

Wilmar International Limited

Sustainability Report 2022: Content Indexes for GRI, SASB, UNGP and SGX Core ESG Metrics

Wilmar's Sustainability Report 2022 (SR 2022) has been prepared in accordance with the Global Reporting Initiative (GRI) Standards, the Sustainable Accounting Standards Board's (SASB) Standard for the Agricultural Products and Standard for Processed Food Sector, the Task Force on Climate-related Financial Disclosures (TCFD), the UN Guiding Principles (UNGP) Reporting Framework, and in accordance with Singapore Exchange Securities Trading Limited's (SGX-ST) Core ESG Metrics. This Content Indexes document specifies where each disclosure can be found: in the [SR 2022](#), [Base Data Tables](#), [Palm NDPE Implementation Annual Report 2022 \(NDPE Report 2022\)](#), [Annual Report 2022 \(AR 2022\)](#) and/or our [Sustainability Dashboard](#). Where we were not able to meet the reporting requirements, we have included our reasons for omission.

GRI Standards

Statement of use	Wilmar International Limited has reported in accordance with the GRI Standards for the period from 1 January to 31 December 2022
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI sector standards	GRI 13: Agriculture Aquaculture and Fishing Sectors 2022

GRI Standard	Disclosure		Location	Omission			GRI Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	Explanation	
General Disclosures							
GRI 2: General Disclosures 2021	2-1	Organisational details	SR 2022, Pg. 22				
	2-2	Entities included in the organisation's sustainability reporting	SR 2022, Pg. 4				
	2-3	Reporting period, frequency and contact point	SR 2022, Pg. 3 - 5				

GRI Standard	Disclosure		Location	Omission			GRI Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	Explanation	
General Disclosures							
	2-4	Restatements of information	Where applicable, restatements are explained in relevant sections of our SR 2022				
	2-5	External assurance	SR 2022, Pg. 5				
	2-6	Activities, value chain and other business relationships	- SR 2022, Pg. 22 - 23 - Base Data Tables Significant changes to Wilmar subsidiaries associated companies and joint venture companies can be found on the SGX Announcement section of our website				
	2-7	Employees	- SR 2022, Pg. 84 - 87 - Base Data Tables				
	2-8	Workers who are not employees	- SR 2022, Pg. 84 - 87 - Base Data Tables				
	2-9	Governance structure and composition	- SR 2022, Pg. 29 - 30 - SR 2022, Pg. 194 - 195 - AR 2022, Pg. 62				
	2-10	Nomination and selection of the highest governance body	AR 2022, Pg. 75				
	2-11	Chair of the highest governance body	AR 2022, Pg. 73 - 74				

GRI Standard	Disclosure		Location	Omission			GRI Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	Explanation	
General Disclosures							
	2-12	Role of the highest governance body in overseeing the management of impacts	SR 2022, Pg. 29 - 30				
	2-13	Delegation of responsibility for managing impacts	- SR 2022, Pg. 29 - 30 - SR 2022, Pg. 194 - 195				
	2-14	Role of the highest governance body in sustainability reporting	- SR 2022, Pg. 29 - 30 - SR 2022, Pg. 194 - 195				
	2-15	Conflicts of interest	AR 2022, Pg. 64				
	2-16	Communication of critical concerns	- SR 2022, Pg. 29 - AR 2022, Pg. 64 - 65				
	2-17	Collective knowledge of the highest governance body	SR 2022, Pg. 194 - 195				
	2-18	Evaluation of the performance of the highest governance body	AR 2022, Pg. 75				
	2-19	Remuneration policies	AR 2022, Pg. 76 - 77				
	2-20	Process to determine remuneration	AR 2022, Pg. 76 - 77				
	2-21	Annual total compensation ratio	AR 2022, Pg. 78 & 174				
	2-22	Statement on sustainable development strategy	SR 2022, Pg. 6 - 11				
	2-23	Policy commitments	- SR 2022, Pg. 24 - 31 - SR 2022, Pg. 190 - 195				

GRI Standard	Disclosure		Location	Omission			GRI Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	Explanation	
General Disclosures							
			- SR 2022, Pg. 94 - 107				
	2-24	Embedding policy commitments	- SR 2022, Pg. 24 - 31 - SR 2022, Pg. 190 - 195 - NDPE Report 2022				
	2-25	Processes to remediate negative impacts	- SR 2022, Pg. 26 - SR 2022, Pg. 192 - 193 - NDPE Report 2022 - Grievance Procedure				
	2-26	Mechanisms for seeking advice and raising concerns	SR 2022, Pg. 192 - 193				
	2-27	Compliance with laws and regulations	- SR 2022, Pg. 164 - 173 - SR 2022, Pg. 174 - 177 - SR 2022, Pg. 192 - 193				
	2-28	Membership associations	SR 2022, Pg. 27				
	2-29	Approach to stakeholder engagement	- SR 2022, Pg. 26 - SR 2022, Pg. 200 - 203				
	2-30	Collective bargaining agreements	SR 2022, Pg. 100 - 101				
Material Topics							
GRI 3: Material Topics 2021	3-1	Process to determine material topics	SR 2022, Pg. 200 - 201				
	3-2	List of material topics	SR 2022, Pg. 202 - 203				

