

2022

SUSTAINABILITY REPORT
GRI CONTENT INDEX

Ind@Agri



GRI CONTENT INDEX

Statement of use	Indofood Agri Resources has reported in accordance with the GRI Standards for the period 1 January 2022 to 31 December 2022.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	None applicable

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION		
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION
General disclosures					
GRI 2: General Disclosures 2021	2-1	Organizational details	<p>About IndoAgri, Our Vision, Mission and Values; Page C</p> <p>IndoAgri is 69.5% effectively owned by PT Indofood Sukses Makmur Tbk (PT ISM). IndoAgri is listed on the Singapore Exchange Securities Trading Limited (SGX-ST).</p> <p>Annual Report > Corporate Structure; Page 6 Annual Report > Notes to the Financial Statements; Page 67 Annual Report > Statistics of Shareholdings; Pages 161-162</p>		
	2-2	Entities included in the organization's sustainability reporting	All palm oil operations and rubber operations 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 D Frequency: Annual		
	2-4	Restatements of information	None		
	2-5	External assurance	We have not sought external assurance on this report but may consider doing so in the future.		
	2-6	Activities, value chain and other business relationships	<p>Our Sustainability Report; Page D Capturing Value Across Our Value Chain; Page 12 Responsible Sourcing > Supply Chain Traceability and Transparency; Page 31</p> <p>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 60 Annual Report > Balance Sheets; Pages 61-62</p>		



GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			
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GRI 2: General Disclosures 2021	2-7	Employees	Workforce Profile; Page 13 Appendix - Employee Statistics; Page 56 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 13 Our People > Human, Child and Labour Rights; Page 40 Appendix - Employee Statistics; Page 56 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 > How We Manage Sustainability > 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 > Sustainability at IndoAgri; 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		a, b	Confidentiality constraints	Not disclosed due to commercial sensitivity
2-17	Collective knowledge of the highest governance body	Annual Report > Corporate Governance; Page 34				



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GRI 2: General Disclosures 2021	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	Confidentiality constraints	Not disclosed due to commercial sensitivity
	2-22	Statement on sustainable development strategy	CEO Statement; Page 01			
	2-23	Policy commitments	Disclosed throughout Sustainability Report 2022			
	2-24	Embedding policy commitments	Governance & Management; Page 04 Disclosed throughout Sustainability Report 2022			
	2-25	Processes to remediate negative impacts	Whistleblowing Policy and Grievance Mechanism; Page 05 Sustainability Webpage > How We Manage Sustainability > Governance and Risk			
	2-26	Mechanisms for seeking advice and raising concerns	Whistleblowing Policy and Grievance Mechanism; Page 05 Sustainability Webpage > How We Manage Sustainability > Governance and Risk			
	2-27	Compliance with laws and regulations	Water, Waste and Effluents; Page 25 Appendix - PROPER Evaluation and ISO 14001 Certification Status; Page 55			
	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 > Our Reporting > Where Material Impacts Occur Sustainability Webpage > Our Reporting > Engaging With Our Stakeholders			
	2-30	Collective bargaining agreements	Freedom of Association; Pages 41-42			



GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION		
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION
Material topics					
GRI 3: Material Topics 2021	3-1	Process to determine material topics	Material Topics and Management; Page 06 Sustainability Webpage > Our Reporting > What Matters Most - Our Materiality Assessment Sustainability Webpage > Our Reporting > Where Material Impacts Occur		
	3-2	List of material topics	Material Topics and Management; Page 06		
Responsible Business Conduct (RBC)					
GRI 3: Material Topics 2021	3-3	Management of material topics	Governance & Management; Page 04 Whistleblowing Policy and Grievance Mechanism; Page 05 Sustainability Webpage > How We Manage Sustainability > Governance and Risk		
GRI 205: Anti-corruption 2016	205-3	Confirmed incidents of corruption and actions taken	Responsible Business Conduct; Page 04		
Climate Change and GHG Emissions					
GRI 3: Material Topics 2021	3-3	Management of material topics	Material Topics and Management; Pages 06-07 Environmental Protection; Page 08 Climate Change and GHG Emissions; Pages 21-22 Sustainability Webpage > How We Manage Sustainability		
GRI 302: Energy 2016	302-1	Energy consumption within the organization	Appendix - Environmental Data; Pages 53-54		
	302-3	Energy intensity	Appendix - Environmental Data; Pages 53-54		
	302-4	Reduction of energy consumption	Appendix - Environmental Data; Pages 53-54		
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	Appendix - GHG Emissions; Page 54		
	305-2	Energy indirect (Scope 2) GHG emissions	Appendix - GHG Emissions; Page 54		
	305-3	Other indirect (Scope 3) GHG emissions	Appendix - GHG Emissions; Page 54		
	305-4	GHG emissions intensity	Appendix - GHG Emissions; Page 54		



