





## GRI CONTENT INDEX

<b>Statement of use</b>	Indofood Agri Resources has reported in accordance with the GRI Standards for the period 1 January 2023 to 31 December 2023
<b>GRI 1 used</b>	GRI 1: Foundation 2021
<b>Applicable GRI Sector Standard(s)</b>	GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
<b>General disclosures</b>						
<b>GRI 2: General Disclosures 2021</b>	2-1	Organizational details	About IndoAgri, Our Vision, Mission and Values; Page iii  IndoAgri is 72.9% effectively owned by PT Indofood Sukses Makmur Tbk (PT ISM). IndoAgri is listed on the Singapore Exchange Securities Trading Limited (SGX-ST).  Annual Report > Corporate Structure; Page 06 Annual Report > Notes to the Financial Statements; Page 70 Annual Report > Statistics of Shareholdings; Pages 165-166			
	2-2	Entities included in the organization's sustainability reporting	All palm oil operations and rubber operations are included in scope of SR. Other entities listed in our financial statements are excluded.			
	2-3	Reporting period, frequency and contact point	Our Sustainability Report; Page iv Frequency: Annual			
	2-4	Restatements of information	None			
	2-5	External assurance	External Assurance Report; Page v			
	2-6	Activities, value chain and other business relationships	Our Sustainability Report; Page iv Capturing Value Across Our Value Chain; Page 13 Responsible Sourcing > Supply Chain Traceability and Transparency; Page 36  Annual Report > Operation and Financial Review; Pages 12-13 Annual Report > Group Performance Review; Pages 14-15 Annual Report > Edible Oils and Fats Review; Page 24 Annual Report > Consolidated Statement of Comprehensive Income; Page 63 Annual Report > Balance Sheets; Pages 64-65			



GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
GRI 2: General Disclosures 2021	2-7 Employees	Workforce Profile; Page 14 Appendix - Employee Statistics; Page 62  IndoAgri does not engage in part-time employment.  Our human resources department collates data using the central HR management information system, which adopts standard definitions of terms, in line with regulatory requirements.				
	2-8 Workers who are not employees	Workforce Profile; Page 14 Our People > Human, Child and Labour Rights; Page 45 Appendix - Employee Statistics; Page 62  Our human resources department collates data using the central HR management information system, which adopts standard definitions of terms, in line with regulatory requirements.				
	2-9 Governance structure and composition	Sustainability Governance; Page 04 Sustainability Webpage > <a href="#">How We Manage Sustainability</a> > Governance and Risk				
	2-10 Nomination and selection of the highest governance body	Annual Report > Corporate Governance; Pages 39-40				
	2-11 Chair of the highest governance body	Annual Report > Corporate Governance; Page 39				
	2-12 Role of the highest governance body in overseeing the management of impacts	Sustainability Governance; Page 04				
	2-13 Delegation of responsibility for managing impacts	Annual Report > Corporate Governance; Page 28				
	2-14 Role of the highest governance body in sustainability reporting	Sustainability Governance; Page 04				
	2-15 Conflicts of interest	Annual Report > Corporate Governance; Page 34				
	2-16 Communication of critical concerns	Whistleblowing Policy and Grievance Mechanism; Pages 05-06  Annual Report > Corporate Governance; Page 48				



