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This report has been prepared in accordance with the Global Reporting Initiative (GRI) Standards - Core Option. The GRI Standards framework sets out the principles and standard disclosures that organisations can use to report their economic, environmental, and social performance and impacts. Our GRI content index specifies each of the GRI Standards disclosures included in our 2018 Sustainability Report, 2018 Annual Report and corporate website.

GENERAL STANDARD DISCLOSURES

Disclosure Number	Disclosure Title	Reference
GENERAL DISCLOSURES		
ORGANISATIONAL PROFILE		
102-1	Name of the organisation	Golden Agri-Resources
102-2	Activities, brands, products, and services	Operations Overview, AR 2018 , p 20 About GAR, SR 2018 , p 9 Our Products
102-3	Location of headquarters	Singapore
102-4	Location of operations	Corporate Profile, AR 2018 , p 3
102-5	Ownership and legal form	About GAR, SR 2018 , p 9
102-6	Markets served	Corporate Profile, AR 2018 , p 3
102-7	Scale of the organisation	About GAR, SR 2018 , p 10-11
102-8	Information on employees and other workers	About GAR, SR 2018 , p 11 Our People , SR 2018 , p 48
102-9	Supply chain	Our Supply Chain , SR 2018 , p 50
102-10	Significant changes to the organisation and its supply chain	There were no significant changes to GAR and its supply chain in 2018
102-11	Precautionary Principle or approach	Responsible Palm Oil at GAR, SR 2018 , p 15
102-12	External initiatives	Caring for our Customers and Consumers, SR 2018 , p 58 United Nations Global Compact COP, SR 2018 , p 60 Standards and Certification
102-13	Membership of associations	Caring for our Customers and Consumers, SR 2018 , p 58

Disclosure Number	Disclosure Title	Reference
GENERAL DISCLOSURES		
STRATEGY		
102-14	Statement from senior decision-maker	Chairman's Statement, SR 2018 , p 2
102-15	Key impacts, risks, and opportunities	Our Materiality Assessment, SR 2018 , p 22-25 Material Issues Enterprise Risk Management, AR 2018 , p 51-53
ETHICS AND INTEGRITY		
102-16	Values, principles, standards, and norms of behaviour	Vision, Mission, Values, Culture, AR 2018 p 2 Responsible Palm Oil at GAR, SR 2018 , p 22
102-17	Mechanisms for advice and concerns about ethics	Responsible Palm Oil at GAR, SR 2018 , p 22 Corporate Governance Report, AR 2018 , p 40
GOVERNANCE		
102-18	Governance structure	Responsible Palm Oil at GAR, SR 2018 , p 18-19
102-19	Delegating authority	Responsible Palm Oil at GAR, SR 2018 , p 18-19
102-20	Executive-level responsibility for economic, environmental, and social topics	Responsible Palm Oil at GAR, SR 2018 , p 18-19
102-21	Consulting stakeholders on economic, environmental, and social topics	Stakeholder Engagement, SR 2018 , p 26 Stakeholder Engagement
102-22	Composition of the highest governance body and its committees	Responsible Palm Oil at GAR, SR 2018 , p 18 Our People, SR 2018 , p 48 Board of Directors, AR 2018 , p 10-13 Board of Directors
102-23	Chair of the highest governance body	Responsible Palm Oil at GAR, SR 2018 , p 18 Corporate Governance Report, AR 2018 , p 32
102-24	Nominating and selecting the highest governance body	Corporate Governance Report, AR 2018 , p 32

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Disclosure Number	Disclosure Title	Reference
GENERAL DISCLOSURES		
GOVERNANCE		
102-26	Role of highest governance body in setting purpose, values, and strategy	Responsible Palm Oil at GAR, SR 2018 , p 18
102-28	Evaluating the highest governance body's performance	Corporate Governance Report, AR 2018 , p 34-35
102-29	Identifying and managing economic, environmental, and social impacts	Our Materiality Assessment, SR 2018 , p 22 Chairman's Statement, AR 2018 , p 8 Our Material Issues
102-35	Remuneration policies	Corporate Governance Report, AR 2018 , p 35-36
102-36	Process for determining remuneration	Corporate Governance Report, AR 2018 , p 35-36
102-37	Stakeholders' involvement in remuneration	Corporate Governance Report, AR 2018 , p 35-36
STAKEHOLDER ENGAGEMENT		
102-40	List of stakeholder groups	Stakeholder Engagement, SR 2018 , p 26
102-41	Collective bargaining agreements	Our People, SR 2018 , p 45
102-42	Identifying and selecting stakeholders	Stakeholder Engagement, SR 2018 , p 26
102-43	Approach to stakeholder engagement	Stakeholder Engagement, SR 2018 , p 26
102-44	Key topics and concerns raised	Stakeholder Engagement
REPORTING PRACTICE		
102-45	Entities included in the consolidated financial statements	Notes to the Financial Statements, AR 2018 , p 192-195
102-46	Defining report content and topic Boundaries	Our Materiality Assessment, SR 2018 , p 22 Our Material Issues
102-47	List of material topics	Our Materiality Assessment, SR 2018 , p 24-25 Our Material Issues
102-48	Restatements of information	There was no restatement of information
102-49	Changes in reporting	There were no significant changes from previous reporting periods in the list of material topics and topic boundaries in 2018

