



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 [2020 Sustainability Report](#), [2020 Annual Report](#) 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 2020: p. 09, 32 AR 2020: p. 2-3, 15-23 Our Products
	102-3	Location of headquarters	Singapore
	102-4	Location of operations	SR 2020: p. 11 AR 2020: p. 3
	102-5	Ownership and legal form	SR 2020: p. 09
	102-6	Markets served	SR 2020: p. 10 AR 2020: p. 3
	102-7	Scale of the organisation	SR 2020: p. 10-12
	102-8	Information on employees and other workers	SR 2020: p. 11, 62
	102-9	Supply chain	SR 2020: p. 25-27
	102-10	Significant changes to the organisation and its supply chain	There were no significant changes to GAR and its supply chain in 2020.
	102-11	Precautionary Principle or approach	SR 2020: p. 14
	102-12	External initiatives	SR 2020: p. 66, 20
	102-13	Membership of associations	SR 2020: p. 20, 33-34
	Strategy		
102-14	Statement from senior decision-maker	SR 2020: p. 02-03	
102-15	Key impacts, risks and opportunities	SR 2020: p. 21-23 Material Issues	



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GRI Standard	GRI Disclosure Number	GRI Disclosure Title	Data/Information Source; Reasons for omission
General Disclosures			
GRI 102: General Disclosures 2016	Ethics and Integrity		
	102-16	Values, principles, standards, and norms of behaviour	SR 2020: p. 17-18 AR 2020: p. 1
	102-17	Mechanisms for advice and concerns about ethics	SR 2020: p. 17-19 AR 2020: p. 51
	Governance		
	102-18	Governance structure	SR 2020: p. 17
	102-19	Delegating authority	SR 2020: p. 17
	102-20	Executive-level responsibility for economic, environmental, and social topics	SR 2020: p. 17
	102-21	Consulting stakeholders on economic, environmental, and social topics	SR 2020: p. 17, 24
	102-22	Composition of the highest governance body and its committees	SR 2020: p. 17 AR 2020: p. 10-14 Board of Directors
	102-23	Chair of the highest governance body	SR 2020: p. 17 AR 2020: p. 10
	102-24	Nominating and selecting the highest governance body	AR 2020: p. 37
	102-26	Role of highest governance body in setting purpose, values, and strategy	SR 2020: p. 17
	102-28	Evaluating the highest governance body's performance	AR 2020: p. 40
	102-29	Identifying and managing economic, environmental, and social impacts	SR 2020: p. 21-23 Material Issues
	102-35	Remuneration policies	AR 2020: p. 41-43
	102-36	Process for determining remuneration	AR 2020: p. 41-43
	102-37	Stakeholders' involvement in remuneration	AR 2020: p. 41-43



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GRI Standard	GRI Disclosure Number	GRI Disclosure Title	Data/Information Source; Reasons for omission
General Disclosures			
GRI 102: General Disclosures 2016	Stakeholder Engagement		
	102-40	List of stakeholder groups engaged	SR 2020: p. 24
	102-41	Collective bargaining agreements	SR 2020: p. 61
	102-42	Identifying and selecting stakeholders	SR 2020: p. 24
	102-43	Approach to stakeholder engagement	SR 2020: p. 24
	102-44	Key topics and concerns raised	SR 2020: p. 24
	Reporting Practice		
	102-45	Entities included in the consolidated financial statements	AR 2020: p. 198-200
	102-46	Defining report content and topic Boundaries	SR 2020: p. 21-23 Material Issues
	102-47	List of material topics	SR 2020: p. 21-23 Material Issues
	102-48	Restatements of information	No information was restated in 2020
	102-49	Changes in reporting	SR 2020: p. 21
	102-50	Reporting period	SR 2020: p. 01 1st January to 31st December 2020
	102-51	Date of most recent report	2019
	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 2020: p. 01
	102-55	GRI content index	SR 2020: p. 01
	102-56	External assurance	SR 2020: p. 01



