

Wilmar International Limited
Sustainability Report 2023: Content Indexes

Wilmar's Sustainability Report 2023 (SR 2023) has been prepared in accordance with the **Global Reporting Initiative Sustainability Reporting Standards (GRI Standards) 2021**, the **Sustainable Accounting Standards Board's (SASB) Standard for the Agricultural Products and Standard for Processed Food** Sectors, the Task Force on Climate-related Financial Disclosures (TCFD), the **UN Guiding Principles Reporting Framework**, and in accordance with the **Singapore Exchange Securities Trading Limited's (SGX) Core ESG Metrics**.

This Content Indexes document specifies where each disclosure can be found in the **SR 2023**, **Base Data Tables**, **Palm NDPE Implementation Annual Report 2023 (NDPE Report 2023)**, **Annual Report 2023 (AR 2023)** and our **Sustainability Dashboard**. Where we are unable to meet the reporting requirements, our reasons for omission have been included.

GRI Standards 2021

Statement of Use	Wilmar International Limited has reported in accordance with the GRI Standards for the period from 1 January to 31 December 2023
GRI 1 Used	GRI 1: Foundation 2021
Applicable GRI Sector Standards	GRI 13: Agriculture Aquaculture and Fishing Sectors 2022

GRI Standards	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 2023, p.10 - 11				
	2-2	Entities included in the organisation's sustainability reporting	- SR 2023, p.3 - 5				
	2-3	Reporting period, frequency and contact point	- SR 2023, p.3 - 5 - SR 2023, p.9				

GRI Standards	Disclosure		Location	Omission			GRI Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	Explanation	
	2-4	Restatements of information	Where applicable, restatements are explained in relevant sections of our SR 2023				
	2-5	External assurance	- SR 2023, p.5 - SR 2023, p.192 - 199				
	2-6	Activities, value chain and other business relationships	- SR 2023, p.10 - 11 - Base Data Tables - AR 2023, p.20 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 2023, p.70 - 73 - Base Data Tables				
	2-8	Workers who are not employees	- SR 2023, p.70 - 73 - Base Data Tables				
	2-9	Governance structure and composition	- SR 2023, p.17 - 19 - SR 2023, p.182 - AR 2023 p.68				
	2-10	Nomination and selection of the highest governance body	- AR 2023, p.76 - AR 2023, p.82 - 83				
	2-11	Chair of the highest governance body	AR 2023, p.80 - 81				
	2-12	Role of the highest governance body in overseeing the management of impacts	SR 2023, p.17 - 19				

GRI Standards	Disclosure		Location	Omission			GRI Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	Explanation	
	2-13	Delegation of responsibility for managing impacts	SR 2023, p.17 - 19				
	2-14	Role of the highest governance body in sustainability reporting	SR 2023, p.17 - 19				
	2-15	Conflicts of interest	AR 2023, p.70				
	2-16	Communication of critical concerns	- SR 2023, p.17 - 18 - AR 2023, p.66 - 67				
	2-17	Collective knowledge of the highest governance body	- SR 2023, p.182 - AR 2023, p.73 & 79				
	2-18	Evaluation of the performance of the highest governance body	AR 2023, p.83 - 85				
	2-19	Remuneration policies	AR 2023, p.84 - 86				
	2-20	Process to determine remuneration	AR 2023, p.84 - 86				
	2-21	Annual total compensation ratio	AR 2023, p.87 & 190				
	2-22	Statement on sustainable development strategy	SR 2023, p.6 - 9				
	2-23	Policy commitments	- SR 2023, p.12 - 19 - SR 2023, p.80 - 83 - SR 2023, p.176 - 182 (a), (c), (e) and (f) are disclosed throughout SR 2023				
	2-24	Embedding policy commitments	- SR 2023, p.12 - 19 - SR 2023, p.176 - 182 - NDPE Report 2023				
	2-25	Processes to remediate negative impacts	- SR 2023, p.15 & 180 - NDPE Report 2023 - Grievance Procedure				

