

GRI CONTENT INDEX

Sustainability
Report
2021



GRI Content Index

The Global Reporting Initiative (GRI) is a widely adopted multi-stakeholder standard for sustainability reporting, providing guidance on determining report content and indicators. It has been designed to enhance the global comparability and quality of information on environmental and social impacts, thereby enabling greater transparency and accountability of organizations. Our 2021 Sustainability Report has been prepared in alignment with the 2021 GRI Standards. Our GRI Content Index references our 2021 Sustainability Report and the [Musim Mas website](#).

Statement of use	Musim Mas Group has reported the information cited in this GRI content index for the period of 1 January 2021 to 31 December 2021 with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

GRI Standard	Disclosure	Location (Section of report / website link)
GRI 2: General Disclosures 2021	2-1 Organizational details	About Musim Mas, p9
	2-2 Entities included in the organization's sustainability reporting	About this report, p2 Our subsidiaries
	2-3 Reporting period, frequency and contact point	About this report, p2 Contact, p80
	2-4 Restatements of information	Available throughout where relevant
	2-5 External assurance	About this report, p2 Assurance statement, p72
	2-6 Activities, value chain and other business relationships	About Musim Mas, p9 The Musim Mas supply chain, p55 Sustainability performance data: 2017-2021
	2-7 Employees	The Musim Mas workforce, p21 Sustainability performance data: 2017-2021
	2-8 Workers who are not employees	Information not available
	2-9 Governance structure and composition	Corporate and sustainability governance, p18 Sustainability governance structure

GRI Standard	Disclosure	Location (Section of report / website link)
GRI 2: General Disclosures 2021	2-10 Nomination and selection of the highest governance body	Information not available
	2-11 Chair of the highest governance body	Corporate and sustainability governance, p18
	2-12 Role of the highest governance body in overseeing the management of impacts	Corporate and sustainability governance, p18
	2-13 Delegation of responsibility for managing impacts	Corporate and sustainability governance, p18
	2-14 Role of the highest governance body in sustainability reporting	Materiality, p16
	2-15 Conflicts of interest	Information not available
	2-16 Communication of critical concerns	Grievances, p67
	2-17 Collective knowledge of the highest governance body	Information not available
	2-18 Evaluation of the performance of the highest governance body	Information not available

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GRI Standard	Disclosure	Location (Section of report / website link)
GRI 2: General Disclosures 2021	2-19 Remuneration policies	Information not available
	2-20 Process to determine remuneration	Information not available
	2-21 Annual total compensation ratio	Information not available
	2-22 Statement on sustainable development strategy	Chairman statement, p7
	2-23 Policy commitments	Approach to sustainability, p14 Musim Mas Sustainability Policy 2020
	2-24 Embedding policy commitments	Approach to sustainability, p14 Corporate and sustainability governance, p18
	2-25 Processes to remediate negative impacts	Grievance mechanisms, p18 Grievances, p67
	2-26 Mechanisms for seeking advice and raising concerns	Grievance mechanisms, p18 Grievances, p67
	2-27 Compliance with laws and regulations	Information not available
	2-28 Membership associations	Stakeholder collaboration, p65 Partnerships and collaboration
	2-29 Approach to stakeholder engagement	Materiality, p16 Stakeholder collaboration, p65 Partnerships and collaboration
	2-30 Collective bargaining agreements	Freedom of association, p25 Sustainability performance data: 2017-2021

GRI Standard	Disclosure	Location (Section of report / website link)
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Materiality, p16
	3-2 List of material topics	Materiality, p16
	3-3 Management of material topics	Available throughout SR2021 Musim Mas website
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	About Musim Mas, p9 Sustainability performance data: 2017-2021
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Wages and working conditions, p24
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Sustainability with smallholders, p28 Community rights and support, p36 Sustainability performance data: 2017-2021
	203-2 Significant indirect economic impacts	Sustainability with smallholders, p28 Community rights and support, p36
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	The Musim Mas supply chain, p55
GRI 205: Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	Business ethics, p38
	205-3 Confirmed incidents of corruption and actions taken	While we have previously reported this for our upstream operations, we do not have this data collated at the Group level.