GRI Standard	Disclosure		Location	Omission			GRI Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	Explanation	
General Disclosures							
Material Topics							
Protecting the Environment							
Biodiversity and Conservation							
GRI 3: Material Topics 2021	3-3	Management of material topics	SR 2022, Pg. 34 - 47				13.3.1 13.4.1
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 2022, Pg. 34 - 47				13.3.2
	304-2	Significant impacts of activities, products, and services on biodiversity	SR 2022, Pg. 34 - 47				13.3.3
	304-3	Habitats protected or restored	SR 2022, Pg. 34 - 44				13.3.4
	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	List of wildlife potentially found in Wilmar's conservation areas				13.3.5

GRI Standard	Disclosure		Location	Omission			GRI Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	Explanation	
General Disclosures							
Climate Change							
GRI 3: Material Topics 2021	3-3	Management of material topics	SR 2022, Pg. 48 - 59				13.1.1 13.2.1
GRI 201: Economic Performance 2016	201-2	Financial implications and other risks and opportunities due to climate change	- SR 2022, Pg. 48 - 59 - SR 2022, Pg. 214 - 217				13.2.2
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	- SR 2022, Pg. 57 - Base Data Tables				13.1.2
	305-2	Energy indirect (Scope 2) GHG emissions	- SR 2022, Pg. 57 - Base Data Tables				13.1.3
	305-3	Other indirect (Scope 3) GHG emissions	- SR 2022, Pg. 58 - Base Data Tables				13.1.4
	305-4	GHG emissions intensity	- SR 2022, Pg. 56 & 58 - Base Data Tables				13.1.5
	305-5	Reduction of GHG emissions	- SR 2022, Pg. 53 - 55 - Base Data Tables				13.1.6
	305-6	Emissions of ozone-depleting substances (ODS)		a,b,c,d	Not applicable	Based on a thorough assessment of our operations, we have concluded that ODS emissions arising from our operations is	13.1.7

GRI Standard	Disclosure		Location	Omission			GRI Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	Explanation	
General Disclosures							
						negligible and does not have a material impact	
	305-7	Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions		a,b,c	Not applicable	Based on a thorough assessment of our operations, we have concluded that our operations emit a non-material and negligible amount of these emissions	13.1.8
Environmental Footprint of Operations							
GRI 3: Material Topics 2021	3-3	Management of material topics	SR 2022, Pg. 60 - 75				13.7.1 13.8.1 13.5.1 13.6.1
GRI 302: Energy 2016	302-1	Energy consumption within the organisation	- SR 2022, Pg. 65 - Base Data Tables				
	302-3	Energy intensity	- SR 2022, Pg. 64 - 65 - Base Data Tables				
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	SR 2022, Pg. 66 - 69				13.7.2
	303-2	Management of water discharge-related impacts	SR 2022, Pg. 66 - 69				13.7.3

GRI Standard	Disclosure		Location	Omission			GRI Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	Explanation	
General Disclosures							
	303-3	Water withdrawal	- SR 2022, Pg. 68 - Base Data Tables				13.7.4
	303-4	Water discharge	- SR 2022, Pg. 69 - Base Data Tables				13.7.5
	303-5	Water consumption	- SR 2022, Pg. 68 - Base Data Tables				13.7.6
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	SR 2022, Pg. 70 - 72				13.8.2
	306-2	Management of significant waste-related impacts	SR 2022, Pg. 70 - 72				13.8.3
	306-3	Waste generated	- SR 2022, Pg. 71 - Base Data Tables				13.8.4
	306-4	Waste diverted from disposal	- SR 2022, Pg. 71 - Base Data Tables				13.8.5
	306-5	Waste directed to disposal	- SR 2022, Pg. 71 - Base Data Tables				13.8.6
Sustainable Packaging							
GRI 3: Material Topics 2021	3-3	Management of material topics	SR 2022, Pg. 76 - 81				
GRI 301: Materials 2016	301-1	Materials used by weight or volume	- SR 2022, Pg. 78 - 79 - Base Data Tables				

