

# GRI Content Index



SUSTAINABILITY REPORT 2023



## Musim Mas SR2023 GRI Content Index

The Global Reporting Initiative (GRI) is a widely adopted multi-stakeholder standard for sustainability reporting, providing guidance on determining report content and indicators. It has been designed to enhance the global comparability and quality of information on environmental and social impacts, thereby enabling greater transparency and accountability of organizations. Our 2023 Sustainability Report has been prepared in alignment with the 2021 GRI Standards and the GRI 13 Standards for Agriculture. Our GRI Content Index references our [2023 Sustainability Report](#) and the [Musim Mas Website](#).

<b>Statement of Use</b>	Musim Mas Group has reported in accordance with the GRI Standards for the period 1 January 2023 to 31 December 2023.
<b>GRI 1 Used</b>	GRI 1: Foundation 2021
<b>Applicable GRI Sector Standard</b>	GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022

GRI Standard	Disclosure	Location or Reason for Omission	GRI Sector Standard Ref. No.
<b>GRI 2: General Disclosures 2021</b>	2-1 Organizational details	About Musim Mas, p.13	
	2-2 Entities included in the organization’s sustainability reporting	About this Report, p.3 <a href="#">Our subsidiaries</a>	
	2-3 Reporting period, frequency, and contact point	About this Report, p.3 Glossary, p.97 Contact, p.99	
	2-4 Restatements of information	Available throughout where relevant	
	2-5 External assurance	About This Report, p.3 Assurance Statement, p.87	
	2-6 Activities, value chain and other business relationships	About Musim Mas, p.13 The Musim Mas Supply Chain, p.69 <a href="#">Sustainability Performance Data 2019–2023</a>	
	2-7 Employees	Employee Overview, p.29 <a href="#">Sustainability Performance Data 2019–2023</a>	
	2-8 Workers who are not employees	Information unavailable	
	2-9 Governance structure and composition	Corporate and Sustainability Governance, p.22 <a href="#">Sustainability Governance Structure</a>	
	2-10 Nomination and selection of the highest governance body	Information unavailable	
	2-11 Chair of the highest governance body	Corporate and Sustainability Governance, p.22	
	2-12 Role of the highest governance body in overseeing the management of impacts	Corporate and Sustainability Governance, p.22	
	2-13 Delegation of responsibility for managing impacts	Corporate and Sustainability Governance, p.22	

GRI Standard	Disclosure	Location or Reason for Omission	GRI Sector Standard Ref. No.
<b>GRI 2: General Disclosures 2021</b>	2-14 Role of the highest governance body in sustainability reporting	Materiality, p.20 Corporate and Sustainability Governance, p.22  Materiality and the sustainability report are approved at senior management level, and the Board is kept informed of its progress and updates	
	2-15 Conflicts of interest	Information unavailable	
	2-16 Communication of critical concerns	Corporate and Sustainability Governance, p.22 Grievances, p.77	
	2-17 Collective knowledge of the highest governance body	Information unavailable	
	2-18 Evaluation of the performance of the highest governance body	Information unavailable	
	2-19 Remuneration policies	<a href="#">CDP Climate Change, C1.3</a> <a href="#">CDP Forests, F4.3a</a> <a href="#">CDP Water Security, W6.4</a>	
	2-20 Process to determine remuneration	Information unavailable	
	2-21 Annual total compensation ratio	Information unavailable	
	2-22 Statement on sustainable development strategy	Chairman Statement, p.10	
	2-23 Policy commitments	Approach to Sustainability, p.18 <a href="#">Musim Mas Sustainability Policy 2020</a> <a href="#">Commitment to Children and Human Rights</a> <a href="#">No Deforestation, No Peat, and No Exploitation (NDPE) roadmap</a> <a href="#">Musim Mas Sustainable Coconut Sourcing Strategy</a>	
	2-24 Embedding policy commitments	Approach to Sustainability, p.18 Corporate and Sustainability Governance, p.22 Pillar 1: Improve the Lives of Smallholders. Workers and Communities, p.26 Addressing No Exploitation in Supply Chains, p.76	
	2-25 Processes to remediate negative impacts	Grievance Mechanisms, p.22 Worker Access to Grievances Mechanisms, p.35 Grievances, p.77 <a href="#">Grievance Mechanism</a>	