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			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
<b>GRI 2: General Disclosures 2021</b>	2-17	Collective knowledge of the highest governance body	Annual Report > Corporate Governance; Page 34			
	2-18	Evaluation of the performance of the highest governance body	Annual Report > Corporate Governance; Pages 40-41			
	2-19	Remuneration policies	Annual Report > Corporate Governance; Pages 41-44			
	2-20	Process to determine remuneration	Annual Report > Corporate Governance; Page 41			
	2-21	Annual total compensation ratio		a, b, c	Confidentiality constraints	Not disclosed due to commercial sensitivity
	2-22	Statement on sustainable development strategy	CEO Statement; Page 01			
	2-23	Policy commitments	Governance & Management; Page 04			
	2-24	Embedding policy commitments	Disclosed throughout Sustainability Report 2023			
	2-25	Processes to remediate negative impacts	Whistleblowing Policy and Grievance Mechanism; Pages 05-06  Sustainability Webpage > <a href="#">How We Manage Sustainability</a> > Governance and Risk			
	2-26	Mechanisms for seeking advice and raising concerns	Whistleblowing Policy and Grievance Mechanism; Pages 05-06  Sustainability Webpage > <a href="#">How We Manage Sustainability</a> > Governance and Risk			
	2-27	Compliance with laws and regulations	Water, Waste and Effluents; Pages 30-31 Appendix - PROPER Evaluation and ISO 140001 Certification Status; Page 61			
	2-28	Membership associations	We are a member of the Indonesia Palm Oil Association (GAPKI). One of our directors, Mr. Tan Agustinus, also serves as a member in the executive board committee.			
	2-29	Approach to stakeholder engagement	Sustainability Webpage > <a href="#">Our Reporting</a> > Where Material Impacts Occur Sustainability Webpage > <a href="#">Our Reporting</a> > Engaging With Our Stakeholders			
2-30	Collective bargaining agreements	Human, Child and Labour Rights > Freedom of Association; Page 45				



GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION		GRI SECTOR STANDARD REF. NO.	
			REQUIREMENT(S) OMITTED	REASON EXPLANATION		
<b>Material topics</b>						
<b>GRI 3: Material Topics 2021</b>	3-1	Process to determine material topics	Material Topics and Management; Page 07 Sustainability Webpage > <a href="#">Our Reporting</a> > What Matters Most - Our Materiality Assessment Sustainability Webpage > <a href="#">Our Reporting</a> > Where Material Impacts Occur			
	3-2	List of material topics	Material Topics and Management; Page 08			
<b>Responsible Business Conduct (RBC)</b>						
<b>GRI 3: Material Topics 2021</b>	3-3	Management of material topics	Governance & Management; Page 04 Whistleblowing Policy and Grievance Mechanism; Pages 05-06  Sustainability Webpage > <a href="#">How We Manage Sustainability</a> > Governance and Risk		13.26.1	
<b>GRI 205: Anti-corruption 2016</b>	205-1	Operations assessed for risks related to corruption	Whistleblowing Policy and Grievance Mechanism; Pages 05-06		13.26.2	
	205-3	Communication and training about anti-corruption policies and procedures	Whistleblowing Policy and Grievance Mechanism; Pages 05-06		13.26.3	
	205-3	Confirmed incidents of corruption and actions taken	Responsible Business Conduct; Page 04		13.26.4	
<b>Climate Change and GHG Emissions</b>						
<b>GRI 3: Material Topics 2021</b>	3-3	Management of material topics	Material Topics and Management; Pages 07-08 Environmental Protection; Page 09 Climate Change and GHG Emissions; Pages 22-23  Sustainability Webpage > <a href="#">How We Manage Sustainability</a>		13.1.1 13.2.1	
			201-2	Financial implications and other risks and opportunities due to climate change	Climate Change and GHG Emissions > Task Force on Climate-related Financial Disclosures (TCFD); Pages 24-28	



GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
<b>GRI 302: Energy 2016</b>	302-1 Energy consumption within the organization	Appendix - Environmental Data; Pages 59-60				
	302-3 Energy intensity	Appendix - Environmental Data; Pages 59-60				
	302-4 Reduction of energy consumption	Appendix - Environmental Data; Pages 59-60				
<b>GRI 305: Emissions 2016</b>	305-1 Direct (Scope 1) GHG emissions	Appendix - GHG Emissions; Page 60				13.1.2
	305-2 Energy indirect (Scope 2) GHG emissions	Appendix - GHG Emissions; Page 60				13.1.3
	305-3 Other indirect (Scope 3) GHG emissions	Appendix - GHG Emissions; Page 60				13.1.4
	305-4 GHG emissions intensity	Appendix - GHG Emissions; Page 60				13.1.5
	305-5 Reduction of GHG emissions	Climate Change and GHG Emissions > Our mitigation efforts; Pages 22-23				13.1.6
	305-6 Emissions of ozone-depleting substances (ODS)		a, b, c, d	Not available	This data is not currently collected. We will perform an analysis with a view to disclosing in future reports.	13.1.7
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions		a, b, c	Not available	This data is not currently collected. We will perform an analysis with a view to disclosing in future reports.	13.1.8



GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
<b>Water, Waste and Effluents</b>						
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Material Topics and Management; Pages 07-08 Environmental Protection; Page 09 Water, Waste and Effluents; Pages 29-30				13.7.1 13.8.1
		Sustainability Webpage > <a href="#">How We Manage Sustainability</a>				
<b>GRI 303: Water and Effluents 2018</b>	303-1 Interactions with water as a shared resource	Water, Waste and Effluents; Pages 29-30				13.7.2
	303-2 Management of water discharge-related impacts	Water, Waste and Effluents; Pages 29-30				13.7.3
	303-3 Water withdrawal		a, b, c, d	Information unavailable/ incomplete	IndoAgri is currently upgrading our flow meters to provide more accurate data on water withdrawal and we will provide this data in future sustainability reports.	13.7.4
	303-4 Water discharge		a, b, c, d, e	Information unavailable/ incomplete	IndoAgri is currently upgrading our flow meters to provide more accurate data on water discharge and we will provide this data in future sustainability reports.	13.7.5
	303-5 Water consumption	Water, Waste and Effluents; Page 30				13.7.6
<b>GRI 306: Waste 2020</b>	306-1 Waste generation and significant waste-related impacts	Waste and effluent management; Pages 30-32				13.8.2
	306-2 Management of significant waste-related impacts	Waste and effluent management; Pages 30-32				13.8.3
	306-3 Waste generated	Waste and Effluent Management; Pages 30-32				13.8.4
	306-4 Waste diverted from disposal	Waste and effluent management; Pages 30-32				13.8.5
	306-5 Waste directed to disposal	Waste and effluent management; Pages 30-32				13.8.6



GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
<b>Protection of Forests, Peatlands and Biodiversity</b>						
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Material Topics and Management; Pages 07-08 Environmental Protection; Page 09 Protection of Forests, Peatland and Biodiversity; Pages 17-20  Sustainability Webpage > <a href="#">How We Manage Sustainability</a>				13.3.1
<b>GRI 304: Biodiversity 2016</b>	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas		a	Information unavailable/incomplete	IndoAgri is in the process of collecting some of this required information and will aim to disclose in future sustainability reports.	13.3.2
	304-2 Significant impacts of activities, products and services on biodiversity		a, b	Information unavailable/incomplete	IndoAgri is in the process of collecting some of this required information and will aim to disclose in future sustainability reports.	13.3.3
	304-3 Habitats protected or restored		a, b, c, d	Information unavailable/incomplete	IndoAgri is in the process of collecting some of this required information and will aim to disclose in future sustainability reports.	13.3.4
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	Protection of Forests, Peatland and Biodiversity; Page 18  The total number of IUCN Red List species and national conservation list species with habitats in areas affected by IndoAgri's operations is 78 species, as of December 2023.				13.3.5





GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
<b>Use of Fertilisers, Pesticides and Chemicals</b>						
<b>GRI 3: Material Topics 2021</b>	3-3	Management of material topics	Material Topics and Management; Pages 07-08 Environmental Protection; Page 09 Use of Fertilisers, Pesticides and Chemicals; Page 33  Sustainability Webpage > <a href="#">How We Manage Sustainability</a>			13.5.1 13.6.1
<b>GRI 301: Materials 2016</b>	301-1	Materials used by weight or volume	Use of Fertilisers, Pesticides and Chemicals; Page 33			
<b>Fire Control and Haze Prevention</b>						
<b>GRI 3: Material Topics 2021</b>	3-3	Management of material topics	Material Topics and Management; Pages 07-08 Environmental Protection; Page 09 Fire Control and Haze Prevention; Page 21  Sustainability Webpage > <a href="#">How We Manage Sustainability</a>			
<b>Sustainability Certification</b>						
<b>GRI 3: Material Topics 2021</b>	3-3	Management of material topics	Material Topics and Management; Pages 07-08 Responsible Sourcing; Page 10 Sustainability Certification; Page 36  Sustainability Webpage > <a href="#">How We Manage Sustainability</a>			
<b>Supply Chain Traceability and Transparency</b>						
<b>GRI 3: Material Topics 2021</b>	3-3	Management of material topics	Material Topics and Management; Pages 07-08 Responsible Sourcing; Page 10 Supply Chain Traceability and Transparency; Pages 36-37 Supplier engagement and assessment; Page 38  Sustainability Webpage > <a href="#">How We Manage Sustainability</a>			13.23.1
<b>GRI 204: Procurement Practices 2016</b>	204-1	Proportion of spending on local suppliers		a, b, c	Information unavailable/incomplete	IFAR uses the more meaningful indicators from the GRI Food Processing Sector Disclosures in place of 204-1, see next page.



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			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
<b>GRI G4 FPSS (elective use of G4)</b>	FP1	Percentage of purchased volume from suppliers compliant with company's sourcing policy	Supply Chain Traceability and Transparency; Page 36			
	FP2	Percentage of purchased volume verified as in accordance with responsible production standards (ISPO)	Sustainability Certification; Page 36			
<b>GRI 308: Supplier Environmental Assessment 2016</b>	308-1	New suppliers that were screened using environmental criteria	Sustainability Certification; Page 36 Supply Chain Traceability and Transparency; Page 36 Supplier engagement and assessment; Page 38			
<b>GRI 414: Supplier Social Assessment 2016</b>	414-1	New suppliers that were screened using social criteria	Supply Chain Traceability and Transparency; Page 36			
<b>Yield Resilience and Innovation</b>						
<b>GRI 3: Material Topics 2021</b>	3-3	Management of material topics	Material Topics and Management; Pages 07-08 Responsible Sourcing; Page 10 Yield Resilience and Innovation; Page 39  Sustainability Webpage > <a href="#">How We Manage Sustainability</a>			
<b>Smallholder engagement and livelihoods</b>						
<b>GRI 3: Material Topics 2021</b>	3-3	Management of material topics	Material Topics and Management; Pages 07-08 Responsible Sourcing; Page 10 Smallholder Engagement and Livelihoods; Page 40  Sustainability Webpage > <a href="#">How We Manage Sustainability</a>			
<b>Occupational Health and Safety (OHS)</b>						
<b>GRI 3: Material Topics 2021</b>	3-3	Management of material topics	Material Topics and Management; Pages 07-08 People; Page 10 Occupational Health and Safety; Pages 42-44  Sustainability Webpage > <a href="#">How We Manage Sustainability</a>			13.19.1



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			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
<b>GRI 403: Occupational Health and Safety 2018</b>	403-1 Occupational health and safety management system	Occupational Health and Safety; Pages 42-44				13.19.2
	403-2 Hazard identification, risk assessment, and incident investigation	Occupational Health and Safety; Pages 42-44				13.19.3
	403-3 Occupational health services	Occupational Health and Safety; Pages 42-44				13.19.4
	403-4 Worker participation, consultation, and communication on occupational health and safety	Occupational Health and Safety; Pages 42-44  Collective Labour Agreements (CLAs), formed through bipartite discussions between representatives from the Company and respective labour unions, cover occupational health and safety, an OHS Trustee Committee, training, and grievance mechanisms. Collective Labour Agreements are communicated to all applicable employees. Periodic workplace inspection, safety audit, and accident evaluations are also conducted with employee representatives. Workers not covered by CLAs are covered by Company Regulation, which is guided by national regulations on OHS.				13.19.5
	403-5 Worker training on occupational health and safety	Occupational Health and Safety; Pages 42-44				13.19.6
	403-6 Promotion of worker health	Occupational Health and Safety; Pages 42-44				13.19.7
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Occupational Health and Safety; Pages 42-44				13.19.8
	403-8 Workers covered by an occupational health and safety management system	Occupational Health and Safety; Pages 42-44				13.19.9
	403-9 Work-related injuries	Appendix - Health and Safety Data; Page 61				13.19.10
	403-10 Work-related ill health	Appendix - Health and Safety Data; Page 61				13.19.11
<b>GRI 410: Security Practices 2016</b>	410-1 Security personnel trained in human rights policies or procedures	Security Guards; Page 44				



GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION		GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON EXPLANATION	
<b>Human, Child and Labour Rights</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Material Topics and Management; Pages 07-08 People; Page 10 Human, Child and Labour Rights; Pages 45-46  Sustainability Webpage > <a href="#">How We Manage Sustainability</a>			13.15.1 13.16.1 13.17.1 13.18.1 13.20.1 13.21.1
<b>GRI 402: Labor/ Management Relations 2016</b>	402-1 Minimum notice periods regarding operational changes	No minimum notice period or specific provisions on consultation/negotiation are required to be stated in a CLA under Indonesian regulations. If new changes arise eg, a merger, we would follow Indonesia Financial Services Authority (Bapepam/OJK) laws and UU No. 11- tahun 2020. The employees should be informed 30 days before AGM. Other changes such as new policies that will impact on our workers are supported by awareness raising or training prior to implementation.			
<b>GRI 405: Diversity and Equal Opportunity 2016</b>	405-1 Diversity of governance bodies and employees	Appendix - Employee Statistics; Page 62 Annual Report > Corporate Governance; Pages 36-39			13.15.2
	405-2 Ratio of basic salary and remuneration of women to men	Appendix - Employee Statistics; Page 62			13.15.3
<b>GRI 406: Non-discrimination 2016</b>	406-1 Incidents of discrimination and corrective actions taken	Human, Child and Labour Rights; Pages 45-46			13.15.4
<b>GRI 407: Freedom of Association and Collective Bargaining 2016</b>	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Human, Child and Labour Rights; Pages 45-46			13.18.2
<b>GRI 408: Child Labor 2016</b>	408-1 Operations and suppliers at significant risk for incidents of child labor	Human, Child and Labour Rights; Pages 45-46			13.17.2
<b>GRI 409: Forced or Compulsory Labor 2016</b>	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Human, Child and Labour Rights; Pages 45-46			13.16.2



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<b>Community Rights and Relations</b>						
<b>GRI 3: Material Topics 2021</b>	3-3	Management of material topics	Material Topics and Management; Pages 07-08 Community Relations; Page 11 Community Rights and Relations; Pages 49-53  Sustainability Webpage > <a href="#">How We Manage Sustainability</a>			13.9.1
						13.12.1
						13.13.1
						13.14.1
<b>GRI 413: Local Communities 2016</b>	413-1	Operations with local community engagement, impact assessments, and development programs	Community Relations > Community Rights and Relations; Pages 49-53  We understand the community needs of all sites based on Social Impact Assessments			13.12.2
	413-2	Operations with significant actual and potential negative impacts on local communities	Community Relations > Community Rights and Relations; Pages 49-53			13.12.3
<b>GRI 411: Rights of Indigenous Peoples 2016</b>	411-1	Incidents of violations involving rights of indigenous peoples	Community Relations > Community Rights and Relations; Pages 49-53			13.14.2



