

SASB

2024 Sustainability Accounting Standards Board (SASB) index Agriculture Products v.2023-12

TOPIC	ACCOUNTING METRIC	UNIT OF MEASURE	CODE	REFERENCE	2024
GHG Emissions	Gross global Scope 1 emissions	Metric tons (t) CO ₂ -e	FB-AG-110.a1	CDP (7.6), CDP (7.9.1)	Scope 1: 6,390,000 CO ₂ : 6,250,000 CH ₄ : 24,100 N ₂ O: 117,800
	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, reduction targets, and an analysis of performance against those targets	NA	FB-AG-110.a2	CDP (7.53.1) Climate Chapter of Impact Report	CDP Corporate Questionnaire Climate Chapter of Report
	Fleet fuel consumed, percentage renewable	Gigajoules (GJ), percentage (%)	FB-AG-110.a3		Not applicable for Cargill – not material.
Energy Management	1. Operational energy consumed	Gigajoules (GJ)		CDP (7.30.1)	181,000,000
	2. percentage grid electricity	Percentage (%)	FB-AG-130a.1	CDP (7.30.1)	18%
	3. percentage renewable			CDP (7.30.1)	20%
Water Management	1. Total water withdrawn	Thousand cubic meters (m ³)	FB-AG-140a.1	CDP (9.2.2)	322,000
	2. Total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	Percentage (%)		CDP (9.2.2)	65,500
	Description of water management risks and discussion of strategies and practices to mitigate those risks	NA	FB-AG-140a.2	CDP Water	CDP Corporate Questionnaire
	Number of incidents of noncompliance associated with water quantity and/or quality permits, standards, and regulations	Number	FB-AG-140a.3	CDP (3.3.1)	18 incidents that resulted in a fine

TOPIC	ACCOUNTING METRIC	UNIT OF MEASURE	CODE	REFERENCE	2024
Food Safety	Global Food Safety Initiative (GFSI) audit	Rate	FB-AG-250a.1		3.59
	1. non-conformance rate and				
	2. associated corrective action rate for				
	a. major and	Rate	FB-AG-250a.1		a. 2.87
	b. minor non-conformances				b. 1.98
	Percentage of agricultural products sourced from suppliers certified to a Global Food Safety Initiative (GFSI) recognized food safety certification program	Percentage (%) by cost	FB-AG-250a.2		NA
	1. number of recalls issued and	Number, Metric			3
	2. total amount of food product recalled	tons (t)	FB-AG-250a.3		9.13MT
Workforce Health and Safety	Total recordable incident rate (TRIR)	Rate	FB-AG-320a.1		1.35 Reportable Injury Frequency Rate
Environmental and Social Impacts of Ingredient Supply Chain	Percentage of agricultural products sourced that are certified to a third-party environmental and/or social standard, and percentages by standard	Percentage (%) by cost	FB-AG-430a.1	CDP (8.12)	Palm: 28% Soy: 8.5% Cocoa: 50%
	Suppliers' social and environmental responsibility audit				
	1. non-conformance rate				
	Suppliers' social and environmental responsibility audit	Rate	FB-AG-430a.2	Impact Report	Supply Chain Chapters – Grievance process
	2. associated corrective action rate for				
	a. major				
	b. minor non-conformances				
	Discussion of strategy to manage environmental and social risks arising from contract growing and commodity sourcing	N/A	FB-AG-430a.3	Impact Report	Supply Chain Chapters
GMO Management	Discussion of strategies to manage the use of genetically modified organisms (GMOs)	N/A	FB-AG-430b.1	GMO Statement	

TOPIC	ACCOUNTING METRIC	UNIT OF MEASURE	CODE	REFERENCE	2024
Ingredient Sourcing	Identification of principal crops and description of risks and opportunities presented by climate change	N/A	FB-AG-440a.1	CDP (3.1), (3.1.1), (3.6), (3.6.1)	CDP Corporate Questionnaire
	Percentage of agricultural products sourced from regions with High or Extremely High Baseline Water Stress	Percentage (%) by volume	FB-AG-440a.2	CDP (9.2.5)	Maize/Corn: 11-25% Soy: 11-25% Cocoa: <1% Cattle products: 26-50% Palm oil: 0%
Activity Metrics	Production by principal crop	Metric tons (t)	FB-AG-000.A		Total FFB volume produced by estates managed or controlled by your company (tons) 1,507,000
	Number of processing facilities		FB-AG-000.B		640 facilities included in our GHG emissions reporting
	Total land		FB-AG-000.C		Total land controlled or managed for oil palm cultivation – planted and infrastructure (hectares) 83,114.24
	Cost of agricultural products sourced externally		FB-AG-000.D		Cargill considers this data to be confidential