

# SASB DISCLOSURE INDEX

Our 2023 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 2023 Sustainability Report, 2023 Annual Report and corporate website

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	DATA/INFORMATION SOURCE; OMISSION AND MODIFICATIONS	CODE	EXTERNALLY ASSURED
<b>GREENHOUSE GAS EMISSIONS</b>						
	Gross global Scope 1 emissions	Quantitative	Metric tons (t) CO <sub>2</sub> -e	SR 2023: p. 48	FB-AG-110a.1	yes
	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 2023: p. 48-49 Climate Change  <a href="#">Our CDP Climate Change Questionnaire</a>  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.2	
	Fleet fuel consumed, percentage renewable	Quantitative	Gigajoules (GJ), Percentage (%)	SR 2023: p. 47  We report our fleet fuel consumption and percentage renewable energy	FB-AG-110a.3	
<b>ENERGY MANAGEMENT</b>						
	(1) Operational energy consumed, (2) percentage grid electricity, (3) percentage renewable	Quantitative	Gigajoules (GJ), Percentage (%)	<a href="#">Our CDP Climate Change Questionnaire</a>  We report our energy consumed. We do not currently report on the breakdown of our sources of electricity.  Our methane capture facilities capture methane gas that we use as an alternative energy source.	FB-AG-130a.1	

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	DATA/INFORMATION SOURCE; OMISSION AND MODIFICATIONS	CODE	EXTERNALLY ASSURED
<b>WATER MANAGEMENT</b>						
	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	Quantitative	Thousand cubic meters (m 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 2023: p. 40	FB-AG-140a.1	
	Description of water management risks and discussion of strategies and practices to mitigate those risks	Discussion and Analysis	n/a	SR 2023: p. 35 Our <a href="#">CDP Water Security Questionnaire</a>	FB-AG-140a.2	
	Number of incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations	Quantitative	Number	SR 2023: p. 38  We were not subjected to any fines, enforcement orders, and/or other penalties for water-related regulatory violations.  Our <a href="#">CDP Water Security Questionnaire</a>	FB-AG-140a.3	
<b>FOOD SAFETY</b>						
	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	Percentage (%) by cost	SR 2023: p. 64  Four plants have FSSC 22000 food safety certification. There were no non-conformances.	FB-AG-250a.1	
	Percentage of agricultural products sourced from suppliers certified to a Global Food Safety Initiative (GFSI) recognised food safety certification program	Quantitative	Number, Metric tons (t)	GAR does not track the percentage of agricultural products sourced from suppliers certified to a Global Food Safety Initiative (GFSI) recognised food safety certification programme.	FB-AG-250a.2	

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	DATA/INFORMATION SOURCE; OMISSION AND MODIFICATIONS	CODE	EXTERNALLY ASSURED
<b>FOOD SAFETY</b>						
	(1) Number of recalls issued and (2) total amount of food product recalled	Quantitative	Number, Metric tons (t)	SR 2023: p. 65  There were no food product recalls issue.	FB-AG-250a.3	
<b>WORKFORCE HEALTH &amp; SAFETY</b>						
	(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		Rate	SR 2023: p. 83  We do not currently report on near miss frequency rate.	FB-AG-320a.1	
<b>ENVIRONMENTAL &amp; SOCIAL IMPACTS OF INGREDIENT SUPPLY CHAIN</b>						
	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 2023: p. 63	FB-AG-430a.1	
	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 2023: p. 56 All new and existing suppliers are screened in line with our commitments in our <a href="#">social and environmental policy</a>  <a href="#">GAR Supplier Assessment</a>	FB-AG-430a.2	Yes
	Discussion of strategy to manage environmental and social risks arising from contract growing and commodity sourcing	Discussion and Analysis	n/a	SR 2023: p. 51-59  <a href="#">GAR Responsible Sourcing</a>	FB-AG-430a.3	

TOPIC	ACCOUNTING METRIC	CATEGORY	UNIT OF MEASURE	DATA/INFORMATION SOURCE; OMISSION AND MODIFICATIONS	CODE	EXTERNALLY ASSURED
<b>GMO MANAGEMENT</b>						
	Discussion of strategies to manage the use of genetically modified organisms (GMOs)	Discussion and Analysis	n/a	SR 2023: p. 65  All our palm oil products are non-GMO, including our seeds, clonal stocks and hybrids under R&D.	FB-AG-430b.1	
<b>INGREDIENT SOURCING</b>						
	Identification of principal crops and description of risks and opportunities presented by climate change	Discussion and Analysis	n/a	SR 2023: p. 43-49  <a href="#">Our CDP Climate Change Questionnaire</a>	FB-AG-440a.1	
	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.  <a href="#">Our CDP Water Security Questionnaire</a>	FB-AG-440a.2	

## 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)	2.329 million tonnes of CPO and 609,000 tonnes of PK
<b>Number of processing facilities<sup>2</sup></b>	FB-AG-000.B	Quantitative	Number	49 mills; 7 downstream locations in Indonesia (bulking stations, crushing plants and refineries)
<b>Total land area under active production<sup>3</sup></b>	FB-AG-000.C	Quantitative	Hectares	532,176 Ha
<b>Cost of agricultural products sourced externally<sup>4</sup></b>	FB-AG-000.D	Quantitative	Reporting currency	US\$4.13 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 – total land area under active production (mature area) include both estates owned by GAR (called 'nucleus') and 21 percent of estates owned by smallholders (called 'plasma').

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