

SASB DISCLOSURE INDEX

Sustainability
Report
2021



SASB Disclosure Index

The Sustainability Accounting Standards Board (SASB) Standards (now part of the IFRS) are designed to help companies communicate to investors how sustainability issues impact long-term enterprise value. Musim Mas is reporting against these standards for the first time. Our 2021 Sustainability Report has been prepared with reference to the SASB Standards for the Agricultural Products Industry. Our SASB Disclosure Index references our 2021 Sustainability Report and the [Musim Mas website](#).

Sustainability Disclosure Topics & Accounting Metrics

Topic	Code	Accounting Metric	Category	Unit of Measure	Source of Data/Information; Modifications; Reasons for Omissions
Greenhouse gas emissions	FB-AG-110a.1	Gross global Scope 1 emissions	Quantitative	MT CO ₂ e	Our carbon footprint, p42
	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	Our carbon footprint, p42
	FB-AG-110a.3	Fleet fuel consumed, percentage renewable	Quantitative	MT CO ₂ e	Outside the scope of our 2021 reporting
Energy management	FB-AG-130a.1	(1) Operational energy consumed, (2) percentage grid electricity, (3) percentage renewable	Quantitative	GJ, %	Energy management, p44 Sustainability performance data: 2017-2021
Water management	FB-AG-140a.1	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	Quantitative	1000 m ³ , %	Water management (mill water intensity), p52 Sustainability performance data: 2017-2021
	FB-AG-140a.2	Description of water management risks and discussion of strategies and practices to mitigate those risks	Discussion and Analysis	n/a	Water management, p52
	FB-AG-140a.3	Number of incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations	Quantitative	no.	Water management, p52 Sustainability performance data: 2017-2021 All BOD and COD levels were kept within legal limits

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Topic	Code	Accounting Metric	Category	Unit of Measure	Source of Data/Information; Modifications; Reasons for Omissions
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	Information not available for this reporting cycle
	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	% by cost	Information not available for this reporting cycle
	FB-AG-250a.3	(1) Number of recalls issued and (2) total amount of food product recalled	Quantitative	no., MT	Information not available for this reporting cycle
Workforce health and 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	<p>Safety and health, p27 Sustainability performance data: 2017-2021</p> <p>Our data covers direct and seasonal employees. We do not employ migrant workers at our upstream operations.</p> <p>We do not currently report on the near-miss frequency rate.</p>
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	% by cost	<p>Supplier progress on NDPE commitments, p61 Sustainability performance data: 2017-2021</p> <p>This is reported as the percentage of suppliers that are certified against one or more sustainability standards.</p>

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Topic	Code	Accounting Metric	Category	Unit of Measure	Source of Data/Information; Modifications; Reasons for Omissions
Environmental & Social Impacts of Ingredient Supply Chain	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 non-conformances	Quantitative	Rate	Supplier progress on NDPE commitments, p61 Grievances, p67 Sustainability performance data: 2017-2021 We do not currently track major and minor non-conformances.
	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	Assessing, monitoring and managing risk, p59
GMO management	FB-AG-430b.1	Discussion of strategies to manage the use of genetically modified organisms (GMOs)	Discussion and Analysis	n/a	Product quality and safety, p68 All our palm oil products are GMO-free
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 carbon footprint, p42 CDP Climate Change Submission 2021
	FB-AG-440a.2	Percentage of agricultural products sourced from regions with High or Extremely High Baseline Water Stress	Quantitative	% by cost	Not reported for this reporting cycle

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Sustainability Disclosure Topics & Accounting Metrics

ACTIVITY METRIC	Code	Category	Unit of Measure	Source Of Data/Information; Modifications; Reasons for Omissions
Production by principal crop	FB-AG-000.A	Quantitative	MT	About Musim Mas, p9 Sustainability performance data: 2017-2021
Number of processing facilities	FB-AG-000.B	Quantitative	no.	About Musim Mas, p9 Sustainability performance data: 2017-2021
Total land area under active production	FB-AG-000.C	Quantitative	ha	About Musim Mas, p9 Sustainability performance data: 2017-2021
Cost of agricultural products sourced externally	FB-AG-000.D	Quantitative	Reporting currency	We do not disclose this data due to commercial sensitivity