

GRI Content Index

This report has been prepared in accordance with the Global Reporting Initiative (GRI) Standards - Core Option. The GRI Standards set out the principles and disclosures that organisations can use to report their economic, environmental, and social performance and impacts. Our GRI content index specifies each of the GRI Standards disclosures included in our [Sustainability Report 2019](#), [Annual Report 2019](#) and [corporate website](#).

GENERAL STANDARD DISCLOSURES

GRI STANDARD	GRI DISCLOSURE NUMBER	GRI DISCLOSURE TITLE	DATA/INFORMATION SOURCE; REASONS FOR OMISSION
General Disclosures			
GRI 102: General Disclosures 2016	Organisational Profile		
	102-1	Name of the organisation	Golden Agri-Resources
	102-2	Activities, brands, products, and services	SR 2019: p.9-10, 33 AR 2019: p.5 Our Products
	102-3	Location of headquarters	Singapore
	102-4	Location of operations	AR 2019: p1
	102-5	Ownership and legal form	SR 2019: p.9
	102-6	Markets served	AR 2019: p.1
	102-7	Scale of the organisation	SR 2019: p.10-11
	102-8	Information on employees and other workers	SR 2019: p.11, 42
	102-9	Supply chain	SR 2019: p.26, 28
	102-10	Significant changes to the organisation and its supply chain	There were no significant changes to GAR and its supply chain in 2019
	102-11	Precautionary Principle or approach	SR 2019: p.14
	102-12	External initiatives	SR 2019: p.14
	102-13	Membership of associations	SR 2019: p.34-35
	Strategy		
102-14	Statement from senior decision-maker	SR 2019: p.2	
102-15	Key impacts, risks and opportunities	SR 2019: p.23-24 AR 2019: p.51-53 Material Issues	

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GRI STANDARD	GRI DISCLOSURE NUMBER	GRI DISCLOSURE TITLE	DATA/INFORMATION SOURCE; REASONS FOR OMISSION
Ethics and Integrity			
	102-16	Values, principles, standards, and norms of behaviour	SR 2019: p.18 AR 2019: p.2
	102-17	Mechanisms for advice and concerns about ethics	SR 2019: p.18 AR 2019: p.42
Governance			
	102-18	Governance structure	SR 2019: p.17
	102-19	Delegating authority	SR 2019: p.17
	102-20	Executive-level responsibility for economic, environmental, and social topics	SR 2019: p.17
	102-21	Consulting stakeholders on economic, environmental, and social topics	SR 2019: p.17, 26
	102-22	Composition of the highest governance body and its committees	SR 2019: p.17 AR 2019: p.10-13 Board of Directors
	102-23	Chair of the highest governance body	SR 2019: p.17 AR 2019: p.30
	102-24	Nominating and selecting the highest governance body	AR 2019: p.30
	102-26	Role of highest governance body in setting purpose, values, and strategy	SR 2019: p.17
	102-28	Evaluating the highest governance body's performance	AR 2019: p.34-35
	102-29	Identifying and managing economic, environmental, and social impacts	SR 2019: p.21-24 Material Issues
	102-35	Remuneration policies	AR 2019: p.35-38
	102-36	Process for determining remuneration	AR 2019: p.35-38
	102-37	Stakeholders' involvement in remuneration	AR 2019: p.35-38

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GRI STANDARD	GRI DISCLOSURE NUMBER	GRI DISCLOSURE TITLE	DATA/INFORMATION SOURCE; REASONS FOR OMISSION
Stakeholder Engagement			
	102-40	List of stakeholder groups engaged	SR 2019: p.25
	102-41	Collective bargaining agreements	SR 2019: p.40
	102-42	Identifying and selecting stakeholders	SR 2019: p.25
	102-43	Approach to stakeholder engagement	SR 2019: p.25
	102-44	Key topics and concerns raised	SR 2019: p.25
Reporting Practice			
	102-45	Entities included in the consolidated financial statements	AR 2019: p.186-187
	102-46	Defining report content and topic Boundaries	SR 2019: p.21-24 Material Issues
	102-47	List of material topics	SR 2019: p.21-24 Material Issues
	102-48	Restatements of information	2018 Direct (Scope 1) GHG emissions and 2017 and 2018 LTIFR figures were restated in SR 2019: p.59 and p.43.
	102-49	Changes in reporting	There were no significant changes from previous reporting periods in the list of material topics and topic boundaries in 2018.
	102-50	Reporting period	SR 2019: p.1 1 st January to 31 st December 2019
	102-51	Date of most recent report	2018
	102-52	Reporting cycle	Annually
	102-53	Contact point for questions regarding the report	Back Cover
	102-54	Claims of reporting in accordance with the GRI Standards	SR 2019: p.1
	102-55	GRI content index	SR 2019: p.1
	102-56	External assurance	SR 2019: p.1

