective bargaining agreements and honours all the provisions covered in the agreements.
3-1	Process to determine material topics	39-43, 58-59, 107-113	<p>The Group has undertaken a thorough materiality assessment to identify material sustainability topics. Sustainability topics are also integrated within the Group’s Enterprise Risk Management (“ERM”).</p> <p>In terms of governance, the Board reviews and approves the SR2025. The Group’s Sustainability Committee has oversight of the Group’s sustainability initiatives.</p>
3-1	Defining report content and topic boundaries	4	Refer to About This Report.
3-2	List of material topics	41-43	Materiality Assessment

GRI Content Index

MATERIAL TOPICS – ECONOMIC			
Disclosure Number		Page	Remarks
Economic			
Management Approach			
103-1	Explanation of the material topic and its boundary	4, 38-41, 78-79	Refer to About this Report, Our Approach to Sustainability, Materiality Assessment, UNSDGs and Performance Data Table.
103-2	The management approaches and its components		In the Engaging Stakeholder section, we have compiled a table listing the issues that are of material interest to our stakeholders. While the table does not explicitly reference the GRI topics, these can be inferred from it. We have selected material topics with the purpose of showcasing our impacts, risks, opportunities, and how we create and sustain value over time. Our approach to managing specific material topics is addressed in the respective sections of our SR2025. We report annually on our progress in addressing material topics and impacts in the SR and AR. Internal reports to the respective communities ensure that performance is monitored regularly. Where required, we review and work to revise and improve our approach with key stakeholders to improve our performance.
103-3	Evaluation of the management approach		
201: Economic Performance			
201-1	Direct economic value generated and distributed	10-11, 22-25, 28-35, 70-75	Refer to the Five-Year Group Financial Highlights, Financial Review and Analysis Segmental Reviews of the AR. Please also refer to the 'Our Business' section of SR2025. We drive economic value in the communities where we operate in various ways; inter-alia, the employment we create, the direct taxes paid to host government, as well as by sourcing goods and services from local businesses.
201-2	Financial implications and other risks and opportunities due to climate change	58-59	Addressing the impacts of climate change on the business is a material issue and issues are raised in various sections of the SR2025, notably, the Environmental section. Refer also to the TCFD Content Index section in this Report.
201-3	Defined benefit plan obligations and other retirement plans	168	Details are also provided in FimaCorp’s Audited Financial Statements 2025 in this Report in notes 6 (Staff Costs) and 7 (Directors’ Remuneration).
202: Market Presence			
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	62-63	Each of the Group's operations and divisions implements its own locally defined employee benefits scheme. The Group pays at least the minimum wage as required by law in the countries we operate, and in no areas of operation does the salary varies by gender.

GRI Content Index

MATERIAL TOPICS – ECONOMIC			
Disclosure Number		Page	Remarks
Economic			
Management Approach			
202-2	Proportion of senior management hired from local community	60	In FYE2025, our local employment rate was 84.0% and 100.0% of the Group's senior management were local employees.
203: Indirect Economic Impacts			
203-2	Significant indirect economic impacts	69	Our contribution comprises inter-alia indirect taxes paid to host government, social security contributions on the wages of our employees, goods, sales and service tax, property tax etc. Refer to Our Business section of SR2025.
204: Procurement Practices			
204-1	Proportion of spending on local suppliers	72-73, 79	Percentage (%) of Suppliers Engaged in Malaysia and Indonesia. Please also refer to the Performance Data Table.
205: Anti-Corruption			
205-1	Operations assessed for risks related to corruption	71, 79	All our operations, as well as our suppliers, are monitored for fraudulent activity and corruption. No specific corruption-related risks have been identified.
205-2	Communication and training about anti-corruption policies and procedures	71, 79, 115	A number of other Group policies also address bribery and corruption risks in areas such as procurement, gifts and hospitality, and charitable donations. Training sessions, including e-learning and workshops, were conducted to educate employees on anti-bribery practices. working in procurement sales and operational functions are required to attend anti-bribery training on an annual basis.
205-3	Confirmed incidents of corruption and actions taken	71, 79	There were no confirmed incidents of corruption during the review period.
206: Anti-Competitive Behaviour			
206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practice	-	There were no such legal actions during the review period.