GRI Standards	Disclosure		Location	Omission			GRI Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	Explanation	
	2-26	Mechanisms for seeking advice and raising concerns	SR 2023, p.176 - 182				
	2-27	Compliance with laws and regulations	SR 2023, p.176 - 182				
	2-28	Membership associations	SR 2023, p.16				
	2-29	Approach to stakeholder engagement	SR 2023, p.15 & 189				
	2-30	Collective bargaining agreements	SR 2023, p.88 - 89				
Material Topics							
GRI 3: Material Topics 2021	3-1	Process to determine material topics	SR 2023, p.188 - 189				
	3-2	List of material topics	SR 2023, p.190 - 191				
PROTECTING THE ENVIRONMENT							
Biodiversity and Conservation							
GRI 3: Material Topics 2021	3-3	Management of material topics	SR 2023, p.22 - 37				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 2023, p.22 - 37				13.3.2
	304-2	Significant impacts of activities, products, and services on biodiversity	SR 2023, p.22 - 37				13.3.3
	304-3	Habitats protected or restored	- SR 2023, p.22 - 37 - Base Data Tables				13.3.4
	304-4	IUCN Red List species and national conservation list	- SR 2023, p.27 - Base Data Tables				13.3.5

GRI Standards	Disclosure		Location	Omission			GRI Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	Explanation	
		species with habitats in areas affected by operations	- List of wildlife potentially found in Wilmar's conservation areas				
Climate Change							
GRI 3: Material Topics 2021	3-3	Management of material topics	SR 2023, p.38 - 47				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 2023, p.39 - 42 - SR 2023, p.202 - 204				13.2.2
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	- SR 2023, p.46 - Base Data Tables				13.1.2
	305-2	Energy indirect (Scope 2) GHG emissions	- SR 2023, p.47 - Base Data Tables				13.1.3
	305-3	Other indirect (Scope 3) GHG emissions	Base Data Tables				13.1.4
	305-4	GHG emissions intensity	- SR 2023, p.46 - 47 - Base Data Tables				13.1.5
	305-5	Reduction of GHG emissions	- SR 2023, p.43 - 45 - Base Data Tables				13.1.6
	305-6	Emissions of ozone-depleting substances (ODS)		(a), (b), (c), (d)	Not applicable	Based on a high-level assessment of our operations, we have concluded that ODS emissions arising from our operations is negligible and does not have a material impact.	13.1.7

GRI Standards	Disclosure		Location	Omission			GRI Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	Explanation	
	305-7	Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions		(a), (b), (c)	Not applicable	Based on a high-level 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 2023, p.48 - 60				13.7.1 13.8.1 13.5.1 13.6.1
GRI 302: Energy 2016	302-1	Energy consumption within the organisation	- SR 2023, p.51 - 53 - Base Data Tables				
	302-3	Energy intensity	- SR 2023, p.51 - 53 - Base Data Tables				
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	SR 2023, p.54 - 57				13.7.2
	303-2	Management of water discharge-related impacts	SR 2023, p.54 - 57				13.7.3
	303-3	Water withdrawal	- SR 2023, p.54 - 57 - Base Data Tables				13.7.4
	303-4	Water discharge	- SR 2023, p.54 - 57 - Base Data Tables				13.7.5
	303-5	Water consumption	- SR 2023, p.54 - 57 - Base Data Tables				13.7.6
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	SR 2023, p.58 - 60				13.8.2

GRI Standards	Disclosure		Location	Omission			GRI Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	Explanation	
	306-2	Management of significant waste-related impacts	SR 2023, p.58 - 59				13.8.3
	306-3	Waste generated	- SR 2023, p.58 - 59 - Base Data Tables				13.8.4
	306-4	Waste diverted from disposal	- SR 2023, p.58 - 59 - Base Data Tables				13.8.5
	306-5	Waste directed to disposal	- SR 2023, p.58 - 59 - Base Data Tables				13.8.6
Sustainable Packaging							
GRI 3: Material Topics 2021	3-3	Management of material topics	SR 2023, p.62 – 66				
GRI 301: Materials 2016	301-1	Materials used by weight or volume	- SR 2023, p.62 – 66 - Base Data Tables				
LOOKING AFTER PEOPLE AND COMMUNITIES							
Talent Management							
GRI 3: Material Topics 2021	3-3	Management of material topics	SR 2023, p.70 - 79				13.20.1
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	- SR 2023, p.78 - 79 - Base Data Tables				
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	SR 2023, p.74				
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	- SR 2023, p.75 - 76 - Base Data Tables				
	404-2	Programs for upgrading employee skills and transition assistance programs	SR 2023, p.75 - 76				

