

INTERCONTINENTAL SPECIALTY FATS SDN. BHD.
SUSTAINABILITY REPORT | 2021
GRI CONTENT INDEX



OUR
PEOPLE,
OUR
STRENGTH

GRI Content Index

The Global Reporting Initiative (GRI) is a multi-stakeholder standard for sustainability reporting, providing guidance on determining report content and indicators. GRI is the most widely adopted global standard for sustainability reporting. It has been designed to enhance the comparability and quality of global information on environmental and social impacts, thereby enabling greater transparency and accountability of organisations. This report has been prepared in accordance with the GRI Universal Standards 2021. Our GRI Content Index references our 2021 Sustainability Report and the [ISF website](#).

Statement of use	Intercontinental Specialty Fats Sdn Bhd has reported the information cited in this GRI content index for the period of 1 January 2021 to 31 December 2021, with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

GRI STANDARD	DISCLOSURE	LOCATION
	2-1 Organizational details	About ISF, p10 - 11
	2-2 Entities included in the organization's sustainability reporting	About this report, p3 - 5 About ISF, p10 - 11
	2-3 Reporting period, frequency and contact point	About this report, p3 - 5 Contact, p40
	2-4 Restatements of information	Stated throughout where relevant
	2-5 External assurance	About this report, p3-5
	2-6 Activities, value chain and other business relationships	About ISF, p10 - 11 Responsible sourcing and supplier engagement, p20-25
	2-7 Employees	Championing our people, p30 - 36 Sustainability base data
	2-8 Workers who are not employees	Championing our people, p30 -36 Sustainability base data
	2-9 Governance structure and composition	Our approach to sustainability, p16 - 19
	2-11 Chair of the highest governance body	Our approach to sustainability, p16 - 19
	2-12 Role of the highest governance body in overseeing the management of impacts	Our approach to sustainability, p16 - 19
GRI 2: General Disclosures 2021	2-13 Delegation of responsibility for managing impacts	Our approach to sustainability, p16 - 19
	2-14 Role of the highest governance body in sustainability reporting	Our approach to sustainability, p16 - 19
	2-16 Communication of critical concerns	About this report, p3 - 5 Our approach to sustainability, p16 - 19 Grievance management, p25
	2-17 Collective knowledge of the highest governance body	Our approach to sustainability, p16 - 19
	2-22 Statement on sustainable development strategy	CEO message, p6 - 7
	2-23 Policy commitments	Our approach to sustainability, p16 - 19 Sustainable Palm Oil Policy Supplier code of conduct Anti-Bribery and corruption policy
	2-24 Embedding policy commitments	Our approach to sustainability, p16 - 19 Sustainable Palm Oil Policy Supplier code of conduct Anti-Bribery and corruption policy Corporate governance
	2-25 Processes to remediate negative impacts	Grievance management, p25 Supplier code of conduct Grievances
	2-26 Mechanisms for seeking advice and raising concerns	Grievance management, p25 Whistleblowing policy Grievances Corporate governance

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GRI 2: General Disclosures 2021	2-27 Compliance with laws and regulations	Environmental responsibility, p26 Water management, p28 Waste management, p29
	2-28 Membership associations	Stakeholder engagement and transparency, p19 Partnerships and collaboration
	2-29 Approach to stakeholder engagement	Stakeholder engagement and transparency, p19 Partnerships and collaboration
	2-30 Collective bargaining agreements	Safeguarding the rights of migrant workers, p30
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Materiality, p5
	3-2 List of material topics	Materiality, p5
	3-3 Management of material topics	Referenced throughout report where relevant
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Championing our people, p30 - 36
	202-2 Proportion of senior management hired from the local community	Championing our people, p30 - 36 Sustainability base data
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Commitment to communities, p37
	203-2 Significant indirect economic impacts	Responsible sourcing and supplier engagement, p20- 25 Commitment to communities, p37
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Responsible sourcing and supplier engagement, p20 -25
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Emissions and energy, p26 -28 Sustainability base data
	302-3 Energy intensity	Emissions and energy, p26 -28 Sustainability base data
	302-4 Reduction of energy consumption	Emissions and energy, p26 -28 Sustainability base data
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Water management, p28 Sustainability base data
	303-2 Management of water discharge-related impacts	Water management, p28 Sustainability base data
	303-3 Water withdrawal	Water management, p28 Sustainability base data
	303-4 Water discharge	Water management, p28 Sustainability base data
	303-5 Water consumption	Water management, p28 Sustainability base data
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Emissions and energy, p26 -28 Sustainability base data
	305-2 Energy indirect (Scope 2) GHG emissions	Emissions and energy, p26 -28 Sustainability base data
	305-4 GHG emissions intensity	Emissions and energy, p26 -28 Sustainability base data
	305-5 Reduction of GHG emissions	Emissions and energy, p26 -28 Sustainability base data

