

## Wilmar International Limited

### Sustainability Report 2021: Content Indexes for GRI, SASB and UNGP

Wilmar's Sustainability Report 2021 (SR 2021) has been prepared in accordance with the Global Reporting Initiative (GRI) Standards - Core Option, 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), and the UN Guiding Principles (UNGP) Reporting Framework. This Content Indexes document specifies where each of the disclosures can be found: in the SR 2021, Base Data Report, Palm NDPE Implementation Annual Report, [Annual Report 2021](#) and/or our [Sustainability Dashboard](#). Where we were not able to meet the reporting requirements, we have included our reasons for omission.

#### GRI Content Index

102-55

GRI Standard	GRI Disclosure Number	GRI Disclosure Title	Data; Information Source; Reason for omission
<b>General Disclosures</b>			
GRI 102: General Disclosures 2016	<b>Organisational Profile</b>		
	102-1	Name of the organisation	Wilmar International Limited
	102-2	Activities, brands, products, and services	SR 2021 p.18-19 AR 2021 p.36-37
	102-3	Location of headquarters	SR 2021 p.18
	102-4	Location of operations	SR 2021 p.18-19 AR 2021 p. 32
	102-5	Ownership and legal form	SR 2021 p.18
	102-6	Markets served	SR 2021 p.18-19 AR 2021 p. 32
	102-7	Scale of the organisation	SR 2021 p.18, p. 84 AR 2021 p.32-35 Base Data report
	102-8	Information on employees and other workers	SR 2021 p. 2-85 Base Data report
	102-9	Supply chain	SR 2021 p. 191-195 Base Data report
	102-10	Significant changes to the organisation and its supply chain	Significant changes to Wilmar subsidiaries, associated companies and joint venture companies can be found on the SGX Announcement section of our website.
	102-11	Precautionary Principle or approach	SR 2021 p. 20-21
	102-12	External initiatives	SR 2021 p. 22-23
	102-13	Membership of associations	SR 2021 p. 22-23
	<b>Strategy</b>		

GRI Standard	GRI Disclosure Number	GRI Disclosure Title	Data; Information Source; Reason for omission
	102-14	Statement from senior decision-maker	SR 2021 p. 6-11
	102-15	Key impacts, risks and opportunities	AR 2021 p. 62-63
	<b>Ethics and Integrity</b>		
	102-16	Values, principles, standards, and norms of behaviour	SR 2021 p. 202-203
	102-17	Mechanisms for advice and concerns about ethics	SR 2021 p. 204
	<b>Governance</b>		
	102-18	Governance structure	SR 2021 p. 26-27, p. 206 AR 2021 p. 64
	102-19	Delegating authority	SR 2021 p.26
	102-20	Executive-level responsibility for economic, environmental, and social topics	SR 2021 p. 26
	102-21	Consulting stakeholders on economic, environmental, and social topics	SR 2021 p. 26
	102-22	Composition of the highest governance body and its committees	SR 2021 p. 26 AR 2021 p. 51-59 and p. 70-72
	102-23	Chair of the highest governance body	AR 2021 p. 73-74
	102-24	Nominating and selecting the highest governance body	AR 2021 p. 75
	102-25	Conflicts of interest	AR 2021 p. 66
	102-26	Role of highest governance body in setting purpose, values, and strategy	SR 2021 p. 26 AR 2021 p. 67
	102-27	Collective knowledge of highest governance body	AR 2021 p. 68-69
	102-28	Evaluating the highest governance body's performance	AR 2021 p. 75-76
	102-29	Identifying and managing economic, environmental, and social impacts	SR 2021 p. 26-27
	102-30	Effectiveness of risk management processes	AR 2021 p. 63 and p. 79
	102-31	Review of economic, environmental, and social impacts	SR 2021 p. 26
	102-32	Highest governance body's role in sustainability reporting	SR 2021 p. 26
	102-35	Remuneration policies	AR 2021 p. 76-77
	102-36	Process for determining remuneration	AR 2021 p. 76-77

