



GRI, TCFD AND SASB CONTENT INDEX

2025

SUSTAINABILITY REPORT





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GRI CONTENT INDEX

Statement of use	Indofood Agri Resources has reported in accordance with the GRI Standards for the period 1 January 2025 to 31 December 2025
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022 V1.1 (Published on 1 January 2026) **IndoAgri plans to adopt GRI 102: Climate Change 2025 in its next report, in line with the effective date of the Topic Standard (i.e., applicable to reports or other materials published on or after 1 January 2027)

GRI Standard Other Source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.
			Requirement(s) Omitted	Reason	Explanation	
General disclosures						
GRI 2: General Disclosures 2021	2-1	Organizational details	About IndoAgri, Our Vision, Mission and Values; Page iii IndoAgri is 74.3% 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 68 Annual Report > Statistics of Shareholdings; Pages 163-164			
	2-2	Entities included in the organization's sustainability reporting	All palm oil operations and rubber operations are included in scope of the SR. Other entities listed in our financial statements are excluded.			
	2-3	Reporting period, frequency and contact point	Our Sustainability Report; Page v Frequency: Annual			
	2-4	Restatements of information	None			
	2-5	External assurance	External Assurance Report; Page vii			



GRI Standard Other Source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.
			Requirement(s) Omitted	Reason	Explanation	
	2-6 Activities, value chain and other business relationships	<p>Our Sustainability Report; Page v Our Operations in Indonesia; Page 15 Responsible Sourcing > Supply Chain Traceability and Transparency; Page 39</p> <p>Annual Report > Operation and Financial Review; Pages 10-21 Annual Report > Group Performance Review; Pages 10-13 Annual Report > Plantation Review; Pages 14 - 17 Annual Report > Edible Oils and Fats Review; Pages 18-21 Annual Report > Consolidated Statement of Comprehensive Income; Page 61 Annual Report > Balance Sheets; Pages 62-63</p>				
	2-7 Employees	<p>Workforce Profile; Page 16 Appendix - Employee Statistics; Page 71</p> <p>IndoAgri does not engage in part-time employment.</p> <p>Our human resources department collates data using the central HR management information system, which adopts standard definitions of terms, in line with regulatory requirements.</p>				
	2-8 Workers who are not employees	<p>Workforce Profile; Page 16 Our People > Human, Child and Labour Rights; Page 49 Appendix - Employee Statistics; Page 71</p> <p>Our human resources department collates data using the central HR management information system, which adopts standard definitions of terms, in line with regulatory requirements.</p>				
	2-9 Governance structure and composition	<p>Sustainability Governance; Page 06</p> <p>Sustainability webpage > How We Manage Sustainability</p>				



GRI Standard Other Source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.
			Requirement(s) Omitted	Reason	Explanation	
	2-10 Nomination and selection of the highest governance body	Annual Report > Corporate Governance; Pages 38-39				
	2-11 Chair of the highest governance body	Annual Report > Corporate Governance; Pages 34-35				
	2-12 Role of the highest governance body in overseeing the management of impacts	Sustainability Governance; Page 06				
	2-13 Delegation of responsibility for managing impacts	Annual Report > Corporate Governance; Pages 31-33				
	2-14 Role of the highest governance body in sustainability reporting	Sustainability Governance; Page 06				
	2-15 Conflicts of interest	Annual Report > Corporate Governance; Page 32				
	2-16 Communication of critical concerns	Whistleblowing Policy and Grievance Mechanism; Page 06 Annual Report > Corporate Governance; Page 47				
	2-17 Collective knowledge of the highest governance body	Annual Report > Corporate Governance; Page 37				
	2-18 Evaluation of the performance of the highest governance body	Annual Report > Corporate Governance; Pages 39-40				
	2-19 Remuneration policies	Annual Report > Corporate Governance; Pages 40-43				
	2-20 Process to determine remuneration	Annual Report > Corporate Governance; Pages 40-43				



