



# ROOTED IN SUSTAINABILITY BUILT FOR RESILIENCE

MUSIM MAS SR2025 GRI CONTENT INDEX

# Musim Mas SR2025 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 2025 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 Sustainability Report 2025 and the [Musim Mas Website](#).

|                                |                                                                                                                      |
|--------------------------------|----------------------------------------------------------------------------------------------------------------------|
| Statement of Use               | Musim Mas Group has reported in accordance with the GRI Standards for the period 1 January 2025 to 31 December 2025. |
| GRI 1 Used                     | GRI 1: Foundation 2021                                                                                               |
| Applicable GRI Sector Standard | GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022                                                            |

| GRI Standard/Other Source                       | Disclosure                                                           | Location of Disclosure                                                                                                      | Standard Reference |
|-------------------------------------------------|----------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|--------------------|
| 1. The organization and its reporting practices |                                                                      |                                                                                                                             |                    |
| GRI 2: General Disclosures 2021                 | 2-1 Organisational details                                           | About Musim Mas, p.11                                                                                                       |                    |
|                                                 | 2-2 Entities included in the organization’s sustainability reporting | About This Report, p.3<br><a href="#">Musim Mas Website—Our Subsidiaries</a>                                                |                    |
|                                                 | 2-3 Reporting period, frequency and contact point                    | About This Report, p.3<br>Glossary, p.105<br>Contact, p.107                                                                 |                    |
|                                                 | 2-4 Restatements of information                                      | Available throughout, where relevant                                                                                        |                    |
|                                                 | 2-5 External assurance                                               | About This Report, p.3<br>Assurance Statement, p.85                                                                         |                    |
| 2. Activities and workers                       |                                                                      |                                                                                                                             |                    |
| GRI 2: General Disclosures 2021                 | 2-6 Activities, value chain and other business relationships         | About Musim Mas, p.11<br>Musim Mas Supply Chain Overview, p.61<br><a href="#">Sustainability Performance Data 2021–2025</a> |                    |
|                                                 | 2-7 Employees                                                        | Employee Overview, p.49<br><a href="#">Sustainability Performance Data 2021–2025</a>                                        |                    |
|                                                 | 2-8 Workers who are not employees                                    | Employee Overview, p.49                                                                                                     |                    |

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| GRI Standard/Other Source       | Disclosure                                                                       | Location of Disclosure                                                                                                                        | Standard Reference |
|---------------------------------|----------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| 3. Governance                   |                                                                                  |                                                                                                                                               |                    |
|                                 | 2-9 Governance structure and composition                                         | Corporate and Sustainability Governance, p.22<br><a href="#">Sustainability Governance Structure</a>                                          |                    |
|                                 | 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.22                                                                                                 |                    |
|                                 | 2-12 Role of the highest governance body in overseeing the management of impacts | Corporate and Sustainability Governance, p.22                                                                                                 |                    |
|                                 | 2-13 Delegation of responsibility for managing impacts                           | Corporate and Sustainability Governance, p.22                                                                                                 |                    |
|                                 | 2-14 Role of the highest governance body in sustainability reporting             | Materiality, p.20<br>Corporate and Sustainability Governance, p.22                                                                            |                    |
| GRI 2: General Disclosures 2021 |                                                                                  | 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.22                                                                                                 |                    |
|                                 | 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                                                       | Corporate and Sustainability Governance, p.22                                                                                                 |                    |
|                                 | 2-20 Process to determine remuneration                                           | Information unavailable                                                                                                                       |                    |
|                                 | 2-21 Annual total compensation ratio                                             | Information unavailable                                                                                                                       |                    |