GRI Standard	GRI Disclosure Number	GRI Disclosure Title	Data; Information Source; Reason for omission
	102-40	List of stakeholder groups engaged	SR 2021 p. 22 AR 2021 p. 88-91 <a href="#">Stakeholder engagement</a>
	102-41	Collective bargaining agreements	SR 2021 p.108
	102-42	Identifying and selecting stakeholders	SR 2021 p. 22 AR 2021 p. 88-91 <a href="#">Stakeholder engagement</a>
	102-43	Approach to stakeholder engagement	SR 2021 p. 22 AR 2021 p. 88-91 <a href="#">Stakeholder engagement</a>
	102-44	Key topics and concerns raised	SR 2021 p. 22 AR 2021 p. 88-91 <a href="#">Stakeholder engagement</a>
	<b>Reporting Practice</b>		
	102-45	Entities included in the consolidated financial statements	AR 2021 p. 191-192
	102-46	Defining report content and topic Boundaries	SR 2021 p. 2
	102-47	List of material topics	SR 2021 p. 210-213
	102-48	Restatements of information	Where applicable, restatements are explained in relevant sections of our SR
	102-49	Changes in reporting	SR 2021 p. 2
	102-50	Reporting period	SR 2021 p. 2
	102-51	Date of most recent report	Wilmar's Sustainability Report 2020 was published on 20 May 2021
	102-52	Reporting cycle	Annually
	102-53	Contact point for questions regarding the report	SR 2021 p. 5
	102-54	Claims of reporting in accordance with the GRI Standards	SR 2021 p. 4
	102-55	GRI content index	This document
	102-56	External assurance	SR 2021 p. 5, p. 214-219
<b>Material Topics</b>			
<b>Protecting the Environment</b>			
<b>Biodiversity and Conservation</b>			
GRI 103:	103-1	Explanation of the material topic and its Boundary	SR 2021 p. 30 and p. 217

<b>GRI Standard</b>	<b>GRI Disclosure Number</b>	<b>GRI Disclosure Title</b>	<b>Data; Information Source; Reason for omission</b>
Management Approach 2016	103-2	The management approach and its components	SR 2021 p. 30-45
	103-3	Evaluation of the management approach	SR 2021 p.13 , p. 30-45 Base Data Report
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 2021 p. 30-45
	304-2	Significant impacts of activities, products, and services on biodiversity	SR 2021 p. 30-41
	304-3	Habitats protected or restored	SR 2021 p. 30-41
	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	SR 2021 p. 32
<b>Climate Change</b>			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	SR 2021 p. 46 and p. 217
	103-2	The management approach and its components	SR 2021 p. 46-54
	103-3	Evaluation of the management approach	SR 2021 p. 13, p. 46-54 Base Data Report
GRI 201: Economic Performance 2016	201-2	Financial implications and other risks and opportunities due to climate change	SR 2021 p. 47-48
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	SR 2021 p. 53 Base Data Report
	305-2	Energy indirect (Scope 2) GHG emissions	SR 2021 p. 53 Base Data Report
	305-4	GHG emissions intensity	SR 2021 p. 53 Base Data Report
	305-5	Reduction of GHG emissions	SR 2021 p. 50-52 Base Data Report
<b>Environmental Footprint of Operations</b>			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	SR 2021 p. 56 and p. 217
	103-2	The management approach and its components	SR 2021 p. 56-71
	103-3	Evaluation of the management approach	SR 2021 p. 13, p. 56-71 Base Data Report

<b>GRI Standard</b>	<b>GRI Disclosure Number</b>	<b>GRI Disclosure Title</b>	<b>Data; Information Source; Reason for omission</b>
GRI 302: Energy 2016	302-1	Energy consumption within the organisation	SR 2021 p. 60-61 Base Data Report
	302-3	Energy intensity	SR 2021 p. 60-61 Base Data Report
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	SR 2021 p. 62-66
	303-2	Management of water discharge-related impacts	SR 2021 p. 64-66
	303-3	Water withdrawal	SR 2021 p. 64 Base Data Report
	303-4	Water discharge	SR 2021 p. 66 Base Data Report
	303-5	Water consumption	SR 2021 p. 64 Base Data Report
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	SR 2021 p. 67-71
	306-2	Management of significant waste-related impacts	SR 2021 p. 67-69
	306-3	Waste generated	SR 2021 p. 68 Base Data Report
	306-4	Waste diverted from disposal	SR 2021 p. 68 Base Data Report
	306-5	Waste directed to disposal	SR 2021 p. 68 Base Data Report
<b>Sustainable Packaging</b>			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	SR 2021 p. 72 and p. 213
	103-2	The management approach and its components	SR 2021 p. 72-79
	103-3	Evaluation of the management approach	SR 2021 p. 14 and p. 72-79
GRI 301: Materials 2016	301-1	Materials used by weight or volume	SR 2021 p. 73 and p. 78
<b>Looking After People and Communities</b>			
<b>Talent Management</b>			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	SR 2021 p. 86 and p. 213
	103-2	The management approach and its components	SR 2021 p. 86-99
	103-3	Evaluation of the management approach	SR 2021 p. 14, p. 86-99 Base Data Report