GRI Standard	Disclosure	Location or Reason for Omission	GRI Sector Standard Ref. No.
<b>GRI 2: General Disclosures 2021</b>	2-26 Mechanisms for seeking advice and raising concerns	Grievance Mechanisms, p.22 Worker Access to Grievances Mechanisms, p.35 Grievances, p.77 <a href="#">Grievance Mechanism</a>	
	2-27 Compliance with laws and regulations	<a href="#">Grievance Mechanism</a>	
	2-28 Membership associations	Stakeholder Collaboration, p.78 <a href="#">Partnerships and Collaboration</a>	
	2-29 Approach to stakeholder engagement	Materiality, p.20 Stakeholder Collaboration, p.78 <a href="#">Partnerships and Collaboration</a>	
	2-30 Collective bargaining agreements	Freedom of Association, p.33	

Material Topics			
<b>GRI 3: Material Topics 2021</b>	3-1 Process to determine material topics	Materiality, p.20	
	3-2 List of material topics	Materiality, p.20	
Climate Risks and Adaptation			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Climate Action, p.51	13.1.1
		Energy Management, p.59	13.2.1
<b>GRI 201: Economic Performance 2016</b>	201-2 Financial implications and other risks and opportunities due to climate change	Understanding Our Climate-related Risks and Opportunity, p.51	13.2.2
<b>GRI 302: Energy 2016</b>	302-1 Energy consumption within the organization	Energy Management, p.59 <a href="#">Sustainability Performance Data 2019–2023</a>	
	302-3 Energy intensity	Energy Management, p.59 <a href="#">Sustainability Performance Data 2019–2023</a>	
	302-4 Reduction of energy consumption	No reduction in energy consumption as a result of initiatives in the reporting year.	

Material Topics			
<b>GRI 305: Emissions 2016</b>	305-1 Direct (Scope 1) GHG emissions	Group Emissions, p.56 Upstream Emissions, p.58 <a href="#">Sustainability Performance Data 2019–2023</a>	13.1.2
	305-2 Energy indirect (Scope 2) GHG emissions	Group Emissions, p.56 Upstream Emissions, p.58 <a href="#">Sustainability Performance Data 2019–2023</a>	13.1.3
	305-3 Other indirect (Scope 3) GHG emissions	Group Emissions, p.56 <a href="#">Sustainability Performance Data 2019–2023</a>	13.1.4
	305-4 GHG emissions intensity	Upstream Emissions, p.58 <a href="#">Sustainability Performance Data 2019–2023</a>	13.1.5
	305-5 Reduction of GHG emissions	Group Emissions, p.56	13.1.6
<b>GRI Topic 13.1 Emissions</b>	13.1.2 Scope 1 land use emissions	Upstream Emissions, p.58	
Supply Chain Engagement and Transparency			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	The Musim Mas Supply Chain, p.69 Traceability, p.70	13.4.1 13.23.1
<b>GRI 204: Procurement Practices 2016</b>	204-1 Proportion of spending on local suppliers	The Musim Mas Supply Chain, p.69	
<b>GRI 308: Supplier Environmental Assessment 2016</b>	308-1 New suppliers that were screened using environmental criteria	Assessing, Managing and Monitoring NDP Risks, p.71	
	308-2 Negative environmental impacts in the supply chain and actions taken	Assessing, Managing and Monitoring NDP Risks, p.71 Grievances, p.77	

<b>GRI Topic 4 Natural Ecosystem Conversion</b>	13.4.3 Assessment method and percentage of production volume sourced from suppliers determined to be deforestation-free	Supplier Progress on NDP Commitments, p.73		
	13.4.5 Hectares and location cleared at suppliers' operations since cut-off date	Grievances, p.77		
<b>GRI Topic 23 Supply Chain Traceability</b>	13.23.2 Describe the level of traceability in place for products sourced	Traceability, p.70		
	13.23.3 Report the percentage of sourced volume certified to internationally recognized standards	Supply Chain Certification, p.24 <a href="#">Sustainability Performance Data 2019–2023</a>		
	13.23.4 Describe improvement projects to get suppliers certified to internationally recognized standards	Sustainability with Smallholders, p.38 Assessing, Managing, and Monitoring NDP Risk, p.71		
<b>Human Rights and Labour Rights</b>				
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Employee Overview, p.29 Wages and Working Conditions, p.30 Workforce Diversity, p.32 Freedom of Association, p.33 Ensuring No Child or Forced Labour, p.34 Employee Development and Talent Retention, p.37 Addressing No Exploitation in Supply Chains, p.76	13.15.1 13.16.1 13.18.1 13.21.1	
	<b>GRI 202: Market Presence 2016</b>	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Wages and Working Conditions, p.30  Data not reported; however, all men and women are paid equally, irrespective of gender, across all employee categories.	
		202-2 Proportion of senior management hired from the local community	Information unavailable	
	<b>GRI 401: Employment 2016</b>	401-1 New employee hires and employee turnover	<a href="#">Sustainability Performance Data 2019–2023</a>	
		401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Wages and Working Conditions, p.30	
		401-3 Parental leave	Information unavailable	