GRI Standard Other Source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.
			Requirement(s) Omitted	Reason	Explanation	
	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 05				
	2-24 Embedding policy commitments	Disclosed throughout Sustainability Report 2025				
	2-25 Processes to remediate negative impacts	Whistleblowing Policy and Grievance Mechanism; Page 06 Sustainability Webpage > How We Manage Sustainability				
	2-26 Mechanisms for seeking advice and raising concerns	Whistleblowing Policy and Grievance Mechanism; Page 06 Sustainability Webpage > How We Manage Sustainability				
	2-27 Compliance with laws and regulations	Water, Waste and Effluents; Pages 31-34 Appendix - PROPER Evaluation and ISO 14001 Certification Status; Page 70				
	2-28 Membership associations	We are a member of the Indonesia Palm Oil Association (GAPKI). One of our directors, Joe fly J. Bahroeny, also serves as a member in the executive board committee.				
	2-29 Approach to stakeholder engagement	Governance & Management; Page 05				
	2-30 Collective bargaining agreements	Human, Child and Labour Rights > Freedom of Association; Page 51				



GRI Standard Other Source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.
			Requirement(s) Omitted	Reason	Explanation	
Material topics						
GRI 3: Material Topics 2021	3-1	Process to determine material topics	Material Topics and Management; Page 08			
	3-2	List of material topics	Material Topics and Management; Page 08			
Responsible Business Conduct (RBC)						
GRI 3: Material Topics 2021	3-3	Management of material topics	Governance & Management; Page 05 Whistleblowing Policy and Grievance Mechanism; Page 06			13.25.1 13.26.1
			Sustainability Webpage > How We Manage Sustainability			
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	Whistleblowing Policy and Grievance Mechanism; Page 06			13.26.2
	205-2	Communication and training about anti-corruption policies and procedures	Whistleblowing Policy and Grievance Mechanism; Page 06			13.26.3
	205-3	Confirmed incidents of corruption and actions taken	Responsible Business Conduct; Page 05			13.26.4
GRI 206: Anticompetitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	IndoAgri has not been identified in any legal actions regarding anti-competitive behavior and violations of anti-trust and monopoly legislation in the reporting period (pending or completed).			13.25.2



GRI Standard Other Source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.
			Requirement(s) Omitted	Reason	Explanation	
Climate Change and GHG Emissions						
GRI 3: Material Topics 2021	3-3	Management of material topics	Material Topics and Management; Page 08			13.1.1
			Environmental Protection; Page 10			13.2.1
			Climate Change and GHG Emissions; Pages 27-30			
			Sustainability Webpage > How We Manage Sustainability			
GRI 201: Economic Performance 2016	201-2	Financial implications and other risks and opportunities due to climate change	Climate Change and GHG Emissions > Task Force on Climate-related Disclosures (TCFD); Page 30			13.2.2**
GRI 302: Energy 2016	302-1	Energy consumption within the organization	Appendix - Environmental Data; Pages 66-68			
	302-3	Energy intensity	Appendix - Environmental Data; Pages 66-68			
	302-4	Reduction of energy consumption	Appendix - Environmental Data; Pages 66-68			
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	Appendix - GHG Emissions; Page 69			13.1.2**
	305-2	Energy indirect (Scope 2) GHG emissions	Appendix - GHG Emissions; Page 69			13.1.3**
	305-3	Other indirect (Scope 3) GHG emissions	Appendix - GHG Emissions; Page 69			13.1.4**
	305-4	GHG emissions intensity	Appendix - GHG Emissions; Page 69			13.1.5**
	305-5	Reduction of GHG emissions	Climate Change and GHG Emissions; Pages 27-28			13.1.6**