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| GRI Standard/Other Source           | Disclosure                                              | Location of Disclosure                                                                                                                                                                                                                                         | Standard Reference |
|-------------------------------------|---------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| 4. Strategy, policies and practices |                                                         |                                                                                                                                                                                                                                                                |                    |
| GRI 2: General Disclosures 2021     | 2-22 Statement on sustainable development strategy      | Chairman Statement, p.8                                                                                                                                                                                                                                        |                    |
|                                     | 2-23 Policy commitments                                 | Approach to Sustainability, p.16<br><a href="#">Musim Mas Sustainability Policy</a><br><a href="#">Musim Mas Sustainable Coconut Sourcing Strategy</a>                                                                                                         |                    |
|                                     | 2-24 Embedding policy commitments                       | Targets and Progress, p.5<br>Approach to Sustainability, p.16<br>Corporate and Sustainability Governance, p.22<br>Human Rights Due Diligence at Musim Mas, p.47<br>Impact Area: Responsible Sourcing, p.60<br><a href="#">Musim Mas Sustainability Roadmap</a> |                    |
|                                     | 2-25 Processes to remediate negative impacts            | Grievance Mechanisms, p.23<br>Worker Access to Grievance Mechanism, p.54<br>Supplier Grievances, p.69<br><a href="#">Grievance Mechanism</a>                                                                                                                   |                    |
|                                     | 2-26 Mechanisms for seeking advice and raising concerns | Grievance Mechanisms, p.23<br>Worker Access to Grievance Mechanism, p.54<br>Supplier Grievances, p.69<br><a href="#">Grievance Mechanism</a>                                                                                                                   |                    |
|                                     | 2-27 Compliance with laws and regulations               | Certification, p.29<br><a href="#">Grievance Mechanism</a>                                                                                                                                                                                                     |                    |
|                                     | 2-28 Membership associations                            | Stakeholder Collaboration, p.24                                                                                                                                                                                                                                |                    |
| 5. Stakeholder engagement           |                                                         |                                                                                                                                                                                                                                                                |                    |
| GRI 2: General Disclosures 2021     | 2-29 Approach to stakeholder engagement                 | Materiality, p.20<br>Stakeholder Collaboration, p.24                                                                                                                                                                                                           |                    |
|                                     | 2-30 Collective bargaining agreements                   | Freedom of Association, p.53                                                                                                                                                                                                                                   |                    |
| Material Topics                     |                                                         |                                                                                                                                                                                                                                                                |                    |
| GRI 3: Material Topics 2021         | 3-1 Process to determine material topics                | Materiality, p.20                                                                                                                                                                                                                                              |                    |
|                                     | 3-2 List of material topics                             | Materiality, p.20                                                                                                                                                                                                                                              |                    |

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| GRI Standard/Other Source          | Disclosure                                                                            | Location of Disclosure                                                                       | Standard Reference |
|------------------------------------|---------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|--------------------|
| Climate risks and adaptation       |                                                                                       |                                                                                              |                    |
| GRI 3: Material Topics 2021        | 3-3 Management of material topics                                                     | Climate Action, p.31                                                                         | 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 Overview, p.36<br>Aligning with TCFD Recommendations, p.88 | 13.2.2             |
| GRI 302: Energy 2016               | 302-1 Energy consumption within the organization                                      | Energy Management, p.37<br><a href="#">Sustainability Performance Data 2021–2025</a>         |                    |
|                                    | 302-2 Energy consumption outside of the organization                                  | Information unavailable                                                                      |                    |
|                                    | 302-3 Energy intensity                                                                | Energy Management, p.37<br><a href="#">Sustainability Performance Data 2021–2025</a>         |                    |
|                                    | 302-4 Reduction of energy consumption                                                 | Energy Management, p.37                                                                      |                    |
|                                    | 302-5 Reductions in energy requirements of products and services                      | Information unavailable                                                                      |                    |
| GRI 305: Emissions 2016            | 305-1 Direct (Scope 1) GHG emissions<br>Additional sector disclosure                  | Group Emissions, p.32<br><a href="#">Sustainability Performance Data 2021–2025</a>           | 13.1.2             |
|                                    | 305-2 Energy indirect (Scope 2) GHG emissions                                         | Group Emissions, p.32<br><a href="#">Sustainability Performance Data 2021–2025</a>           | 13.1.3             |
|                                    | 305-3 Other indirect (Scope 3) GHG emissions<br>Additional sector disclosure          | Group Emissions, p.32<br><a href="#">Sustainability Performance Data 2021–2025</a>           | 13.1.4             |
|                                    | 305-4 GHG emissions intensity                                                         | <a href="#">Sustainability Performance Data 2021–2025</a>                                    | 13.1.5             |
|                                    | 305-5 Reduction of GHG emissions                                                      | Group Emissions, p.32                                                                        | 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             |