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GRI Standard	Disclosure	Location (Section of report / website link)
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Energy management, p44 Sustainability performance data: 2017-2021
	302-3 Energy intensity	Energy management, p44 Sustainability performance data: 2017-2021
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Water management, p52
	303-2 Management of water discharge-related impacts	Water management, p52
	303-3 Water withdrawal	Sustainability performance data: 2017-2021
	303-4 Water discharge	Sustainability performance data: 2017-2021
	303-5 Water consumption	Water management, p52 Sustainability performance data: 2017-2021
GRI 304: Biodiversity 2016	304-3 Habitats protected or restored	Conservation and restoration, p45
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	Sustainability performance data: 2017-2021

GRI Standard	Disclosure	Location (Section of report / website link)
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Our carbon footprint, p42 Sustainability performance data: 2017-2021
	305-2 Energy indirect (Scope 2) GHG emissions	Our carbon footprint, p42 Sustainability performance data: 2017-2021
	305-3 Other indirect (Scope 3) GHG emissions	Our carbon footprint, p42 We are looking at calculating Scope 3 emissions in future reporting
	305-4 GHG emissions intensity	Our carbon footprint, p42 Sustainability performance data: 2017-2021
	305-5 Reduction of GHG emissions	Our carbon footprint, p42 Sustainability performance data: 2017-2021
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Waste management, p53
	306-2 Management of significant waste-related impacts	Waste management, p53
	306-4 Waste diverted from disposal	Waste management, p53 Sustainability performance data: 2017-2021

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GRI Standard	Disclosure	Location (Section of report / website link)
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	100% of new suppliers are screened using NDPE criteria
	308-2 Negative environmental impacts in the supply chain and actions taken	Assessing, monitoring and managing risk, p59 Crievances, p67
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Sustainability performance data: 2017-2021
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Wages and working conditions, p24
GRI 402: Labour/ Management Relations 2016	402-1 Minimum notice periods regarding operational changes	In Indonesia, workers are informed when their collective work agreement is made publicly available four months in advance of any change.
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Musim Mas website
	403-2 Hazard identification, risk assessment, and incident investigation	Musim Mas website
	403-4 Worker participation, consultation, and communication on occupational health and safety	Musim Mas website
	403-5 Worker training on occupational health and safety	Safety and health, p27 Musim Mas website
	403-9 Work-related injuries	Safety and health, p27 Sustainability performance data: 2017-2021
	403-10 Work-related ill health	Safety and health, p27

GRI Standard	Disclosure	Location (Section of report / website link)
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Sustainability performance data: 2017-2021
	404-2 Programs for upgrading employee skills and transition assistance programs	Employee development and talent retention, p27
405-1 Diversity of governance bodies and employees	405-1 Diversity of governance bodies and employees	Corporate and sustainability governance, p18 Sustainability performance data: 2017-2021
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	While we have previously reported this for our upstream operations, we do not have this data collated at the Group level.
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Freedom of association, p25
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Ensuring no child and forced labour, p26
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Ensuring no child and forced labour, p26
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	No incidents violating the rights of Indigenous peoples were reported in 2021.

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GRI Standard	Disclosure	Location (Section of report / website link)
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Sustainability with smallholders, p28 Community rights and support, p36
	413-2 Operations with significant actual and potential negative impacts on local communities	Sustainability with smallholders, p28
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	100% of new suppliers are screened using NDPE criteria
	414-2 Negative social impacts in the supply chain and actions taken	Addressing No Exploitation in supply chains, p65 Grievances, p67
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Information not available
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Information not available

GRI Standard	Location (Section of report / website link)
Other material topics not covered by the GRI Standards 2021	
Pesticide and chemical management	Chemicals and pesticides, p50 Sustainability performance data: 2017-2021
Fire and haze prevention	Monitoring and managing fires, p49 Sustainability performance data: 2017-2021
Stakeholder collaboration	Stakeholder collaboration, p65
Innovation and R&D	A focus on R&D, p71
Sustainability certification	Certification and compliance, p19 Sustainability performance data: 2017-2021
Grievance resolution	Grievances, p67 Sustainability performance data: 2017-2021