GRI Standards	Disclosure		Location	Omission			GRI Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	Explanation	
	404-3	Percentage of employees receiving regular performance and career development reviews	SR 2023, p.75 - 76				
Human Rights and Labour Standards							
GRI 3: Material Topics 2021	3-3	Management of material topics	- SR 2023, p.80 - 93 - NDPE Report 2023				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 2023, p.88 - 89				13.18.2
GRI 408: Child Labour 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	- SR 2023, p.90 - NDPE Report 2023				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 2023, p.85 - 86 - NDPE Report 2023 - Grievance List				13.16.2
GRI 411: Rights of Indigenous Peoples 2016	411-1	Incidents of violations involving rights of indigenous peoples	- SR 2023, p.91 - 92 - NDPE Report 2023 - Grievance List				13.14.2
Diversity and Inclusion							
GRI 3: Material Topics 2021	3-3	Management of material topics	SR 2023, p.94 - 102				13.15.1
GRI 405: Diversity and	405-1	Diversity of governance bodies and employees	- SR 2023, p.95 - 97 - Base Data Tables				13.15.2

GRI Standards	Disclosure		Location	Omission			GRI Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	Explanation	
Equal Opportunity	405-2	Ratio of basic salary and remuneration of women to men	- SR 2023, p.96 - 97 - Base Data Tables				13.15.3
GRI 406: Non-discrimination	406-1	Incidents of discrimination and corrective actions taken	SR 2023, p.96				13.15.4
Employee Health, Safety and Well-being							
GRI 3: Material Topics 2021	3-3	Management of material topics	SR 2023, p.104 - 120				13.19.1
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	SR 2023, p.107 - 109 Extending beyond just meeting local requirements, Wilmar Integrated Management System (WIMS) was primarily implemented to systematically manage our environmental, health and safety (EHS) risks, with a focus on compliance and sustainability. WIMS extends across the Group – including in countries and regions where an EHS management system is not mandatory.				13.19.2
	403-2	Hazard identification, risk assessment, and incident investigation	- SR 2023, p.109 - 110 - SR 2023, p.114 - 116				13.19.3

GRI Standards	Disclosure		Location	Omission			GRI Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	Explanation	
	403-3	Occupational health services	- SR 2023, p.109 - 110 - SR 2023, p.114 - 116				13.19.4
	403-4	Worker participation, consultation, and communication on occupational health and safety	SR 2023, p.109 - 113				13.19.5
	403-5	Worker training on occupational health and safety	SR 2023, p.110				13.19.6
	403-6	Promotion of worker health	- SR 2023, p.111 - SR 2023, p.119 - 120				13.19.7
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SR 2023, p.106 - 110				13.19.8
	403-8	Workers covered by an occupational health and safety management system	SR 2023, p.106 - 110				13.19.9
	403-9	Work-related injuries	SR 2023, p.116 - 118				13.19.10
	403-10	Work-related ill health	- SR 2023, p.106 - 109 - SR 2023, p.116 – 118				13.19.11
Economic and Community Contribution							
GRI 3: Material Topics 2021	3-3	Management of material topics	SR 2023, p.122 - 131				13.9.1 13.12.1 13.22.1
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	- SR 2023, p.128 - Base Data Tables				13.22.2
GRI 203: Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	SR 2023, p.128 - 131				13.22.3
	203-2	Significant indirect economic impacts	SR 2023, p.122 - 131				13.22.4

GRI Standards	Disclosure		Location	Omission			GRI Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	Explanation	
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	SR 2023, p.122 - 131				13.12.2
	413-2	Operations with significant actual and potential negative impacts on local communities	Grievance Procedure and Grievance List				13.12.3
DELIVERING PRODUCT EXCELLENCE							
Innovation and Technology							
GRI 3: Material Topics 2021	3-3	Management of material topics	SR 2023, p.134 - 143				
Consumer Health and Well-being							
GRI 3: Material Topics 2021	3-3	Management of material topics	SR 2023, p.144 - 151				
Product Marketing and Labelling							
GRI 3: Material Topics 2021	3-3	Management of material topics	SR 2023, p.152 - 161				
GRI 417: Marketing and Labelling 2016	417-2	Incidents of non-compliance concerning product and service information and labelling	SR 2023, p.155				
	417-3	Incidents of non-compliance concerning marketing communications	SR 2023, p.155				
Product Quality and Safety							
GRI 3: Material Topics 2021	3-3	Management of material topics	SR 2023, p.162 - 165				13.10.1