GRI Standard	Disclosure		Location	Omission			GRI Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	Explanation	
General Disclosures							
Looking After People and Communities							
Talent Management							
GRI 3: Material Topics 2021	3-3	Management of material topics	SR 2022, Pg. 84 - 93				13.20.1
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	- SR 2022, Pg. 93 - Base Data Tables				
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	SR 2022, Pg. 88				
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	- SR 2022, Pg. 89 - 91 - Base Data Tables				
	404-2	Programs for upgrading employee skills and transition assistance programs	SR 2022, Pg. 89 - 92				
	404-3	Percentage of employees receiving regular performance and career development reviews	SR 2022, Pg. 90 - 91				

GRI Standard	Disclosure		Location	Omission			GRI Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	Explanation	
General Disclosures							
Human Rights and Labour Standards							
GRI 3: Material Topics 2021	3-3	Management of material topics	- SR 2022, Pg. 94 - 107 - NDPE Report 2022				13.13.1 13.14.1 13.16.1 13.17.1 13.18.1 13.21.1
GRI 407: Freedom of Association and Collective Bargaining	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	SR 2022, Pg. 100 - 101				13.18.2
GRI 408: Child Labour 2016	408-1	Operations and suppliers at significant risk for incidents of child labour	- SR 2022, Pg. 102 - 103 - NDPE Report 2022				13.17.2
GRI 409: Forced or Compulsory Labour 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	- SR 2022, Pg. 99 - 101 - NDPE Report 2022 - Grievance List				13.16.2
GRI 411: Rights of Indigenous Peoples 2016	411-1	Incidents of violations involving rights of indigenous peoples	- SR 2022, Pg. 104 - 105 - Grievance List				13.14.2

GRI Standard	Disclosure		Location	Omission			GRI Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	Explanation	
General Disclosures							
Diversity and Inclusion							
GRI 3: Material Topics 2021	3-3	Management of material topics	SR 2022, Pg. 108 - 115				13.15.1
GRI 405: Diversity and Equal Opportunity	405-1	Diversity of governance bodies and employees	- SR 2022, Pg. 110 - Base Data Tables				13.15.2
	405-2	Ratio of basic salary and remuneration of women to men	- SR 2022, Pg. 110 - 111 - Base Data Tables				13.15.3
GRI 406: Non-discrimination	406-1	Incidents of discrimination and corrective actions taken	- SR 2022, Pg. 110 - Base Data Tables				13.15.4
Employee Health, Safety and Well-being							
GRI 3: Material Topics 2021	3-3	Management of material topics	SR 2022, Pg. 116 - 137				13.19.1
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	SR 2022, Pg. 119 - 121				13.19.2
	403-2	Hazard identification, risk assessment, and incident investigation	- SR 2022, Pg. 121 - SR 2022, Pg. 126 - 128				13.19.3
	403-3	Occupational health services	- SR 2022, Pg. 121 - SR 2022, Pg. 126 - 128				13.19.4
	403-4	Worker participation, consultation, and communication on	SR 2022, Pg. 121 - 125				13.19.5

GRI Standard	Disclosure		Location	Omission			GRI Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	Explanation	
General Disclosures							
		occupational health and safety					
	403-5	Worker training on occupational health and safety	SR 2022, Pg. 122				13.19.6
	403-6	Promotion of worker health	- SR 2022, Pg. 122 - SR 2022, Pg. 131 - 137				13.19.7
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	- SR 2022, Pg. 118 - 121				13.19.8
	403-8	Workers covered by an occupational health and safety management system	SR 2022, Pg. 118 - 121				13.19.9
	403-9	Work-related injuries	SR 2022, Pg. 128 - 130 In addition to fatalities and fatality rates, Wilmar currently measures and reports Lost Time Injury Rate (LTIR), Total Lost Work Days (LWD), Total Lost Work Days Rate (LWDR), Permanent Disability (PD) and				13.19.10

GRI Standard	Disclosure		Location	Omission			GRI Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	Explanation	
General Disclosures							
			Permanent Disability Rate (PDR) for health and safety performance				
	403-10	Work-related health	SR 2022, Pg. 128 - 130				13.19.11
Economic and Community Contribution							
GRI 3: Material Topics 2021	3-3	Management of material topics	SR 2022, Pg. 138 - 147				13.9.1 13.12.1 13.22.1
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	- SR 2022, Pg. 144 - Base Data Tables				13.22.2
GRI 203: Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	SR 2022, Pg. 144 - 147				13.22.3
	203-2	Significant indirect economic impacts	SR 2022, Pg. 138 - 147				13.22.4
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	SR 2022, Pg. 138 - 147				13.12.2
	413-2	Operations with significant actual and potential negative impacts on local communities	Grievance Procedure and List				13.12.3