Disclosure Number	Disclosure Title	Reference
GENERAL DISCLOSURES		
REPORTING PRACTICE		
102-50	Reporting period	1st January to 31 December 2018
102-51	Date of most recent report	2017
102-52	Reporting cycle	Annually
102-53	Contact point for questions regarding the report	Back Cover
102-54	Claims of reporting in accordance with the GRI Standards	About this Report, SR 2018 , p 1
102-55	GRI content index	GRI Content Index
102-56	External assurance	About this Report, SR 2018 , p 1
MATERIAL ISSUES		
OUR APPROACH		
CORPORATE GOVERNANCE, ETHICS AND INTEGRITY		
103-1	Explanation of the material topic and its Boundary	Our Materiality Assessment, SR 2018 , p 24 Our Material Issues
103-2	The management approach and its components	Responsible Palm Oil at GAR, SR 2018 , p 20-21 Upholding the Highest Governance Standards
103-3	Evaluation of the management approach	Responsible Palm Oil at GAR, SR 2018 , p 21 Progress and Targets, SR 2018 , p 6
205-3	Confirmed incidents of corruption and actions taken	Responsible Palm Oil at GAR, SR 2018 , p 21 Corporate Governance Report, AR 2018 , p 42
307-1	Non-compliance with environmental laws and regulations	Our Environmental Management, SR 2018 , p 36
415-1	Political contributions	Responsible Palm Oil at GAR, SR 2018 , p 21

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Disclosure Number	Disclosure Title	Reference
MATERIAL ISSUES		
OUR ENVIRONMENTAL MANAGEMENT		
BIODIVERSITY AND HIGH CONSERVATION (HCV) AREAS		
103-1	Explanation of the material topic and its Boundary	Our Materiality Assessment, SR 2018 , p 24 Our Material Issues
103-2	The management approach and its components	Environmental Management, SR 2018 , p 28-31 Forest Conservation
103-3	Evaluation of the management approach	Targets and Progress, SR 2018 , p 4 Environmental Management, SR 2018 , p 28-31
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Environmental Management, SR 2018 , p 28
304-2	Significant impacts of activities, products, and services on biodiversity	Environmental Management, SR 2018 , p 28
304-3	Habitats protected or restored	Environmental Management, SR 2018 , p 28-31
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	Environmental Management, SR 2018 , p 30 Threatened Species List
CLIMATE CHANGE ADAPTATION		
103-1	Explanation of the material topic and its Boundary	Our Materiality Assessment, SR 2018 , p 25 Our Material Issues
103-2	The management approach and its components	Environmental Management, SR 2018 , p 16, 33 and 36
103-3	Evaluation of the management approach	Targets and Progress, SR 2018 , p 8 Environmental Management, SR 2018 , p 16, 33 and 36

Disclosure Number	Disclosure Title	Reference
MATERIAL ISSUES		
OUR ENVIRONMENTAL MANAGEMENT		
FIRE AND HAZE		
103-1	Explanation of the material topic and its Boundary	Our Materiality Assessment, SR 2018 , p 24 Our Material Issues
103-2	The management approach and its components	Environmental Management, SR 2018 , p 31-32 Fire Management
103-3	Evaluation of the management approach	Targets and Progress, SR 2018 , p 4 Environmental Management, SR 2018 , p 31-32
GREENHOUSE GAS EMISSIONS		
103-1	Explanation of the material topic and its Boundary	Our Materiality Assessment, SR 2018 , p 25 Our Material Issues
103-2	The management approach and its components	Environmental Management, SR 2018 , p 32-33
103-3	Evaluation of the management approach	Targets and Progress, SR 2018 , p 8 Environmental Management, SR 2018 , p 32-33 and 38
305-4	GHG emissions intensity	Environmental Management, SR 2018 , p 32
305-5	Reduction of GHG emissions	Environmental Management, SR 2018 , p 38
HIGH CARBON STOCK (HCS) FORESTS AND PEAT LANDS		
103-1	Explanation of the material topic and its Boundary	Our Materiality Assessment, SR 2018 , p 24 Our Material Issues
103-2	The management approach and its components	Environmental Management, SR 2018 , p 28-31 Forest Conservation
103-3	Evaluation of the management approach	Targets and Progress, SR 2018 , p 4 Environmental Management, SR 2018 , p 28-31