GRI Standard Other Source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.	
			Requirement(s) Omitted	Reason	Explanation		
	305-6 Emissions of ozone-depleting substances (ODS)		a, b, c, d	Not applicable	Due to the nature of our operations, we have concluded that ODS emissions arising from our operations are negligible and do not have a material impact.	13.1.7**	
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions		a, b, c	Not applicable	Due to the nature of our operations, we have concluded that nitrogen oxides, sulfur oxides and other types of air emissions arising from our operations are negligible and do not have a material impact.	13.1.8**	
Water, Waste and Effluents							
GRI 3: Material Topics 2021	3-3	Management of material topics	Material Topics and Management; Page 08 Environmental Protection; Page 10 Water, Waste and Effluents; Pages 31-34			13.71 13.81	
	GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	Water, waste and effluents; Pages 31-34			13.72
		303-2	Management of water discharge-related impacts	Water, waste and effluents; Pages 31-34			13.73



GRI Standard Other Source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.
			Requirement(s) Omitted	Reason	Explanation	
	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.	13.74
	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.	13.75
	303-5 Water consumption	Water, waste and effluents; Pages 31-34				13.76
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Waste and effluent management; Pages 33-34				13.8.2
	306-2 Management of significant waste-related impacts	Waste and effluent management; Pages 33-34				13.8.3
	306-3 Waste generated	Waste and effluent management; Pages 33-34				13.8.4
	306-4 Waste diverted from disposal	Waste and effluent management; Pages 33-34				13.8.5
	306-5 Waste directed to disposal	Waste and effluent management; Pages 33-34				13.8.6



GRI Standard Other Source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.
			Requirement(s) Omitted	Reason	Explanation	
Protection of Forests, Peatlands and Biodiversity						
GRI 3: Material Topics 2021	3-3 Management of material topics	Material Topics and Management; Page 08 Environmental Protection; Page 10 Protection of Forests, Peatland and Biodiversity; Pages 20-24 Sustainability Webpage > How We Manage Sustainability				13.3.1
GRI 101: Biodiversity 2024	101-1 Policies to halt and reverse biodiversity loss	Protection of Forests, Peatland and Biodiversity; Pages 20-24				13.3.2
	101-2 Management of biodiversity impacts	Protection of Forests, Peatland and Biodiversity; Pages 20-24	b, c	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
	101-3 Access and benefit-sharing	Where activities involve local communities, IndoAgri applies FPIC processes to govern access to land, natural resources, and any associated traditional knowledge. FPIC is obtained through culturally appropriate engagement and documented agreements, which set out conditions for access and expectations regarding benefit-sharing.				13.3.4
	101-4 Identification of biodiversity impacts	Protection of Forests, Peatland and Biodiversity; Pages 20-24				13.3.5
	101-5 Locations with biodiversity impacts	Protection of Forests, Peatland and Biodiversity; Pages 20-24	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.	13.3.6



GRI Standard Other Source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.
			Requirement(s) Omitted	Reason	Explanation	
	101-6 Direct drivers of biodiversity loss	Protection of Forests, Peatland and Biodiversity; Pages 20-24 Appendix - Overview of species found in our estates and their status under IUCN Red List and Indonesia regulation; Pages 75-78 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 2025.	a, b, c, d, e, f	Information unavailable/incomplete	IndoAgri is in the process of collecting some of this required information and will aim to disclose in future sustainability reports.	13.3.7
	101-7 Changes to the state of biodiversity	Protection of Forests, Peatland and Biodiversity; Pages 20-24	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.	13.3.8
	101-8 Ecosystem services	Protection of Forests, Peatland and Biodiversity; Pages 20-24	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.	13.3.9
Use of Fertilisers, Pesticides and Chemicals						
GRI 3: Material Topics 2021	3-3 Management of material topics	Material Topics and Management; Page 08 Environmental Protection; Page 10 Use of Fertilisers, Pesticides and Chemicals; Pages 35-36 Sustainability Webpage > How We Manage Sustainability				13.5.1 13.6.1
GRI 301: Materials 2016	301-1 Materials used by weight or volume	Use of Fertilisers, Pesticides and Chemicals; Pages 35-36				



GRI Standard Other Source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.
			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; Page 08 Environmental Protection; Page 10 Fire Control and Haze Prevention; Pages 25-26 Sustainability Webpage > How We Manage Sustainability			
Sustainability Certification						
GRI 3: Material Topics 2021	3-3	Management of material topics	Material Topics and Management; Page 08 Responsible Sourcing; Page 11 Environmental Data - Certification Status; Page 70 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; Page 08 Responsible Sourcing; Page 11 Supply Chain Traceability and Transparency; Pages 39-41 Sustainability Webpage > How We Manage Sustainability			13.23.1
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers		a, b, c	Information unavailable/incomplete	IndoAgri uses the more meaningful indicators from the GRI Food Processing Sector Disclosures in place of 204-1, see below.



