

Wilmar International Limited

Sustainability Report 2024: Content Indexes

Wilmar's Sustainability Report 2024 (SR 2024) has been prepared in accordance with the Global Reporting Initiative (GRI) Sustainability Reporting Standards (GRI Standards) 2021, 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 2024](#), [Base Data Tables](#), [Palm NDPE Implementation Annual Report 2024 \(NDPE Report 2024\)](#), [Annual Report 2024 \(AR 2024\)](#) 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 2024
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 2024, p. 10-11				
	2-2	Entities included in the organisation's sustainability reporting	SR 2024, p. 4				
	2-3	Reporting period, frequency and contact point	SR 2024, p. 4-5				

GRI Standard	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 2024				
	2-5	External assurance	SR 2024, p. 5, 164-167				
	2-6	Activities, value chain and other business relationships	<ul style="list-style-type: none"> - SR 2024, p. 10-11 - Base Data Tables - AR 2024, p. 18 <p>Significant changes to Wilmar subsidiaries associated companies and joint venture companies can be found on the SGX Announcement section of our website.</p>				
	2-7	Employees	<ul style="list-style-type: none"> - SR 2024, p. 10, 67-69 - Base Data Tables 				
	2-8	Workers who are not employees	<ul style="list-style-type: none"> - SR 2024, p. 67-69 - Base Data Tables 				
	2-9	Governance structure and composition	<ul style="list-style-type: none"> - SR 2024, p. 17-19- SR 2024, p.157 - AR 2024, p. 64 				
	2-10	Nomination and selection of the highest governance body	<ul style="list-style-type: none"> - AR 2024, p. 72 - AR 2024, p. 79-80 				
	2-11	Chair of the highest governance body	AR 2024, p. 77-79				
	2-12	Role of the highest governance body in overseeing the management of impacts	SR 2024, p. 17-19				

GRI Standard	Disclosure		Location	Omission			GRI Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	Explanation	
	2-13	Delegation of responsibility for managing impacts	SR 2024, p. 17-19				
	2-14	Role of the highest governance body in sustainability reporting	SR 2024, p. 17-19				
	2-15	Conflicts of interest	AR 2024, p. 66				
	2-16	Communication of critical concerns	- SR 2024, p. 17-18 - AR 2024, p. 62-63				
	2-17	Collective knowledge of the highest governance body	- SR 2024, p. 157 - AR 2024, p.72-73, p. 75-77				
	2-18	Evaluation of the performance of the highest governance body	AR 2024, p. 80-82				
	2-19	Remuneration policies	AR 2024, p. 81-83				
	2-20	Process to determine remuneration	AR 2024, p. 81-83				
	2-21	Annual total compensation ratio	AR 2024, p. 84, p.189-190				
	2-22	Statement on sustainable development strategy	SR 2024, p. 6-9				
	2-23	Policy commitments	SR 2024, p. 12-19, 76-79, 152-157 (a), (c), (e) and (f) are disclosed throughout SR 2024				
	2-24	Embedding policy commitments	- SR 2024, p. 12-19, 76-79, 152-156 - NDPE Report 2024				
	2-25	Processes to remediate negative impacts	- SR 2024, p. 15, 155 - NDPE Report 2024 - Grievance Procedure				
	2-26	Mechanisms for seeking advice and raising concerns	SR 2024, p. 152-157				

GRI Standard	Disclosure		Location	Omission			GRI Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	Explanation	
	2-27	Compliance with laws and regulations	SR 2024, p. 50, 56, 140, 142, 152 - 157				
	2-28	Membership associations	SR 2024, p. 16				
	2-29	Approach to stakeholder engagement	SR 2024, p. 15, 161				
	2-30	Collective bargaining agreements	SR 2024, p. 86-87				
Material Topics							
GRI 3: Material Topics 2021	3-1	Process to determine material topics	SR 2024, p. 160-163				
	3-2	List of material topics	SR 2024, p. 162-163				
PROTECTING THE ENVIRONMENT							
Biodiversity and Conservation							
GRI 3: Material Topics 2021	3-3	Management of material topics	SR 2024, p. 24-37				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 2024, p. 24-37				13.3.2
	304-2	Significant impacts of activities, products, and services on biodiversity	SR 2024, p. 24-37				13.3.3
	304-3	Habitats protected or restored	SR 2024, p. 24-37 Base Data Tables				13.3.4
	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	- SR 2024, p. 28 - Base Data Tables - List of wildlife potentially found in				13.3.5