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| GRI Standard/Other Source                       | Disclosure                                                                                               | Location of Disclosure                                                                                                                                                 | Standard Reference |
|-------------------------------------------------|----------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| Supply chain engagement and transparency        |                                                                                                          |                                                                                                                                                                        |                    |
| GRI 3: Material Topics 2021                     | 3-3 Management of material topics<br>Additional sector recommendations                                   | Musim Mas Supply Chain Overview, p.61<br>Traceability, p.63                                                                                                            | 13.23.1            |
| GRI 204: Procurement Practices 2016             | 204-1 Proportion of spending on local suppliers                                                          | Musim Mas Supply Chain Overview, p.61                                                                                                                                  |                    |
| GRI 308: Supplier Environmental Assessment 2016 | 308-1 New suppliers that were screened using environmental criteria                                      | Assessing Supplier NDP Risk, p.64<br>Supplier NDPE Engagement, p.67                                                                                                    |                    |
|                                                 | 308-2 Negative environmental impacts in the supply chain and actions taken                               | Assessing Supplier NDP Risk, p.64<br>Supplier NDPE Engagement, p.67<br>Supplier Grievances, p.69                                                                       |                    |
| GRI 414: Supplier Social Assessment 2016        | 414-1 New suppliers that were screened using social criteria                                             | Supplier NDPE Engagement, p.67                                                                                                                                         |                    |
|                                                 | 414-2 Negative social impacts in the supply chain and actions taken                                      | Supplier NDPE Engagement, p.67<br>Supplier Grievances, p.69                                                                                                            |                    |
| Topic 13.23<br>Supply chain traceability        | 13.23.2 Describe the level of traceability in place for products sourced                                 | Traceability, p.63                                                                                                                                                     |                    |
|                                                 | 13.23.3 Report the percentage of sourced volume certified to internationally recognized standards        | Supplier Certification, p.68<br><a href="#">Sustainability Performance Data 2021–2025</a>                                                                              |                    |
|                                                 | 13.23.4 Describe improvement projects to get suppliers certified to internationally recognized standards | Supplier NDPE Engagement, p.67<br>Sustainability with Smallholders, p.72                                                                                               |                    |
| Human rights and labour rights                  |                                                                                                          |                                                                                                                                                                        |                    |
| GRI 3: Material Topics 2021                     | 3-3 Management of material topics                                                                        | Human Rights, p.47                                                                                                                                                     | 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.50<br><br>Information unavailable; however, all men and women are paid equally, irrespective of gender, across all employee categories |                    |

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| GRI Standard/Other Source                                      | Disclosure                                                                                                                                                                          | Location of Disclosure                                                                                                                                                      | Standard Reference |
|----------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| Human rights and labour rights                                 |                                                                                                                                                                                     |                                                                                                                                                                             |                    |
| GRI 202: Market Presence 2016                                  | 202-2 Proportion of senior management hired from the local community                                                                                                                | Not applicable as no local community members hold senior management positions                                                                                               |                    |
|                                                                | 402-1 Minimum notice periods regarding operational changes                                                                                                                          | Freedom of Association, p.53<br><br>In Indonesia, workers are informed when their collective work agreement is made publicly available four months in advance of any change |                    |
| GRI 402: Labor/Management Relations 2016                       |                                                                                                                                                                                     |                                                                                                                                                                             |                    |
| 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.53                                                                                                                                                | 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.53                                                                                                                                    | 13.16.2            |
| Topic 13.20<br>Employment practices                            | 13.20.1 Describe policies and practices regarding recruitment of workers                                                                                                            | Wages and Working Conditions, p.50<br>Ensuring No Child or Forced Labour, p.53                                                                                              |                    |
| Topic 13.21<br>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.50                                                                                                                                          |                    |
|                                                                | 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.53<br><br>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.50<br><br>Data on non-employees unavailable                                                                                                 |                    |

