



INTERCONTINENTAL SPECIALTY FATS SDN. BHD.
SUSTAINABILITY REPORT 2022-2023
GRI CONTENT INDEX



ACCELERATING
**CLIMATE
ACTION**



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 2021 GRI Standards. Our GRI Content Index references our 2022-2023 Sustainability Report and the [ISF website](#).

Statement of use	Intercontinental Specialty Fats Sdn Bhd has reported in accordance with the GRI Standards for the period of 1 January 2022 to 31 March 2023.
GRI 1 used	GRI 1: Foundation 2021

GRI STANDARD	DISCLOSURE	LOCATION
GRI 2: General Disclosures 2021	2-1 Organisational details	About ISF, p11
	2-2 Entities included in the organisation's sustainability reporting	About this report, p4 Scope and boundaries, p5 About ISF, p11
	2-3 Reporting period, frequency and contact point	About this report, p4 Contact, p91
	2-4 Restatements of information	Stated throughout where relevant
	2-5 External assurance	Assurance, p83
	2-6 Activities, value chain and other business relationships	About ISF, p11 Responsible sourcing and supplier engagement , p24
	2-7 Employees	Our people, p51 Base data, p68
	2-8 Workers who are not employees	Our people, p51 Improving labour practices for migrant workers, p53 Base data, p68
	2-9 Governance structure and composition	Corporate and sustainability governance, p18 New Climate Action Roadmap, p33
	2-11 Chair of the highest governance body	Corporate and sustainability governance, p18 New Climate Action Roadmap, p33
	2-12 Role of the highest governance body in overseeing the management of impacts	Corporate and sustainability governance, p18 New Climate Action Roadmap, p33
	2-13 Delegation of responsibility for managing impacts	Corporate and sustainability governance, p18 New Climate Action Roadmap, p33
	2-14 Role of the highest governance body in sustainability reporting	Corporate and sustainability governance, p18 New Climate Action Roadmap, p33

GRI STANDARD	DISCLOSURE	LOCATION
GRI 2: General Disclosures 2021	2-16 Communication of critical concerns	About this report, p4 Corporate and sustainability governance, p18 Grievance management, p31 New Climate Action Roadmap, p33
	2-17 Collective knowledge of the highest governance body	Corporate and sustainability governance, p18 New Climate Action Roadmap, p33
	2-22 Statement on sustainable development strategy	CEO message, p6
	2-23 Policy commitments	Corporate and sustainability governance, p18 Sustainable Palm Oil Policy Supplier Code of Conduct Anti-Bribery and Corruption Policy New Climate Action Roadmap, p33
	2-24 Embedding policy commitments	Corporate and sustainability governance, p18 Sustainable Palm Oil Policy Supplier Code of Conduct Anti-Bribery and Corruption Policy Corporate governance New Climate Action Roadmap, p33
	2-25 Processes to remediate negative impacts	Ethics and conduct, p20 Grievance management, p31 Supplier Code of Conduct Grievances
	2-26 Mechanisms for seeking advice and raising concerns	Ethics and conduct, p20 Grievance management, p31 Whistleblowing policy Grievances Corporate governance
	2-27 Compliance with laws and regulations	Environment, p32 Water management, p49 Waste management, p50
	2-28 Membership associations	Stakeholder engagement and transparency, p22 Partnerships and collaboration
	2-29 Approach to stakeholder engagement	Stakeholder engagement and transparency, p22 Partnerships and collaboration
2-30 Collective bargaining agreements	Our people, p51 New Migrant Worker Ethical Recruitment Guideline and Procedures, p54 Improving labour practices for migrant workers, p53	

