



GRI CONTENT INDEX

Sustainability Report 2022



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 2022 Sustainability Report has been prepared in accordance with the 2021 GRI Standards and the GRI 13 Standards for Agriculture. Our GRI Content Index references our 2022 Sustainability Report and the [Musim Mas website](#).

Statement of use	Musim Mas Group has reported in accordance with the GRI Standards for the period 1 January 2022 to 31 December 2022.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard	GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022

GRI STANDARD	DISCLOSURE	LOCATION OR REASON FOR OMISSION	GRI SECTOR STANDARD REF. NO.
GRI 2: General Disclosures 2021	2-1 Organizational details	About Musim Mas, p.13	
	2-2 Entities included in the organization's sustainability reporting	About this report, p.4 Our subsidiaries	
	2-3 Reporting period, frequency and contact point	About this report, p.4 Contact, p.86	
	2-4 Restatements of information	Available throughout where relevant	
	2-5 External assurance	About this report, p.4 Assurance statement, p.4	
	2-6 Activities, value chain and other business relationships	About Musim Mas, p.13 The Musim Mas supply chain, p.61 Sustainability Performance Data: 2018-2022	
	2-7 Employees	Employee overview, p.28 Sustainability Performance Data: 2018-2022	
	2-8 Workers who are not employees	Information unavailable	
	2-9 Governance structure and composition	Corporate and sustainability governance, p.23 Sustainability governance structure	
	2-10 Nomination and selection of the highest governance body	Information unavailable	
	2-11 Chair of the highest governance body	Corporate and sustainability governance, p.23	
	2-12 Role of the highest governance body in overseeing the management of impacts	Corporate and sustainability governance, p.23	
	2-13 Delegation of responsibility for managing impacts	Corporate and sustainability governance, p.23	
	2-14 Role of the highest governance body in sustainability reporting	Materiality, p.21 Corporate and sustainability governance, p.23 Materiality and the sustainability report are approved at senior management level, and the Board is kept informed of its progress and updates	
	2-15 Conflicts of interest	Information unavailable	
	2-16 Communication of critical concerns	Corporate and sustainability governance, p.23 Grievances, p.72	

GRI Content Index

GRI STANDARD	DISCLOSURE	LOCATION OR REASON FOR OMISSION	GRI SECTOR STANDARD REF. NO.
GRI 2: General Disclosures 2021	2-17 Collective knowledge of the highest governance body	Information unavailable	
	2-18 Evaluation of the performance of the highest governance body	Information unavailable	
	2-19 Remuneration policies	Information unavailable	
	2-20 Process to determine remuneration	Information unavailable	
	2-21 Annual total compensation ratio	Information unavailable	
	2-22 Statement on sustainable development strategy	Chairman statement, p.11	
	2-23 Policy commitments	Approach to Sustainability, p.18 Musim Mas Sustainability Policy 2020 Musim Mas Sustainable Coconut Sourcing Strategy	
	2-24 Embedding policy commitments	Approach to Sustainability, p.18 Corporate and sustainability governance, p.23 New Human Rights Due Diligence strategy, p.27 Human Rights Due Diligence for suppliers, p.71 NDPE Roadmap	
	2-25 Processes to remediate negative impacts	Grievance mechanisms, p.23 Worker access to grievances mechanisms, p.31 Grievances, p.72 Grievance mechanism	
	2-26 Mechanisms for seeking advice and raising concerns	Grievance mechanisms, p.23 Worker access to grievances mechanisms, p.31 Grievances, p.72 Grievance mechanism	
	2-27 Compliance with laws and regulations	Refer to our grievance mechanism	
	2-28 Membership associations	Stakeholder collaboration, p.73 Partnerships and collaboration	
	2-29 Approach to stakeholder engagement	Materiality, p.21 Stakeholder collaboration, p.73 Partnerships and collaboration	
2-30 Collective bargaining agreements	Freedom of association, p.31		