GRI Standard	Disclosure		Location	Omission			GRI Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	Explanation	
			Wilmar's conservation areas				
GRI 101: Biodiversity 2024	101-1	Policies to halt and reverse biodiversity loss	SR 2024, p. 26-29	a, c	Information incomplete	Commitments are currently not informed by the KMGBF. We are currently working to align with GRI 101 ahead of its implementation in 2026.	
	101-2	Management of biodiversity impacts	SR 2024, p. 26-33	c, d, e	Information incomplete	Wilmar uses the mitigation hierarchy but has not disclosed which site have the most significant impacts. We are currently working to align with GRI 101 ahead of its implementation in 2026.	
	101-3	Access and benefit-sharing		a, b	Not applicable	Wilmar currently does not have to comply with access and benefitsharing (ABS) regulations and measures.	

GRI Standard	Disclosure		Location	Omission			GRI Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	Explanation	
	101-4	Identification of biodiversity impacts	- SR 2024, p. 27-33 - NDPE Report 2024	a	Information incomplete	Wilmar has identified key material products (i.e. palm oil) but has not determined which sites has the most significant actual and potential impacts on biodiversity. We are currently working to align with GRI 101 ahead of its implementation in 2026.	
	101-5	Locations with biodiversity impacts	- SR 2024, p. 32-35 NDPE Report 2024	a, b, c, d	Information incomplete	Wilmar has not determined which sites has the most significant actual and potential impacts on biodiversity. We are currently working to align with GRI 101 ahead of its implementation in 2026.	
	101-6	Direct drivers of biodiversity loss		a, b, c, d, e, f	Information unavailable	Wilmar has not determined which sites and	

GRI Standard	Disclosure		Location	Omission			GRI Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	Explanation	
						products and services in its supply chain has the most significant actual and potential impacts on biodiversity. We are currently working to align with GRI 101 ahead of its implementation in 2026.	
	101-7	Changes to the state of biodiversity		a, b	Information unavailable	Wilmar has not determined which sites and products and services in its supply chain has the most significant actual and potential impacts on biodiversity. We are currently working to align with GRI 101 ahead of its implementation in 2026.	
	101-8	Ecosystem services		a, b	Information unavailable	Wilmar has not determined which sites and products and	

GRI Standard	Disclosure		Location	Omission			GRI Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	Explanation	
						services in its supply chain has the most significant actual and potential impacts on biodiversity. We are currently working to align with GRI 101 ahead of its implementation in 2026.	
Climate Change							
GRI 3: Material Topics 2021	3-3	Management of material topics	SR 2024, 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 2024, p. 40-43				13.2.2
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	- SR 2024, p. 46 - Base Data Tables				13.1.2
	305-2	Energy indirect (Scope 2) GHG emissions	- SR 2024, p. 47 - Base Data Tables				13.1.3
	305-3	Other indirect (Scope 3) GHG emissions	- SR 2024, p. 47 - Base Data Tables				13.1.4
	305-4	GHG emissions intensity	- SR 2024, p. 46 - Base Data Tables				13.1.5
	305-5	Reduction of GHG emissions	- SR 2024, p. 44-47 - 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	13.1.7

GRI Standard	Disclosure		Location	Omission			GRI Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	Explanation	
						our operations, we have concluded that ODS emissions arising from our operations is 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 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 2024, p. 48-61				13.7.1 13.8.1 13.5.1 13.6.1
GRI 302: Energy 2016	302-1	Energy consumption within the organisation	- SR 2024, p. 52-53 - Base Data Tables				
	302-3	Energy intensity	- SR 2024, p. 52 - Base Data Tables				
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	SR 2024, p. 54-56				13.7.2
	303-2	Management of water discharge-related impacts	SR 2024, p. 54-56				13.7.3