GRI Standard	GRI Disclosure Number	GRI Disclosure Title	Data; Information Source; Reason for omission
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	SR 2021 p. 95 Base Data Report
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	SR 2021 p. 88
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	SR 2021 p. 91 Base Data Report
	404-2	Programs for upgrading employee skills and transition assistance programs	SR 2021 p. 89-90
	404-3	Percentage of employees receiving regular performance and career development reviews	SR 2021 p. 92
<b>Human Rights and Labour Standards</b>			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	SR 2021 p. 100 and p. 212
	103-2	The management approach and its components	SR 2021 p. 100-113
	103-3	Evaluation of the management approach	SR 2021 p. 14, p. 100-113 Base Data Report
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 2021 p. 108
GRI 408: Child Labour 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	SR 2021 p. 110-112
GRI 409: Forced or compulsory labour 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	SR 2021 p. 107
GRI 411: Rights of indigenous peoples 2016	411-1	Incidents of violations involving rights of indigenous peoples	SR 2021 p. 112-113
<b>Diversity and Inclusion</b>			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	SR 2021 p. 114 and p. 211
	103-2	The management approach and its components	SR 2021 p. 114-127

<b>GRI Standard</b>	<b>GRI Disclosure Number</b>	<b>GRI Disclosure Title</b>	<b>Data; Information Source; Reason for omission</b>
	103-3	Evaluation of the management approach	SR 2021 p. 15, p. 114-127 Base Data Report
GRI 405: Diversity and equal opportunity	405-1	Diversity of governance bodies and employees	SR 2021 p. 116-117 Base Data Report
	405-2	Ratio of basic salary and remuneration of women to men	SR 2021 p. 117 Base Data Report
GRI 406: Non-discrimination	406-1	Incidents of discrimination and corrective actions taken	SR 2021 p. 122
<b>Employee Health, Safety and Well-being</b>			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	SR 2021 p. 128 and p. 212
	103-2	The management approach and its components	SR 2021 p. 128-147
	103-3	Evaluation of the management approach	SR 2021 p. 15, p. 128-147 Base Data Report
GRI 403: Occupational health and safety 2018	403-1	Occupational health and safety management system	SR 2021 p. 130
	403-2	Hazard identification, risk assessment, and incident investigation	SR 2021 p. 131-132
	403-3	Occupational health services	SR 2021 p. 131-132
	403-4	Worker participation, consultation, and communication on occupational health and safety	SR 2021 p. 130-135
	403-5	Worker training on occupational health and safety	SR 2021 p. 132-137
	403-6	Promotion of worker health	SR 2021 p. 133-135 and p. 140-147
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SR 2021 p. 130-131
	403-8	Workers covered by an occupational health and safety management system	SR 2021 p. 130-131