GRI Content Index

MATERIAL TOPICS			
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Materiality, p.21	
	3-2 List of material topics	Materiality, p.21	
Climate risks and adaptation			
GRI 3: Material Topics 2021	3-3 Management of material topics	Our carbon footprint, p.46 Energy management, p.51	13.1.1 13.2.1
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	Our carbon footprint, p.46 In 2023, Musim Mas will be conducting an assessment against the Taskforce for Climate-related Financial Disclosure (TCFD) recommendations	13.2.2
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Energy management, p.51 Sustainability Performance Data: 2018-2022	
	302-3 Energy intensity	Energy management, p.51 Sustainability Performance Data: 2018-2022	
	302-4 Reduction of energy consumption	No reduction in energy consumption as a result of initiatives in the reporting year.	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Our carbon footprint, p.46 Sustainability Performance Data: 2018-2022	13.1.2
	305-2 Energy indirect (Scope 2) GHG emissions	Our carbon footprint, p.46 Sustainability Performance Data: 2018-2022	13.1.3
	305-3 Other indirect (Scope 3) GHG emissions	Our carbon footprint, p.46 Musim Mas is currently accounting for Scope 3 emissions and will report data in the next reporting cycle.	13.1.4
	305-4 GHG emissions intensity	Our carbon footprint, p.46 (upstream intensity only) Sustainability Performance Data: 2018-2022	13.1.5
	305-5 Reduction of GHG emissions	Our carbon footprint, p.46	13.1.6
GRI Topic 13.1 Emissions	13.1.2 Scope 1 land use emissions	Our carbon footprint, p.46	
Supply chain engagement and transparency			
GRI 3: Material Topics 2021	3-3 Management of material topics	The Musim Mas supply chain, p.61	13.4.1
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	The Musim Mas supply chain, p.61	

GRI Content Index

MATERIAL TOPICS			
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Assessing , managing and monitoring NDP risk, p.66	
	308-2 Negative environmental impacts in the supply chain and actions taken	Assessing, managing and monitoring NDP risk, p.66 Grievances, p.72	
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Assessing, managing and monitoring NDP risk, p.66	
	414-2 Negative social impacts in the supply chain and actions taken	Assessing, managing and monitoring NDP risk, p.66 Addressing No Exploitation risk in our supply chains, p.71 Grievances, p.72	
GRI Topic 4 Natural ecosystem conversion	13.4.3 Assessment method and percentage of production volume sourced from suppliers determined to be deforestation-free	Supplier progress on NDP commitments, p.68	
	13.4.5 Hectares and location cleared at suppliers' operations since cut-off date	Grievances, p.72	
GRI Topic 23 Supply chain traceability	13.23.1 Management of material topics	Traceability, p.65	
	13.23.2 Describe the level of traceability in place for products sourced	Traceability, p.65	
	13.23.3 Report the percentage of sourced volume certified to internationally recognized standards	Traceability, p.65 Sustainability Performance Data: 2018–2022	
	13.23.4 Describe improvement projects to get suppliers certified to internationally recognized standards	Sustainability with smallholders, p.33 Assessing, managing and monitoring NDP risk, p.66	
Human rights and labour rights			
GRI 3: Material Topics 2021	3-3 Management of material topics	Employee overview, p.28 Wages and working conditions, p.29 Workforce diversity, p.30 Freedom of association, p.31 Ensuring no child or forced labour, p.31 Employee development and talent retention, p.32 Addressing No Exploitation risk in our supply chains, p.71	13.15.1 13.16.1 13.18.1 13.21.1
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Wages and working conditions, p.29 Data not reported; however, all men and women are paid equally, irrespective of gender, across all employee categories.	
	202-2 Proportion of senior management hired from the local community	Sustainability Performance Data: 2018–2022	
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Sustainability Performance Data: 2018–2022	
	401-2 Benefits provided to full-time employees that are not provided to temporary or parttime employees	Wages and working conditions, p.29	
	401-3 Parental leave	Data unavailable	
GRI 402: Labor/ Management Relations 2016	402-1 Minimum notice periods regarding operational changes	Freedom of association, p.31 In Indonesia, we keep workers updated on operational changes through morning assembly and info boards.	