GRI Standard	Disclosure		Location	Omission			GRI Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	Explanation	
	303-3	Water withdrawal	- SR 2024, p. 56 - Base Data Tables				13.7.4
	303-4	Water discharge	- SR 2024, p. 56 - Base Data Tables				13.7.5
	303-5	Water consumption	- SR 2024, p. 56 - Base Data Tables				13.7.6
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	SR 2024, p. 57-61				13.8.2
	306-2	Management of significant waste-related impacts	SR 2024, p. 57-61				13.8.3
	306-3	Waste generated	- SR 2024, p. 59 - Base Data Tables				13.8.4
	306-4	Waste diverted from disposal	- SR 2024, p. 59 - Base Data Tables				13.8.5
	306-5	Waste directed to disposal	- SR 2024, p. 59 - Base Data Tables				13.8.6
Sustainable Packaging							
GRI 3: Material Topics 2021	3-3	Management of material topics	SR 2024, p. 62-65				
GRI 301: Materials 2016	301-1	Materials used by weight or volume	- SR 2024, p. 64 - Base Data Tables				
LOOKING AFTER PEOPLE AND COMMUNITIES							
Talent Management							
GRI 3: Material Topics 2021	3-3	Management of material topics	SR 2024, p. 66-75				13.20.1
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	- SR 2024, p. 75 - Base Data Tables				
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	SR 2024, p. 71				

GRI Standard	Disclosure		Location	Omission			GRI Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	Explanation	
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	- SR 2024, p. 73 - Base Data Tables				
	404-2	Programs for upgrading employee skills and transition assistance programs	SR 2024, p. 71-75				
	404-3	Percentage of employees receiving regular performance and career development reviews	- SR 2024, p. 72 - Base Data Tables				
Human Rights and Labour Standards							
GRI 3: Material Topics 2021	3-3	Management of material topics	- SR 2024, p. 76-89 - NDPE Report 2024				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 2024, p. 86-87				13.18.2
GRI 408: Child Labour 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	- SR 2024, p. 88 - NDPE Report 2024				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 2024, p. 84-85 - NDPE Report 2024 - Grievance List				13.16.2
GRI 411: Rights of Indigenous Peoples 2016	411-1	Incidents of violations involving rights of indigenous peoples	- NDPE Report 2024 - Grievance List				13.14.2
Diversity and Inclusion							

GRI Standard	Disclosure		Location	Omission			GRI Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	Explanation	
GRI 3: Material Topics 2021	3-3	Management of material topics	SR 2024, p. 90-99				13.15.1
GRI 405: Diversity and Equal Opportunity	405-1	Diversity of governance bodies and employees	- SR 2024, p. 91-92, 94 - Base Data Tables				13.15.2
	405-2	Ratio of basic salary and remuneration of women to men	- SR 2024, p. 95 Base Data Tables Wilmar discloses the ratio of basic salary and remuneration of women to men for all operations within the scope of reporting. Wilmar does not define 'significant locations of operation' as the scope of reporting covered all operations.				13.15.3
GRI 406: Non-discrimination	406-1	Incidents of discrimination and corrective actions taken	SR 2024, p. 92				13.15.4
Employee Health, Safety and Well-being							
GRI 3: Material Topics 2021	3-3	Management of material topics	SR 2024, p. 100-115				13.19.1
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	SR 2024, p. 102-103 Extending beyond just meeting local requirements, Wilmar Integrated Management System (WIMS) was primarily				13.19.2