<b>GRI 402: Labor/Management Relations 2016</b>	402-1 Minimum notice periods regarding operational changes	Freedom of Association, p.33  In Indonesia, we keep workers updated on operational changes through morning assembly and info boards.	
<b>GRI 406: Non-Discrimination 2016</b>	406-1 Incidents of discrimination and corrective actions taken	Workforce Diversity, p.32  Reported for upstream operations, but Group-level data unavailable	13.15.4
<b>GRI 407: Freedom of Association and Collective Bargaining 2016</b>	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Freedom of Association, p.33	13.18.2
<b>GRI 409: Forced or Compulsory Labor 2016</b>	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Ensuring No Child or Forced Labour, p.34	13.16.2
<b>GRI Topic 13.15 Non-Discrimination and Equal Opportunity</b>	13.15.5 Differences in employment terms and approach to compensation based on workers' nationality or migrant status	All upstream employees are Indonesian and therefore, there are no differences to employment term or compensation based on nationality.	
<b>GRI Topic 13.20 Employment Practices</b>	13.20.1 Describe policies and practices regarding recruitment of workers	Pillar 1: Improve the Lives of Smallholders, Workers and Communities, p.26 Wages and Working Conditions, p.30 Ensuring No Child and Forced Labour, p.34	
<b>GRI Topic 13.21 Living Income and Living Wage</b>	13.21.1 Describe commitments and methodology related to providing a living income or paying a living wage	Wages and Working Conditions, p.30	
	13.21.2 Percentage of employees and workers who are not employees whose work is controlled or covered by CBAs that have terms related to wage levels and frequency of wage payments	Freedom of Association, p.33 Data on non-employees unavailable	
	13.21.3 Percentage of employees and workers who are not employees whose work is controlled is paid above living wage	Wages and Working Conditions, p.30 Data on non-employees unavailable	

Smallholder Engagement			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topic	Sustainability with Smallholders, p.38	13.22.1
<b>GRI 203: Indirect Economic Impacts 2016</b>	203-1 Infrastructure investments and services supported	Sustainability with Smallholders, p.38 <a href="#">Sustainability Performance Data 2019–2023</a>	13.22.3
	203-2 Significant indirect economic impacts	Sustainability with Smallholders, p.38 Transforming Landscapes, p.83	13.22.4
<b>GRI 413: Local Communities 2016</b>	413-1 Operations with local community engagement, impact assessments, and development programs	Sustainability with Smallholders, p.38	13.12.2
	413-2 Operations with significant actual and potential negative impacts on local communities	Sustainability with Smallholders, p.38	13.12.3
<b>GRI Topic 13.22 Economic Inclusion</b>	13.22.1 Describe actions taken to support the economic inclusion of farmers, and their communities, and the effectiveness of these actions; Describe actions taken to identify and adjust the sourcing practices that cause or contribute to negative impacts on economic inclusion of farmers in the supply chain	Sustainability with Smallholders, p.38	
<b>GRI Topic 13.23 Supply Chain Traceability</b>	13.23.4 Describe improvement projects to get suppliers certified to internationally recognized standards	Sustainability with Smallholders, p.38	
Grievance Resolution			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Grievances, p.77	
	See also: GRI 2-25 and 2-26		



Biodiversity, Conservation, and Restoration			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Conservation and Restoration, p.60 Transforming Landscape, p.83 <a href="#">Musim Mas Website—Positive Environmental Impacts</a>	13.3.1 13.5.1
	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Transforming Landscapes, p.83	13.3.2
<b>GRI 304: Biodiversity 2016</b>	304-3 Habitats protected or restored	Conservation and Restoration, p.60	13.3.4
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	<a href="#">Sustainability Performance Data 2019–2023</a>	13.3.5
<b>GRI Topic 13.5 Soil Health</b>	13.5.1 Soil management plan	<a href="#">Musim Mas Website—Positive Environmental Impacts</a>	
Governance and Business Ethics			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Business Ethics, p.48	13.26.1
<b>GRI 205: Anti-Corruption 2016</b>	205-2 Communication and training about anti-corruption policies and procedures	Business Ethics, p.48	13.26.3
	205-3 Confirmed incidents of corruption and actions taken	Business Ethics, p.48  No cases of corruption were raised on our grievance register. A Musim Mas executive has one corruption-related legal proceeding active at the time of this report's publication	13.26.4
Landscapes			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Transforming Landscapes, p.83	13.3.1 13.12.1 13.22.1
	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Transforming Landscapes, p.83	13.3.2
<b>GRI Topic 13.4 Natural Ecosystem Conversion</b>	13.4.1 Organization's participation in multi-stakeholder, landscape, or sectoral initiatives intended to reduce or eliminate natural ecosystem conversion	Transforming Landscapes, p.83	

