



# SASB Disclosure Index

Our 2020 Sustainability Report references the Agricultural Production Standards from the Sustainable Accounting Standards Board (SASB). Our SASB Disclosure Index specifies where each disclosure can be found in our [2020 Sustainability Report](#), [2020 Annual Report](#) and [corporate website](#).

## SUSTAINABILITY DISCLOSURE TOPICS & ACCOUNTING METRICS

| Topic                      | Code         | Accounting Metric  | Category                | Unit of Measure                       | Data/Information Source; Omission and Modifications   |
|----------------------------|--------------|--|-------------------------|---------------------------------------|---|
| <b>General Disclosures</b> | FB-AG-110a.1 | Gross global Scope 1 emissions   | Quantitative            | Metric tons (t)<br>CO <sub>2</sub> -e | SR 2020: p. 45  |
|                            | 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 2020: p. 40<br><br><a href="#">Climate Change</a><br><br><a href="#">Our CDP Climate Change Questionnaire</a><br><br>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),<br>Percentage (%)    | We do not currently report on fleet fuel consumed and percentage renewable energy   |
| <b>Energy Management</b>   | FB-AG-130a.1 | (1) Operational energy consumed, (2) percentage grid electricity, (3) percentage renewable   | Quantitative            | Gigajoules (GJ),<br>Percentage (%)    | <a href="#">Our CDP Climate Change Questionnaire</a><br><br>We do not currently report on energy consumed and on the breakdown of our sources of electricity<br><br>Our methane capture facilities capture methane gas that we use as an alternative energy source            |



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| Topic                                | Code         | Accounting Metric   | Category                | Unit of Measure   | Data/Information Source; Omission and Modifications  |
|--------------------------------------|--------------|---|-------------------------|---|--|
| <b>Water Management</b>              | 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 <sup>3</sup> ), Percentage (%) | SR 2020: p. 46   |
|                                      | 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 2020: p. 41-42<br><a href="#">Our CDP Water Security Questionnaire</a>  |
|                                      | 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.<br><br><a href="#">Our CDP Water Security Questionnaire</a>  |
| <b>Food Safety</b>                   | 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  | Four 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) recognized 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 programme. |
|                                      | 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 issue.  |
| <b>Workforce Health &amp; Safety</b> | 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 2020: p. 65<br><br>We do not currently report on near miss frequency rate   |



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| Topic  | Code         | Accounting Metric   | Category                | Unit of Measure        | Data/Information Source; Omission and Modifications  |
|--|--------------|---|-------------------------|------------------------|--|
| <b>Environmental &amp; Social Impacts of Ingredient Supply Chain</b> | 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 2020: p. 28   |
|  | 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 2020: p. 28-29<br>All new and existing suppliers are screened in line with our commitments in our <a href="#">social and environmental policy</a><br><br><a href="#">GAR Sustainability Dashboard</a>   |
|  | 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 2020: p. 25-30<br><br><a href="#">GAR Sustainability Dashboard</a>  |
| <b>GMO Management</b>  | 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.   |
| <b>Ingredient Sourcing</b>   | FB-AG-440a.1 | Identification of principal crops and description of risks and opportunities presented by climate change  | Discussion and Analysis | n/a                    | <a href="#">Our CDP Climate Change Questionnaire</a>   |
|  | 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.<br><br><a href="#">Our CDP Water Security Questionnaire</a> |



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## ACTIVITY METRICS

| Activity Metric   | Code        | Category     | Unit of Measure    | Data/Information Source; Additional Comments |
|---|-------------|--------------|--------------------|--|
| <b>Production by principal crop<sup>1</sup></b>                     | FB-AG-000.A | Quantitative | Metric tons (t)    | 2.2 million tonnes CPO and 570,000 tonnes PK |
| <b>Number of processing facilities<sup>2</sup></b>                  | FB-AG-000.B | Quantitative | Number             | 6 refineries; 1 bulking station; 48 mills    |
| <b>Total land area under active production</b>                      | FB-AG-000.C | Quantitative | Hectares           | 535,923 ha                                   |
| <b>Cost of agricultural products sourced externally<sup>3</sup></b> | FB-AG-000.D | Quantitative | Reporting currency | USD 2.51 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.