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			REQUIREMENT(S) OMITTED	REASON	EXPLANATION
Water, Waste and Effluents					
GRI 3: Material Topics 2021	3-3 Management of material topics	Material Topics and Management; Pages 06-07 Environmental Protection; Page 08 Water, Waste and Effluents; Pages 23-24 Sustainability Webpage > How We Manage Sustainability			
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Water, waste and effluents; Pages 23-24			
	303-2 Management of water discharge-related impacts	Water, waste and effluents; Pages 23-24			
	303-3 Water withdrawal	Water, waste and effluents; Pages 23-24			
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Waste and effluent management; Pages 24-26			
	306-2 Management of significant waste-related impacts	Waste and effluent management; Pages 24-26			
	306-3 Waste generated	Waste and effluent management; Pages 24-26			
	306-4 Waste diverted from disposal	Waste and effluent management; Pages 24-26			
	306-5 Waste directed to disposal	Waste and effluent management; Pages 24-26			
Protection of Forests, Peatlands and Biodiversity					
GRI 3: Material Topics 2021	3-3 Management of material topics	Material Topics and Management; Pages 06-07 Environmental Protection; Page 08 Protection of Forests, Peatland and Biodiversity; Pages 17-19 Sustainability Webpage > How We Manage Sustainability			
GRI 304: Biodiversity 2016	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 76 species, as of December 2022.			
Use of Fertilisers, Pesticides and Chemicals					
GRI 3: Material Topics 2021	3-3 Management of material topics	Material Topics and Management; Pages 06-07 Environmental Protection; Page 08 Use of Fertilisers, Pesticides and Chemicals; Page 27 Sustainability Webpage > How We Manage Sustainability			
GRI 301: Materials 2016	301-1 Materials used by weight or volume	Use of Fertilisers, Pesticides and Chemicals; Page 27			



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			REQUIREMENT(S) OMITTED	REASON	EXPLANATION
Fire Control and Haze Prevention					
GRI 3: Material Topics 2021	3-3 Management of material topics	Material Topics and Management; Pages 06-07 Environmental Protection; Page 08 Fire control and haze prevention; Page 20 Sustainability Webpage > How We Manage Sustainability			
Sustainability Certification					
GRI 3: Material Topics 2021	3-3 Management of material topics	Material Topics and Management; Pages 06-07 Responsible Sourcing; Page 09 Sustainability Certification; Page 31 Sustainability Webpage > How We Manage Sustainability			
Supply Chain Traceability and Transparency					
GRI 3: Material Topics 2021	3-3 Management of material topics	Material Topics and Management; Pages 06-07 Responsible Sourcing; Page 09 Supply Chain Traceability and Transparency; Page 31 Smallholder Engagement and Livelihoods; Pages 34-35 Supplier Engagement and Assessment; Page 32 Sustainability Webpage > How We Manage Sustainability			
GRI 204: Procurement Practices 2016	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 below.
GRI G4 FPSS (elective use of G4)	FP1 Percentage of purchased volume from suppliers compliant with company's sourcing policy	Supply Chain Traceability and Transparency; Page 31			
GRI G4 FPSS (elective use of G4)	FP2 Percentage of purchased volume verified as in accordance with responsible production standards (ISPO)	Sustainability Certification; Page 31			
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Sustainability Certification; Page 31 Supply Chain Traceability and Transparency; Page 31 Supplier Engagement and Assessment; Page 32			
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Supply Chain Traceability and Transparency; Page 31			



