

## Global Reporting Initiative (GRI) Content Index for UP Annual Report 2020

This sustainability disclosure has been prepared in accordance with the GRI Standards: Core option. The following summary table details the location of specific disclosures.

GRI Standards	Description	Reference Section/ Reasons for Omission	Page Number
<b>GRI 102: General Disclosure</b>			
<b>1. Organizational Profile</b>			
102-1	Name of the organisation	Front Cover	Front cover
102-2	Activities, brands , products and services	Report of the Directors	3,6,8,9,10,11
102-3	Location of headquarters	Corporate Information	4
102-4	Location of operations	Locations of Estates, Factories and Holdings Planted Area – 31 December 2020	Last Page (Map)
102-5	Ownership and legal form	Corporate Information – Notes to the Financial Statements	132
102-6	Markets served	Geographical Segments - Notes to the Financial Statements	177
102-7	Scale of the organisation	Notes to the Financial Statements	132
102-8	Information on employees and other workers	Employees	49
102-9	Supply chain	UP & Sustainability Certifications Marketplace	46 86
102-10	Significant changes to the organization and its supply chain	There were no changes during the reporting period regarding size, structure, ownership or supply chain. However, changes in the senior management team are featured in Executive Committee and Senior Management.	4
102-11	Precautionary Principle or approach	Statement on Corporate Governance	100
102-12	External initiatives	UP & Sustainability Certifications Environment	46, 47
102-13	Memberships of associations	In addition to the above, UP has memberships in Malaysian Palm Oil Association (“MPOA”), Palm Oil Refiners Association of Malaysia (“PORAM”)	46, 47
<b>2. Strategy</b>			
102-14	Statement from senior decision-maker	CED’ Message	33

102-15	Key impacts, risks and opportunities	Engaging Our Stakeholders	80
		Materiality	44
		Employees	49
		Environment	55
		Community	80
		Marketplace	85
3. Ethics and Integrity			
102-16	Values, principle, standards, and norms of behaviour	Statement on Corporate Governance	100
		Employees (Whistle blower Policy)	50
102-17	Mechanisms for advice and concerns about ethnics	Employees (Whistle blower Policy)	50
4. Governance			
102-18	Governance Structure	Corporate Governance Overview	100
		Statement	
		Governance Structure	
102-19	Delegating authority	Governance Structure	42
102-20	Executive-level with responsibility for economics, environmental and social topics	Governance Structure	42
102-21	Consulting stakeholders on economic, environmental and social topics	Stakeholders Engagement	80
102-22	Composition of the highest governance body and its committees	Governance Structure	42
102-23	Chair of the highest governance body	Corporate Governance Overview Statement, Chair of the highest governance body is the Chairman of the Board, who is independent and non-executive	100
102-24	Nomination and selecting the highest governance body	Nomination Committee - Corporate Governance Overview Statement	100
102-25	Conflicts of interest	Corporate Governance Overview Statement	100
102-26	Role of highest governance body in setting purpose, values and strategy	Corporate Governance Overview Statement	100
102-27	Collective knowledge of highest governance body	Corporate Governance Overview Statement, Governance Structure	100 42
102-28	Evaluation of the highest governance body’s performance	Corporate Governance Overview Statement, Statement on Risk Management and Internal Control Audit Committee Report	100
102-29	Identifying and managing economic , environmental, and social impacts	Governance Structure	42
102-30	Effectiveness of risk management processes	Corporate Governance Overview Statement	100

102-31	Review economic , environmental, and social topics	Corporate Governance Overview Statement Governance Structure	100 42
102-32	Highest governance body's role in sustainability reporting	Governance Structure	42
102-33	Communicating critical concerns	Governance Structure	42
102-34	Nature and total number of critical concerns	Governance Structure	42
102-35	Remuneration policies	Remuneration Committee - Statement on Corporate Governance	101
102-36	Process for determining remuneration	Remuneration Committee - Statement on Corporate Governance	101
102-37	Stakeholders' involvement in remuneration	Remuneration Committee - Statement on Corporate Governance	101
102-38	Annual total compensation ratio	Confidentially constraints	
102-39	Percentage increase in annual total compensation ratio	Confidentially constraints	
<b>5. Stakeholder Engagement</b>			
102-40	List of stakeholder groups	Stakeholders Engagement	80
102-41	Collective bargaining agreements	Employees	49
102-42	Identifying and selecting stakeholders	Stakeholders Engagement	80
102-43	Approach to stakeholder engagement	Stakeholders Engagement Employees Environment Community Marketplace	80 49 55 80 85
<b>6. Reporting Practice</b>			
102-45	Entities included in the consolidated financial statement	Financial Statements	117-192
102-46	Defining report content and topic boundaries	About this Report Stakeholders Engagement Materiality	32 80 44
102-47	List of material topics	Materiality	44
102-48	Restatements of information	There is no restatement of information	-
102-49	Changes in reporting	No significant changes	-
102-50	Reporting period	About This Report	32
102-51	Date of most recent report	Annual Report 2020	
102-52	Reporting cycle	About This Report	32
102-53	Contact point for questions regarding the report	Procedure for Handling External Stakeholders Issues	80
102-54	Claims of reporting in accordance with GRI Standards	Global Reporting Initiative Index	32