GRI Standard	Disclosure		Location	Omission			GRI Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	Explanation	
			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.				
	403-2	Hazard identification, risk assessment, and incident investigation	SR 2024, p. 104-105				13.19.3
	403-3	Occupational health services	SR 2024, p. 104-105, 110-112				13.19.4
	403-4	Worker participation, consultation, and communication on occupational health and safety	SR 2024, p. 103-109				13.19.5
	403-5	Worker training on occupational health and safety	SR 2024, p. 106				13.19.6
	403-6	Promotion of worker health	SR 2024, p. 107, 114-115				13.19.7
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SR 2024, p. 104-105, 110-112				13.19.8
	403-8	Workers covered by an occupational health and safety management system	SR 2024, p. 102- 106				13.19.9
	403-9	Work-related injuries	SR 2024, p.113				13.19.10

GRI Standard	Disclosure		Location	Omission			GRI Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	Explanation	
			Base Data Tables In addition to fatalities and fatality rates, Wilmar currently measures and reports lost time injury rate, permanent disability and permanent disability rate for health and safety performance.				
	403-10	Work-related ill health	SR 2024, p. 113 Wilmar includes fatalities as a result of work-related ill health in the calculation of the number of cases of work-related in health.				13.19.11
Economic and Community Contribution							
GRI 3: Material Topics 2021	3-3	Management of material topics	SR 2024, p. 116-123				13.9.1 13.12.1 13.22.1
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	- SR 2024, p. 121 - Base Data Tables				13.22.2
GRI 203: Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	SR 2024, p. 121-123				13.22.3
	203-2	Significant indirect economic impacts	SR 2024, p. 116-123				13.22.4

GRI Standard	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 2024, p. 116-123				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 2024, p. 124-131				
Consumer Health and Well-being							
GRI 3: Material Topics 2021	3-3	Management of material topics	SR 2024, p. 132-137				
Product Marketing and Labelling							
GRI 3: Material Topics 2021	3-3	Management of material topics	SR 2024, p. 138-143				
GRI 417: Marketing and Labelling 2016	417-2	Incidents of non-compliance concerning product and service information and labelling	SR 2024, p. 140				
	417-3	Incidents of non-compliance concerning marketing communications	SR 2024, p. 140				
Product Quality and Safety							
GRI 3: Material Topics 2021	3-3	Management of material topics	SR 2024, p. 144-147				13.10.1

GRI Standard	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	SR 2024, p. 144-147 100% 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 2024, p. 146				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 2024, p. 148-151 - NDPE Report 2024				13.23.1
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	- SR 2024, p. 151 - NDPE Report 2024				
	308-2	Negative environmental impacts in the supply chain and actions taken	- NDPE Report 2024 - Grievance List				
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	- SR 2024, p. 151 - NDPE Report 2024				
	414-2	Negative social impacts in the supply chain and actions taken	- NDPE Report 2024 - Grievance List				
RESPONSIBLE BUSINESS PRACTICES							

GRI Standard	Disclosure		Location	Omission			GRI Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	Explanation	
Business Ethics and Compliance							
GRI 3: Material Topics 2021	3-3	Management of material topics	SR 2024, p. 152-157				13.24.1 13.25.1 13.26.1
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	SR 2024, p. 152-157	a,b	Information unavailable.	Wilmar does not assess its operations for corruption-related risks.	13.26.2
	205-2	Communication and training about anti-corruption policies and procedures	SR 2024, p. 153-154	c,d	Information unavailable.	Wilmar currently does not train business partners on its Anti-Bribery and Corruption Policy.	13.26.3
	205-3	Confirmed incidents of corruption and actions taken	SR 2024, p. 155				13.26.4
GRI 206: Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	SR 2024, p. 155				13.25.2
GRI 207: Tax 2019	207-1	Approach to tax	SR 2024, p. 154				
GRI 415: Public Policy 2016	415-1	Political contributions	SR 2024, p. 156	a, b	Not applicable	Wilmar does not make any direct or indirect contributions to political parties, political associations and political candidates.	13.24.2