GRI Standard	Disclosure		Location	Omission			GRI Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	Explanation	
General Disclosures							
Delivering Product Excellence							
Innovation and Technology							
GRI 3: Material Topics 2021	3-3	Management of material topics	SR 2022, Pg. 150 - 157				
Consumer Health and Well-being							
GRI 3: Material Topics 2021	3-3	Management of material topics	SR 2022, Pg. 158 - 163				
Product Marketing and Labelling							
GRI 3: Material Topics 2021	3-3	Management of material topics	SR 2022, Pg. 164 - 173				
GRI 417: Marketing and Labelling 2016	417-2	Incidents of non-compliance concerning product and service information and labelling	SR 2022, Pg. 170				
	417-3	Incidents of non-compliance concerning marketing communications	SR 2022, Pg. 170				
Product Quality and Safety							
GRI 3: Material Topics 2021	3-3	Management of material topics	SR 2022, Pg. 174 - 177				13.10.1
GRI 416: Customer	416-1	Assessment of the health and safety impacts of	100% of our significant consumer product				13.10.2

GRI Standard	Disclosure		Location	Omission			GRI Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	Explanation	
General Disclosures							
health and safety 2016		product and service categories	categories have been assessed for improvements in health and safety impacts				
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	SR 2022, Pg. 177				13.10.3
Transforming our Supply Chain							
Responsible Sourcing and Supply Chain Transformation							
GRI 3: Material Topics 2021	3-3	Management of material topics	- SR 2022, Pg. 180 - 187 - NDPE Report 2022				13.23.1
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	- SR 2022, Pg. 185 - 186 - NDPE Report 2022				
	308-2	Negative environmental impacts in the supply chain and actions taken	- NDPE Report 2022 - Grievance List				
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	- SR 2022, Pg. 185 - 186 - NDPE Report 2022				
	414-2	Negative social impacts in the supply chain and actions taken	- NDPE Report 2022 - Grievance List				

GRI Standard	Disclosure		Location	Omission			GRI Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	Explanation	
General Disclosures							
Responsible Business Practices							
Business Ethics and Compliance							
GRI 3: Material Topics 2021	3-3	Management of material topics	SR 2022, Pg. 190 - 195				13.24.1 13.25.1 13.26.1
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	SR 2022, Pg. 190 - 195				13.26.2
	205-2	Communication and training about anti-corruption policies and procedures	SR 2022, Pg. 191 - 192				13.26.3
	205-3	Confirmed incidents of corruption and actions taken	SR 2022, Pg. 192 - 193				13.26.4
GRI 206: Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	- SR 2022, Pg. 21 - SR 2022, Pg. 192 - 193				13.25.2
GRI 207: Tax 2019	207-1	Approach to tax	SR 2022, Pg. 192				
GRI 415: Public Policy 2016	415-1	Political contributions	SR 2022, Pg. 193 - 194				13.24.2

GRI Standard	Disclosure		Location	Omission			GRI Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	Explanation	
General Disclosures							
Data Security and Privacy							
GRI 3: Material Topics 2021	3-3	Management of material topics	SR 2022, Pg. 196 - 197				
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	In 2022, we have had no substantiated complaints concerning breaches of customer privacy and losses of customer data				

Topics in GRI 13: Agriculture Aquaculture and Fishing Sectors 2022 determined as not material	
TOPIC	EXPLANATION
GRI 13: Agriculture Aquaculture and Fishing Sectors 2022	
13.11 Animal health and welfare	Not applicable. Wilmar's business and operations does not generally involve the use or management of animals.

SASB Content Index

Agricultural products: Sustainability disclosure topics and accounting metrics

Topic	Code	Accounting Metric	Unit of Measure	Data/ Information Source; Reasons for Omission
Greenhouse Gas Emissions	FB-AG-110a.1	Gross global Scope 1 emissions	Metric tons (t) CO ₂ e	- SR 2022, Pg. 57 - Base Data Tables
	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	Not applicable	SR 2022, Pg. 48 - 59
	FB-AG-110a.3	Fleet fuel consumed, percentage renewable	Gigajoules (GJ), Percentage (%)	Wilmar consumed 1,415,273 GJ of fuel for transportation purposes, of which 13% were from renewable sources
Energy Management	FB-AG-130a.1	(1) Operational energy consumed, (2) percentage grid electricity, (3) percentage renewable	Gigajoules (GJ), Percentage (%)	- SR 2022, Pg. 64 - 65 - Base Data Tables
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	Thousand cubic meters (m ³), Percentage (%)	- SR 2022, Pg. 68 - 69 - Base Data Tables
	FB-AG-140a.2	Description of water management risks and discussion of strategies and practices to mitigate those risks	Not applicable	SR 2022, Pg. 66 - 69
	FB-AG-140a.3	Number of incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations	Number	There were no incidents of non-compliance associated with water quantity and/or quality permits, standards and regulations
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	Rate	Wilmar does not currently track GFSI audit results at a Group-level
	FB-AG-250a.2	Percentage of agricultural products sourced from suppliers certified to a Global Food Safety	Percentage (%) by cost	We aim to certify 100% of our food factories above 5,000 sqm to a food