Occupational Safety and Health			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Safety and Health, p.36	13.19.1
<b>GRI 403: Occupational Health and Safety 2019</b>	403-1 Occupational health and safety management system	Safety and Health, p.36 <a href="#">Musim Mas Website—Labour and Human Rights</a>	13.19.2
	403-2 Hazard identification, risk assessment, and incident investigation	<a href="#">Musim Mas Website—Labour and Human Rights</a>	13.19.3
	403-3 Occupational health services	<a href="#">Musim Mas Website—Labour and Human Rights</a>	13.19.4
	403-4 Worker participation, consultation, and communication on occupational health and safety	<a href="#">Musim Mas Website—Labour and Human Rights</a>	13.19.5
	403-5 Worker training on occupational health and safety	<a href="#">Musim Mas Website—Labour and Human Rights</a>	13.19.6
	403-6 Promotion of worker health	Information unavailable	13.19.7
	403-7 Prevention and mitigation of occupational health and safety impacts	Safety and Health, p.36 <a href="#">Musim Mas Website—Labour and Human Rights</a>	13.19.8
	403-8 Workers covered by an occupational health and safety management system	Safety and Health, p.36  Information on non-employees and non-workers unavailable	13.19.9
	403-9 Work-related injuries	Safety and Health, p.36 <a href="#">Musim Mas Website—Labour and Human Rights</a>	13.19.10
	403-10 Work-related ill health	Information unavailable	13.19.11
Fire and Haze Prevention			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Monitoring and managing fires, p.63	
Product Safety and Quality			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Product Quality and Safety, p.80 <a href="#">Musim Mas Website - Research and Development Centers</a>	13.10.1
<b>GRI 416: Customer Health and Safety 2016</b>	416-1 Assessment of the health and safety impacts of product and service categories	Product Quality and Safety, p.80	
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Information unavailable	13.10.3
<b>GRI Topic 13.10 Food Safety</b>	13.10.4 Percentage of production volume from sites certified to internationally recognized food safety standards	Information unavailable	
	13.10.5 Number and total volume of recalls issued for food safety reasons	Information unavailable	

Stakeholder Collaboration and Reporting			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Stakeholder Collaboration, p.78	
	See also: GRI 2-28 and 2-29		
<b>GRI Topic 13.4 Natural Ecosystem Conversion</b>	13.4.1 Organization's participation in multi-stakeholder, landscape, or sectoral initiatives intended to reduce or eliminate natural ecosystem conversion	Stakeholder Collaboration, p.78	
Sustainability Certification and Compliance			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Certification and Compliance, p.23	
Pesticide and Chemical Management			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Pesticides and Fertilizers, p.64	13.5.1
<b>GRI Topic 13.5 Soil Health</b>	13.5.1 Approach to input optimization, including the use of fertilizers	Pesticides and Fertilizers, p.64	
<b>GRI Topic 13.6 Pesticides Use</b>	13.6.1 Pest management plan and actions taken to prevent, minimise and remediate negative impacts, and plans to switch to less hazardous pesticides	Pesticides and Fertilizers, p.64	
	13.6.2 Volume and intensity of pesticide use by toxicity hazard levels	Pesticides and Fertilizers, p.64	
Innovation and R&D			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Pillar 4: Drive Innovation in Sustainable Practices, p.81 <a href="#">Musim Mas Website—Research and Development Centers</a>	
Community Rights and Relations			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Community Rights and Support, p.46	13.9.1 13.12.1 13.13.1 13.14.1
<b>GRI 201: Economic Performance 2016</b>	201-1 Direct economic value generated and distributed	About Musim Mas, p.13 <a href="#">Sustainability Performance Data 2019–2023</a>	13.22.2
		Financial data, apart from revenue, unavailable	