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GRI Standard	GRI Disclosure Number	GRI Disclosure Title	Data/Information Source; Reasons for omission
Material Topics			
Our Approach			
Material Topic: Corporate Governance, Ethics and Integrity			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	SR 2020: p. 23 Material Issues
	103-2	The management approach and its components	SR 2020: p. 17-20
	103-3	Evaluation of the management approach	SR 2020: p. 06, 17-20
GRI 205: Anti-Corruption 2016	205-3	Confirmed incidents of corruption and actions taken	SR 2020: p. 18 AR 2020: p. 74
GRI 307: Environmental Compliance 2016	307-1	Non-compliance with environmental laws and regulations	SR 2020: p. 44
GRI 415: Public Policy 2016	415-1	Political contributions	SR 2020: p. 17
Cybersecurity and Data Protection			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	SR 2020: p. 23 Material Issues
	103-2	The management approach and its components	AR 2020: p. 48
	103-3	Evaluation of the management approach	AR 2020: p. 48



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GRI Standard	GRI Disclosure Number	GRI Disclosure Title	Data/Information Source; Reasons for omission
Our Supply Chain			
Material Topic: Supplier Inclusiveness and Smallholder Livelihoods			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	SR 2020: p. 23 Material Issues
	103-2	The management approach and its components	SR 2020: p. 31
	103-3	Evaluation of the management approach	SR 2020: p. 05, 31
Material Topic: Supply Chain Traceability and Transformation			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	SR 2020: p. 23 Material Issues
	103-2	The management approach and its components	SR 2020: p. 27-30 Responsible Sourcing
	103-3	Evaluation of the management approach	SR 2020: p. 05, 27-30
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	SR 2020: p. 27
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	SR 2020: p. 28
	308-2	Negative environmental impacts in the supply chain and actions taken	SR 2020: p. 28-29
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	SR 2020: p. 28
	414-2	Negative social impacts in the supply chain and actions taken	SR 2020: p. 28-29



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GRI Standard	GRI Disclosure Number	GRI Disclosure Title	Data/Information Source; Reasons for omission
Consumers			
Material Topic: Product Quality and Safety			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	SR 2020: p. 23 Material Issues
	103-2	The management approach and its components	SR 2020: p. 32-35 Certification
	103-3	Evaluation of the management approach	SR 2020: p. 07, 32-35
GRI 416: Customer Health and Safety	416-1	Assessment of the health and safety impacts of product and service categories	SR 2020: p. 34-35
Environmental Management			
Material Topic: Climate Change Adaptation			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	SR 2020: p. 22 Material Issues
	103-2	The management approach and its components	SR 2020: p. 16 Climate Change Our CDP Climate Change Questionnaire
	103-3	Evaluation of the management approach	SR 2020: p. 08
Material Topic: Energy			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	SR 2020: p. 22 Material Issues
	103-2	The management approach and its components	SR 2020: p. 40 Climate Change Our CDP Climate Change Questionnaire
	103-3	Evaluation of the management approach	SR 2020: p. 40, 45
Material Topic: Fire and Haze			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	SR 2020: p. 22 Material Issues
	103-2	The management approach and its components	SR 2020: p. 39-40 Fire and Haze Management
	103-3	Evaluation of the management approach	SR 2020: p. 04, 39-40



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GRI Standard	GRI Disclosure Number	GRI Disclosure Title	Data/Information Source; Reasons for omission
Environmental Management			
Material Topic: Greenhouse Gas (GHG) Emissions			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	SR 2020: p. 22 Material Issues
	103-2	The management approach and its components	SR 2020: p. 40 Climate Change Our CDP Climate Change Questionnaire
	103-3	Evaluation of the management approach	SR 2020: p. 40, 45
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	SR 2020: p. 45
	305-4	GHG emissions intensity	SR 2020: p. 45
	305-5	Reduction of GHG emissions	SR 2020: p. 45
Material Topic: High Carbon Stock (HCS) forests and High Conservation Value (HCV) areas			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	SR 2020: p. 22 Material Issues Our CDP Forest Questionnaire
	103-2	The management approach and its components	SR 2020: p. 37-39 Conservation Management and Monitoring
	103-3	Evaluation of the management approach	SR 2020: p. 04, 37-39
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 2020: p. 37-38
	304-2	Significant impacts of activities, products, and services on biodiversity	SR 2020: p. 37-39
	304-3	Habitats protected or restored	SR 2020: p. 37-39
	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	SR 2020: p. 39 Threatened Species List