GRI STANDARD	DISCLOSURE	LOCATION
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Materiality assessment 2023, p15
	3-2 List of material topics	Materiality assessment 2023, p15
	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	Our people, p51
	202-2 Proportion of senior management hired from the local community	Our people, p51 Base data, p68
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Our commitment to communities, p62
	203-2 Significant indirect economic impacts	Responsible sourcing and supplier engagement, p24 Our commitment to communities, p62
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	About ISF, p11 Responsible sourcing and supplier engagement, p24
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	Energy management Base data, p68
	302-3 Energy intensity	Energy management Base data, p68
	302-4 Reduction of energy consumption	Energy management Base data, p68
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Water management, p49 Base data, p68
	303-2 Management of water discharge-related impacts	Water management, p49 Base data, p68
	303-3 Water withdrawal	Water management, p49 Base data, p68
	303-4 Water discharge	Water management, p49 Base data, p68
	303-5 Water consumption	Water management, p49 Base data, p68
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Carbon footprint Base data, p68
	305-2 Energy indirect (Scope 2) GHG emissions	Carbon footprint Base data, p68
	305-3 Other indirect (Scope 3) GHG emissions	Carbon footprint Base data, p68
	305-4 GHG emissions intensity	Carbon footprint Base data, p68
	305-5 Reduction of GHG emissions	Carbon footprint Base data, p68

GRI STANDARD	DISCLOSURE	LOCATION
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Waste management, p50 Base data, p68
	306-2 Management of significant waste-related impacts	Waste management, p50 Base data, p68
	306-3 Waste generated	Waste management, p50 Base data, p68
	306-4 Waste diverted from disposal	Waste management, p50 Base data, p68
	306-5 Waste directed to disposal	Waste management, p50 Base data, p68
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, p24
	308-2 Negative environmental impacts in the supply chain and actions taken	Responsible sourcing and supplier engagement, p24 Grievances
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Our people, p51 Employee development and retention, p61 Base data, p68
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Our people, p51 Base data, p68
	401-3 Parental leave	Base data, p68
GRI 402: Labour/ Management Relations 2016	402-1 Minimum notice periods regarding operational changes	Our people, p51 Improving labour practices for migrant workers, p53
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Employee health and safety, p59
	403-2 Hazard identification, risk assessment, and incident investigation	Employee health and safety, p59
	403-3 Occupational health services	Employee health and safety, p59
	403-4 Worker participation, consultation, and communication on occupational health and safety	Employee health and safety, p59
	403-5 Worker training on occupational health and safety	Employee health and safety, p59
	403-6 Promotion of worker health	Employee health and safety, p59
	403-8 Workers covered by an occupational health and safety management system	Employee health and safety, p59
	403-9 Work-related injuries	Employee health and safety, p59 Base data, p68

GRI STANDARD	DISCLOSURE	LOCATION
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Employee development and retention, p61
	404-2 Programs for upgrading employee skills and transition assistance programs	Employee development and retention, p61
	404-3 Percentage of employees receiving regular performance and career development reviews	Employee development and retention, p61
405-1 Diversity of governance bodies and employees	405-1 Diversity of governance bodies and employees	Diversity and inclusion, p56 Base data, p68
	405-2 Ratio of basic salary and remuneration of women to men	Diversity and inclusion, p56
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	No incidents of discriminations were reported.
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	Our people, p51 Improving labour practices for migrant workers, p53
GRI 408: Child Labour 2016	408-1 Operations and suppliers at significant risk for incidents of child Labour	Our people, p51
GRI 409: Forced or Compulsory Labour 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory	Our people, p51
413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Our commitment to communities, p62
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Responsible sourcing and supplier engagement, p24
	414-2 Negative social impacts in the supply chain and actions taken	Responsible sourcing and supplier engagement, p24 Grievance management, p31
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Marketplace responsibility, p64 Product quality and food safety, p65
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Marketplace responsibility, p64 Product quality and food safety, p65 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, p64 Product quality and food safety, p65 Customer satisfaction, p64 Enriching lives together

GRI STANDARD	DISCLOSURE	LOCATION
Other topics not covered by the GRI Standards		
R&D and innovation		Productivity and innovation
Operational productivity (see GRI 204-1)		Responsible sourcing and supplier engagement, p24
Traceability		Responsible sourcing and supplier engagement, p24 Traceability
Globalisation/business improvement		Marketplace responsibility, p64
Continuous improvement		Productivity and innovation, p66
Corporate communications		Stakeholder engagement and transparency, p22 ISF's brand and perceptions of palm oil, p67



Contact

[GRI 2-3]

Lot 1, Lebuh 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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