

# SASB Disclosure Index



SUSTAINABILITY REPORT 2024





Musim Mas SR2024 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 2024 Sustainability Report has been prepared with reference to the SASB Standards for the Agricultural Products Industry. Our SASB Disclosure Index references our [2024 Sustainability Report](#) and the [Musim Mas Website](#).

Sustainability Disclosure Topics & Accounting Metrics

Topic	Code	Accounting Metric	Category	Unit of Measure	Location of Disclosure
Greenhouse Gas Emissions	FB-AG-110a.1	Gross global Scope 1 emissions	Quantitative	MT CO <sub>2</sub> e	GHG Emissions Overview, p.55 <a href="#">Sustainability Performance Data 2020–2024</a>
	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	Climate Resilience and Mitigation, p.59 Aligning with TCFD Recommendations, p.100
	FB-AG-110a.3	Fleet fuel consumed, percentage renewable	Quantitative	MT CO <sub>2</sub> 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.64 <a href="#">Sustainability Performance Data 2020–2024</a>
					Energy data only available for upstream operations
Water Management	FB-AG-140a.1	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	Quantitative	ML, %	Water Management, p.72 Musim Mas does not operate in water-stressed areas.
	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.72
					Water Management, p.72
	FB-AG-140a.3	Number of incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations	Quantitative	no.	There were no non-compliances associated with water-related permits, standards, or regulations in 2024.

Topic	Code	Accounting Metric	Category	Unit of Measure	Location of Disclosure
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	Safety and Health, p.36
					<a href="#">Sustainability Performance Data 2020–2024</a>
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	We do not report on near misses, or have accident reporting breakdown for seasonal/migrant employees
					Supply Chain Certification, p.25
					Supplier Performance on NDP Commitments, p.81
	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	Preventing Deforestation in Supply Chains, p.79
					Grievances, p.84
					We do not breakdown by major and minor non-conformances. 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	We do not breakdown by major and minor non-conformances. Critical grievances are addressed through our Grievance Procedure and Controlled Purchase Protocol
					Supplier Performance on NDP Commitments, p.81
					Supplier NDPE Engagement, p.78
					Addressing No Exploitation in Supply Chains, p.82

Topic	Code	Accounting Metric	Category	Unit of Measure	Location of Disclosure
GMO Management	FB-AG-430b.1	Discussion of strategies to manage the use of genetically modified organisms (GMOs)	Discussion and analysis	n/a	Product Quality and Safety, p.87
					All our palm oil products are GMO-free
Ingredient Sourcing	FB-AG-440a.1	Identification of principal crops and description of risks and opportunities presented by climate change	Discussion and analysis	n/a	Climate Resilience and Mitigation, p.59
					Aligning with TCFD Recommendations, p.100
	FB-AG-440a.2	Percentage of agricultural products sourced from regions with High or Extremely High Baseline Water Stress	Quantitative	% by cost	Based on the World Resources Institute's <a href="#">Aqueduct</a> tool, our upstream operations are not located in water-stressed areas. We do not have information for sourced supplier volumes.

Activity Metrics

Activity Metric	Code	Category	Unit of Measure	Source of Data/Information; Modifications; Reasons for Omission
Production by Principal Crop	FB-AG-000.A	Quantitative	MT	About Musim Mas, p.14 <a href="#">Sustainability Performance Data 2020–2024</a>
Number of Processing Facilities	FB-AG-000.B	Quantitative	no.	About Musim Mas, p.14
Total Land Area Under Active Production	FB-AG-000.C	Quantitative	ha	About Musim Mas, p.14 <a href="#">Sustainability Performance Data 2020–2024</a>
Cost of Agricultural Products Sourced Externally	FB-AG-000.D	Quantitative	Reporting currency	Due to commercial sensitivities, we do not disclose this data