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| GRI Standard/Other Source                   | Disclosure                                                                     | Location of Disclosure                                               | Standard Reference |
|---------------------------------------------|--------------------------------------------------------------------------------|----------------------------------------------------------------------|--------------------|
| Stakeholder collaboration and reporting     |                                                                                |                                                                      |                    |
| GRI 3: Material Topics 2021                 | 3-3 Management of material topics                                              | Stakeholder Collaboration, p.24                                      |                    |
| Governance and business ethics              |                                                                                |                                                                      |                    |
| GRI 3: Material Topics 2021                 | 3-3 Management of material topics                                              | Business Ethics, p.23                                                | 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.23                                                | 13.26.3            |
|                                             | 205-3 Confirmed incidents of corruption and actions taken                      | Business Ethics, p.23                                                | 13.26.4            |
| Biodiversity, conservation, and restoration |                                                                                |                                                                      |                    |
| GRI 3: Material Topics 2021                 | 3-3 Management of material topics                                              | Conservation and Restoration, p.38                                   | 13.3.1             |
| GRI 101: Biodiversity 2024                  | 101-1 Policies to halt and reverse biodiversity loss                           | Conservation and Restoration, p.38                                   |                    |
|                                             | 101-2 Management of biodiversity impacts                                       | Conservation and Restoration, p.38<br>Deforestation Monitoring, p.64 |                    |
|                                             | 101-3 Access and benefit-sharing                                               | Information unavailable                                              |                    |
|                                             | 101-4 Identification of biodiversity impacts                                   | Assessing Supplier NDP Risk, p.64                                    |                    |
|                                             | 101-5 Locations with biodiversity impacts                                      | Information unavailable                                              |                    |
|                                             | 101-6 Direct drivers of biodiversity loss                                      | Conservation and Restoration, p.38<br>Water Management, p.44         |                    |
|                                             | 101-7 Changes to the states of biodiversity                                    | Information unavailable                                              |                    |
|                                             | 101-8 Ecosystem services                                                       | Information unavailable                                              |                    |

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| GRI Standard/Other Source                   | Disclosure                                                                                                                                                                                                                                                                                                  | Location of Disclosure                                              | Standard Reference |
|---------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|--------------------|
| Biodiversity, conservation, and restoration |                                                                                                                                                                                                                                                                                                             |                                                                     |                    |
| 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.38                                  | 13.3.4             |
|                                             | 304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations                                                                                                                                                                                            | <a href="#">Sustainability Performance Data 2021–2025</a>           | 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                                                                                                                                                   | Priority Landscapes, p.82                                           | 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                                                                                                                                                 | Conservation and Restoration, p.38                                  | 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. | Verified Deforestation-Free, p.66<br>Supplier NDPE Engagement, p.67 | 13.4.3             |

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| GRI Standard/Other Source                   | Disclosure                                                                                                                                                                 | Location of Disclosure                                           | Standard Reference |
|---------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|--------------------|
| Biodiversity, conservation, and restoration |                                                                                                                                                                            |                                                                  |                    |
| Topic 13.4 Natural ecosystem conversion     | 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 | Conservation and Restoration, p.38                               | 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                | Supplier Grievances, p.69                                        | 13.4.5             |
| Topic 13.5 Soil health                      | 13.5.1 Describe the soil management plan                                                                                                                                   | <a href="#">Musim Mas Website—Positive Environmental Impacts</a> | 13.5.1             |
| Smallholder engagement                      |                                                                                                                                                                            |                                                                  |                    |
| GRI 3: Material Topics 2021                 | 3-3 Management of material topics                                                                                                                                          | Sustainability with Smallholders, p.72                           |                    |
| Landscapes                                  |                                                                                                                                                                            |                                                                  |                    |
| GRI 3: Material Topics 2021                 | 3-3 Management of material topics                                                                                                                                          | Priority Landscapes, p.82                                        |                    |