102-55	GRI content index	Global Reporting Initiative Index	Refer to : <a href="https://unitedplantations.com/sustainability/">https://unitedplantations.com/sustainability/</a>
102-56	External assurance	About This Report	32
GRI 103: Management Approach			
103-1	Explanation of the material topic and its boundary	Materiality	44
103-2	The management approach and its components	Corporate Governance Overview	100
		Statement	42
		Materiality	44
		Employees	49
		Environment	55
		Community	80
103-3	Evaluation of the management approach	Marketplace	85
		Materiality	44
		Employees	49
		Environment	55
103-3	Evaluation of the management approach	Community	80
		Marketplace	85
		GRI 201: Economic Performance	
		201-1	Direct economic value generated and distributed
201-2	Financial implications and other risks and opportunities due to climate change	Confidentially constraints	
201-3	Defined benefit plan obligations and other retirement plans	Financial Statements	132
201-4	Financial assistance received from government	Confidentially constraints	
GRI 202: Market Presence			
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	Employees (paying Fair wage and Employees Benefits)	49
202-2	Proportion of senior management hired from the local community	Employees Our policy is to hire employees with attitudes and skills enabling them to develop a long term relationship with us,with no discrimination towards the employee’s race ,colour, religion ,gender ,national origin , ancestry disability, marital status and sexual orientation	49
GRI 203: Indirect Economic Impacts			
203-1	Infrastructure investments and services supported	Employees Community	49 80
203-2	Significant indirect economic impacts	Information unavailable	

<b>GRI 204: Procurement Practices</b>			
204-1	Proportion of spending on local supplies	We endeavour to support local suppliers in the countries we operate in, which is Malaysia and Indonesia	
<b>GRI 205: Anti-Corruption</b>			
205-1	Operations assessed for risks related to corruption	Information unavailable	
205-2	Communication and training about anti-corruption policies and procedures	Code of Ethics and Business Conduct	50
205-3	Confirmed incidents of corruption and actions taken	Information unavailable	
<b>GRI 206: Anti-competitive Behavior</b>			
206-1	Legal actions for anti-competitive behaviour, anti-trust and monopoly practices	Information unavailable	
<b>GRI 301: Materials</b>			
301-1	Materials used by weight or volume	Agrochemicals and Energy Inputs in the Cultivation of Oil Palm and Other Oilseeds Crops- Environment	75
301-2	Recycled input materials used	Production and Level of Utilisation of Oil Palm Biomass Residues- Environment	68
301-3	Reclaimed products and their packaging materials	Information unavailable	
<b>GRI 302: Energy</b>			
302-1	Energy consumption within the organization	GHG emissions, discharges and waste management	66
302-2	Energy consumption outside of the organization	GHG emissions, discharges and waste management	66
302-3	Energy intensity	Emission reductions and Biogas plants	67
302-4	Reduction of energy consumption	GHG emissions, discharges and waste management	67
302-5	Reduction in energy requirements of products and services	Information unavailable	
<b>GRI 303: Water</b>			
303-1	Water withdrawal by source	Information unavailable	
303-2	Water sources significantly affected by withdrawal of water	Information unavailable	
303-3	Water recycled and reused	Rain harvesting	72

<b>GRI 304: Biodiversity</b>			
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Adjacent Protected & Conservation Areas- Environment	56
304-2	Significant impacts of activities, products, and services on biodiversity	Biodiversity & conservation	56
304-3	Habitats protected or restored	Biodiversity & conservation	56
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	Biodiversity & conservation	56
<b>GRI 305: Emissions</b>			
305-1	Direct (Scope 1) GHG emissions	Life Cycle Assessment	66
305-2	Energy indirect (Scope 2) GHG emissions	Life Cycle Assessment	66
305-3	Other indirect (Scope 3)GHG emissions	Life Cycle Assessment	66
305-4	GHG emissions intensity	Life Cycle Assessment	66
305-5	Reduction of GHG emissions	Life Cycle Assessment, Emissions Reductions & Biogas Plants	67
305-6	Emissions of ozone-depleting substances (ODS)	Not applicable	
305-7	Nitrogen oxides (NOX), sulphur oxides (SOX), and other significant air emissions	Isokinetic Monitoring of Gaseous Emissions from the Palm Oil Mills, VORSEP dust collector system	67
<b>GRI 306: Effluents and Waste</b>			
306-1	Water discharge by quality and destination	GHG emissions, discharges and waste management	68
306-2	Waste by type and disposal method	Recycling of Pesticides Containers and Scheduled Wastes -Environment	71
306-3	Significant spills	Information unavailable	
306-4	Transported of hazardous waste	Recycling of Pesticides Containers and Scheduled Wastes - Environment	71
306-5	Water bodies affected by water discharges and /or runoff	Information unavailable	
<b>GRI 307: Environmental Compliance</b>			
307-1	Non-compliance with environmental laws and regulations	None. LCA	