GRI Standard	Disclosure		Location	Omission			GRI Sector Standard Ref. No.
				Requirement(s) Omitted	Reason	Explanation	
Data Security and Privacy							
GRI 3: Material Topics 2021	3-3	Management of material topics	SR 2024, p. 158-159				
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	SR 2024, p. 159 In 2024, 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	Category	Unit of Measure	Data/ Information Source; Reasons for Omission
Greenhouse Gas Emissions	FB-AG-110a.1	Gross global Scope 1 emissions	Quantitative	Metric tonnes (t) CO ₂ -e	- SR 2024, 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	Discussion and Analysis	Not applicable	- SR 2024, p. 40-47
	FB-AG-110a.3	Fleet fuel consumed, percentage renewable	Quantitative	Gigajoules (GJ), Percentage (%)	Wilmar consumed 15,818,156 GJ (including shipping) of fuel for transportation purposes, of which 1.1% are from renewable sources
Energy Management	FB-AG-130a.1	(1) Operational energy consumed, (2) Percentage grid electricity, (3) Percentage renewable	Quantitative	Gigajoules (GJ), Percentage (%)	- SR 2024, p. 52-53 - 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	Quantitative	Thousand cubic metres (m ³), Percentage (%)	- SR 2024, p. 56 - Base Data Tables
	FB-AG-140a.2	Description of water management risks and discussion of strategies and practices to mitigate those risks	Discussion and Analysis	Not applicable	SR 2024, p. 54-56
	FB-AG-140a.3	Number of incidents of non-compliance associated with water quantity and/or quality	Quantitative	Number	There were no incidents of non-compliance associated with water quantity and/or quality permits, standards and regulations.

Topic	Code	Metric	Category	Unit of Measure	Data/ Information Source; Reasons for Omission
		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 (b) Minor non-conformances	Quantitative	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	Quantitative	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 2024, 87.2%% of our food and food ingredient factories above 5,000 sqm in Malaysia, Indonesia and Australia are certified.</p> <p>In 2024, 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	Quantitative	Number, Metric tonnes (t)	There were zero recalls issued for food safety reasons in 2024.
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	Quantitative	Rate	<p>- SR 2024, p. 112-113</p> <p>In addition to fatalities and fatality rates, Wilmar reports currently measures:</p> <p>(a) Lost time injury rate (b) Total lost work days (c) Total lost work days rate (d) Permanent disability</p>

Topic	Code	Metric	Category	Unit of Measure	Data/ Information Source; Reasons for Omission
		(b) Seasonal and migrant employees			(e) Permanent disability rate
Environmental & Social Impacts of Ingredient Supply Chain	FB-AG-430a.1	(1) Percentage of agricultural products sourced that are certified to a third-party environmental and/or social standard (2) Percentages by standard	Quantitative	Percentage (%) by cost	- SR 2024, p. 120 - 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 (2) Associated corrective action rate for (a) Major (b) Minor non-conformances	Quantitative	Rate	- SR 2024, p. 151 - NDPE Report 2024
	FB-AG-430a.3	Discussion of strategy to manage environmental and social risks arising from contract growing and commodity sourcing	Discussion and Analysis	Not applicable	SR 2024, p. 148-151
GMO Management	FB-AG-430b.1	Discussion of strategies to manage the use of genetically modified organisms (GMOs)	Discussion and Analysis	Not applicable	SR 2024, p. 143
Ingredient Sourcing	FB-AG-440a.1	Identification of principal crops and description of risks and opportunities presented by climate change	Discussion and Analysis	Not applicable	SR 2024, p. 38-47
	FB-AG-440a.2	Percentage of agricultural products sourced from regions with High or	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.

