

GRI Content Index



SUSTAINABILITY REPORT 2024



Musim Mas SR2024 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 2024 Sustainability Report has been prepared in alignment with the 2021 GRI Standards and the GRI 13 Standards for Agriculture. Our GRI Content Index references our [2024 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 2024 to 31 December 2024.
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.
1. The organization and its reporting practices			
GRI 2: General Disclosures 2021	2-1 Organisational details	About Musim Mas, p.14	
	2-2 Entities included in the organization's sustainability reporting	About This Report, p.3 Our subsidiaries	
	2-3 Reporting period, frequency and contact point	About This Report, p.3 Contact, p.109	
	2-4 Restatements of information	Available throughout, where relevant	
	2-5 External assurance	About This Report, p.3 Assurance Statement, p.97	
2. Activities and workers			
GRI 2: General Disclosures 2021	2-6 Activities, value chain and other business relationships	About Musim Mas, p.14 The Musim Mas Supply Chain, p.76 Sustainability Performance Data: 2020–2024	
	2-7 Employees	Employee Overview, p.29 Sustainability Performance Data: 2020–2024	
	2-8 Workers who are not employees	Employee Overview, p.29 Employee Development and Talent Retention, p.37	

GRI Standard	Disclosure	Location or Reason for Omission	GRI Sector Standard Ref. No.
3. Governance			
GRI 2: General Disclosures 2021	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	
	2-17 Collective knowledge of the highest governance body	Information unavailable	
	2-18 Evaluation of the performance of the highest governance body	Corporate and Sustainability Governance, p.23	
	2-19 Remuneration policies	Corporate and Sustainability Governance, p.23	
	2-20 Process to determine remuneration	Corporate and Sustainability Governance, p.23	
	2-21 Annual total compensation ratio	Information unavailable	

GRI Standard	Disclosure	Location or Reason for Omission	GRI Sector Standard Ref. No.
4. Strategy, policies and practices			
GRI 2: General Disclosures 2021	2-22 Statement on sustainable development strategy	Chairman Statement, p.10	
	2-23 Policy commitments	Approach to Sustainability, p.19 Climate Action, p.54 Monitoring and Managing Fires, p.70 The Musim Mas Supply Chain, p.76 Musim Mas Sustainability Policy 2020 Commitment to Children and Human Rights No Deforestation, No Peat and No Exploitation (NDPE) Roadmap Musim Mas Sustainable Coconut Sourcing Strategy	
	2-24 Embedding policy commitments	Approach to Sustainability, p.19 Corporate and Sustainability Governance, p.23 Pillar 1: Improve the Lives of Smallholders. Workers and Communities, p.26 Climate Action, p.54 Monitoring and Managing Fires, p.70 The Musim Mas Supply Chain, p.76 Addressing No Exploitation in Supply Chains, p.82	
	2-25 Processes to remediate negative impacts	Grievance Mechanisms, p.24 Worker Access to Grievances Mechanism, p.35 Grievances, p.84 Grievance Mechanism	
	2-26 Mechanisms for seeking advice and raising concerns	Grievance Mechanisms, p.24 Grievance Mechanism	
	2-27 Compliance with laws and regulations	Certification and Compliance, p.24 Grievance Mechanism	
	2-28 Membership associations	Stakeholder Collaboration, p.85	
5. Stakeholder engagement			
GRI 2: General Disclosures 2021	2-29 Approach to stakeholder engagement	Materiality, p.21 Stakeholder Collaboration, p.85	
	2-30 Collective bargaining agreements	Freedom of Association, p.33	