GRI Content Index

MATERIAL TOPICS			
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Workforce diversity, p.30 Reported for upstream operations, but Group-level data unavailable	13.15.4
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, p.31	13.18.2
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 or forced labour, p.31	13.16.2
GRI Topic 13.15 Non-discrimination and equal opportunity	13.15.5 Differences in employment terms and approach to compensation based on workers' nationality or migrant status	All upstream employees are Indonesian and therefore, there are no differences to employment term or compensation based on nationality.	
GRI Topic 13.20 Employment practices	13.20.1 Describe policies and practices regarding recruitment of workers	New Human Rights Due Diligence strategy, p.27 Wages and working conditions, p.29 Ensuring no child and forced labour, p.31	
GRI Topic 13.21 Living income and living wage	13.21.1 Describe commitments and methodology related to providing a living income or paying a living wage	Wages and working conditions, p.29	
	13.21.2 Percentage of employees and workers who are not employees whose work is controlled or covered by CBAs that have terms related to wage levels and frequency of wage payments	Freedom of association, p.31 Data on non-employees unavailable	
	13.21.3 Percentage of employees and workers who are not employees whose work is controlled is paid above living wage	Wages and working conditions, p.29 Data on non-employees unavailable	
Smallholder engagement			
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability with smallholders, p.33	13.22.1
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Sustainability with smallholders, p.33 Sustainability Performance Data: 2018–2022	13.22.3
	203-2 Significant indirect economic impacts	Sustainability with smallholders, p.33	13.22.4
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Sustainability with smallholders, p.33	13.12.2

GRI Content Index

MATERIAL TOPICS			
GRI Topic 13.22 Economic inclusion	13.22.1 Describe actions taken to support the economic inclusion of farmers, and their communities, and the effectiveness of these actions; Describe actions taken to identify and adjust the sourcing practices that cause or contribute to negative impacts on economic inclusion of farmers in the supply chain	Sustainability with smallholders, p.33	
GRI Topic 23 Supply chain traceability	13.23.4 Describe improvement projects to get suppliers certified to internationally recognized standards	Sustainability with smallholders, p.33	
Grievance resolution			
GRI 3: Material Topics 2021	3-3 Management of material topics	Grievances, p.72	
	See also: GRI 2-25 and 2-26		
Conservation and management of HCV, HCS, and peat areas			
GRI 3: Material Topics 2021	3-3 Management of material topics	Conservation and restoration, p.52 Environmental protection	13.3.1 13.5.1
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Transforming landscapes, p.79	13.3.2
	304-3 Habitats protected or restored	Conservation and restoration, p.52	13.3.4
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	Sustainability Performance Data: 2018–2022	13.3.5
GRI Topic 13.4 Natural ecosystem conversion	13.4.1 Policies or commitments to reduce or eliminate natural ecosystem conversion, including target and cut-off dates	Musim Mas Sustainability Policy 2020 Biodiversity and Climate Resiliency Action Plan	
	13.4.2 Percentage of production volume from owned, leased or managed land determined to be deforestation- or conversion-free	Deforestation-free operations, p.54	
	13.4.4 Size, location and type of natural ecosystems since the cut-off date on owned, leased or managed land	Deforestation-free operations, p.54	
GRI Topic 13.5 Soil health	13.5.1 Soil management plan	Environmental protection	
Governance and business ethics			
GRI 3: Material Topics 2021	3-3 Management of material topics	Business ethics, p.43	13.26.1
GRI 205: Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	Business ethics, p.43	13.26.3
	205-3 Confirmed incidents of corruption and actions taken	Business ethics, p.43 No cases of corruption were raised on our grievance register. A Musim Mas executive has one corruption-related legal proceeding active at the time of this report's publication	13.26.4