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GRI Standard	GRI Disclosure Number	GRI Disclosure Title	Data/Information Source; Reasons for omission
Environmental Management			
Material Topic: Use of Fertilisers, Pesticides and Chemicals			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	SR 2020: p. 22 Material Issues
	103-2	The management approach and its components	SR 2020: p. 42 Responsible Production
	103-3	Evaluation of the management approach	SR 2020: p. 08, 42
Material Topic: Waste			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	SR 2020: p. 22 Material Issues
	103-2	The management approach and its components	SR 2020: p. 41 Responsible Production
	103-3	Evaluation of the management approach	SR 2020: p. 08, 41, 46
GRI 306: Effluents and Waste 2016	306-2	Waste by type and disposal method	SR 2020: p. 46
Material Topic: Water			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	SR 2020: p. 22 Material Issues Our CDP Water Security Questionnaire
	103-2	The management approach and its components	SR 2020: p. 41-42 Responsible Production
	103-3	Evaluation of the management approach	SR 2020: p. 08, 21-42, 46
GRI 303: Water and Effluents 2018	303-5	Water consumption	SR 2020: p. 46
Material Topic: Yield Improvement			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	SR 2020: p. 22 Material Issues
	103-2	The management approach and its components	SR 2020: p. 42-43 Responsible Production
	103-3	Evaluation of the management approach	SR 2020: p. 06, 42-43



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GRI Standard	GRI Disclosure Number	GRI Disclosure Title	Data/Information Source; Reasons for omission
Community Relations			
Material Topic: Community Relations and Empowerment			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	SR 2020: p.22 Material Issues
	103-2	The management approach and its components	SR 2020: p. 55-58 Community Engagement
	103-3	Evaluation of the management approach	SR 2020: p. 07, 53, 55-58
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	SR 2020: p. 53
Material Topic: Rights of Communities and Indigenous People			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	SR 2020: p. 22 Material Issues
	103-2	The management approach and its components	SR 2020: p. 54-55
	103-3	Evaluation of the management approach	SR 2020: p. 04, 54-55
GRI 411: Rights of Indigenous Peoples 2016	411-1	Incidents of violations involving rights of indigenous peoples	SR 2020: p. 54-55



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GRI Standard	GRI Disclosure Number	GRI Disclosure Title	Data/Information Source; Reasons for omission
Our People			
Material Topic: Labour Relations and Human Rights			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	SR 2020: p. 23 Material Issues
	103-2	The management approach and its components	SR 2020: p. 60-61 Human Rights and Labour
	103-3	Evaluation of the management approach	SR 2020: p. 05, 60-61, 64
GRI 202: Market Presence 2016	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	SR 2020: p. 64
GRI 406: Non-discrimination 2016	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	SR 2020: p. 61
GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labour	SR 2020: p. 61
GRI 409: Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	SR 2020: p. 60
GRI 410: Security Practices 2016	410-1	Security personnel trained in human rights policies or procedures	SR 2020: p. 63



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GRI Standard	GRI Disclosure Number	GRI Disclosure Title	Data/Information Source; Reasons for omission
Our People			
Material Topic: Occupational Health & Safety and Employee Well-being			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	SR 2020: p. 23 Material Issues
	103-2	The management approach and its components	SR 2020: p. 62-63 Human Rights and Labour
	103-3	Evaluation of the management approach	SR 2020: p. 05, 62-63, 65
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	SR 2020: p. 62
	403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	SR 2020: p. 62
	403-3	Occupational health services	SR 2020: p. 62
	403-4	Worker participation, consultation, and communication on occupational health and safety	SR 2020: p. 62
	403-5	Worker training on occupational health and safety	SR 2020: p. 62
	403-6	Promotion of worker health	SR 2020: p. 63
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SR 2020: p. 62
	403-9	Work-related injuries	SR 2020: p. 65



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GRI Standard	GRI Disclosure Number	GRI Disclosure Title	Data/Information Source; Reasons for omission
Our People			
Material Topic: Talent Attraction, Retention and Development			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	SR 2020: p. 23 Material Issues
	103-2	The management approach and its components	SR 2020: p. 61
	103-3	Evaluation of the management approach	SR 2020: p. 60-61, 64-65
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	SR 2020: p. 64
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	SR 2020: p. 60
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	SR 2020: p. 65
	404-2	Programs for upgrading employee skills and transition assistance programs	SR 2020: p. 61
	404-3	Percentage of employees receiving regular performance and career development review	SR 2020: p. 61
Material Topic: Women, Diversity and Inclusion			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	SR 2020: p. 23 Material Issues
	103-2	The management approach and its components	SR 2020: p. 61
	103-3	Evaluation of the management approach	SR 2020: p. 05, 61, 64
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	SR 2020: p. 64
	405-2	Ratio of basic salary and remuneration of women to men	SR 2020: p. 64
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	SR 2020: p. 64