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	Climate Action, p.54	13.1.1
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	Climate Resilience and Mitigation, p.59 Aligning with TCFD Recommendations, p.100	13.2.2
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions <i>Additional sector disclosure</i>	GHG Emissions Overview, p.55	13.1.2
	305-2 Energy indirect (Scope 2) GHG emissions	GHG Emissions Overview, p.55	13.1.3
	305-3 Other indirect (Scope 3) GHG emissions <i>Additional sector disclosure</i>	GHG Emissions Overview, p.55	13.1.4
	305-4 GHG emissions intensity	GHG Emissions Overview, p.55 Sustainability Performance Data: 2020–2024	13.1.5
	305-5 Reduction of GHG emissions	GHG Emissions Overview, p.55	13.1.6
	305-6 Emissions of ozone-depleting substances (ODS)	Not applicable	13.1.7
	305-7 Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	Not applicable	13.1.8
Supply chain engagement and transparency			
GRI 3: Material Topics 2021	3-3 Management of material topics <i>Additional sector recommendations</i>	The Musim Mas Supply Chain, p.76 Traceability, p.77	13.23.1
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Preventing Deforestation in Supply Chain, p.79	
	308-2 Negative environmental impacts in the supply chain and actions taken	Preventing Deforestation in Supply Chain, p.79 Grievances, p.84	
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Supplier NDPE Engagement, p.78 Addressing no Exploitation in Supply Chain, p.82	
	414-2 Negative social impacts in the supply chain and actions taken	Supplier NDPE Engagement, p.78 Addressing no Exploitation in Supply Chain, p.82 Grievances, p.84	

Topic 13.23 Supply chain traceability	13.23.2 Describe the level of traceability in place for products sourced	Traceability, p.77	
	13.23.3 Report the percentage of sourced volume certified to internationally recognized standards	Supply Chain Certification, p.25	
	13.23.4 Describe improvement projects to get suppliers certified to internationally recognized standards	Sustainability with Smallholders, p.38 Protecting Deforestation in Supply Chain, p.79	
Human rights and labour rights			
GRI 3: Material Topics 2021	3-3 Management of material topics	PILLAR 1: Improve the Lives of Smallholders, Workers, and Communities, p.26	13.15.1
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.30	
	202-2 Proportion of senior management hired from the local community	No local community members hold senior management positions.	
GRI 402: Labor/ Management Relations 2016	402-1 Minimum notice periods regarding operational changes	Freedom of Association, p.33 In Indonesia, workers are informed when their collective work agreement is made publicly available four months in advance of any change.	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Workforce Diversity, p.32 Sustainability Performance Data: 2020–2024	13.15.2
	405-2 Ratio of basic salary and remuneration of women to men	Information Unavailable	13.15.3
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Workforce Diversity, p.32 Reported for upstream operations, but Group-level data not available.	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.33	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.34	13.16.2
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.	

Topic 13.20 Employment practices	13.20.1 Describe policies and practices regarding recruitment of workers	Wages and Working Conditions, p.30 Ensuring No Child and Forced Labour, p.34	
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.30	
	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.33 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.30 Data on non-employees unavailable	
Stakeholder collaboration and reporting			
GRI 3: Material Topics 2021	3-3 Management of material topics	Stakeholder Collaboration, p.85	
Governance and business ethics			
GRI 3: Material Topics 2021	3-3 Management of material topics	Business Ethics, p.51	13.26.1
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Information unavailable	13.26.2
	205-2 Communication and training about anti-corruption policies and procedures	Business Ethics, p.51	13.26.3
	205-3 Confirmed incidents of corruption and actions taken	Business Ethics, p.51	13.26.4
Biodiversity, conservation, and restoration			
GRI 3: Material Topics 2021	3-3 Management of material topics	Conservation and Restoration, p.66	13.3.1
GRI 101: Biodiversity 2024	101-1: Policies to halt and reverse biodiversity loss	Conservation and Restoration, p.66	
	101-2: Management of biodiversity impacts	Conservation and Restoration, p.66 Deforestation-Free Operations, p.69	
	101-3 Access and benefit-sharing	Information unavailable	
	101-4: Identification of biodiversity impacts	Preventing Deforestation in Supply Chains, p.79 Supplier Progress on NDP Commitments, p.81	
	101-5: Locations with biodiversity impacts	Information unavailable	
	101-6: Direct drivers of biodiversity loss	Deforestation-Free Operations, p.69 Water Management, p.72 Waste Management, p.73	
	101-7: Changes to the states of biodiversity	Information unavailable	
	101-8: Ecosystem services	Information unavailable	