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Yield Resilience and Innovation				
GRI 3: Material Topics 2021	3-3 Management of material topics	Material Topics and Management; Pages 06-07 Responsible Sourcing; Page 09 Yield Resilience and innovation; Page 33 Sustainability Webpage > How We Manage Sustainability		
Smallholder engagement and livelihoods				
GRI 3: Material Topics 2021	3-3 Management of material topics	Material Topics and Management; Pages 06-07 Responsible Sourcing; Page 09 Smallholder Engagement and Livelihoods; Pages 34-35 Sustainability Webpage > How We Manage Sustainability		
Occupational Health and Safety (OHS)				
GRI 3: Material Topics 2021	3-3 Management of material topics	Material Topics and Management; Pages 06-07 People; Pages 09-10 Occupational Health and Safety; Pages 37-39 Sustainability Webpage > How We Manage Sustainability		
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Occupational Health and Safety; Pages 37-39		
	403-2 Hazard identification, risk assessment, and incident investigation	Occupational Health and Safety; Pages 37-39		
	403-3 Occupational health services	Occupational Health and Safety; Pages 37-39		
	403-4 Worker participation, consultation, and communication on occupational health and safety	Occupational Health and Safety; Pages 37-39 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 employees to whom it applies. Periodic workplace inspection, safety audit, and accident evaluations are also completed with employee representatives. Workers not covered by CLAs are covered by Company Regulation, which is guided by national regulations on OHS.		
	403-5 Worker training on occupational health and safety	Occupational Health and Safety; Pages 37-39		
	403-6 Promotion of worker health	Occupational Health and Safety; Pages 37-39		



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Occupational Health and Safety (OHS)					
GRI 403: Occupational Health and Safety 2018	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Occupational Health and Safety; Pages 37-39			
	403-9 Work-related injuries	Appendix - Health and Safety Data; Page 55			
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	Security Guards; Page 40			
Human, Child and Labour Rights					
GRI 3: Material Topics 2021	3-3 Management of material topics	Material Topics and Management; Pages 06-07 People; Pages 09-10 Human, Child and Labour Rights; Pages 40-42 Sustainability Webpage > How We Manage Sustainability			
GRI 402: Labor/Management Relations 2016	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.			
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Appendix - Employee Statistics; Page 56 Annual Report > Corporate Governance; Pages 36-37			
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Human, Child and Labour Rights; Pages 40-41			
GRI 407: Freedom of Association and Collective Bargaining 2016	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 40-41			
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Human, Child and Labour Rights; Pages 40-41			
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Human, Child and Labour Rights; Pages 40-41			



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Community Rights and Relations					
GRI 3: Material Topics 2021	3-3 Management of material topics	Material Topics and Management; Pages 06-07 Community Relations; Page 10 Community Rights and Relations; Pages 45-48 Sustainability Webpage > How We Manage Sustainability			
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Community Relations > Community Rights and Relations; Pages 45-48 We understand the community needs of all sites based on Social Impact Assessments			
Product Quality and Safety					
GRI 3: Material Topics 2021	3-3 Management of material topics	Material Topics and Management; Pages 06-07 Product Integrity; Page 10 Product Quality and Safety; Pages 50-51 Customer Service and Satisfaction; Page 52 Product Information, Packaging and Marketing; Page 52 Sustainability Webpage > How We Manage Sustainability			
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Product Quality and Safety; Pages 50-51			
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Product Quality and Safety; Pages 50-51			
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	Product Information, Packaging and Marketing; Page 52			
	417-2 Incidents of non-compliance concerning product and service information and labeling	Product Information, Packaging and Marketing; Page 52			



GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION		
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION
Non-Material Topics					
Training and Development					
GRI 3: Material Topics 2021	3-3 Management of material topics	Material Topics and Management; Pages 06-07 People; Pages 09-10 Training and Development; Page 43 Sustainability Webpage > How We Manage Sustainability			
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Appendix - New Hires; Page 57 Appendix - Turnover rate; Page 57	a, b	Not applicable	We opt to report only new hire numbers and turnover rates in order to provide meaningful reporting. The key outcome of the reported data is to understand the trends as production and operations change over time.
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Appendix - Training Hours; Page 58 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 43			