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Disclosure Number	Disclosure Title	Reference
MATERIAL ISSUES		
OUR ENVIRONMENTAL MANAGEMENT		
USE OF FERTILISERS, PESTICIDES AND CHEMICALS		
103-1	Explanation of the material topic and its Boundary	Our Materiality Assessment, SR 2018 , p 25 Our Material Issues
103-2	The management approach and its components	Environmental Management, SR 2018 , p 35
103-3	Evaluation of the management approach	Targets and Progress, SR 2018 , p 8 Environmental Management, SR 2018 , p 35
WASTE		
103-1	Explanation of the material topic and its Boundary	Our Materiality Assessment, SR 2018 , p 25 Our Material Issues
103-2	The management approach and its components	Environmental Management, SR 2018 , p 33-34
103-3	Evaluation of the management approach	Targets and Progress, SR 2018 , p 8 Environmental Management, SR 2018 , p 33-34
306-2	Waste by type and disposal method	Environmental Management, SR 2018 , p 38
WATER		
103-1	Explanation of the material topic and its Boundary	Our Materiality Assessment, SR 2018 , p 25 Our Material Issues
103-2	The management approach and its components	Environmental Management, SR 2018 , p 35
103-3	Evaluation of the management approach	Targets and Progress, SR 2018 , p 8 Environmental Management, SR 2018 , p 35
303-5	Water consumption	Environmental Management, SR 2018 , p 38

Disclosure Number	Disclosure Title	Reference
MATERIAL ISSUES		
OUR ENVIRONMENTAL MANAGEMENT		
YIELD IMPROVEMENT		
103-1	Explanation of the material topic and its Boundary	Our Materiality Assessment, SR 2018 , p 25 Our Material Issues
103-2	The management approach and its components	Research and Development Environmental Management, SR 2018 , p 36
103-3	Evaluation of the management approach	Targets and Progress, SR 2018 , p 6 Environmental Management, SR 2018 , p 36
ENGAGING AND EMPOWERING THE COMMUNITY		
COMMUNITY RELATIONS AND EMPOWERMENT		
103-1	Explanation of the material topic and its Boundary	Our Materiality Assessment, SR 2018 , p 24 Our Material Issues
103-2	The management approach and its components	Engaging and Empowering the Community, SR 2018 , p 40-42 Investing in Communities
103-3	Evaluation of the management approach	Engaging and Empowering the Community, SR 2018 , p 40-42 Targets and Progress, SR 2018 , p 7
413-1	Operations with local community engagement, impact assessments, and development programs	Engaging and Empowering the Community, SR 2018 , p 39
RIGHTS OF COMMUNITIES AND INDIGENOUS PEOPLE		
103-1	Explanation of the material topic and its Boundary	Our Materiality Assessment, SR 2018 , p 25 Our Material Issues
103-2	The management approach and its components	Engaging and Empowering the Community, SR 2018 , p 39-40
103-3	Evaluation of the management approach	Engaging and Empowering the Community, SR 2018 , p 39-40 Targets and Progress, SR 2018 , p 4
411-1	Incidents of violations involving rights of indigenous peoples	Engaging and Empowering the Community, SR 2018 , p 40 Grievance Handling

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Disclosure Number	Disclosure Title	Reference
MATERIAL ISSUES		
OUR PEOPLE		
LABOUR RELATIONS AND HUMAN RIGHTS		
103-1	Explanation of the material topic and its Boundary	Our Materiality Assessment, SR 2018 , p 24 Our Material Issues
103-2	The management approach and its components	Our People, SR 2018 , p 45
103-3	Evaluation of the management approach	Target and Progress, SR 2018 , p 5 Our People, SR 2018 , p 45
406-1	Incidents of discrimination and corrective actions taken	Target and Progress, SR 2018 , p 5 Our People, SR 2018 , p 41
408-1	Operations and suppliers at significant risk for incidents of child labour	Our People, SR 2018 , p 45
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	Our People, SR 2018 , p 45
410-1	Security personnel trained in human rights policies or procedures	Our People, SR 2018 , p 46-47
412-1	Operations that have been subject to human rights reviews or impact assessments	Our People, SR 2018 , p 55
OCCUPATIONAL HEALTH AND SAFETY AND EMPLOYEE WELLBEING		
103-1	Explanation of the material topic and its Boundary	Our Materiality Assessment, SR 2018 , p 24 Our Material Issues
103-2	The management approach and its components	Our People, SR 2018 , p 45-47
103-3	Evaluation of the management approach	Target and Progress, SR 2018 , p 5
403-1	Occupational health and safety management system	Our People, SR 2018 , p 45-46
403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	Our People, SR 2018 , p 46
403-4	Worker participation, consultation, and communication on occupational health and safety	Our People, SR 2018 , p 45-46
403-5	Worker training on occupational health and safety	Our People, SR 2018 , p 45-46
403-6	Promotion of worker health	Our People, SR 2018 , p 47
403-9	Work-related injuries	Our People, SR 2018 , p 46 and 49