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	Information unavailable	13.3.2
	304-2 Significant impacts of activities, products and services on biodiversity	Information unavailable	13.3.3
	304-3 Habitats protected or restored	Conservation and Restoration, p.66	13.3.4
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	Sustainability Performance Data: 2020–2024	13.3.5
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	Deforestation-Free Operations, p.69	13.4.1
	13.4.2 Report the percentage of production volume from land owned, leased or managed by the organization determined to be deforestation- or conversion-free	Deforestation-Free Operations, p.69 Musim Mas Website - Traceability	13.4.2
	13.4.3 Report the percentage of sourced volume determined to be deforestation- or conversion-free and percentage of sourced volume which origins are not known to the point where it can be determined whether it is deforestation- or conversion-free, and describe actions taken to improve traceability.	Supplier Progress on NDP Commitments, p.81	13.4.3
	13.4.4 Report the size in hectares, the location, and the type of natural ecosystems converted since the cutoff date on land owned, leased, or managed by the organization	Deforestation-Free Operations, p.69	13.4.4
	13.4.5 Report the size in hectares, the location, and the type of natural ecosystems converted since the cut-off date by suppliers or in sourcing locations	Grievances, p.84	13.4.5
Topic 13.5 Soil health	13.5.1 Describe the soil management plan	Musim Mas Website—Positive Environmental Impacts	13.5.1
Smallholder engagement			
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability with Smallholders, p.38	
Landscapes			
GRI 3: Material Topics 2021	3-3 Management of material topics	Transforming Landscape, p.90	
Grievance resolution			
GRI 3: Material Topics 2021	3-3 Management of material topics	Grievances, p.84	

Occupational safety and health			
GRI 3: Material Topics 2021	3-3 Management of material topics	Safety and Health, p.36	13.19.1
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Musim Mas Website—Labour and Human Rights	13.19.2
	403-2 Hazard identification, risk assessment, and incident investigation	Musim Mas Website—Labour and Human Rights	13.19.3
	403-3 Occupational health services	Musim Mas Website—Labour and Human Rights	13.19.4
	403-4 Worker participation, consultation, and communication on occupational health and safety	Musim Mas Website—Labour and Human Rights	13.19.5
	403-5 Worker training on occupational health and safety	Musim Mas Website—Labour and Human Rights	13.19.6
	403-6 Promotion of worker health	Information unavailable	13.19.7
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Safety and Health, p.36 Musim Mas Website—Labour and Human Rights	13.19.8
	403-8 Workers covered by an occupational health and safety management system	Safety and Health, p.36 Information on non-employees and non-workers not available.	13.19.9
	403-9 Work-related injuries	Safety and Health, p.36	13.19.10
	403-10 Work-related ill health	Information unavailable	13.19.11
Sustainability certification and compliance			
GRI 3: Material Topics 2021	3-3 Management of material topics	Certification and Compliance, p.24	
Community rights and community relations			
GRI 3: Material Topics 2021	3-3 Management of material topics <i>Additional sector recommendations</i>	Community Development and Empowerment, p.48 Musim Mas Website—Labour and Human Rights	13.9.1
Topic 13.9 Food security	13.9.2 Report the total weight of food loss in metric tons and the food loss percentage, by the organization’s main products or product category, and describe the methodology used for this calculation	Information unavailable	13.9.2
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Sustainability with Smallholders, p.38 Community Development and Empowerment, p.48	13.12.2
	413-2 Operations with significant actual and potential negative impacts on local communities	Community Development and Empowerment, p.48	13.12.3