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<b>Product Quality and Safety</b>						
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	Material Topics and Management; Pages 07-08 Product Integrity; Page 11 Product Quality and Safety; Pages 56-57 Product Information, Packaging and Marketing; Page 58 Customer Service and Satisfaction; Page 58  Sustainability Webpage > <a href="#">How We Manage Sustainability</a>				13.10.1
<b>GRI 416: Customer Health and Safety 2016</b>	416-1 Assessment of the health and safety impacts of product and service categories	Product Quality and Safety; Pages 56-57				13.10.2
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Product Quality and Safety; Pages 56-57				13.10.3
<b>GRI 417: Marketing and Labeling 2016</b>	417-1 Requirements for product and service information and labeling	Product Information, Packaging and Marketing; Page 58				
	417-2 Incidents of non-compliance concerning product and service information and labeling	Product Information, Packaging and Marketing; Page 58				



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			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
<b>Non-Material Topics</b>						
<b>Training and Development</b>						
<b>GRI 3: Material Topics 2021</b>	3-3	Management of material topics	Material Topics and Management; Pages 07-08 People; Page 10 Training and Development; Page 47  Sustainability Webpage > <a href="#">How We Manage Sustainability</a>			
<b>GRI 401: Employment 2016</b>	401-1	New employee hires and employee turnover	Appendix - New Hires; Page 63 Appendix - Turnover rate; Page 64			
<b>GRI 404: Training and Education 2016</b>	404-1	Average hours of training per year per employee	Appendix - Training hours; Page 64  We opt to omit reporting the average hours, and instead show the exact hours collated by employee type and gender. The reason for the omission is that the use of an average makes the disclosure substantially less meaningful.			
	404-3	Percentage of employees receiving regular performance and career development reviews	Training and Development; Page 47			



## TOPICS IN THE APPLICABLE GRI SECTOR STANDARDS DETERMINED AS NOT MATERIAL

TOPIC	EXPLANATION
Title of GRI Sector Standard	
<b>Natural ecosystem conversion</b>	Not applicable. IndoAgri has no plans to expand beyond its current parameters into other natural ecosystem.
<b>Animal health and welfare</b>	Not applicable. IndoAgri's business and operations does not generally involve the use or management of animals.
<b>Economic Inclusion</b>	Incomplete information. IndoAgri will be undertaking a full review of material topics for SR2024 and include the relevant disclosures.
<b>Public Policy</b>	Not applicable. IndoAgri does not make any direct or indirect contributions to political parties, political associations and candidates.
<b>Anti-competitive behaviour</b>	Incomplete information. IndoAgri will be undertaking a full review of material topics for SR2024 and include the relevant disclosures.





## TCFD CONTENT INDEX

TCFD CORE ELEMENT	TCFD DISCLOSURE REQUIREMENTS	LOCATION
<b>Governance</b>	a) The Board's oversight of climate-related risks and opportunities	Board Statement, Page 04
	b) Management's role in assessing and managing climate-related risks and opportunities	Sustainability Governance, Page 04
<b>Strategy</b>	a) The climate-related risks and opportunities IndoAgri has identified over the short, medium, and long term	Climate Change and GHG Emissions > Task Force on Climate-related Financial Disclosures (TCFD), Pages 24-28
	b) The impact of climate-related risks and opportunities on IndoAgri's businesses, strategy, and financial planning	
	c) The resilience of IndoAgri's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario	
<b>Risk Management</b>	a) IndoAgri's processes for identifying and assessing climate-related risks	Climate Change and GHG Emissions > Task Force on Climate-related Financial Disclosures (TCFD), Pages 24-28
	b) IndoAgri's processes for managing climate-related risks	
	c) How IndoAgri's processes for identifying, assessing, and managing climate-related risks are integrated into risk management	
<b>Metrics &amp; Targets</b>	a) The metrics used by IndoAgri to assess climate-related risks and opportunities in line with its strategy and risk management process	Appendix > Environmental Data, Pages 59-60
	b) IndoAgri's Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas ("GHG") emissions, and the related risks.	Greenhouse Gas Emissions, Pages 22-23 Appendix > Environmental Data, Page 60
	c) The targets used by IndoAgri to manage climate-related risks and opportunities and the performance against targets.	Protecting Our Environment, Pages 16-17 Greenhouse Gas Emissions, Pages 22-23 Appendix > Environmental Data, Pages 59-60