<b>GRI 203: Indirect Economic Impacts 2016</b>	203-1 Infrastructure investments and services supported	Sustainability with Smallholders, p.38 Community Rights and Support, p.46 <a href="#">Sustainability Performance Data 2019–2023</a>	13.22.3
	203-2 Significant indirect economic impacts	Sustainability with Smallholders, p.38 Community Rights and Support, p.46 Transforming Landscapes, p.83	13.22.4
<b>GRI 411: Rights of Indigenous Peoples 2016</b>	411-1 Incidents of violations involving rights of indigenous peoples	There were no land rights incidents in 2023	13.14.2
<b>GRI 413: Local Communities 2016</b>	413-1 Operations with local community engagement, impact assessments, and development programs	Community Rights and Support, p.46	13.12.2
	413-2 Operations with significant actual and potential negative impacts on local communities	Community Rights and Support, p.46	13.12.3
<b>GRI Topic 13.9 Food Security</b>	13.9.1 Effectiveness of actions and programs on food security at local, regional, national, or global levels	<a href="#">Musim Mas Website—Labour and Human Rights</a>	
	13.9.2 Total weight of food loss in metric tons and the food loss percentage	Information unavailable	
<b>GRI Topic 13.13 Land and Resource Rights</b>	13.13.1 Commitments to respect land and natural resource rights	Community Rights and Support, p.46	
	13.13.2 Locations of operations where land and natural resource rights may be affected	Information unavailable	
	13.13.3 Size and location of operations where violations of land and natural resource rights occurred and the groups of rightsholders affected	There were no land rights incidents in 2023	
<b>GRI Topic 13.14 Rights of Indigenous Peoples</b>	13.14.1 Approach to engaging with Indigenous peoples	Community Rights and Support, p.46	
	13.14.2 Identified incidents of violations involving the rights of Indigenous peoples	There were no land rights incidents in 2023	
	13.14.3 List the locations of operations where Indigenous peoples are present or affected by activities	Information unavailable	
	13.14.4 Report if the organization has been involved in the process of seeking FPIC	Community Rights and Support, p.46	

Gender Equality			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Workforce Diversity, p.32	13.15.1
<b>GRI 405: Diversity and Equal Opportunity 2016</b>	405-1 Diversity of governance bodies and employees	Workforce Diversity, p.32 <a href="#">Sustainability Performance Data 2019–2023</a>	13.15.2
	405-2 Ratio of basic salary and remuneration of women to men	Workforce Diversity, p.32  Disclosure on entry-level wages for workers reported; however, data by employee category unavailable.	13.15.3
Children's Rights			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Ensuring No Child or Forced Labour, p.34	13.17.1
<b>GRI 408: Child Labor 2016</b>	408-1 Operations and suppliers at significant risk for incidents of child labor	Ensuring No Child or Forced Labour, p.34	13.17.2
Water Management			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Water Management, p.65	13.7.1
<b>GRI 303: Water and Effluents 2019</b>	303-1 Interactions with water as a shared resource	Water Management, p.65	13.7.2
	303-2 Management of water discharge related impacts	Water Management, p.65	13.7.3
	303-3 Water withdrawal	Water Management, p.65 <a href="#">Sustainability Performance Data 2019–2023</a>	13.7.4
	303-4 Water discharge	Water Management, p.65 <a href="#">Sustainability Performance Data 2019–2023</a>	13.7.5
	303-5 Water consumption	Water Management, p.65 <a href="#">Sustainability Performance Data 2019–2023</a>  Musim Mas does not provide the breakdown of the water withdrawal sources as it does not operate in water-stress area.	13.7.6

Waste Management			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Waste Management, p.66	13.8.1
<b>GRI 306: Waste 2020</b>	306-1 Waste generation and significant waste-related impacts	Waste Management, p.66	13.8.2
	306-2 Management of significant waste-related impacts	Waste Management, p.66	13.8.3
	306-3 Waste generated	Waste Management, p.66 <a href="#">Sustainability Performance Data 2019–2023</a>	13.8.4
	306-4 Waste diverted from disposal	Waste Management, p.66 <a href="#">Sustainability Performance Data 2019–2023</a>	13.8.5
	306-5 Waste directed to disposal	Waste Management, p.66  Data on hazardous waste at upstream operations and Group-level waste data unavailable.	13.8.6
Employee Development and Talent Retention			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Employee Development and Talent Retention, p.37	
<b>GRI 404: Training and Education 2016</b>	404-1 Average hours of training per year per employee	Information unavailable	
	404-2 Programs for upgrading employee skills and transition assistance programs	Information unavailable	
GRI 13 Topics Not Material To Musim Mas			
<b>13.11</b>	Animal health and welfare		
<b>13.24</b>	Public policy		These topics are not material to Musim Mas' operations
<b>13.25</b>	Anti-competitive behavior		