GRI Standards	Disclosure		Location	Omission			GRI Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	Explanation	
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	100% of our significant consumer product categories have been assessed for improvements in health and safety impacts.				13.10.2
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	SR 2023, p.164				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 2023, p.168 - 172 - NDPE Report 2023				13.23.1
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	- SR 2023, p.171 - 172 - NDPE Report 2023				
	308-2	Negative environmental impacts in the supply chain and actions taken	- NDPE Report 2023 - Grievance List				
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	- SR 2023, p.171 - 172 - NDPE Report 2023				
	414-2	Negative social impacts in the supply chain and actions taken	- NDPE Report 2023 - Grievance List				
RESPONSIBLE BUSINESS PRACTICES							
Business Ethics and Compliance							
GRI 3: Material Topics 2021	3-3	Management of material topics	SR 2023, p.176 - 182				13.24.1 13.25.1 13.26.1

GRI Standards	Disclosure		Location	Omission			GRI Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	Explanation	
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	SR 2023, p.176 - 182				13.26.2
	205-2	Communication and training about anti-corruption policies and procedures	SR 2023, p.178 - 179				13.26.3
	205-3	Confirmed incidents of corruption and actions taken	SR 2023, p.178 & 180				13.26.4
GRI 206: Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	SR 2023, p.178 - 180				13.25.2
GRI 207: Tax 2019	207-1	Approach to tax	SR 2023, p.179				
GRI 415: Public Policy 2016	415-1	Political contributions	SR 2023, p.181	(a), (b)	Not applicable	Wilmar does not make any direct or indirect contributions to political parties, political associations and political candidates.	13.24.2
Data Security and Privacy							
GRI 3: Material Topics 2021	3-3	Management of material topics	SR 2023, p.184 - 185				
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	In 2023, 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 Metrics

Topic	Code	Metric	Unit of Measure	Data/ Information Source; Reasons for Omission
Greenhouse Gas Emissions	FB-AG-110a.1	Gross global Scope 1 emissions	Metric tonnes (t) CO ₂ -e	- SR 2023, p.46 - 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 2023, p.43 - 47
	FB-AG-110a.3	Fleet fuel consumed, percentage renewable	Gigajoules (GJ), Percentage (%)	Wilmar consumed 1,288,416 GJ of fuel for transportation purposes, of which 16.6% are from renewable sources.
Energy Management	FB-AG-130a.1	(1) Operational energy consumed, (2) Percentage grid electricity, (3) Percentage renewable	Gigajoules (GJ), Percentage (%)	- SR 2023, p.52 - 53 - Base Data Tables
Water Management	FB-AG-140a.1	(1) Total water withdrawn, (2) Total water consumed; (3) Percentage of each in regions with High or Extremely High Baseline Water Stress	Thousand cubic metres (m ³), Percentage (%)	- SR 2023, p.56 - 57 - 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 2023, p.54 - 57
	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.

Topic	Code	Metric	Unit of Measure	Data/ Information Source; Reasons for Omission
				quantity and/or quality permits, standards and regulations.
Food Safety	FB-AG-250a.1	Global Food Safety Initiative (GFSI) audit (1) Non-conformance rate (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 GFSI recognised food safety certification programme	Percentage (%) by cost	<p>We aim to certify 100% of our food factories above 5,000 sqm to a food safety certification scheme accredited by the GFSI by 2024. As of 2023, 81.6% of our food and food ingredient factories above 5,000 sqm in Malaysia, Indonesia and Australia are certified.</p> <p>In 2023, we have since expanded the certification scope to all factories above 5,000 sqm under our management control globally.</p> <p>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.</p>
	FB-AG-250a.3	(1) Number of recalls issued (2) Total amount of food product recalled	Number, Metric tonnes (t)	There were zero recalls issued for food safety reasons in 2023.
Workforce Health and Safety	FB-AG-320a.1	(1) Total recordable incident rate (TRIR), (2) Fatality rate (3) Near miss frequency rate (NMFR) for (a) direct employees and (b) seasonal and migrant employees	Rate	<p>SR 2023, p.116 - 118</p> <p>Wilmar does not currently disclose TRIR and NMFR through these figures are being compiled and will be disclosed when information is available.</p>
Environmental & Social Impacts of	FB-AG-430a.1	(1) Percentage of agricultural products sourced that are certified to a third-party environmental and/or social standard	Percentage (%) by cost	<p>- SR 2023, p.126</p> <p>- Base Data Report</p>