Topic	Code	Accounting Metric	Unit of Measure	Data/ Information Source; Reasons for Omission
		Initiative (GFSI) recognised food safety certification program		safety certification scheme accredited by the Global Good Safety Initiative (GFSI) by 2024. As of 2022, 76% of our food and food ingredient factories above 5,000 sqm are certified, based on our pilot tracking on Indonesia, Malaysia and Goodman Fielder's businesses. Wilmar does not currently track the percentage of agricultural products sourced from suppliers certified to a GFSI recognised food safety certification programme at a Group-level.
	FB-AG-250a.3	(1) Number of recalls issued and (2) total amount of food products recalled	Number, Metric tons (t)	There were zero recalls issued for food safety reasons in 2022
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	Rate	SR 2022, Pg. 128 - 130 In addition to fatalities and fatality rates, Wilmar reports currently measures Lost Time Injury Rate (LTIR), Total Lost Work Days (LWD), Total Lost Work Days Rate (LWDR), Permanent Disability (PD) and Permanent Disability Rate (PDR) for health and safety performance
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	Percentage (%) by cost	- SR 2022, Pg. 142 - Base Data Tables Wilmar reports on the percentage of palm oil suppliers certified by number and volume

Topic	Code	Accounting Metric	Unit of Measure	Data/ Information Source; Reasons for Omission
	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	Rate	- SR 2022, Pg. 192 - 193 - NDPE Report 2022
	FB-AG-430a.3	Discussion of strategy to manage environmental and social risks arising from contract growing and commodity sourcing	Not applicable	SR 2022, Pg. 185 - 187
GMO Management	FB-AG-430b.1	Discussion of strategies to manage the use of genetically modified organisms (GMOs)	Not applicable	SR 2022, Pg. 172
Ingredient Sourcing	FB-AG-440a.1	Identification of principal crops and description of risks and opportunities presented by climate change	Not applicable	SR 2022, Pg. 48 - 59
	FB-AG-440a.2	Percentage of agricultural products sourced from regions with High or Extremely High Baseline Water Stress	Percentage (%) by cost	Wilmar does not currently track the percentage of agricultural products sourced from regions with High or Extremely High Baseline Water Stress

Agricultural products: Activity metrics

Activity Metric	Code	Category	Unit of Measure	Data/ Information Source; Reasons for omission
Production by principal crop	FB-AG-000.A	Quantitative	Metric tons (t)	- SR 2022 - Base Data Tables
Number of processing facilities	FB-AG-000.B	Quantitative	Number	- SR 2022, Pg. 22 - 23 - AR 2022, Pg. 18
Total land area under active production	FB-AG-000.C	Quantitative	Hectares	- SR 2022 - Base Data Tables - AR 2022, Pg. 150
Cost of agricultural products sourced externally	FB-AG-000.D	Quantitative	Reporting currency	Due to commercial sensitivity, we do not disclose this data

Processed foods: Sustainability disclosure topics and accounting metrics

Topic	Code	Accounting Metric	Category	Unit of Measure	Data/ Information Source; Reasons for omission
Energy Management	FB-PF-130a.1	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	Quantitative	Gigajoules (GJ), Percentage (%)	- SR 2022, Pg. 64 - 65 - Base Data Tables
Water Management	FB-PF-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 (m³), Percentage (%)	- SR 2022, Pg. 68 - 69 - Base Data Tables
	FB-PF-140a.2	Number of incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations	Quantitative	Number	There were no significant incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations
	FB-PF-140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks	Discussion and analysis	Not applicable	- SR 2022, Pg. 66 - 69 - Base Data Tables
Food Safety	FB-PF-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	Wilmar does not currently track GFSI audit results at a Group-level
	FB-PF-250a.2	Percentage of ingredients sourced from Tier 1 supplier facilities certified to a Global Food Safety Initiative (GFSI) recognised food safety certification program	Quantitative	Percentage (%) by cost	Wilmar does not currently track the percentage of ingredients sourced from suppliers certified to a GFSI recognised food safety certification programme at a Group-level
	FB-PF-250a.3	(1) Total number of notices of food safety violation received, (2) percentage corrected	Quantitative	Number, Percentage (%)	Wilmar did not receive any notices of food safety violations in 2022