Topic	Code	Metric	Category	Unit of Measure	Data/ Information Source; Reasons for Omission
		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 tonnes (t)	- SR 2024, p. 150 - Base Data Tables
Number of processing facilities	FB-AG-000.B	Quantitative	Number	- SR 2024, p. 10 - AR 2024, p. 18
Total land area under active production	FB-AG-000.C	Quantitative	Hectares	- Base Data Tables - AR 2024, p.164
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 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 2024, p. 52-53 - 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	Milligram Per Litre (mg/L), Percentage (%)	- SR 2024, p. 56 - Base Data Tables
	FB-PF-140a.2	Number of incidents of non-compliance associated with water quality permits, standards and regulations	Quantitative	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 and Analysis	Not applicable	- SR 2024, p. 54-56

Topic	Code	Accounting Metric	Category	Unit of Measure	Data/ Information Source; Reasons for Omission
		discussion of strategies and practices to mitigate those risks			- 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 (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 GFSI recognised food safety certification programme	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 2024.
	FB-PF-250a.4	(1) Number of recalls issued (2) Total amount of food product recalled	Quantitative	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	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 2024, p. 132-137
Product Labeling & Marketing	FB-PF-270a.1	Percentage of advertising impressions (1) Made on children	Quantitative	Percentage (%)	Wilmar does not currently track advertising or marketing spend with this breakdown.

Topic	Code	Accounting Metric	Category	Unit of Measure	Data/ Information Source; Reasons for Omission
		(2) Made on children promoting products that meet dietary guidelines			
	FB-PF-270a.2	Revenue from products labeled as (1) Containing genetically modified organisms (GMOs) (2) Non-GMO	Quantitative	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	Quantitative	Number	SR 2024, p. 139-140
	FB-PF-270a.4	Total amount of monetary losses as a result of legal proceedings associated with labeling or marketing practices	Quantitative	Presentation currency	SR 2024, p. 139-140 No incidents or fines incurred in relation to non-compliance with industry codes or regulatory requirements on product labelling or marketing
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	Quantitative	Metric tonnes (t), Percentage (%)	- SR 2024, p. 64 - Base Data Tables
	FB-PF-410a.2	Discussion of strategies to reduce the environmental impact of packaging throughout its lifecycle	Discussion and Analysis	Not applicable	SR 2024, p. 62-65
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	Quantitative	Percentage (%) by cost	SR 2024, p. 120 Wilmar reports on the percentage of palm oil suppliers certified by number and volume.

Topic	Code	Accounting Metric	Category	Unit of Measure	Data/ Information Source; Reasons for Omission
	FB-PF-430a.2	Suppliers' social and environmental responsibility audit (1) Non-conformance rate (2) Associated corrective action rate for (a) Major (b) Minor non-conformances	Quantitative	Rate	NDPE Report 2024
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 2024, p. 148-151

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 tonnes (t)	88.9 million MT
Number of production facilities	FB-PF-000.B	Quantitative	Number	- SR 2024, p. 10 - AR 2024, p. 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 2024, p. 76-89 Web: - Human Rights Policy - Human Rights Framework - Child Protection Policy - Women's Charter - Human Rights Defenders Policy - No Deforestation, No Peat, No Exploitation 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 2024, p. 76-77 Web: - Human Rights Policy - Human Rights Framework - Child Protection Policy - Women's Charter - Human Rights Defenders Policy - No Deforestation, No Peat, No Exploitation Policy - No Exploitation Protocol
A1.3	How is the public commitment disseminated?	SR 2024, p. 76-89 Web: - Human Rights Policy - Human Rights Framework - Child Protection Policy - Women's Charter - Human Rights Defenders Policy - No Deforestation, No Peat, No Exploitation 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 2024, p. 6-9, 76-89, 160-163 Web: Human Rights Framework
A2.1	How is day-to-day responsibility for human rights performance organised within the company and why?	SR 2024, p. 17-19
A2.2	What kinds of human rights issues are discussed by senior management and by the Board, and why?	SR 2024, p. 76-89
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 2024, p. 76-89, 152-157 Web: - Human Rights Policy - Human Rights Framework - Child Protection Policy