GRI Standard	GRI Disclosure Number	GRI Disclosure Title	Data; Information Source; Reason for omission
	403-9	Work-related injuries	SR 2021 p. 138-139 Base Data Report  In addition to fatalities and fatality rates, Wilmar currently measures and reports Lost Time Injury Frequency Rate (LIFR), Total Lost Work Days (LWD), Total Lost Work Days Rate (LWDR), Permanent Disability (PD) and Permanent Disability Rate (PDR) for health and safety performance.
<b>Economic and Community Contribution</b>			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	SR 2021 p. 148 and p. 211
	103-2	The management approach and its components	SR 2021 p. 148-165
	103-3	Evaluation of the management approach	SR 2021 p. 15, p. 148-165 Base Data Report
GRI 201: Economic performance 2016	201-1	Direct economic value generated and distributed	SR 2021 p. 148-149 Base Data Report
GRI 203: Indirect economic impacts 2016	203-1	Infrastructure investments and services supported	SR 2021 p. 148-165 Base Data Report
	203-2	Significant indirect economic impacts	SR 2021 p. 148-165
<b>Delivering Product Excellence</b>			
<b>Innovation and Technology</b>			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	SR 2021 p. 168 and p. 213
	103-2	The management approach and its components	SR 2021 p. 168-173
	103-3	Evaluation of the management approach	SR 2021 p. 15, p. 168-173 Base Data Report
<b>Consumer Health and Well-being</b>			



<b>GRI Standard</b>	<b>GRI Disclosure Number</b>	<b>GRI Disclosure Title</b>	<b>Data; Information Source; Reason for omission</b>
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	SR 2021 p. 174 and p. 212
	103-2	The management approach and its components	SR 2021 p. 174-177
	103-3	Evaluation of the management approach	SR 2021 p. 16 and p. 174-177
<b>Product Marketing and Labelling</b>			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	SR 2021 p. 178 and p. 213
	103-2	The management approach and its components	SR 2021 p. 178-183
	103-3	Evaluation of the management approach	SR 2021 p. 16, p. 178-183 Base Data Report
GRI 417: Marketing and Labelling 2016	417-2	Incidents of non-compliance concerning product and service information and labelling	SR 2021 p. 182
	417-3	Incidents of non-compliance concerning marketing communications	SR 2021 p. 182
<b>Product Quality and Safety</b>			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	SR 2021 p. 184 and p. 212
	103-2	The management approach and its components	SR 2021 p. 184-189
	103-3	Evaluation of the management approach	SR 2021 p. 17 and p. 184-189
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.
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	SR 2021 p. 188
<b>Transforming our Supply Chain</b>			
<b>Responsible Sourcing and Supply Chain Transformation</b>			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	SR 2021 p. 191 and p. 212
	103-2	The management approach and its components	SR 2021 p. 191-199

<b>GRI Standard</b>	<b>GRI Disclosure Number</b>	<b>GRI Disclosure Title</b>	<b>Data; Information Source; Reason for omission</b>
	103-3	Evaluation of the management approach	SR 2021 p. 17 and p. 191-199
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	SR 2021 p. 191
	308-2	Negative environmental impacts in the supply chain and actions taken	SR 2021 p. 191
GRI 414: Supplier social assessment 2016	414-1	New suppliers that were screened using social criteria	SR 2021 p. 191
	414-2	Negative social impacts in the supply chain and actions taken	SR 2021 p. 191
<b>Responsible Business Practices</b>			
<b>Business Ethics and Compliance</b>			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	SR 2021 p. 202 and 211
	103-2	The management approach and its components	SR 2021 p. 202-206
	103-3	Evaluation of the management approach	SR 2021 p. 17 and p. 202-206
GRI 205: Anti-corruption 2016	205-2	Communication and training about anti-corruption policies and procedures	SR 2021 p. 204
	205-3	Confirmed incidents of corruption and actions taken	SR 2021 p. 204
GRI 206: Anti-competitive behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	SR 2021 p. 204
GRI 207: Tax 2019	207-1	Approach to tax	SR 2021 p. 203-204
GRI 307: Environmental compliance 2016	307-1	Non-compliance with environmental laws and regulations	SR 2021 p. 204
GRI 415: Public policy 2016	415-1	Political contributions	SR 2021 p. 205
GRI 419: Socioeconomic compliance 2016	419-1	Non-compliance with laws and regulations in the social and economic area	SR 2021 p. 204
<b>Data Security and Privacy</b>			

<b>GRI Standard</b>	<b>GRI Disclosure Number</b>	<b>GRI Disclosure Title</b>	<b>Data; Information Source; Reason for omission</b>
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	SR 2021 p. 207 and p. 212
	103-2	The management approach and its components	SR 2021 p. 207-208
	103-3	Evaluation of the management approach	SR 2021 p. 17 and p. 207-208
GRI 418: Customer privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	In 2021, we have had no substantiated complaints concerning breaches of customer privacy and losses of customer data.