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GRI STANDARD	GRI DISCLOSURE NUMBER	GRI DISCLOSURE TITLE	DATA/INFORMATION SOURCE; REASONS FOR OMISSION
Material Issues			
Our Approach			
Corporate Governance, Ethics and Integrity			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	SR 2019: p.23 Material Issues
	103-2	The management approach and its components	SR 2019: p.14, 17, 18 Upholding the Highest Governance Standards
	103-3	Evaluation of the management approach	SR 2019: p.4, 18, 20
GRI 205: Anti-Corruption 2016	205-3	Confirmed incidents of corruption and actions taken	SR 2019: p.18 AR 2019: p.63
GRI 307: Environmental Compliance 2016	307-1	Non-compliance with environmental laws and regulations	SR 2019: p.57
GRI 415: Public Policy 2016	415-1	Political contributions	SR 2019: p.18
Our Supply Chain			
Supplier Inclusiveness and Smallholder Livelihoods			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	SR 2019: p.23 Material Issues
	103-2	The management approach and its components	SR 2019: p.31
	103-3	Evaluation of the management approach	SR 2019: p.31
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	SR 2019: p.28

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GRI STANDARD	GRI DISCLOSURE NUMBER	GRI DISCLOSURE TITLE	DATA/INFORMATION SOURCE; REASONS FOR OMISSION
Our Supply Chain			
Traceability and Supply Chain Transformation			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	SR 2019: p.23 Material Issues
	103-2	The management approach and its components	SR 2019: p.28
	103-3	Evaluation of the management approach	SR 2019: p.28
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	SR 2019: p.29
	308-2	Negative environmental impacts in the supply chain and actions taken	SR 2019: p.29-31
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	SR 2019: p.29
	414-2	Negative social impacts in the supply chain and actions taken	SR 2019: p.29-31
Consumers			
Product Quality and Safety			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	SR 2019: p.24 Material Issues
	103-2	The management approach and its components	SR 2019: p.36
	103-3	Evaluation of the management approach	SR 2019: p.36
GRI 416: Customer Health and Safety	416-1	Assessment of the health and safety impacts of product and service categories	SR 2019: p.36

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GRI STANDARD	GRI DISCLOSURE NUMBER	GRI DISCLOSURE TITLE	DATA/INFORMATION SOURCE; REASONS FOR OMISSION
Our People			
Labour Relations and Human Rights			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	SR 2019: p.23 Material Issues
	103-2	The management approach and its components	SR 2019: p.38
	103-3	Evaluation of the management approach	SR 2019: p.38
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	SR 2019: p.18, 39
GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labour	SR 2019: p.32, 39
GRI 409: Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	SR 2019: p.32, 38
GRI 410: Security Practices 2016	410-1	Security personnel trained in human rights policies or procedures	SR 2019: p.41
GRI 412: Human Rights Assessment 2016	412-1	Operations that have been subject to human rights reviews or impact assessments	SR 2019: p.32
Occupational Health & Safety and Employee Wellbeing			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	SR 2019: p.23 Material Issues
	103-2	The management approach and its components	SR 2019: p.40-41
	103-3	Evaluation of the management approach	SR 2019: p.40-41

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Our People			
Occupational Health & Safety and Employee Wellbeing			
GRI 403:Occupational Health and Safety 2018	403-1	Occupational health and safety management system	SR 2019: p.40
	403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	SR 2019: p.40
	403-3	Occupational health services	SR 2019: p.41
	403-4	Worker participation, consultation, and communication on occupational health and safety	SR 2019: p.40
	403-5	Worker training on occupational health and safety	SR 2019: p.40
	403-6	Promotion of worker health	SR 2019: p.41
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SR 2019: p.40
	403-9	Work-related injuries	SR 2019: p.40-41
	Talent Retention, Development and Training		
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	SR 2019: p.24 Material Issues
	103-2	The management approach and its components	SR 2019: p.39
	103-3	Evaluation of the management approach	SR 2019: p.39
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	SR 2019: p.42
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	SR 2019: p.38

