

SASB Disclosure Index

Our [Sustainability Report 2019](#) marks the first time Golden Agri-Resources reports against the Sustainable Accounting Standards Board (SASB) framework. The SASB is an independent standards-setting organisation that promotes disclosure of material sustainability information to meet investor needs. This table references the Standard for the Agricultural Production sector as defined by SASB's Sustainable Industry Classification System™ (SICS™) and identifies where GAR addresses each topic.

SUSTAINABILITY DISCLOSURE TOPICS & ACCOUNTING METRICS

TOPIC	CODE	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	DATA/INFORMATION SOURCE; REASONS FOR OMISSION
Greenhouse Gas Emissions	FB-AG-110a.1	Gross global Scope 1 emissions	Quantitative	Metric tons (t)CO ₂ -e	SR 2019: p.59
	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	SR 2019: p.54-55 We report on our Scope 1 emissions and key initiatives to reduce our Scope 1 emissions but do not currently report against emission reduction targets
	FB-AG-110a.3	Fleet fuel consumed, percentage renewable	Quantitative	Gigajoules (GJ), Percentage (%)	We do not currently report on fleet fuel consumed and percentage renewable energy
Energy Management	FB-AG-130a.1	(1) Operational energy consumed, (2) percentage grid electricity, (3) percentage renewable	Quantitative	Gigajoules (GJ), Percentage (%)	We do not currently report on energy consumed and on the breakdown of our sources of electricity Our methane capture facilities capture methane gas that we use as an alternative energy source
Water Management	FB-AG-140a.1	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	Quantitative	Thousand cubic meters (m ³), Percentage (%)	SR 2019: p.60 Our CDP Water Security Questionnaire
	FB-AG-140a.2	Description of water management risks and discussion of strategies and practices to mitigate those risks	Discussion and Analysis	n/a	SR 2019: p.56
	FB-AG-140a.3	Number of incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations	Quantitative	Number	We were not subjected to any fines, enforcement orders, and/or other penalties for water-related regulatory violations Our CDP Water Security Questionnaire

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TOPIC	CODE	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	DATA/INFORMATION SOURCE; REASONS FOR OMISSION
Food Safety	FB-AG-250a.1	Global Food Safety Initiative (GFSI) audit (1) non-conformance rate and (2) associated corrective action rate for (a) major and (b) minor non-conformances	Quantitative	Rate	Three plants have FSSC 22000 food safety certification. There were no non-conformances
	FB-AG-250a.2	Percentage of agricultural products sourced from suppliers certified to a Global Food Safety Initiative (GFSI) recognised food safety certification program	Quantitative	Percentage (%) by cost	GAR does not track the percentage of agricultural products sourced from suppliers certified to a Global Food Safety Initiative (GFI) recognised food safety certification program
	FB-AG-250a.3	(1) Number of recalls issued and (2) total amount of food product recalled	Quantitative	Number, Metric tons (t)	There were no food product recalls issues
Workforce Health & 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	SR 2019: p.43 We do not currently report on near miss frequency rate
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	Percentage (%) by cost	SR 2019: p.34-36
	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 nonconformances	Quantitative	Rate	SR 2019: p.29 All new and existing suppliers are screened in line with our commitments in our social and environmental policy GAR Sustainability Dashboard
	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	SR 2019: p.28 GAR Sustainability Dashboard

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TOPIC	CODE	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	DATA/INFORMATION SOURCE; REASONS FOR OMISSION
GMO Management	FB-AG-430b.1	Discussion of strategies to manage the use of genetically modified organisms (GMOs)	Discussion and Analysis	n/a	All our palm oil products are non-GMO, including our seeds, clonal stocks and hybrids under R&D.
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	Our CDP Climate Change Questionnaire 2019
	FB-AG-440a.2	Percentage of agricultural products sourced from regions with High or Extremely High Baseline Water Stress	Quantitative	Percentage (%) by cost	Not applicable. Oil palm trees are not planted in any water-scarce or stressed areas and our plantations are all rainfed and not irrigated. We also assess water risks prior to any new development Our CDP Water Security Questionnaire

ACTIVITY METRICS

ACTIVITY METRIC	CODE	CATEGORY	UNIT OF MEASURE	DATA/INFORMATION SOURCE; ADDITIONAL COMMENTS
Production by principal crop¹	FB-AG-000.A	Quantitative	Metric tons (t)	2.31 million tonnes CPO & 607,000 tonnes PK
Number of processing facilities²	FB-AG-000.B	Quantitative	Number	6 refineries; 1 bulking station; 46 mills
Total land area under active production	FB-AG-000.C	Quantitative	Hectares	499,012 ha (as of March 2020)
Cost of agricultural products sourced externally³	FB-AG-000.D	Quantitative	Reporting currency	USD 2.39 billion

¹ Note to **FB-AG-000.A** – Principal crops are those crops that accounted for 10 percent or more of consolidated revenue in any of the last three fiscal years.

² Note to **FB-AG-000.B** – Processing facilities include those facilities that are involved in the manufacturing, processing, packing, or holding of agricultural products and exclude administrative offices.

³ Note to **FB-AG-000.C** – Agricultural products are defined as food, feed, and biofuel ingredients that are sourced for use in the entity's operations. The scope of agricultural products sourced externally excludes agricultural products grown on land that is owned or operated by the entity.