## 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 <sub>2</sub> -e	SR 2021 p.53 Base Data Report
	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	n/a	SR 2021 p.46-54
	FB-AG-110a.3	Fleet fuel consumed, percentage renewable	Gigajoules (GJ), Percentage (%)	Wilmar consumed 1,292,248 GJ of fuel for transportation purposes, of which 5% 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 2021 p.59-60 Base Data Report
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 <sup>3</sup> ), Percentage (%)	SR 2021 p.64 Base Data Report
	FB-AG-140a.2	Description of water management risks and discussion of strategies and practices to mitigate those risks	n/a	SR 2021 p.62-64
	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	Wilmar does not currently track the percentage of agricultural products sourced from suppliers certified to a GFSI recognised food safety

Topic	Code	Accounting Metric	Unit of Measure	Data/ Information Source; Reasons for omission
		Initiative (GFSI) recognized food safety certification program		certification programme at a group level.
	FB-AG-250a.3	(1) Number of recalls issued and (2) total amount of food product recalled	Number, Metric tons (t)	Wilmar does not currently track data on recalls at a group level.
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	In addition to fatalities and fatality rates, Wilmar reports currently measures Lost Time Injury Frequency Rate (LIFR), 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 2021 p.155 Base Data Report  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 and (2) associated corrective action rate for (a) major and (b) minor non-conformances	Rate	Palm NDPE Implementation Annual Report
	FB-AG-430a.3	Discussion of strategy to manage environmental and social risks arising from contract growing and commodity sourcing	n/a	SR 2021 p.191-199
GMO Management	FB-AG-430b.1	Discussion of strategies to manage the use of genetically modified organisms (GMOs)	n/a	SR 2021 p. 187-188
Ingredient Sourcing	FB-AG-440a.1	Identification of principal crops and description of risks and opportunities presented by climate change	n/a	SR 2021 p. 47-49
	FB-AG-440a.2	Percentage of agricultural products sourced from regions	Percentage (%) by cost	Wilmar does not currently track the percentage of agricultural products sourced

Topic	Code	Accounting Metric	Unit of Measure	Data/ Information Source; Reasons for omission
		with High or Extremely High Baseline Water Stress		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 2021 Base Data Report
Number of processing facilities	FB-AG-000.B	Quantitative	Number	SR 2021 p.18 AR 2021 p. 32
Total land area under active production	FB-AG-000.C	Quantitative	Hectares	SR 2021 Base Data Report AR 2021 p.147
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 2021 p.61 Base Data Report
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 2021 p.64 Base Data Report
	FB-PF-140a.2	Number of incidents of non-	Quantitative	Number	There were no incidents of non-

Topic	Code	Accounting Metric	Category	Unit of Measure	Data/ Information Source; Reasons for omission
		compliance associated with water quantity and/or quality permits, standards, and regulations			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	n/a	SR 2021 p.62-66 Base Data Report
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) recognized 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
	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 2021.
	FB-PF-250a.4	(1) Number of recalls issued	Quantitative	Number, Metric tons (t)	Wilmar does not currently

Topic	Code	Accounting Metric	Category	Unit of Measure	Data/ Information Source; Reasons for omission
		and (2) total amount of food product recalled			track data on recalls at a group level.
Health & Nutrition	FB-PF-260a.1	Revenue from products labeled 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	n/a	SR 2021 p. 174-177
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 spend with this breakdown
	FB-PF-270a.2	Revenue from products labeled as (1) containing genetically modified organisms (GMOs) and (2) non-GMO	Quantitative	Reporting currency	Wilmar does not currently track revenue from products labeled as GMOs non-GMO
	FB-PF-270a.3	Number of incidents of non-compliance with industry or regulatory labeling and/or marketing codes	Quantitative	Number	SR 2021 p. 182