Topic	Code	Metric	Unit of Measure	Data/ Information Source; Reasons for Omission
Ingredient Supply Chain		(2) Percentages by standard		Wilmar reports on the percentage of palm oil suppliers certified by number and volume.
	FB-AG-430a.2	Suppliers' social and environmental responsibility audit (1) Non-conformance rate (2) Associated corrective action rate for (a) major and (b) minor non-conformances	Rate	- SR 2023, p.178 - 180 - NDPE Report 2023
	FB-AG-430a.3	Discussion of strategy to manage environmental and social risks arising from contract growing and commodity sourcing	Not applicable	SR 2023, p.168 - 172
GMO Management	FB-AG-430b.1	Discussion of strategies to manage the use of genetically modified organisms (GMOs)	Not applicable	SR 2023, p.160
Ingredient Sourcing	FB-AG-440a.1	Identification of principal crops and description of risks and opportunities presented by climate change	Not applicable	SR 2023, p.38 - 47
	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	Unit of Measure	Data/ Information Source; Reasons for Omission
Production by principal crop	FB-AG-000.A	Metric tonnes (t)	- SR 2023, p.170 - 171 - Base Data Tables
Number of processing facilities	FB-AG-000.B	Number	- SR 2023, p.10 - 11 - AR 2023, p.20
Total land area under active production	FB-AG-000.C	Hectares	- Base Data Tables - AR 2023, p.164
Cost of agricultural products sourced externally	FB-AG-000.D	Presentation currency	Due to commercial sensitivity, we do not disclose this data.

Processed Foods: Sustainability Disclosure Topics and Metrics

Topic	Code	Metric	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	Gigajoules (GJ), Percentage (%)	- SR 2023, p.52 - 53 - Base Data Tables
Water Management	FB-PF-140a.1	(1) Total water withdrawn (2) Total water consumed; (3) Percentage of each in regions with High or Extremely High Baseline Water Stress	Thousand cubic meters (m³), Percentage (%)	- SR 2023, p.56 - 57 - Base Data Tables
	FB-PF-140a.2	Number of incidents of non-compliance associated with water quality permits, standards and regulations	Number	There were no significant incidents of non-compliance associated with water quality permits, standards and regulations.
	FB-PF-140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks	Not applicable	- SR 2023, p.54 - 57 - Base Data Tables
Food Safety	FB-PF-250a.1	Global Food Safety Initiative (GFSI) audit (1) Non-conformance rate (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-PF-250a.2	Percentage of ingredients sourced from Tier 1 supplier facilities certified to a GFSI recognised food safety certification programme	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	Number, Percentage (%)	Wilmar did not receive any notices of food safety violations in 2023.
	FB-PF-250a.4	(1) Number of recalls issued (2) Total amount of food product recalled	Number, Metric tonnes (t)	Wilmar does not currently track data on recalls at a Group-level.
Health & Nutrition	FB-PF-260a.1	Revenue from products labeled or marketed to promote health and nutrition attributes	Presentation 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	Not applicable	SR 2023, p.144 - 151