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GRI STANDARD	GRI DISCLOSURE NUMBER	GRI DISCLOSURE TITLE	DATA/INFORMATION SOURCE; REASONS FOR OMISSION
Our People			
Talent Retention, Development and Training			
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	SR 2019: p.43
	404-2	Programs for upgrading employee skills and transition assistance programs	SR 2019: p.39
	404-3	Percentage of employees receiving regular performance and career development review	SR 2019: p.39
Women, Diversity and Inclusion			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	SR 2019: p.24 Material Issues
	103-2	The management approach and its components	SR 2019: p.39
	103-3	Evaluation of the management approach	SR 2019: p.39
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	SR 2019: p.39
Community Relations			
Community Relations and Empowerment			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	SR 2019: p.24 Material Issues
	103-2	The management approach and its components	SR 2019: p.46 Investing in Communities
	103-3	Evaluation of the management approach	SR 2019: p.46
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	SR 2019: p.44

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GRI STANDARD	GRI DISCLOSURE NUMBER	GRI DISCLOSURE TITLE	DATA/INFORMATION SOURCE; REASONS FOR OMISSION
Community Relations			
Rights of Communities and Indigenous People			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	SR 2019: p.23 Material Issues
	103-2	The management approach and its components	SR 2019: p.45 Grievance Handling
	103-3	Evaluation of the management approach	SR 2019: p.45
GRI 411: Rights of Indigenous Peoples 2016	411-1	Incidents of violations involving rights of indigenous peoples	SR 2019: p.45
Environmental Management			
Biodiversity and High Conservation Value (HCV) Areas			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	SR 2019: p.23 Material Issues
	103-2	The management approach and its components	SR 2019: p.51, 53 Forest Conservation
	103-3	Evaluation of the management approach	SR 2019: p.51, 53
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	SR 2019: p.51
	304-2	Significant impacts of activities, products, and services on biodiversity	SR 2019: p.51
	304-3	Habitats protected or restored	SR 2019: p.52
	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	SR 2019: p.53 Threatened Species List

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Environmental Management			
Climate Change Adaptation			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	SR 2019: p.24 Material Issues
	103-2	The management approach and its components	SR 2019: p.6, 8, 57 Fire Management
	103-3	Evaluation of the management approach	SR 2019: p.57
Fire and Haze			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	SR 2019: p.23 Material Issues
	103-2	The management approach and its components	SR 2019: p.54
	103-3	Evaluation of the management approach	SR 2019: p.54
Greenhouse Gas Emissions			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	SR 2019: p.23 Material Issues
	103-2	The management approach and its components	SR 2019: p.8, 54-55, 59
	103-3	Evaluation of the management approach	SR 2019: p.54-55, 59
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	SR 2019: p.59
	305-4	GHG emissions intensity	SR 2019: p.59
	305-5	Reduction of GHG emissions	SR 2019: p.59

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Environmental Management			
High Carbon Stock (HCS) Forests and Peat Lands			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	SR 2019: p.23 Material Issues
	103-2	The management approach and its components	SR 2019: p.51 Forest Conservation
	103-3	Evaluation of the management approach	SR 2019: p.4, 20, 51
Use of Fertilisers, Pesticides and Chemicals			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	SR 2019: p.24 Material Issues
	103-2	The management approach and its components	SR 2019: p.56-57
	103-3	Evaluation of the management approach	SR 2019: p.56-57
Waste			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	SR 2019: p.24 Material Issues
	103-2	The management approach and its components	SR 2019: p.55
	103-3	Evaluation of the management approach	SR 2019: p.55
GRI 306: Effluents and Waste 2016	306-2	Waste by type and disposal method	SR 2019: p.60

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Environmental Management			
Water			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	SR 2019: p.24 Material Issues
	103-2	The management approach and its components	SR 2019: p.56
	103-3	Evaluation of the management approach	SR 2019: p.56
GRI 303: Water and Effluents 2018	303-5	Water consumption	SR 2019: p.60
Yield Improvement			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	SR 2019: p.24 Material Issues
	103-2	The management approach and its components	SR 2019: p.57 Research and Development
	103-3	Evaluation of the management approach	SR 2019: p.57