Topic	Code	Accounting Metric	Category	Unit of Measure	Data/ Information Source; Reasons for omission
	FB-PF-270a.4	Total amount of monetary losses as a result of legal proceedings associated with labeling and/or marketing practices	Quantitative	Reporting currency	SR 2021 p. 182
Packaging Lifecycle Management	FB-AG-401A.1	(1) Total weight of packaging, (2) percentage made from recycled and/or renewable materials, and (3) percentage that is recyclable, reusable, and/or compostable	Quantitative	Metric tons (t), Percentage (%)	SR 2021 p.78 Base Data Report
	FB-PF-410a.2	Discussion of strategies to reduce the environmental impact of packaging throughout its lifecycle	Discussion and Analysis	n/a	SR 2021 p.72-79
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 2021 p. 155 Base Data Report  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	Quantitative	Rate	Palm NDPE Implementation Annual Report

Topic	Code	Accounting Metric	Category	Unit of Measure	Data/ Information Source; Reasons for omission
		action rate for (a) major and (b) minor non-conformances			
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	n/a	SR 2021 p. 191-196

#### 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)	89,492,335
Number of production facilities	FB-PF-000.B	Quantitative	Number	SR 2021 p.18-19 AR 2021 p.32

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

Indicator	Page number or link
<b>Policy Commitment</b>	
A1	<p>What does the company say publicly about its commitment to respect human rights?</p> <p>SR 2021 p. 14, 100-103</p> <p>Web: <a href="#">Human Rights Policy</a></p> <p>Web: <a href="#">Human Rights Framework</a></p> <p>Web: <a href="#">Child Protection Policy</a></p> <p>Web: <a href="#">Women's Charter</a></p> <p>Web: <a href="#">Human Rights Defenders (HRDs) Policy</a></p> <p>Web: <a href="#">No Deforestation, No Peat and No Exploitation (NDPE) Policy</a></p> <p>Web: <a href="#">No Exploitation Protocol</a></p>
A1.1	<p>How has the public commitment been developed?</p> <p>Web: <a href="#">Human Rights Framework</a></p>
A1.2	<p>Whose human rights does the public commitment address?</p> <p>SR 2021 p. 100-103</p> <p>Web: <a href="#">Human Rights Policy</a></p> <p>Web: <a href="#">Human Rights Framework</a></p> <p>Web: <a href="#">Child Protection Policy</a></p> <p>Web: <a href="#">Women's Charter</a></p> <p>Web: <a href="#">Human Rights Defenders (HRDs) Policy</a></p> <p>Web: <a href="#">No Deforestation, No Peat and No Exploitation (NDPE) Policy</a></p> <p>Web: <a href="#">No Exploitation Protocol</a></p>

A1.3	How is the public commitment disseminated?	<p>SR 2021 p. 113</p> <p>Web: <a href="#">Human Rights Policy</a></p> <p>Web: <a href="#">Human Rights Framework</a></p> <p>Web: <a href="#">Child Protection Policy</a></p> <p>Web: <a href="#">Women's Charter</a></p> <p>Web: <a href="#">Human Rights Defenders (HRDs) Policy</a></p> <p>Web: <a href="#">No Deforestation, No Peat and No Exploitation (NDPE) Policy</a></p> <p>Web: <a href="#">No Exploitation Protocol</a></p>
<b>Embedding Respect for Human Rights</b>		
A2	How does the company demonstrate the importance it attaches to the implementation of its human rights commitment?	<p>SR 2021 p. 26-27, 100, 206 and 212</p> <p>Web: <a href="#">Human Rights Framework</a></p>
A2.1	How is day-to-day responsibility for human rights performance organised within the company and why?	SR 2021 p. 26-27 and 206
A2.2	What kinds of human rights issues are discussed by senior management and by the Board, and why?	SR 2021 p. 103 and 206
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?	<p>SR 2021 p. 204 and 113</p> <p>Web: <a href="#">Human Rights Policy</a></p> <p>Web: <a href="#">Human Rights Framework</a></p> <p>Web: <a href="#">Child Protection Policy</a></p>

		Web: <a href="#">Women's Charter</a>  Web: <a href="#">Human Rights Defenders (HRDs) Policy</a>  Web: <a href="#">No Deforestation, No Peat and No Exploitation (NDPE) Policy</a>  Web: <a href="#">No Exploitation Protocol</a>
A2.4	How does the company make clear in its business relationships the importance it places on respect for human rights?	SR 2021 p. 191, 199  Web: <a href="#">Supplier Guidelines</a>
A2.5	What lessons has the company learned during the reporting period about?	SR 2021 p. 100-113
<b>Defining a Focus for Reporting</b>		
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 2021 p. 103  Web: <a href="#">Human Rights Framework</a>
B2	Determination of salient issues: describe how the salient human rights issues were determined, including any input from stakeholders.	SR 2021 p. 103, 210-213  Web: <a href="#">No Exploitation Protocol</a>
B3	Choice of focal geographies: if reporting on the salient human rights issues focuses on particular geographies, explain how that choice was made.	Web: <a href="#">No Exploitation Protocol</a>
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.	N/A