Topic	Code	Metric	Unit of Measure	Data/ Information Source; Reasons for Omission
Product Labeling & Marketing	FB-PF-270a.1	Percentage of advertising impressions (1) Made on children (2) Made on children promoting products that meet dietary guidelines	Percentage (%)	Wilmar does not currently track advertising or marketing spend with this breakdown.
	FB-PF-270a.2	Revenue from products labeled as (1) Containing genetically modified organisms (GMOs) (2) Non-GMO	Reporting currency	Wilmar does not currently track revenue from products labeled as GMOs and non-GMO.
	FB-PF-270a.3	Number of incidents of non-compliance with industry or regulatory labeling or marketing codes	Number	SR 2023, p.155
	FB-PF-270a.4	Total amount of monetary losses as a result of legal proceedings associated with labeling or marketing practices	Presentation currency	SR 2023, p.155
Packaging Lifecycle Management	FB-PF-410a.1	(1) Total weight of packaging (2) Percentage made from recycled or renewable materials (3) Percentage that is recyclable, reusable or compostable	Metric tonnes (t), Percentage (%)	- SR 2023, p.64 - 65 - Base Data Tables
	FB-PF-410a.2	Discussion of strategies to reduce the environmental impact of packaging throughout its lifecycle	Not applicable	SR 2023, p.62 - 67
Environmental & Social Impacts of Ingredient Supply Chain	FB-PF-430a.1	Percentage of food ingredients sourced that are certified to third-party environmental or social standards, and percentages by standard	Percentage (%) by cost	SR 2023, p.126 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 (2) Associated corrective action rate for (a) major and (b) minor non-conformances	Rate	NDPE Report 2023
Ingredient Sourcing	FB-PF-440a.1	Percentage of food ingredients 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.

Topic	Code	Metric	Unit of Measure	Data/ Information Source; Reasons for Omission
	FB-PF-440a.2	List of priority food ingredients and discussion of sourcing risks due to environmental and social considerations	Not applicable	SR 2023, p.168 - 173

Processed Foods: Activity Metrics

Activity Metric	Code	Unit of Measure	Data/ Information Source; Reasons for Omission
Weight of products sold	FB-PF-000.A	Metric tonnes (t)	91.7 million MT
Number of production facilities	FB-PF-000.B	Number	- SR 2023, p.10 - 11 - AR 2023, p.20

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 2023, p.80 - 93 Web: <ul style="list-style-type: none"> - Human Rights Policy - Human Rights Framework - Child Protection Policy - Women's Charter - Human Rights Defenders Policy - No Deforestation, No Peat, No Exploitation Policy - No Deforestation and No People Exploitation Sugar Policy - 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 2023, p.80 - 81 Web: <ul style="list-style-type: none"> - Human Rights Policy - Human Rights Framework - Child Protection Policy - Women's Charter - Human Rights Defenders Policy - No Deforestation, No Peat, No Exploitation Policy - No Deforestation and No People Exploitation Sugar Policy - No Exploitation Protocol
A1.3	How is the public commitment disseminated?	SR 2023, p.91 - 93 Web: <ul style="list-style-type: none"> - Human Rights Policy - Human Rights Framework - Child Protection Policy - Women's Charter - Human Rights Defenders Policy - No Deforestation, No Peat, No Exploitation Policy - No Deforestation and No People Exploitation Sugar Policy - 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 2023, p.6 - 9, p.80 – 93 & p.188 - 192 Web: Human Rights Framework
A2.1	How is day-to-day responsibility for human rights performance organised within the company and why?	SR 2023, p.17 - 19
A2.2	What kinds of human rights issues are discussed by senior management and by the Board, and why?	SR 2023, p.81 & p.176 - 182
A2.3	How are employees and contract workers made aware of the ways in which respect for	SR 2023, p.80 - 93 & p.176 - 182

	human rights should inform their decisions and actions?	Web: <ul style="list-style-type: none"> - Human Rights Policy - Human Rights Framework - Child Protection Policy - Women's Charter - Human Rights Defenders Policy - No Deforestation, No Peat, No Exploitation Policy - No Deforestation and No People Exploitation Sugar Policy - No Exploitation Protocol
A2.4	How does the company make clear in its business relationships the importance it places on respect for human rights?	<ul style="list-style-type: none"> - SR 2023, p.168 - 172 - NDPE Report 2023 Web: <ul style="list-style-type: none"> - No Deforestation, No Peat, No Exploitation Policy - No Deforestation and No People Exploitation Sugar Policy - Supplier Guidelines - Human Rights Policy - Human Rights Framework - No Exploitation Protocol
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 2023, p.80 - 93
Defining a Focus of 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 2023, p.81 Web: Human Rights Framework
B2	Determination of salient issues: Describe how the salient human rights issues were determined, including any input from stakeholders.	SR 2023, p.81 and p.188 - 191 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 2023, p.82 - 83 Web: <ul style="list-style-type: none"> - No Deforestation, No Peat, No Exploitation Policy - No Deforestation and No People Exploitation Sugar Policy - No Exploitation Protocol - Human Rights Policy - Women's Charter - Child Protection Policy - Human Rights Defenders Policy