GRI Content Index

MATERIAL TOPICS – ENVIRONMENT			
Disclosure Number		Page	Remarks
Environment			
Management Approach			
103-1	Explanation of the material topic and its boundary	4, 38-41, 41-43, 45-46, 58-59, 78	<p>Please refer to the following sections: About This Report, Our Approach to Sustainability, Materiality Assessment, UNSDGs, TCFD Content Index, and the Performance Data Table.</p> <p>The issues of material interest to our stakeholders are listed in the table in the section on Engaging Stakeholders. Although this does not make explicit reference to the GRI topics, these can be inferred from the table. Material topics have been chosen with the aim of demonstrating our impacts, risks and opportunities and how we create and preserve value over time. Our approach to managing specific material topics is addressed in the respective sections of our SR2025.</p> <p>We report annually on our progress in addressing material topics and impacts in the SR2025 and this Report. Internal reports to the respective committees ensure that performance is monitored regularly. Where required, we review and work to revise and improve our approach with key stakeholders to improve our performance.</p>
103-2	The management approach and its components		
103-3	Evaluation of the management approach		
302: Energy			
302-1	Energy consumption within the organisation	52, 78	<p>We strive to efficiently manage our energy consumption across all our operations, where each division has its own energy consumption and intensity targets.</p> <p>Refer to energy management section and energy performance data.</p>
302-3	Energy Intensity	52, 78	<p>It may not always be possible or practical to reduce absolute energy consumption year-on-year given the correlation between business activity and energy consumption.</p> <p>The Group has identified consumption drivers per energy source specific and appropriate to each operation. This enables the Group to track performance and drive efficiency at the consumption level.</p>
302-4	Reduction of energy consumption	52-56	Refer to our energy management and initiatives sections in the SR2025. Inter-alia, we strive to efficiently manage our energy consumption across all our operations, where each division has its own energy consumption and intensity targets based on year-on-year improvement.
302-5	Reduction in energy requirements of products and services.	-	The Group’s divisions and their operations have a range of initiatives to improve consumption efficiency and consideration is given to switching to alternate renewable energy source where practicable. In this regard we closely monitor the intensities of the resources we utilize e.g. fuel and water, which are disclosed in the SR2025. Such efficiency improvements benefit the Group by mitigating rapidly rising energy costs, and the associated need to reduce GHG emissions.

GRI Content Index

MATERIAL TOPICS – ENVIRONMENT			
Disclosure Number		Page	Remarks
Environment			
Management Approach			
303: Water and Effluents			
303-1	Interactions with water as shared resource	55-57, 78-79	<p>The Group is committed to more efficient water consumption through reduced withdrawal from prudent usage, increased recycling, and water-harvesting initiatives.</p> <p>Our operations use intensity-based metrics tailored to specific consumption levels, considering the diverse nature of our operations. This ensures operational relevance and accuracy in managing efficiency.</p>
303-2	Management of water discharge-related impacts	55	The minimum standards for the quality of effluent discharged and the parameters that should be monitored are in line with the requirements of the local municipal by-laws and/or authorities where we operate.
303-3	Water withdrawal	55, 78	Refer to Group Water Withdrawal /Consumption by source table.
303-5	Water consumption	55, 78	Please refer to the Group Water Withdrawal/Consumption by Source table.
304: Biodiversity			
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	49-51	Within our oil palm estates, riparian reserves are set aside as conservation areas and wildlife corridors which include, among others, sanctuaries for migratory birds and elephants and habitats for jungle flora and fauna.
304-2	Significant impacts of activities, products, and services on biodiversity	50	Environmental impact assessments and/or Environmental Management Plan are carried out ahead of any new plantation development, or as may be required by relevant legislation.
304-3	Habitats protected or restored	49-51	<p>Refer to Our Environment section of the SR2025</p> <p>Except for Plantation, the Group's operations have limited impact on natural habitats. Within our oil palm estates, riparian reserves are set aside as conservation areas and wildlife corridors which include, among others, sanctuaries for migratory birds and elephants and habitats for jungle flora and fauna.</p> <p>PTNJL has also set aside areas within its plantation as water catchment zone. Chemical applications are strictly prohibited at the water catchment zone in order to preserve them.</p>
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	30-31	<p>We adopt sustainable practices to mitigate conflicts between humans and elephants, ensuring the conservation and protection of this species.</p> <p>Please refer to Plantation Segmental Report.</p>