GRI Standard Other Source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.
			Requirement(s) Omitted	Reason	Explanation	
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; Pages 39-41			
	FP2	Percentage of purchased volume verified as in accordance with responsible production standards (ISPO)	Sustainability Certification; Page 39			
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	Supply Chain Traceability and Transparency; Pages 39-41 Supplier Engagement and Assessment; Page 40			
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	Supply Chain Traceability and Transparency; Pages 39-41			
Yield Resilience and Innovation						
GRI 3: Material Topics 2021	3-3	Management of material topics	Material Topics and Management; Pages 08-09 Responsible Sourcing; Page 11 Yield Resilience and Innovation; Page 42 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 08-09 Responsible Sourcing; Page 11 Smallholder Engagement and Livelihoods; Pages 43-44 Sustainability Webpage > How We Manage Sustainability			



GRI Standard Other Source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.
			Requirement(s) Omitted	Reason	Explanation	
Occupational Health and Safety (OHS)						
GRI 3: Material Topics 2021	3-3	Management of material topics	Material Topics and Management; Pages 08-09 People; Page 12 Occupational Health and Safety; Pages 47-49 Sustainability Webpage > How We Manage Sustainability			13.19.1
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	Occupational Health and Safety; Pages 47-49			13.19.2
	403-2	Hazard identification, risk assessment, and incident investigation	Occupational Health and Safety; Pages 47-49			13.19.3
	403-3	Occupational health services	Occupational Health and Safety; Pages 47-49			13.19.4
	403-4	Worker participation, consultation, and communication on occupational health and safety	Occupational Health and Safety; Pages 47-49 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.			13.19.5
	403-5	Worker training on occupational health and safety	Occupational Health and Safety; Pages 47-49			13.19.6
	403-6	Promotion of worker health	Occupational Health and Safety; Pages 47-49			13.19.7



GRI Standard Other Source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.
			Requirement(s) Omitted	Reason	Explanation	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Occupational Health and Safety; Pages 47-49				13.19.8
	403-8 Workers covered by an occupational health and safety management system	Occupational Health and Safety; Pages 47-49				13.19.9
	403-9 Work-related injuries	Appendix - Health and Safety Data; Page 70				13.19.10
	403-10 Work-related ill health	Appendix - Health and Safety Data; Page 70				13.19.11
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	Security Guards; Page 49				
Human, Child and Labour Rights						
GRI 3: Material Topics 2021	3-3 Management of material topics	Material Topics and Management; Pages 08-09 People; Page 12 Human, Child and Labour Rights; Pages 49-51 Sustainability Webpage > How We Manage Sustainability				13.15.1 13.16.1 13.17.1 13.18.1 13.20.1 13.21.1
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 e.g., 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 Standard Other Source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.
			Requirement(s) Omitted	Reason	Explanation	
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	Appendix - Employee Statistics; Pages 71-72 Annual Report > Corporate Governance; Pages 34-37			13.15.2
	405-2	Ratio of basic salary and remuneration of women to men	Appendix - Employee Statistics; Pages 71-72			13.15.3
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	Human, Child and Labour Rights; Pages 49-51			13.15.4
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 49-51			13.18.2
GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	Human, Child and Labour Rights; Pages 49-51			13.17.2
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 49-51			13.16.2
Community Rights and Relations						
GRI 3: Material Topics 2021	3-3	Management of material topics	Material Topics and Management; Pages 08-09			13.91
			Community Relations; Page 12			13.12.1
			Community Rights and Relations; Pages 54-59			13.13.1
			Sustainability Webpage > How We Manage Sustainability			13.14.1 13.22.1