Disclosure Number	Disclosure Title	Reference
MATERIAL ISSUES		
OUR PEOPLE		
TALENT, RETENTION, DEVELOPMENT AND TRAINING		
103-1	Explanation of the material topic and its Boundary	Our Materiality Assessment, SR 2018 , p 25 Our Material Issues
103-2	The management approach and its components	Our People, SR 2018 , p 47
103-3	Evaluation of the management approach	Target and Progress, SR 2018 , p 5
401-1	New employee hires and employee turnover	Our People, SR 2018 , p 48
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Our People, SR 2018 , p 47
404-1	Average hours of training per year per employee	Our People, SR 2018 , p 49
404-2	Programs for upgrading employee skills and transition assistance programs	Our People, SR 2018 , p 47
404-3	Percentage of employees receiving regular performance and career development reviews	Our People, SR 2018 , p 47
WOMEN, DIVERSITY AND INCLUSION		
103-1	Explanation of the material topic and its Boundary	Our Materiality Assessment, SR 2018 , p 25 Our Material Issues
103-2	The management approach and its components	Our People, SR 2018 , p 44
103-3	Evaluation of the management approach	Target and Progress, SR 2018 , p 5 Our People, SR 2018 , p 44
405-1	Diversity of governance bodies and employees	Our People, SR 2018 , p 48
405-2	Ratio of basic salary and remuneration of women to men	Our People, SR 2018 , p 49

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Disclosure Number	Disclosure Title	Reference
MATERIAL ISSUES		
TRANSFORMING OUR SUPPLY CHAIN		
SUPPLIER INCLUSIVENESS AND SMALLHOLDER LIVELIHOODS		
103-1	Explanation of the material topic and its Boundary	Our Materiality Assessment, SR 2018 , p 24 Our Material Issues
103-2	The management approach and its components	Transforming our Supply Chain, SR 2018 , p 55-56
103-3	Evaluation of the management approach	Transforming our Supply Chain, SR 2018 , p 55-56 Target and Progress, SR 2018 , p 5
204-1	Proportion of spending on local suppliers	Transforming our Supply Chain, SR 2018 , p 52
TRACEABILITY AND SUPPLY CHAIN TRANSFORMATION		
103-1	Explanation of the material topic and its Boundary	Our Materiality Assessment, SR 2018 , p 24 Our Material Issues
103-2	The management approach and its components	Transforming our Supply Chain, SR 2018 , p 52-54
103-3	Evaluation of the management approach	Transforming our Supply Chain, SR 2018 , p 52-54 Target and Progress, SR 2018 , p 5
308-1	New suppliers that were screened using environmental criteria	Transforming our Supply Chain, SR 2018 , p 53-54
308-2	Negative environmental impacts in the supply chain and actions taken	Transforming our Supply Chain, SR 2018 , p 53-54
414-1	New suppliers that were screened using social criteria	Transforming our Supply Chain, SR 2018 , p 53-54
414-2	Negative social impacts in the supply chain and actions taken	Transforming our Supply Chain, SR 2018 , p 53-54

Disclosure Number	Disclosure Title	Reference
MATERIAL ISSUES		
CARING FOR OUR CONSUMERS		
PRODUCT QUALITY AND SAFETY		
103-1	Explanation of the material topic and its Boundary	Our Materiality Assessment, <u>SR 2018</u> , p 25 Our Material Issues
103-2	The management approach and its components	Caring for our Customers and Consumers, <u>SR 2018</u> , p 58
103-3	Evaluation of the management approach	Caring for our Customers and Consumers, <u>SR 2018</u> , p 58 Progress and Targets, <u>SR 2018</u> , p 7
416-1	Assessment of the health and safety impacts of product and service categories	Caring for our Customers and Consumers, <u>SR 2018</u> , p 58