GRI Content Index

MATERIAL TOPICS – ENVIRONMENT			
Disclosure Number		Page	Remarks
Environment			
Management Approach			
305: Emissions			
305-1	Direct (Scope 1) GHG emissions	54, 78	We focus on actively reducing our GHG emissions by executing operational efficiencies across our business operations, including cutting down on our fuel consumption, incorporating renewable energy and adopting new energy-efficient technology. Please refer to TCFD Content Index, GHG Emission by Division and Performance Data Table.
305-2	Energy indirect (Scope 2) GHG emissions		
305-3	Other indirect (Scope 3) GHG emissions		
305-5	Reduction of GHG emissions		
306: Waste			
306-1	Waste generation and significant waste-related impacts	54, 56-57	We prevent and minimise waste by reusing, recycling and energy recovery, as well as by practising safe waste disposal to reduce risks to the environment and human health.
306-2	Management of significant waste-related impacts	54, 56-57	We adhere to a zero waste and zero discharge approach, aiming to minimise waste generation and eliminate any discharge of waste materials. To achieve this, we have implemented effective waste conversion practices, transforming waste and excess materials into valuable resources. Examples include the conversion of organic waste into fertilisers.
306-3	Waste generated	54, 56-57, 78	
306-4	Waste diverted from disposal		
306-5	Waste directed to disposal		
307: Environmental Compliance			
307-1	Non-compliance with environmental laws and regulations	-	No environmental-related penalties or fines were imposed during the reporting period.

GRI Content Index

MATERIAL TOPICS – SOCIAL			
Disclosure Number		Page	Remarks
Social			
Management Approach			
103-1	Explanation of the material topic and its boundary	4, 38, 41-43	Please refer to About this Report, Our Approach to Sustainability and Materiality Assessment.
103-2	The management approach and its components		The issues of material interest to our stakeholders are listed in the table in the section on Engaging Stakeholders. Although this does not make explicit reference to the GRI topics, these can be inferred from the table. Material topics have been chosen with the aim of demonstrating our impacts, risks and opportunities and how we create and preserve value over time. Our approach to managing specific material topics is addressed in the respective sections of our SR2025.
103-3	Evaluation of the management approach		
401: Employment			
401-1	New employee hires and employee turnover	61-63, 79	Refer to Our People section and Bursa Performance Table.
401-2	Benefits provided to full- time employees that are not provided to the temporary or part-time employees	64	Each of the Group’s operations and divisions implements its own locally defined employee benefits scheme.

GRI Content Index

MATERIAL TOPICS – SOCIAL				
Disclosure Number		Page	Remarks	
Social				
Management Approach				
401-3	Parental leave	-		