GRI Standard Other Source	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	Community Relations > Community Rights and Relations; Pages 54-59 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		a	Not applicable	IndoAgri ensures that all operations carried out do not result in negative impacts on local communities through social impact assessments. If potential negative impacts are found, IndoAgri will ensure remediation to reduce these negative impacts.	13.12.3
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	Community Relations > Community Rights and Relations; Pages 54-59				13.14.2
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Annual Report > Consolidated Statement of Comprehensive Income; Page 61				13.22.2
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Smallholder Engagement and Livelihoods; Pages 43-44 Community Rights and Relations; Pages 54-59				13.22.3
	203-2 Significant indirect economic impacts	Community Rights and Relations; Pages 54-59				13.22.4



GRI Standard Other Source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.
			Requirement(s) Omitted	Reason	Explanation	
Product Quality and Safety						
GRI 3: Material Topics 2021	3-3	Management of material topics	Material Topics and Management; Pages 08-09 Product Integrity; Page 13 Product Quality and Safety; Pages 62-64 Customer Service and Satisfaction; Page 65 Product Information, Packaging and Marketing; Page 65 Sustainability Webpage > How We Manage Sustainability			13.10.1
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 62-64			13.10.2
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Product Quality and Safety; Pages 62-64			13.10.3
GRI 417: Marketing and Labeling 2016	417-1	Requirements for product and service information and labeling	Product Information, Packaging and Marketing; Page 65			
	417-2	Incidents of non-compliance concerning product and service information and labeling	Product Information, Packaging and Marketing; Page 65			



GRI Standard Other Source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.
			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 08-09 People; Page 12 Training and Development; Page 52 Sustainability Webpage > How We Manage Sustainability			
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	Appendix - New Hires; Page 72 Appendix - Turnover rate; Page 73	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 73 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 52			



TOPICS IN THE APPLICABLE GRI SECTOR STANDARDS DETERMINED AS NOT MATERIAL

Topic	Explanation	GRI Sector Standard Ref. No.
Sector Standard for Agriculture, Aquaculture, and Fishing (GRI 13)		
Natural ecosystem conversion	Not applicable. IndoAgri has no plans to expand beyond its current parameters into other natural ecosystem.	13.4
Animal health and welfare	Not applicable. IndoAgri's business and operations does not generally involve the use or management of animals.	13.11
Public Policy	Not applicable. IndoAgri does not make any direct or indirect contributions to political parties, political associations and candidates.	13.24



TCFD CONTENT INDEX

TCFD Core Element	TCFD Disclosure Requirements	Location
Governance	a) The Board’s oversight of climate-related risks and opportunities	Sustainability Governance, Page 06
	b) Management’s role in assessing and managing climate-related risks and opportunities	Sustainability Governance, Page 06
Strategy	a) The climate-related risks and opportunities IndoAgri has identified over the short, medium, and long term	Climate Change and GHG Emissions > Taskforce for Climate-related Disclosures (TCFD), Page 30
	b) The impact of climate-related risks and opportunities on IndoAgri’s businesses, strategy, and financial planning	IndoAgri FY2023 Sustainability Report, Pages 24-28
	c) The resilience of IndoAgri’s strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario	
Risk Management	a) IndoAgri’s processes for identifying and assessing climate-related risks	Climate Change and GHG Emissions > Taskforce for Climate-related Disclosures (TCFD), Page 30
	b) IndoAgri’s processes for managing climate-related risks	IndoAgri FY2023 Sustainability Report, Pages 24-28
	c) How IndoAgri’s processes for identifying, assessing, and managing climate-related risks are integrated into risk management	
Metrics & Targets	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, Page 66-70
	b) IndoAgri’s Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (“GHG”) emissions, and the related risks	Greenhouse Gas Emissions, Pages 27-28 Appendix > Environmental Data, Pages 66-70
	c) The targets used by IndoAgri to manage climate-related risks and opportunities and the performance against targets	Protecting Our Environment, Page 19 Greenhouse Gas Emissions, Pages 27-28 Appendix > Environmental Data, Pages 66-70