		<ul style="list-style-type: none"> - Women's Charter - Human Rights Defenders Policy - No Deforestation, No Peat, No Exploitation 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?	SR 2024, p. 148-157 - NDPE Report 2024 Web: Human Rights Policy - Human Rights Framework - Child Protection Policy - Women's Charter - Human Rights Defenders Policy - No Deforestation, No Peat, No Exploitation Policy - No Exploitation Protocol - 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 2024, p. 76-89
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 2024, p. 77 Web: Human Rights Framework
B2	Determination of salient issues: Describe how the salient human rights issues were determined, including any input from stakeholders.	SR 2024, p. 76-89, 160-163 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 2024, p. 78-79 Web: - No Deforestation, No Peat, No Exploitation Policy - No Exploitation Protocol - Human Rights Policy - Women's Charter - Child Protection Policy - Human Rights Defenders Policy - 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 2024, p. 76-89
Stakeholder Engagement		
C2	What is the company's approach to engagement with stakeholders in relation to each salient human rights issue?	SR 2024, p. 76-89
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 2024, p. 15-16, 160-163 Web: Stakeholder Engagement
C2.2	During the reporting period, which stakeholders has the company engaged with regarding each salient issue, and why?	SR 2024, p. 15-16 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 2024, 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 2024, p. 76-89
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 2024, p. 76-89 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 2024, p. 86-89 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 2024, p. 76-89 Web: - Human Rights Policy - Human Rights Framework - Child Protection Policy - Women's Charter - Human Rights Defenders Policy - No Deforestation, No Peat, No Exploitation 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 2024, 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 2024, p. 76-89 Web: - 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 2024, p. 76-89
Tracking Performance		
C5	How does the company know if its efforts to address each salient human rights issue are effective in practice?	SR 2024, p. 80-81
C5.1	What specific examples from the reporting period illustrate whether each salient issue is being managed effectively?	SR 2024, p. 76-89
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 2024, p. 76-89 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 2024, p. 76-89, 155 Web: Grievance Procedure Grievance Mechanism

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 2024, p. 46-47 - Base Data Tables
	Emission intensities by: (a) Total; (b) Scope 1, Scope 2; and (c) Scope 3, if appropriate	- SR 2024, p. 46 - Base Data Tables
Energy Consumption	Total energy consumption	- SR 2024, p. 52-53 - Base Data Tables
	Energy consumption intensity	- SR 2024, p. 52 - Base Data Tables
Water Consumption	Total water consumption	- SR 2024, p. 56 - Base Data Tables
	Water consumption intensity	- SR 2024, p. 55 - Base Data Tables
Waste Generation	Total waste generated	- SR 2024, p. 59 - Base Data Tables
Social		
Gender Diversity	Current employees by gender	- SR 2024, p. 68-69 - Base Data Tables
	New hires and turnover by gender	- SR 2024, p. 75 - Base Data Tables
Age-based Diversity	Current employees by age groups	- SR 2024, p. 94 - Base Data Tables
	New hires and turnover by age groups	- SR 2024, p. 75 - Base Data Tables
Employment	Total turnover	- SR 2024, p. 75 - Base Data Tables
	Total number of employees	SR 2024, p. 11
Development & Training	Average training hours per employee	- SR 2024, p. 73 - Base Data Tables
	Average training hours per employee by gender	- SR 2024, p. 73 - Base Data Tables
Occupational Health & Safety	Fatalities	SR 2024, p. 112-113
	High-consequence injuries	SR 2024, p. 113
	Recordable injuries	SR 2024, p. 113
	Recordable work-related ill health cases	SR 2024, p. 113
Governance		
Board Composition	Board independence	- SR 2024, p. 17-19, 157 - AR 2024, p. 77
	Women on the board	- SR 2024, p. 91, 94 - AR 2024, p. 71-74
Management Diversity	Women in the management team	- SR 2024, p. 91, 94 - Base Data Tables

Ethical Behaviour	Anti-corruption disclosures	SR 2024, p. 153-155
	Anti-corruption training for employees	SR 2024, p. 153-154
Certifications	List of relevant certifications	- SR 2024, p. 140-142 - Base Data Tables
Alignment with Frameworks	Alignment with frameworks and disclosure practices	SR 2024, p. 4
Assurance	Assurance of sustainability report	SR 2024, p. 5, 164-167