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| GRI Standard/Other Source                    | Disclosure                                                                                                          | Location of Disclosure                                                               | Standard Reference |
|----------------------------------------------|---------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|--------------------|
| Occupational safety and health               |                                                                                                                     |                                                                                      |                    |
| GRI 3: Material Topics 2021                  | 3-3 Management of material topics                                                                                   | Safety and Health, p.54                                                              | 13.19.1            |
|                                              | 403-1 Occupational health and safety management system                                                              | Safety and Health, p.54<br><a href="#">Musim Mas Website—Labour and Human Rights</a> | 13.19.2            |
|                                              | 403-2 Hazard identification, risk assessment, and incident investigation                                            | <a href="#">Musim Mas Website—Labour and Human Rights</a>                            | 13.19.3            |
|                                              | 403-3 Occupational health services                                                                                  | <a href="#">Musim Mas Website—Labour and Human Rights</a>                            | 13.19.4            |
|                                              | 403-4 Worker participation, consultation, and communication on occupational health and safety                       | <a href="#">Musim Mas Website—Labour and Human Rights</a>                            | 13.19.5            |
| GRI 403: Occupational Health and Safety 2018 | 403-5 Worker training on occupational health and safety                                                             | <a href="#">Musim Mas Website—Labour and Human Rights</a>                            | 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.54<br><a href="#">Musim Mas Website—Labour and Human Rights</a> | 13.19.8            |
|                                              | 403-8 Workers covered by an occupational health and safety management system                                        | Safety and Health, p.54                                                              | 13.19.9            |
|                                              |                                                                                                                     | Information on non-employees and non-workers unavailable                             |                    |
|                                              | 403-9 Work-related injuries                                                                                         | Safety and Health, p.54                                                              | 13.19.10           |
|                                              | 403-10 Work-related ill health                                                                                      | Information unavailable                                                              | 13.19.11           |

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| GRI Standard/Other Source                   | Disclosure                                                                                                       | Location of Disclosure                                                                                                                       | Standard Reference |
|---------------------------------------------|------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| Sustainability certification and compliance |                                                                                                                  |                                                                                                                                              |                    |
| GRI 3: Material Topics 2021                 | 3-3 Management of material topics                                                                                | Certification, p.29                                                                                                                          |                    |
| Community rights and community relations    |                                                                                                                  |                                                                                                                                              |                    |
| GRI 3: Material Topics 2021                 | 3-3 Management of material topics<br>Additional sector recommendations                                           | Community Development and Empowerment, p.56<br><a href="#">Musim Mas Website—Labour and Human Rights</a>                                     | 13.9.1             |
| GRI 201: Economic Performance 2016          | 201-1 Direct economic value generated and distributed                                                            | About Musim Mas, p.11<br><a href="#">Sustainability Performance Data 2021–2025</a>                                                           | 13.22.2            |
| GRI 203: Indirect Economic Impacts 2016     | 203-1 Infrastructure investments and services supported                                                          | Corporate Social Responsibility, p.57<br>Sustainability with Smallholders, p.72<br><a href="#">Sustainability Performance Data 2021–2025</a> | 13.22.3            |
|                                             | 203-2 Significant indirect economic impacts                                                                      | Corporate Social Responsibility, p.57<br>Sustainability with Smallholders, p.72<br><a href="#">Sustainability Performance Data 2021–2025</a> | 13.22.4            |
| GRI 411: Rights of Indigenous Peoples 2016  | 411-1 Incidents of violations involving rights of indigenous peoples<br><i>Additional sector recommendations</i> | Upholding Land and Community Rights, p.56                                                                                                    | 13.14.2            |
| GRI 413: Local Communities 2016             | 413-1 Operations with local community engagement, impact assessments, and development programs                   | Community Development and Empowerment, p.56<br>Sustainability with Smallholders, p.72                                                        | 13.12.2            |
|                                             | 413-2 Operations with significant actual and potential negative impacts on local communities                     | Community Development and Empowerment, p.56                                                                                                  | 13.12.3            |