SASB CONTENT INDEX for Agricultural Products

SASB Sustainability Disclosure Topic	SASB Code	Accounting Metric	Location
Greenhouse gas emissions	FB-AG-110a.1	Gross global Scope 1 emissions	Greenhouse Gas Emissions, Pages 27-28 Appendix > Environmental Data, Pages 66-70
	FB-AG-110a.2	Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Climate Change and GHG Emissions > Taskforce for Climate-related Disclosures (TCFD), Page 30 IndoAgri FY2023 Sustainability Report, Pages 24-28
	FB-AG-110a.3	Fleet fuel consumed, percentage renewable	Greenhouse Gas Emissions, Pages 27-28 Appendix > Environmental Data, Pages 66-70
Energy Management	FB-AG-130a.1	1) Operational energy consumed, (2) percentage grid electricity and (3) percentage renewable	Greenhouse Gas Emissions, Pages 27-28 Appendix > Environmental Data, Pages 66-70
	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	Water, Waste and Effluents, Pages 31-34
	FB-AG-140a.2	Description of water management risks and discussion of strategies and practices to mitigate those risks	Water, Waste and Effluents, Pages 31-34 Climate Change and GHG Emissions > Taskforce for Climate-related Disclosures (TCFD), Page 30
	FB-AG-140a.3	Number of incidents of non-compliance associated with water quality permits, standards and regulations	Water, Waste and Effluents, Pages 31-34
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	Product Quality and Safety, Pages 62-64 We have maintained full compliance with the latest FSSC 22000 (version 6) standards, part of the Global Food Safety Initiative (GFSI). Our Tanjung Priok plant was formally certified to these standards in January 2025.
	FB-AG-250a.2	Percentage of agricultural products sourced from suppliers certified to a Global Food Safety Initiative (GFSI) recognised food safety certification program	
	FB-AG-250a.3	(1) Number of recalls issued and (2) total amount of food product recalled	Product Quality and Safety, Pages 62-64



SASB Sustainability Disclosure Topic	SASB Code	Accounting Metric	Location
Workforce Health & 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	Occupational Health and Safety, Pages 47-51 Appendix > Social Data, Page 70
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	Data is not available but 76% of CPO we refined in 2025 was ISPO-certified.
	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	Responsible Sourcing > Supply Chain Traceability and Transparency, Pages 39-41
	FB-AG-430a.3	Discussion of strategy to manage environmental and social risks arising from contract growing and commodity sourcing	Risk Management, Business Continuity and Supply Chain Resilience, Page 07 Responsible Sourcing > Supply Chain Traceability and Transparency, Pages 39-41
GMO Management	FB-AG-430b.1	Discussion of strategies to manage the use of genetically modified organisms (GMOs)	Not applicable. We do not produce any GMO products
Ingredient Sourcing	FB-AG-440a.1	Identification of principal crops and description of risks and opportunities presented by climate change	Climate Change and GHG Emissions > Taskforce for Climate-related Disclosures (TCFD), Page 30 IndoAgri FY2023 Sustainability Report, Pages 24-28
	FB-AG-440a.2	Percentage of agricultural products sourced from regions with High or Extremely High Baseline Water Stress	We are not tracking this data at the moment but we will disclose in future reports.



Activity Metric	SASB Code	Unit of Measure	FY2025
Production by principal crop	FB-AG-000.A	Metric tons (t)	3.5m tonnes of FFB from nucleus estates, plasma, and third parties
Number of processing facilities	FB-AG-000.B	Number	27 mills, 5 refineries, 5 rubber processing plants and 2 sugar factories in Indonesia
Total land area under active production	FB-AG-000.C	Hectares	280,975 hectares of nucleus planted area in Indonesia
Cost of agricultural products sourced externally	FB-AG-000.D	Reporting currency	IDR 7.2 trillion - total cost of products sourced but comprising mainly agricultural products