<b>GRI 308: Supplier Environmental Assessment</b>			
308-1	New suppliers that were screened using environmental criteria	Evaluation of Suppliers/ Contractors Sustainability Commitment - Marketplace	91
308-2	Negative environmental impacts in the supply chain and actions taken	Information unavailable	
<b>GRI 401: Employment</b>			
401-1	New employee hires and employee turnover	Employees – Group Employees 2018 – 2020. UP Group Employees	49
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operation	Human and Workers’ Rights-Employees	51
401-3	Parental leave	Information unavailable	
<b>GRI 402: Labor/Management Relations</b>			
402-1	Minimum notice periods regarding operational changes	Human and Workers’ Rights-Employees	51
<b>GRI 403: Occupational Health and Safety</b>			
403-1	Workers representation in formal joint management-worker health and safety committees	Freedom to join unions - Employees	51
403-2	Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	Fatal Accident & Lost Time Injury Frequency – Occupational Safety & Health - Employees	53
403-3	Workers with high incidence or high risk of diseases related to their occupation	Lost Time Injury Frequency Rate-Employees	53
403-4	Health and safety topics covered in formal agreements with trade unions	Occupational Safety & Health Policy-Employees	53
<b>GRI 404: Training and Education</b>			
404-1	Average hours of training per year per employee	Training and Development of Employees - Employees	53
404-2	Programs for upgrading employee skills and transition assistance programs	Training and Development of Employees - Employees	53
404-3	Percentage of employees receiving regular performance and career development reviews	Information unavailable	
<b>GRI 405: Diversity and Equal Opportunity</b>			
405-1	Diversity of governance bodies and employees	Equal treatment - Employees	49
405-2	Ratio of basic salary and remuneration of women to men	Equal treatment – Employees Average Earning - Employees	49

<b>GRI 406- Non – Discrimination</b>			
406-1	Incidents of discrimination and corrective actions taken	Equal treatment - Employees	49
<b>GRI 407: Freedom of Association and Collective Bargaining</b>			
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Evaluation of suppliers/ Contractors' sustainability Commitment-Marketplace	91
<b>GRI 408 : Child Labor</b>			
408-1	Operations and suppliers at significant risk for incidents of child labour	Evaluation of suppliers/ Contractors' sustainability Commitment-Marketplace	91
<b>GRI 409: Forced Or Compulsory Labor</b>			
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	Evaluation of suppliers/ Contractors' sustainability Commitment-Marketplace	91
<b>GRI 410: Security Practices</b>			
410-1	Security personnel trained in human rights policies or procedures	Training hours- Employees	53
<b>GRI 411: Indigenous Rights</b>			
411-1	Total number of incidents of violations involving rights of indigenous peoples and actions taken	Information unavailable	
<b>GRI 412: Human Rights Assessment</b>			
412-1	Operations that have been subject to human rights reviews or impact assessments	FPIC – Community	82
412-2	Employee training on human rights policies or procedures	Training Hours -Employees	53
412-3	Significant investments agreements and contracts that include human rights clauses or that underwent human rights screening	Evaluation of suppliers/contractor sustainability commitments-marketplace	91
<b>GRI 413: Local Communities</b>			
413-1	Operations with local community engagement, impact assessments, and development programs	FPIC, Land Dispute-Community	82
413-2	Operations with significant actual and potential negative impacts on local communities	FPIC- Community	82
<b>GRI 414: Supplier Social Assessment</b>			
414-1	New suppliers that were screened using social criteria	Evaluation of Suppliers/ Contractors' Sustainability Commitment - Marketplace	91



414-2	Negative social impacts in the supply chain and actions taken	Information unavailable	
<b>GRI 415: Public Policy</b>			
415-1	Political contributions	Confidentially constraints	
<b>GRI 416: Customer Health and Safety</b>			
416-1	Assessment of health and safety impacts of products and service categories	At Unitata, all products are significantly important and may give health and safety producing ingredients to food producers	95
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Information unavailable	
<b>GRI 417: Marketing and Labelling</b>			
417-1	Requirements for product and service information and labelling	Certification for Food Safety, Sustainability and Others-Marketplace	86
417-2	Incidents of non-compliance concerning product and service information and labelling	Certification for Food Safety, Sustainability and Others-Marketplace	86
417-3	Incidents of non-compliance concerning marketing communications	Information unavailable	
<b>GRI 418: Customer Privacy</b>			
418-1	Substantial complaints concerning breach in customers privacy	Personal Data Protection	Refer to : <a href="https://unitedplantations.com/sustainability/">https://unitedplantations.com/sustainability/</a>
<b>GRI 419: Socioeconomic Compliance</b>			
419-1	Non-compliance with laws and regulations in the social and economic area	Information unavailable	