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| GRI Standard/Other Source                | Disclosure                                                                                                                                                                                                                                                                                                         | Location of Disclosure                      | Standard Reference |
|------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|--------------------|
| Community rights and community relations |                                                                                                                                                                                                                                                                                                                    |                                             |                    |
| Topic 13.13 Land and resource rights     | 13.13.1 Commitments to respect land and natural resource rights                                                                                                                                                                                                                                                    | Upholding Land and Community Rights, p.56   | 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                                                                                                                                                                     | Upholding Land and Community Rights, p.56   | 13.13.3            |
| Topic 13.14 Rights of indigenous peoples | 13.14.1 Approach to engaging with Indigenous peoples                                                                                                                                                                                                                                                               | Community Development and Empowerment, p.56 | 13.14.1            |
|                                          | 13.14.3 List the locations of operations where Indigenous peoples are present or affected by activities                                                                                                                                                                                                            | Information unavailable                     | 13.14.3            |
|                                          | 13.14.4 Report if the organization has been involved in the process of seeking FPIC                                                                                                                                                                                                                                | Upholding Land and Community Rights, p.56   | 13.14.4            |
| 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             |
| 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.72      | 13.22.1            |

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| GRI Standard/Other Source                | Disclosure                                                                                                       | Location of Disclosure                   | Standard Reference |
|------------------------------------------|------------------------------------------------------------------------------------------------------------------|------------------------------------------|--------------------|
| Pesticide and chemical management        |                                                                                                                  |                                          |                    |
| GRI 3: Material Topics 2021              | 3-3 Management of material topics<br><i>Additional sector recommendations</i>                                    | Pesticides and Fertilizers, p.43         | 13.6.1             |
| Topic 13.6 Pesticides use                | 13.6.2 Volume and intensity of pesticide use by toxicity hazard levels                                           | Information unavailable                  | 13.6.2             |
| Product safety and quality               |                                                                                                                  |                                          |                    |
| GRI 3: Material Topics 2021              | 3-3 Management of material topics                                                                                | Product Quality and Safety, p.30         | 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 | Product Quality and Safety, p.30         | 13.10.4            |
|                                          | 13.10.5 Number and total volume of recalls issued for food safety reasons                                        | Product Quality and Safety, p.30         | 13.10.5            |
| Fire and haze prevention                 |                                                                                                                  |                                          |                    |
| GRI 3: Material Topics 2021              | 3-3 Management of material topics                                                                                | Monitoring and Managing Fires, p.42      |                    |
| Children’s rights                        |                                                                                                                  |                                          |                    |
| GRI 3: Material Topics 2021              | 3-3 Management of material topics                                                                                | Ensuring No Child or Forced Labour, p.53 | 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.53 | 13.17.2            |

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| GRI Standard/Other Source                            | Disclosure                                                                                                           | Location of Disclosure                                                                                                                                                                                      | Standard Reference                            |
|------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|
| Gender equality                                      |                                                                                                                      |                                                                                                                                                                                                             |                                               |
| GRI 3: Material Topics 2021                          | 3-3 Management of material topics                                                                                    | Workforce Diversity, p.51                                                                                                                                                                                   | 13.15.1                                       |
|                                                      | 405-1 Diversity of governance bodies and employees                                                                   | Workforce Diversity, p.51<br><a href="#">Sustainability Performance Data 2021–2025</a>                                                                                                                      | 13.15.2                                       |
|                                                      | GRI 405: Diversity and Equal Opportunity 2016                                                                        | 405-2 Ratio of basic salary and remuneration of women to men                                                                                                                                                | Wages and Working Conditions, p.50<br>13.15.3 |
| GRI 406: Non-discrimination 2016                     | 406-1 Incidents of discrimination and corrective actions taken                                                       | All upstream employees receive equal entry-level wages regardless of age, gender, or nationality<br>Workforce Diversity, p.51                                                                               | 13.15.4                                       |
|                                                      | 13.15.5 Differences in employment terms and approach to compensation based on workers’ nationality or migrant status | Reported for upstream operations, but Group-level data unavailable<br>All upstream employees are Indonesian and therefore, there are no differences to employment term or compensation based on nationality | 13.15.5                                       |
| Topic 13.15 Non-discrimination and equal opportunity |                                                                                                                      |                                                                                                                                                                                                             |                                               |
| Innovation and R&D                                   |                                                                                                                      |                                                                                                                                                                                                             |                                               |
| GRI 3: Material Topics 2021                          | 3-3 Management of material topics                                                                                    | R&D, p.15                                                                                                                                                                                                   |                                               |
| Water management                                     |                                                                                                                      |                                                                                                                                                                                                             |                                               |
| GRI 3: Material Topics 2021                          | 3-3 Management of material topics                                                                                    | Water Management, p.44                                                                                                                                                                                      | 13.7.1                                        |
| GRI 303: Water and Effluents 2018                    | 303-1 Interactions with water as a shared resource                                                                   | Water Management, p.44                                                                                                                                                                                      | 13.7.2                                        |
|                                                      | 303-2 Management of water discharge related impacts                                                                  | Water Management, p.44                                                                                                                                                                                      | 13.7.3                                        |