		<ul style="list-style-type: none"> - Whistleblowing Policy - 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 2023, p.92 - 93
Stakeholder Engagement		
C2	What is the company's approach to engagement with stakeholders in relation to each salient human rights issue?	SR 2023, p.80 - 93
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 2023, p.15 & p.188 - 191 Web: Stakeholder Engagement
C2.2	During the reporting period, which stakeholders has the company engaged with regarding each salient issue, and why?	SR 2023, p.15 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 2023, p.15 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 2023, p.80 - 93
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 2023, p.80 - 93 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 2023, p.88 - 92 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 2023, p.80 - 93 Web: <ul style="list-style-type: none"> - Human Rights Policy - Human Rights Framework - Child Protection Policy - Women's Charter - Human Rights Defenders Policy - No Deforestation, No Peat, No Exploitation Policy - No Deforestation and No People Exploitation Sugar Policy - No Exploitation Protocol
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 2023, p.17 - 19 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 2023, p.80 - 93 Web: <ul style="list-style-type: none"> - Human Rights Framework - 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 2023, p.80 - 93
Tracking Performance		
C5	How does the company know if its efforts to address each salient human rights issue are effective in practice?	SR 2023, p.92 - 93
C5.1	What specific examples from the reporting period illustrate whether each salient issue is being managed effectively?	SR 2023, p.80 - 93
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 2023, p.179 - 181 Web: Grievance Procedure
C6.1	Through what means can the company receive complaints or concerns related to each salient issue?	Web: - Whistleblowing Policy - Grievance Procedure
C6.2	How does the company know if people feel able and empowered to raise complaints or concerns?	Web: - Grievance Procedure - 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 2023, p.80 - 93 & p.179 - 181 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 2023, p.46 - 47 - Base Data Tables
	Emission intensities by (a) total; (b) Scope 1, Scope 2; and (c) Scope 3, if appropriate	- SR 2023, p.46 - 47 - Base Data Tables
Energy Consumption	Total energy consumption	- SR 2023, p.51 - 53 - Base Data Tables
	Energy consumption intensity	- SR 2023, p.51 - 53 - Base Data Tables
Water Consumption	Total water consumption	- SR 2023, p.56 - 57 - Base Data Tables
	Water consumption intensity	- SR 2023, p.54 - 55 - Base Data Tables
Waste Generation	Total waste generated	- SR 2023, p.59 - Base Data Tables
Social		
Gender Diversity	Current employees by gender	- SR 2023, p.72 - Base Data Tables
	New hires and turnover by gender	- SR 2023, p.79 - Base Data Tables
Age-based Diversity	Current employees by age groups	- SR 2023, p.97 - Base Data Tables
	New hires and turnover by age groups	- SR 2023, p.79 - Base Data Tables
Employment	Total turnover	- SR 2023, p.79 - Base Data Tables
	Total number of employees	SR 2023, p.10
Development & Training	Average training hours per employee	- SR 2023, p.76 - Base Data Tables
	Average training hours per employee by gender	- SR 2023, p.76 - Base Data Tables
Occupational Health & Safety	Fatalities	SR 2023, p.116 - 118
	High-consequence injuries	SR 2023, p.116 - 118
	Recordable injuries	SR 2023, p.116 - 118
	Recordable work-related ill health cases	SR 2023, p.116 - 118
Governance		
Board Composition	Board independence	- SR 2023, p.17 - 19 & p.178 - 182 - AR 2023, p.79 - 80
	Women on the board	- SR 2023, p.182 - AR 2023, p.75 - 77
Management Diversity	Women in the management team	- SR 2023, p.97 - Base Data Tables - AR 2023, p.75 - 77
Ethical Behaviour	Anti-corruption disclosures	SR 2023, p.176 - 182
	Anti-corruption training for employees	SR 2023, p.179
Certifications	List of relevant certifications	- SR 2023, p.157 - 159 & p.164 - Base Data Tables
Alignment with Frameworks	Alignment with frameworks and disclosure practices	SR 2023, p.4 - 5
Assurance	Assurance of sustainability report	SR 2023, p.192 - 201