GRI Content Index

MATERIAL TOPICS			
Landscapes			
GRI 3: Material Topics 2021	3-3 Management of material topics	Transforming landscapes, p.79	13.3.1 13.12.1 13.22.1
GRI 203: Indirect Economic Impacts 2016	203-2 Significant indirect economic impacts	Transforming landscapes, p.79	13.22.4
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Transforming landscapes, p.79	13.3.2
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Transforming landscapes, p.79	13.12.2
	413-2 Operations with significant actual and potential negative impacts on local communities	Transforming landscapes, p.79	13.12.3
GRI Topic 13.4 Natural ecosystem conversion	13.4.1 Organization's participation in multi-stakeholder, landscape, or sectoral initiatives intended to reduce or eliminate natural ecosystem conversion	Transforming landscapes, p.79	
Occupational safety and health			
GRI 3: Material Topics 2021	3-3 Management of material topics	Safety and health, p.32	13.19.1
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Musim Mas website	13.19.2
	403-2 Hazard identification, risk assessment, and incident investigation	Musim Mas website	13.19.3
	403-4 Worker participation, consultation, and communication on occupational health and safety	Musim Mas website	13.19.5
	403-5 Worker training on occupational health and safety	Safety and health, p.32 Musim Mas website	13.19.6
	403-8 Workers covered by an occupational health and safety management system	Safety and health, p.32 Information on non-employees and non-workers unavailable	13.19.9
	403-9 Work-related injuries	Safety and health, p.32 Sustainability Performance Data: 2018–2022 Note: High-consequence work-related injuries not reported for this year.	13.19.10
	403-10 Work-related ill health	Data not reported	13.19.11
Fire and haze prevention			
GRI 3: Material Topics 2021	3-3 Management of material topics	Monitoring and managing fires, p.55	

GRI Content Index

MATERIAL TOPICS			
Product safety and quality			
GRI 3: Material Topics 2021	3-3 Management of material topics	Product quality and safety, p.76 Research and development centers	13.10.1
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Information unavailable	13.10.2
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Information unavailable	13.10.3
GRI Topic 13.10 Food safety	13.10.4 Percentage of production volume from sites certified to internationally recognized food safety standards	Information unavailable	
	13.10.5 Number and total volume of recalls issued for food safety reasons	Information unavailable	
Stakeholder collaboration and reporting			
GRI 3: Material Topics 2021	3-3 Management of material topics	Stakeholder collaboration, p.73	
	See also: GRI 2-28 and 2-29		
GRI Topic 13.4 Natural ecosystem conversion	13.4.1 Organization's participation in multi-stakeholder, landscape, or sectoral initiatives intended to reduce or eliminate natural ecosystem conversion	Stakeholder collaboration, p.73	
Sustainability certification and compliance			
GRI 3: Material Topics 2021	3-3 Management of material topics	Certification and compliance, p.24	
Pesticide and chemical management			
GRI 3: Material Topics 2021	3-3 Management of material topics	Chemicals and pesticides, p.56	13.5.1
GRI Topic 13.5 Soil health	13.5.1 Approach to input optimization, including the use of fertilizers	Chemicals and pesticides, p.56	
GRI Topic 13.6 Pesticides use	13.6.1 Pest management plan and actions taken to prevent, minimise and remediate negative impacts, and plans to switch to less hazardous pesticides	Chemicals and pesticides, p.56	
	13.6.2 Volume and intensity of pesticide use by toxicity hazard levels	Chemicals and pesticides, p.56	
Innovation and R&D			
GRI 3: Material Topics 2021	3-3 Management of material topics	Drive Innovation in Sustainable Practices, p.79 Research and development centers	