Specific Policies		
C1	Does the company have any specific policies that address its salient human rights issues and, if so, what are they?	<p>SR 2021 p. 100-103</p> <p>Web: <a href="#">No Deforestation, No Peat and No Exploitation (NDPE) Policy</a></p> <p>Web: <a href="#">No Exploitation Protocol</a></p> <p>Web: <a href="#">Human Rights Policy</a></p> <p>Web: <a href="#">Women's Charter</a></p> <p>Web: <a href="#">Human Rights Defenders (HRDs) Policy</a></p> <p>Web: <a href="#">Whistle-blowing Policy</a></p> <p>Web: <a href="#">Grievance Procedure</a></p>
C1.1	How does the company make clear the relevance and significance of such policies to those who need to implement them?	SR 2021 p. 113
Stakeholder Engagement		
C2	What is the company's approach to engagement with stakeholders in relation to each salient human rights issue?	SR 2021 p. 103-104, 106-107, 110, 112
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?	<p>SR 2021 p. 22</p> <p>Web: <a href="#">Stakeholder Engagement</a></p>
C2.2	During the reporting period, which stakeholders has the company engaged with regarding each salient issue, and why?	<p>SR 2021 p. 22</p> <p>Web: <a href="#">Stakeholder Engagement</a></p>

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 2021 p. 22, 111  <a href="#">Stakeholder Engagement</a>
<b>Assessing Impacts</b>		
C3	How does the company identify any changes in the nature of each salient human rights issue over time?	SR 2021 p. 100-113
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 2021 p. 100, 110-113  Web: <a href="#">Grievance Procedure</a>
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 2021 p. 107-108, 110-113  Web: <a href="#">Grievance Procedure</a>
<b>Integrating Findings and Taking Action</b>		
C4	How does the company integrate its findings about each salient human rights issue into its decision-making processes and actions?	SR 2021 p. 111  Web: <a href="#">Human Rights Policy</a>  Web: <a href="#">Human Rights Framework</a>  Web: <a href="#">Child Protection Policy</a>  Web: <a href="#">Women's Charter</a>  Web: <a href="#">Human Rights Defenders (HRDs) Policy</a>  Web: <a href="#">No Deforestation, No Peat and No Exploitation (NDPE) Policy</a>  Web: <a href="#">No Exploitation Protocol</a>

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 2021 p. 26-27  Web: <a href="#">Sustainability Governance</a>
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 2021 p. 101-102  Web: <a href="#">Human Rights Framework</a>  Web: <a href="#">Grievance Procedure</a>
C4.3	During the reporting period, what action has the company taken to prevent or mitigate potential impacts related to each salient issue?	SR 2021 p. 100-113
<b>Tracking Performance</b>		
C5	How does the company know if its efforts to address each salient human rights issue are effective in practice?	SR 2021 p. 14 and 100
C5.1	What specific examples from the reporting period illustrate whether each salient issue is being managed effectively?	SR 2021 p. 14 and 100
<b>Remediation</b>		
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 2021 p. 112  Web: <a href="#">Grievance Procedure</a>
C6.1	Through what means can the company receive complaints or concerns related to each salient issue?	Web: <a href="#">Whistle-blowing Policy</a>  Web: <a href="#">Grievance Procedure</a>
C6.2	How does the company know if people feel able and empowered to raise complaints or concerns?	Web: <a href="#">Grievance Procedure</a>  Web: <a href="#">Stakeholder Engagement</a>



C6.3	How does the company process complaints and assess the effectiveness of outcomes?	Web: <a href="#">Grievance Procedure</a>
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: <a href="#">Grievance Procedure</a>
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 2021 p. 113  Web: <a href="#">Grievance Procedure</a>