



SASB DISCLOSURE INDEX




Sustainability Report 2022






SASB Disclosure Index

The Sustainability Accounting Standards Board (SASB) Standards are designed to help companies communicate to investors how sustainability issues impact long-term enterprise value. Our 2022 Sustainability Report has been prepared with reference to the SASB Standards for the Agricultural Products Industry. Our SASB Disclosure Index references our 2022 Sustainability Report and the [Musim Mas website](#).



Sustainability Disclosure Topics & Accounting Metrics

TOPIC	CODE	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	SOURCE OF DATA/ INFORMATION; MODIFICATIONS; REASONS FOR OMISSION
 Greenhouse gas emissions	FB-AG-110a.1	Gross global Scope 1 emissions	Quantitative	MT CO ₂ e	Our carbon footprint, p.46 Sustainability Performance Data 2018-2022
	FB-AG-110a.2	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Discussion and analysis	n/a	Our carbon footprint, p.46
	FB-AG-110a.3	Fleet fuel consumed, percentage renewable	Quantitative	MT CO ₂ e	Not within scope of report. Our fleet operations comprise a small segment of our business
 Energy management	FB-AG-130a.1	(1) Operational energy consumed, (2) percentage grid electricity, (3) percentage renewable	Quantitative	GJ, %	Energy management, p.51 Sustainability Performance Data 2018-2022
 Water management	FB-AG-140a.1	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	Quantitative	1000 m ³ , %	Water management, p.57 Sustainability Performance Data 2018-2022
	FB-AG-140a.2	Description of water management risks and discussion of strategies and practices to mitigate those risks	Discussion and analysis	n/a	Water management, p.57
	FB-AG-140a.3	Number of incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations	Quantitative	no.	Water management, p.57 There were no non-compliances associated with water-related permits, standards, or regulations in 2022

SASB Disclosure Index

TOPIC	CODE	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	SOURCE OF DATA/ INFORMATION; MODIFICATIONS; REASONS FOR OMISSION
 Food safety	FB-AG-250a.1	Global Food Safety Initiative (GFSI) audit (1) non-conformance rate and (2) associated corrective action rate for (a) major and (b) minor non-conformances	Quantitative	Rate	Information unavailable for this reporting cycle
	FB-AG-250a.2	Percentage of agricultural products sourced from suppliers certified to a Global Food Safety Initiative (GFSI) recognized food safety certification program	Quantitative	% by cost	Information unavailable for this reporting cycle
	FB-AG-250a.3	(1) Number of recalls issued and (2) total amount of food product recalled	Quantitative	no., MT	Information unavailable for this reporting cycle
 Workforce health and safety	FB-AG-320a.1	(1) Total recordable incident rate (TRIR), (2) fatality rate, and (3) near miss frequency rate (NMFR) for (a) direct employees and (b) seasonal and migrant employees	Quantitative	Rate	<p>Safety and health, p.32 Sustainability Performance Data 2018-2022</p> <p>We do not report on near misses, or have accident reporting breakdown for seasonal/migrant employees</p>
 Environmental & social impacts of ingredient supply chain	FB-AG-430a.1	Percentage of agricultural products sourced that are certified to a third-party environmental and/or social standard, and percentages by standard	Quantitative	% by cost	Assessing , managing, and monitoring NDP risk, p.66 Supplier progress on NDP commitments, p.68
	FB-AG-430a.2	Suppliers' social and environmental responsibility audit (1) non-conformance rate and (2) associated corrective action rate for (a) major and (b) minor non-conformances	Quantitative	Rate	Supplier progress on NDP commitments, p.68 Grievances, p.72 We do not breakdown by major and minor nonconformances. Critical grievances are addressed through our Grievance Procedure and Controlled Purchase Protocol
	FB-AG-430a.3	Discussion of strategy to manage environmental and social risks arising from contract growing and commodity sourcing	Discussion and analysis	n/a	Assessing, managing, and monitoring NDP risk, p.66 Addressing No Exploitation risk in our supply chains, p.71

SASB Disclosure Index

TOPIC	CODE	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	SOURCE OF DATA/ INFORMATION; MODIFICATIONS; REASONS FOR OMISSION
 <p>GMO management</p>	FB-AG-430b.1	Discussion of strategies to manage the use of genetically modified organisms (GMOs)	Discussion and analysis	n/a	<p>Product quality and safety, p.76</p> <p>All our palm oil products are GMO-free</p>
 <p>Ingredient Sourcing</p>	FB-AG-440a.1	Identification of principal crops and description of risks and opportunities presented by climate change	Discussion and analysis	n/a	<p>Our carbon footprint, p.46 CDP Climate Change 2022</p> <p>In 2023, Musim Mas will conduct an assessment against the Taskforce for Climate-related Financial Disclosure (TCFD) recommendations</p>
	FB-AG-440a.2	Percentage of agricultural products sourced from regions with High or Extremely High Baseline Water Stress	Quantitative	% by cost	<p>Based on the World Resources Institute's Aqueduct tool, our upstream operations are not located in water-stressed areas. We do not have information for sourced supplier volumes</p>

SASB Disclosure Index

Activity Metrics

ACTIVITY METRIC	CODE	CATEGORY	UNIT OF MEASURE	SOURCE OF DATA/INFORMATION; MODIFICATIONS; REASONS FOR OMISSIONS
Production by principal crop	FB-AG-000.A	Quantitative	MT	About Musim Mas, p.13 Sustainability Performance Data 2018-2022
Number of processing facilities	FB-AG-000.B	Quantitative	no.	About Musim Mas, p.13
Total land area under active production	FB-AG-000.C	Quantitative	ha	About Musim Mas, p.13 Sustainability Performance Data 2018-2022
Cost of agricultural products sourced externally	FB-AG-000.D	Quantitative	Reporting currency	Due to commercial sensitivities, we do not disclose this data