GRI Content Index

MATERIAL TOPICS			
Community rights and relations			
GRI 3: Material Topics 2021	3-3 Management of material topics	Community rights and support, p.40	13.9.1 13.12.1 13.13.1 13.14.1
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Community rights and support, p.40 Sustainability Performance Data: 2018–2022	13.22.3
	203-2 Significant indirect economic impacts	Community rights and support, p.40	13.22.4
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	Grievances, p.72	13.14.2
		There were no land rights incidents in 2022	
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Community rights and support, p.40	13.12.2
	413-2 Operations with significant actual and potential negative impacts on local communities	Community rights and support, p.40	13.12.3
GRI Topic 13.9 Food security	13.9.1 Effectiveness of actions and programs on food security at local, regional, national, or global levels	Musim Mas website	
	13.9.2 Total weight of food loss in metric tons and the food loss percentage	Data not collected at this level	
GRI Topic 13.13 Land and resource rights	13.13.1 Commitments to respect land and natural resource rights	Community rights and support, p.40	
	13.13.2 Locations of operations where land and natural resource rights may be affected	Community rights and support, p.40	
	13.13.3 Size and location of operations where violations of land and natural resource rights occurred and the groups of rightsholders affected	Grievances, p.72 There were no land rights incidents in 2022	
GRI Topic 13.14 Rights of Indigenous peoples	13.14.1 Approach to engaging with Indigenous peoples	Community rights and support, p.40	
	13.14.2 Identified incidents of violations involving the rights of Indigenous peoples	Grievances, p.72 There were no land rights incidents in 2022	
	13.14.3 List the locations of operations where Indigenous peoples are present or affected by activities	Community rights and support, p.40	
	13.14.4 Report if the organization has been involved in the process of seeking FPIC	Community rights and support, p.40	

GRI Content Index

MATERIAL TOPICS			
Gender equality			
GRI 3: Material Topics 2021	3-3 Management of material topics	Workforce diversity, p.30	13.15.1
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Corporate and sustainability governance, p.23 Workforce diversity, p.30 Sustainability Performance Data: 2018–2022 Data based on age not reported.	13.15.2
	405-2 Ratio of basic salary and remuneration of women to men	Workforce diversity, p.30 Disclosure on entry-level wages for workers reported; however, data by employee category unavailable.	13.15.3
Children's rights			
GRI 3: Material Topics 2021	3-3 Management of material topics	Ensuring no child or forced labour, p.31 Community rights and support, p.40	13.17.1
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Ensuring no child or forced labour, p.31	13.17.2
Water management			
GRI 3: Material Topics 2021	3-3 Management of material topics	Water management, p.57	13.7.1
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Water management, p.57	13.7.2
	303-2 Management of water discharge related impacts	Water management, p.57	13.7.3
	303-3 Water withdrawal	Sustainability Performance Data: 2018–2022	13.7.4
	303-4 Water discharge	Sustainability Performance Data: 2018–2022	13.7.5
	303-5 Water consumption	Water management, p.57 Sustainability Performance Data: 2018–2022	13.7.6
Business continuity			
GRI 3: Material Topics 2021	3-3 Management of material topics	About Musim Mas, p.13	
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	About Musim Mas, p.13 Sustainability Performance Data: 2018–2022 Financial data, apart from revenue, unavailable	13.22.2

GRI Content Index

MATERIAL TOPICS			
Waste management			
GRI 3: Material Topics 2021	3-3 Management of material topics	Waste management, p.58	13.8.1
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Waste management, p.58	13.8.2
	306-2 Management of significant waste-related impacts	Waste management, p.58	13.8.3
	306-3 Waste generated	Waste management, p.58 Sustainability Performance Data: 2018-2022	13.8.4
	306-4 Waste diverted from disposal	Waste management, p.58 Sustainability Performance Data: 2018-2022	13.8.5
	306-5 Waste directed to disposal	Waste management, p.58 Data on hazardous waste at upstream operations and Group-level waste data unavailable.	13.8.6
Employee development and talent retention			
GRI 3: Material Topics 2021	3-3 Management of material topics	Employee development and talent retention, p.32	
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Sustainability Performance Data: 2018-2022	
	404-2 Programs for upgrading employee skills and transition assistance programs	Employee development and talent retention, p.32	
GRI 13 TOPICS NOT MATERIAL TO MUSIM MAS			
13.11	Animal health and welfare	These topics are not material to Musim Mas' operations	
13.24	Public policy		
13.25	Anti-competitive behavior		