Topic	Code	Accounting Metric	Category	Unit of Measure	Data/ Information Source; Reasons for omission
	FB-PF-250a.4	(1) Number of recalls issued and (2) total amount of food products recalled	Quantitative	Number, Metric tons (t)	Wilmar does not currently track data on recalls at a Group-level
Health & Nutrition	FB-PF-260a.1	Revenue from products labelled and/or marketed to promote health and nutrition attributes	Quantitative	Reporting currency	Wilmar does not currently track this data at a Group-level
	FB-PF-260a.2	Discussion of the process to identify and manage products and ingredients related to nutritional and health concerns among consumers	Discussion and analysis	Not applicable	SR 2022, Pg. 158 - 163
Product Labeling & Marketing	FB-PF-270a.1	Percentage of advertising impressions (1) made on children and (2) made on children promoting products that meet dietary guidelines	Quantitative	Percentage (%)	Wilmar does not currently track advertising or marketing spending with this breakdown
	FB-PF-270a.2	Revenue from products labelled as (1) containing genetically modified organisms (GMOs) and (2) non-GMO	Quantitative	Reporting currency	Wilmar does not currently track revenue from products labelled as GMOs and non-GMO
	FB-PF-270a.3	Number of incidents of non-compliance with industry or regulatory labelling and/or marketing codes	Quantitative	Number	SR 2022, Pg. 170
	FB-PF-270a.4	Total amount of monetary losses as a result of legal proceedings associated with labelling and/or marketing practices	Quantitative	Reporting currency	SR 2022, Pg. 170
Packaging Lifecycle Management	FB-AG-401A.1	(1) Total weight of packaging, (2) percentage made from recycled and/or renewable materials, and	Quantitative	Metric tons (t), Percentage (%)	- SR 2022, Pg. 78 - 79 - Base Data Tables

Topic	Code	Accounting Metric	Category	Unit of Measure	Data/ Information Source; Reasons for omission
		(3) percentage that is recyclable, reusable, and/or compostable			
	FB-PF-410a.2	Discussion of strategies to reduce the environmental impact of packaging throughout its lifecycle	Discussion and analysis	Not applicable	SR 2022, Pg. 76 - 81
Environmental & Social Impacts of Ingredient Supply Chain	FB-PF-430a.1	Percentage of food ingredients sourced that are certified to third-party environmental and/or social standards, and percentages by standard	Quantitative	Percentage (%) by cost	SR 2022, Pg. 142 Wilmar reports on the percentage of palm oil suppliers certified by number and volume
	FB-PF-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	NDPE Report 2022
Ingredient Sourcing	FB-PF-440a.1	Percentage of food ingredients sourced from regions with High or Extremely High Baseline Water Stress	Quantitative	Percentage (%) by cost	Wilmar does not currently track the percentage of agricultural products sourced from regions with High or Extremely High Baseline Water Stress
	FB-PF-440a.2	List of priority food ingredients and discussion of sourcing risks due to environmental and social considerations	Discussion and analysis	Not applicable	SR 2022, Pg. 180 - 187

Processed foods: Activity metrics

Activity Metric	Code	Category	Unit of Measure	Data/ Information Source; Reasons for omission
Weight of products sold	FB-PF-000.A	Quantitative	Metric tons (t)	93,984,801 MT
Number of production facilities	FB-PF-000.B	Quantitative	Number	- SR 2022, Pg. 22 - 23 - AR 2022, Pg. 18

United Nations (UN) Guiding Principles Reporting Framework Index of Answers

Indicator		Page Number or Link
Policy Commitment		
A1	What does the company say publicly about its commitment to respect human rights?	SR 2022, Pg. 16 & Pg. 94 - 107 Web: Human Rights Policy Web: Human Rights Framework Web: Child Protection Policy Web: Women's Charter Web: Human Rights Defenders (HRDs) Policy Web: No Deforestation, No Peat and No Exploitation (NDPE) Policy Web: No Exploitation Protocol
A1.1	How has the public commitment been developed?	Web: Human Rights Framework
A1.2	Whose human rights does the public commitment address?	SR 2022, Pg. 94 - 97 Web: Human Rights Policy Web: Human Rights Framework Web: Child Protection Policy Web: Women's Charter Web: Human Rights Defenders (HRDs) Policy Web: No Deforestation, No Peat and No Exploitation (NDPE) Policy Web: No Exploitation Protocol
A1.3	How is the public commitment disseminated?	SR 2022, Pg. 104 - 105 Web: Human Rights Policy Web: Human Rights Framework Web: Child Protection Policy Web: Women's Charter Web: Human Rights Defenders (HRDs) Policy Web: No Deforestation, No Peat and No Exploitation (NDPE) Policy Web: No Exploitation Protocol
Embedding Respect for Human Rights		
A2	How does the company demonstrate the importance it attaches to the implementation of its human rights commitment?	SR 2022, Pg. 6 - 11, Pg. 16, Pg. 28, Pg. 94 - 107 & Pg. 200 - 203 Web: Human Rights Framework
A2.1	How is day-to-day responsibility for human rights performance organised within the company and why?	SR 2022, Pg. 29 - 30 & Pg. 200 - 203