Topic 13.13 Land and resource rights	13.13.1 Commitments to respect land and natural resource rights	Community Development and Empowerment, p.48	13.13.1
	13.13.2 Locations of operations where land and natural resource rights may be affected	Information unavailable	13.13.2
	13.13.3 Size and location of operations where violations of land and natural resource rights occurred and the groups of rightsholders affected	There were no land rights incidents in 2024	13.13.3
Topic 13.14 Rights of indigenous peoples	13.14.1 Approach to engaging with Indigenous peoples	Community Development and Empowerment, p.48	13.14.1
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples <i>Additional sector recommendations</i>	There were no land rights incidents in 2024	13.14.2
Topic 13.14 Rights of indigenous peoples	13.14.3 List the locations of operations where Indigenous peoples are present or affected by activities	Community Development and Empowerment, p.48	13.14.3
	13.14.4 Report if the organization has been involved in the process of seeking FPIC	Community Development and Empowerment, p.48	13.14.4
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.38	13.22.1
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	About Musim Mas, p.14 Sustainability Performance Data: 2020–2024	13.22.2
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Sustainability With Smallholders, p.38 Community Development and Empowerment, p.48 Sustainability Performance Data: 2020–2024	13.22.3
	203-2 Significant indirect economic impacts	Sustainability With Smallholders, p.38 Community Development and Empowerment, p.48 Sustainability Performance Data: 2020–2024	13.22.4
Pesticide and chemical management			
GRI 3: Material Topics 2021	3-3 Management of material topics Additional sector recommendations	Pesticides and Fertilizers, p.71	13.6.1
Topic 13.6 Pesticides use	13.6.2 Volume and intensity of pesticide use by toxicity hazard levels	Sustainability Performance Data: 2020–2024	13.6.2

Product safety and quality			
GRI 3: Material Topics 2021	3-3 Management of material topics	Product Quality and Safety, p.87	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
Topic 13.10 Food safety	13.10.4 Percentage of production volume from sites certified to internationally recognized food safety standards	Information unavailable	13.10.4
		Not material to Musim Mas	
	13.10.5 Number and total volume of recalls issued for food safety reasons	Information unavailable	13.10.5
		Not material to Musim Mas	
Fire and haze prevention			
GRI 3: Material Topics 2021	3-3 Management of material topics	Monitoring and Managing Fires, p.70	
Children's rights			
GRI 3: Material Topics 2021	3-3 Management of material topics	Ensuring No Child or Forced Labour, p.34	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.34	13.17.2
Gender equality			
GRI 3: Material Topics 2021	3-3 Management of material topics	Workforce Diversity, p.32	13.15.1
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Workforce Diversity, p.32 Sustainability Performance Data: 2020–2024	13.15.2
	405-2 Ratio of basic salary and remuneration of women to men	Information unavailable	13.15.3
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Workforce Diversity, p.32 Reported for upstream operations, but Group-level data not available.	13.15.4
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.	13.15.5

Innovation and R&D			
GRI 3: Material Topics 2021	3-3 Management of material topics	R&D on new food products and applications, p.96	
Water management			
GRI 3: Material Topics 2021	3-3 Management of material topics	Water Management, p.72	13.7.1
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Water Management, p.72	13.7.2
	303-2 Management of water dischargereLATED impacts	Water Management, p.72	13.7.3
	303-3 Water withdrawal	Water Management, p.72	13.7.4
		Musim Mas does not provide the breakdown of the water withdrawal sources as it does not operate in water-stress area.	
	303-4 Water discharge	Water Management, p.72	13.7.5
		Musim Mas does not provide the breakdown of the water withdrawal sources as it does not operate in water-stress area.	
	303-5 Water consumption	Water Management, p.72	13.7.6
Waste management			
GRI 3: Material Topics 2021	3-3 Management of material topics	Waste Management, p.73	13.8.1
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Waste Management, p.73	13.8.2
	306-2 Management of significant waste-related impacts	Waste Management, p.73	13.8.3
	306-3 Waste generated	Waste Management, p.73 Sustainability Performance Data: 2020–2024	13.8.4
	306-4 Waste diverted from disposal	Waste Management, p.73	13.8.5
	306-5 Waste directed to disposal	Waste Management, p.73 Sustainability Performance Data: 2020–2024	13.8.6
		Data on hazardous waste at upstream operations and Group-level waste data not available.	

Employee development and talent retention			
GRI 3: Material Topics 2021	3-3 Management of material topics	Employee Development and Talent Retention, p.37	
	401-1 New employee hires and employee turnover	Sustainability Performance Data: 2020–2024	
GRI 401: Employment 2016	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Wages and Working Conditions, p.30	
	401-3 Parental leave	Information unavailable	
		Musim Mas provides parental leaves to the employees but does not keep track of the details	
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Information unavailable	
	404-2 Programs for upgrading employee skills and transition assistance programs	Employee Development and Talent Retention, p.37	
	404-3 Percentage of employees receiving regular performance and career development reviews	Information unavailable	
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		