GRI Content Index

MATERIAL TOPICS – SOCIAL			
Disclosure Number		Page	Remarks
Social			
Management Approach			
403: Occupational Safety and Health			
403-1	Occupational health and safety management system	67-68	Each business division has their own health and safety committee, which comprises management and employee representatives. These committees oversee the health and safety management of their staff, including managing, investigating and resolving reported incidences.
403-2	Hazard identification, risk assessment, and incident investigation	68	
403-4	Worker participation, consultation, and communication on occupational health and safety	67-68	There are a number of trainings conducted across the Group that are aimed at enhancing employees’ awareness and education on health and safety in the workplace. Please refer to Performance Data Table.
403-5	Worker training on occupational health and safety	68, 79	
403-9	Work-related injuries	67, 79	
404: Training and Education			
404-1	Average hours of training per year per employee by gender and by employee category	64, 79	Please refer to Labour Relations: Employee Development & Performance Data Table
404-2	Programmes for upgrading employee skills and transition assistance programmes	64	We continuously provide technical and soft-skill training to ensure our employees stay relevant and updated with the latest industry knowledge.
404-3	Percentage of employees receiving regular performance and career development reviews	65	In FYE2025, 100% of our employees received performance reviews.
405: Diversity and Equal Opportunity			
405-1	Diversity of governance bodies and employees	61,63, 78-79, 82-87	The composition of our workforce is detailed in the SR2025. The composition of our Board of Directors and Key Senior Management is provided on pages 82 to 87 in this Report.
405-2	Ratio of basic salary and remuneration of women to men	61	We are committed to building a workforce which reflects the communities in which we operate. We hire and promote based on merit and performance and do not discriminate against age, race, gender, nationality, religious belief or disability.
406: Non-Discrimination			
406-1	Incidents of discrimination and corrective action taken	65	There were zero reported cases of discrimination in the year under review.
407: Freedom of Association and Collective Bargaining			
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	65	Freedom of association and collective bargaining are fundamental rights which FimaCorp has committed to uphold. There are no operations where the right to exercise freedom of association and collective bargaining is at significant risk.

GRI Content Index

MATERIAL TOPICS – SOCIAL			
Disclosure Number		Page	Remarks
Social			
Management Approach			
408: Child Labour			
408-1	Operations and suppliers at significant risk for incidents of child labour	66	<p>No operations or suppliers were found to have significant risk of child labour. There have been instances at our estate in Indonesia where children accompanied their parents to the fields and assisted in loose fruit collection and other light tasks; however, these are not considered to be significant. Details on how this issue is being addressed is set out in the SR2025.</p> <p>Each division/business unit and their respective human resource departments must establish clear recruitment procedures to ensure all workers (permanent/temporary) are above the minimum working age at the time of hiring.</p>
409: Forced or Compulsory Labour			
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	66	<p>No operations or suppliers were found to have significant risk of forced or compulsory labour. There were zero reported cases of breaches of human and workers' rights in the year under review.</p> <p>Our policies prohibit forced and bonded labour, require adherence to laws governing working ages and hours, seek to ensure safe and healthy working conditions and transparent record keeping.</p>
412: Human Rights Assessment			
412-2	Employee training on human rights policies or procedures	61, 66	<p>Upon starting their new job, each employee is provided with an Employee Handbook, which contains information about their employment terms and outlines the standards of professional behaviour expected from all members of our workforce.</p> <p>We do not knowingly support or do business with any organisation who is found to be involved in slavery, servitude and forced or child labour. All suppliers/vendors are provided with a copy of our policies, and they are required to submit a declaration of compliance to our standards of business conduct and expectations, including in relation to human rights.</p>
413: Local Community			
413-1	Operations with local community engagement, impact assessments, and development programmes	64, 69	All our operations engage their local communities appropriately. We engage with a wide range of stakeholders to understand their interests and concerns and to construct its value propositions based in large part on stakeholder input. For example, Social Impact Assessments are conducted as and when needed, particularly for new plantation development projects.

GRI Content Index

MATERIAL TOPICS – SOCIAL			
Disclosure Number		Page	Remarks
Social			
Management Approach			
415: Public Policy			
415-1	Political contribution	-	FimaCorp does not make any donations to political parties.
418: Customer Privacy			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	72, 79	There were zero breaches of data privacy and information during the year under review. Please refer to Data Performance Table.
419: Socioeconomic Compliance			
419-1	Non-compliance with laws and regulations in the social and economic area	65, 66, 71-72, 79	A subsidiary was fined RM18,000 by the local municipality for late submission of the planning permission for its workers' quarters. The fine was paid, and the matter is resolved.