Indicator		Page Number or Link
A2.2	What kinds of human rights issues are discussed by senior management and by the Board, and why?	SR 2022, Pg. 95 & Pg. 190 - 195
A2.3	How are employees and contract workers made aware of the ways in which respect for human rights should inform their decisions and actions?	SR 2022, Pg. 190 - 195 & Pg. 104 - 115 Web: Human Rights Policy Web: Human Rights Framework Web: Child Protection Policy Web: Women's Charter Web: Human Rights Defenders (HRDs) Policy Web: No Deforestation, No Peat and No Exploitation (NDPE) Policy Web: No Exploitation Protocol
A2.4	How does the company make clear in its business relationships the importance it places on respect for human rights?	SR 2022, Pg. 180 - 187 Web: Supplier Guidelines
A2.5	What lessons has the company learned during the reporting period about achieving respect for human rights, and what has changed as a result?	SR 2022, Pg. 94 - 107
Defining a Focus for Reporting		
B1	Statement of salient issues: state the salient human rights issues associated with the company's activities and business relationships during the reporting period.	SR 2022, Pg. 95 Web: Human Rights Framework
B2	Determination of salient issues: describe how the salient human rights issues were determined, including any input from stakeholders.	SR 2022, Pg. 95 & Pg. 200 - 203 Web: No Exploitation Protocol
B3	Choice of focal geographies: if reporting on the salient human rights issues focuses on particular geographies, explain how that choice was made.	Web: No Exploitation Protocol
B4	Additional Severe Impacts: identify any severe impacts on human rights that occurred or were still being addressed during the reporting period, but which fall outside of the salient human rights issues, and explain how they have been addressed.	Not applicable
Specific Policies		
C1	Does the company have any specific policies that address its salient human rights issues and, if so, what are they?	SR 2022, Pg. 95 Web: No Deforestation, No Peat and No Exploitation (NDPE) Policy Web: No Exploitation Protocol Web: Human Rights Policy Web: Women's Charter

Indicator		Page Number or Link
		Web: Human Rights Defenders (HRDs) Policy Web: Whistle-blowing Policy Web: Grievance Procedure
C1.1	How does the company make clear the relevance and significance of such policies to those who need to implement them?	SR 2022, Pg. 104 - 105
Stakeholder Engagement		
C2	What is the company's approach to engagement with stakeholders in relation to each salient human rights issue?	SR 2022, Pg. 94 - 107
C2.1	How does the company identify which stakeholders to engage with in relation to each salient issue, and when and how to do so?	SR 2022, Pg. 26 & Pg. 200 - 203 Web: Stakeholder Engagement
C2.2	During the reporting period, which stakeholders has the company engaged with regarding each salient issue, and why?	SR 2022, Pg. 26 Web: Stakeholder Engagement
C2.3	During the reporting period, how have the views of stakeholders influenced the company's understanding of each salient issue and/or its approach to addressing it?	SR 2022, Pg. 26 Web: Stakeholder Engagement
Assessing Impacts		
C3	How does the company identify any changes in the nature of each salient human rights issue over time?	SR 2022, Pg. 94 - 107
C3.1	During the reporting period, were there any notable trends or patterns in impacts related to a salient issue and, if so, what were they?	SR 2022, Pg. 94 - 107 Web: Grievance Procedure
C3.2	During the reporting period, did any severe impacts occur that were related to a salient issue and, if so, what were they?	SR 2022, Pg. 99 - 101 Web: Grievance Procedure
Integrating Findings and Taking Action		
C4	How does the company integrate its findings about each salient human rights issue into its decision-making processes and actions?	SR 2022, Pg. 94 - 107 Web: Human Rights Policy Web: Human Rights Framework Web: Child Protection Policy Web: Women's Charter Web: Human Rights Defenders (HRDs) Policy Web: No Deforestation, No Peat and No Exploitation (NDPE) Policy Web: No Exploitation Protocol