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GRI STANDARD	DISCLOSURE	LOCATION
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Waste management, p29 Sustainability base data
	306-2 Management of significant waste-related impacts	Waste management, p29 Sustainability base data
	306-3 Waste generated	Waste management, p29 Sustainability base data
	306-4 Waste diverted from disposal	Waste management, p29 Sustainability base data
	306-5 Waste directed to disposal	Waste management, p29 Sustainability base data
GRI 307: Environmental Compliance 2016	307-1 Non-compliance with environmental laws and regulations	There were no incidences of non-compliance with environmental laws and regulations during the reporting period.
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Responsible sourcing and supplier engagement, p20 - 25
	308-2 Negative environmental impacts in the supply chain and actions taken	Responsible sourcing and supplier engagement, p20 - 25
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Championing our people, p30 - 36 Employee retention and development, p31 Sustainability base data
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Championing our people, p30 - 36 Sustainability base data
	401-3 Parental leave	Sustainability base data
GRI 402: Labour/ Management Relations 2016	402-1 Minimum notice periods regarding operational changes	Championing our people, p30 - 36 Safeguarding the rights of migrant workers, p30
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Employee health and safety, p33 - 36
	403-2 Hazard identification, risk assessment, and incident investigation	Employee health and safety, p33 - 36
	403-3 Occupational health services	Employee health and safety, p33 - 36
	403-4 Worker participation, consultation, and communication on occupational health and safety	Employee health and safety, p33 - 36
	403-5 Worker training on occupational health and safety	Employee health and safety, p33 - 36
	403-6 Promotion of worker health	Employee health and safety, p33 - 36
	403-8 Workers covered by an occupational health and safety management system	Employee health and safety, p33 - 36
	403-9 Work-related injuries	Employee health and safety, p33 - 36 Sustainability base data

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GRI STANDARD	DISCLOSURE	LOCATION
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Employee retention and development, p31
	404-2 Programs for upgrading employee skills and transition assistance programs	Employee retention and development, p31
	404-3 Percentage of employees receiving regular performance and career development reviews	Employee retention and development, p31
405-1 Diversity of governance bodies and employees	405-1 Diversity of governance bodies and employees	Diversity and equality, p32 Sustainability base data
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	No incidents of discriminations were reported.
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Responsible sourcing and supplier engagement, p20 - 25
	414-2 Negative social impacts in the supply chain and actions taken	Responsible sourcing and supplier engagement, p20 - 25 Grievance management, p25
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Marketplace responsibility, p12 - 15 Product quality and safety, p12
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Marketplace responsibility, p12 - 15 Product quality and safety, p12 No incidents of non-compliance concerning health and safety of products were reported.
Other topics not covered by the GRI Standards		
Customer service and responsiveness		Marketplace responsibility, p12 - 15 Product quality and safety, p12 Customer satisfaction, p12 Enriching lives together
Sustainability certification		Sustainability certification and compliance, p15 Certifications
Innovation and R&D		R&D: staying one step ahead, p14
Productivity (see GRI 204-1)		Responsible sourcing and supplier engagement, p20 - 25
Traceability		Responsible sourcing and supplier engagement, p20 - 25 Traceability

Contact

[GRI 2-3]

Lot 1, Lebuhr Sultan Hishamudin 2, Kawasan 20, Bandar Sultan Suleiman,
P.O.Box 207, 42009 Port Klang, Selangor Darul Ehsan, Malaysia

T: +603-3176 3050

E: sustainability@isfpk.com.my

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