# Musim Mas SR2025 GRI Content Index

| GRI Standard/Other Source         | Disclosure                                                                                         | Location of Disclosure                                                                                                                                                                                       | Standard Reference |
|-----------------------------------|----------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| Water management                  |                                                                                                    |                                                                                                                                                                                                              |                    |
| GRI 303: Water and Effluents 2018 | 303-3 Water withdrawal                                                                             | Water Management, p.44<br><a href="#">Sustainability Performance Data 2021–2025</a>                                                                                                                          | 13.7.4             |
|                                   | 303-4 Water discharge                                                                              | Musim Mas does not provide the breakdown of the water withdrawal sources as it does not operate in water-stress area<br>Water Management, p.44<br><a href="#">Sustainability Performance Data 2021–2025</a>  | 13.7.5             |
|                                   | 303-5 Water consumption                                                                            | Musim Mas does not provide the breakdown of the water withdrawal sources as it does not operate in water-stress area.<br>Water Management, p.44<br><a href="#">Sustainability Performance Data 2021–2025</a> | 13.7.6             |
| Data integrity and privacy        |                                                                                                    |                                                                                                                                                                                                              |                    |
| GRI 3: Material Topics 2021       | 3-3 Management of material topics                                                                  | Data Privacy and Information Security, p.24                                                                                                                                                                  |                    |
| GRI 418: Customer Privacy 2016    | 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data | Information unavailable                                                                                                                                                                                      |                    |

# Musim Mas SR2025 GRI Content Index

| GRI Standard/Other Source                 | Disclosure                                                                                              | Location of Disclosure                                                                                                    | Standard Reference |
|-------------------------------------------|---------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|--------------------|
| Waste management                          |                                                                                                         |                                                                                                                           |                    |
| GRI 3: Material Topics 2021               | 3-3 Management of material topics                                                                       | Waste Management, p.46                                                                                                    | 13.8.1             |
|                                           | 306-1 Waste generation and significant waste-related impacts                                            | Waste Management, p.46                                                                                                    | 13.8.2             |
|                                           | 306-2 Management of significant waste-related impacts                                                   | Water Management, p.44                                                                                                    | 13.8.3             |
| GRI 306: Waste 2020                       | 306-3 Waste generated                                                                                   | Information unavailable                                                                                                   | 13.8.4             |
|                                           | 306-4 Waste diverted from disposal                                                                      | Waste Management, p.46<br><a href="#">Sustainability Performance Data 2021-2025</a>                                       | 13.8.5             |
|                                           | 306-5 Waste directed to disposal                                                                        | Information 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.56                                                                           |                    |
|                                           | 401-1 New employee hires and employee turnover                                                          | <a href="#">Sustainability Performance Data 2021-2025</a>                                                                 |                    |
|                                           | 401-2 Benefits provided to full-time employees that are not provided to temporary or parttime employees | Wages and Working Conditions, p.50                                                                                        |                    |
| GRI 401: Employment 2016                  | 401-3 Parental leave                                                                                    | Information unavailable<br><br>Musim Mas provides parental leaves to the employees but does not keep track of the details |                    |

# Musim Mas SR2025 GRI Content Index

| GRI Standard/Other Source                                                                 | Disclosure                                                                                 | Location of Disclosure                                 | Standard Reference |
|-------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|--------------------------------------------------------|--------------------|
| Employee development and talent retention                                                 |                                                                                            |                                                        |                    |
| 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.56        |                    |
|                                                                                           | 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<br>13.24 Public policy<br>13.25 Anti-competitive behavior |                                                                                            | These topics are not material to Musim Mas’ operations |                    |