Indicator		Page Number or Link
C4.1	How are those parts of the company whose decisions and actions can affect the management of salient issues, involved in finding and implementing solutions?	SR 2022, Pg. 29 - 30 Web: Sustainability Governance
C4.2	When tensions arise between the prevention or mitigation of impacts related to a salient issue and other business objectives, how are these tensions addressed?	SR 2022, Pg. 94 - 107 Web: Human Rights Framework Web: Grievance Procedure
C4.3	During the reporting period, what action has the company taken to prevent or mitigate potential impacts related to each salient issue?	SR 2022, Pg. 94 - 107
Tracking Performance		
C5	How does the company know if its efforts to address each salient human rights issue are effective in practice?	SR 2022, Pg. 16
C5.1	What specific examples from the reporting period illustrate whether each salient issue is being managed effectively?	SR 2022, Pg. 16 & Pg. 94 - 107
Remediation		
C6	How does the company enable effective remedy if people are harmed by its actions or decisions in relation to a salient human rights issue?	SR 2022, Pg. 26 & Pg. 192 - 193 Web: Grievance Procedure
C6.1	Through what means can the company receive complaints or concerns related to each salient issue?	Web: Whistle-blowing Policy Web: Grievance Procedure
C6.2	How does the company know if people feel able and empowered to raise complaints or concerns?	Web: Grievance Procedure Web: Stakeholder Engagement
C6.3	How does the company process complaints and assess the effectiveness of outcomes?	Web: Grievance Procedure
C6.4	During the reporting period, what were the trends and patterns in complaints or concerns and their outcomes regarding each salient issue, and what lessons has the company learned?	Web: Grievance Procedure
C6.5	During the reporting period, did the company provide or enable remedy for any actual impacts related to a salient issue and, if so, what are typical or significant examples?	SR 2022, Pg. 94 - 107 & Pg. 192 - 193 Web: Grievance Procedure

SGX Core ESG Metrics

Topic	Metric	Location
Environmental		
Greenhouse Gas Emissions (GHG)	Absolute emissions by: (a) Total; (b) Scope 1, Scope 2; and (c) Scope 3, if appropriate	- SR 2022, Pg. 57 - 58 - Base Data Tables
	Emission intensities by: (a) Total; (b) Scope 1, Scope 2; and (c) Scope 3, if appropriate	- SR 2022, Pg. 56 - 58 - Base Data Tables
Energy Consumption	Total energy consumption	- SR 2022, Pg. 65 - Base Data Tables
	Energy consumption intensity	- SR 2022, Pg. 64 - 65 - Base Data Tables
Water Consumption	Total water consumption	- SR 2022, Pg. 68 - Base Data Tables
	Water consumption intensity	- SR 2022, Pg. 66 - 67 - Base Data Tables
Waste Generation	Total waste generated	- SR 2022, Pg. 71 - Base Data Tables
Social		
Gender Diversity	Current employees by gender	- SR 2022, Pg. 110 - Base Data Tables
	New hires and turnover by gender	- SR 2022, Pg. 93 - Base Data Tables
Age-based Diversity	Current employees by age groups	- SR 2022, Pg. 110 - Base Data Tables
	New hires and turnover by age groups	- SR 2022, Pg. 93 - Base Data Tables
Employment	Total turnover	- SR 2022, Pg. 93 - Base Data Tables
	Total number of employees	SR 2022, Pg. 22
Development & Training	Average training hours per employee	- SR 2022, Pg. 89 - 91 - Base Data Tables
	Average training hours per employee by gender	- SR 2022, Pg. 89 - 91 - Base Data Tables
Occupational Health & Safety	Fatalities	SR 2022, Pg. 128 - 130
	High-consequence injuries	SR 2022, Pg. 128 - 130
	Recordable injuries	SR 2022, Pg. 128 - 130
	Recordable work-related ill health cases	SR 2022, Pg. 128 - 130
Governance		
Board Composition	Board independence	- SR 2022, Pg. 29 - 30 & Pg. 191 - 195 - AR 2022, Pg. 62
	Women on the Board	- SR 2022, Pg. 29 - 30 & Pg. 191 - 195 - AR 2022, Pg. 62
Management Diversity	Women in the management team	- SR 2022, Pg. 29 - 30, Pg. 110 & Pg. 191 - 195 - Base Data Tables - AR 2022, Pg. 62

Topic	Metric	Location
Ethical Behaviour	Anti-corruption disclosures	SR 2022, Pg. 190 - 195
	Anti-corruption training for employees	SR 2022, Pg. 191 - 192
Certifications	List of relevant certifications	SR 2022, Pg. 27
Alignment with Frameworks	Alignment with frameworks and disclosure practices	SR 2022, Pg. 3 - 4
Assurance	Assurance of sustainability report	SR 2022, Pg. 5