

Global reporting initiative index and databook **2022**



Standard	
disclosures	

Material

topics

Economic Environmental

Product

responsibility



GRI = <u>Global Reporting Initiative</u>

SDGs = United Nations Sustainable Development Goals, as mapped to the Global Reporting Initiative

Viterra FYR = <u>Viterra full-year report 2022</u>

Viterra SR = <u>Viterra sustainability report 2022</u>

GRI standard	Disclosure number	Description	Response/cross reference/unit of measurement	2020	2021	2022 original	2022 new SDGs baseline	Comments
STANDARD DIS	SCLOSURES							
Organisational	l profile							
GRI 1		Statement of use	Viterra Limited has reported the information cited in this GRI content index for the period 1 January 2022 to 31 December 2022 with reference to the GRI Standards.					
		GRI 1 used	GRI 1: Foundation 2021					
GRI 2	2-1	Organisational details	Viterra Limited Blaak 31 3011 GA Rotterdam Netherlands Viterra SR: <u>Who we are (page 6)</u> <u>Network map (page 10)</u> <u>Disclaimer (page 81)</u>					
	2-2	Entities included in the organization's sustainability reporting	Viterra FYR: Note 32. Principal operating, finance and industrial subsidiaries and investments (pages 98–99)					
	2-3	Reporting period, frequency and contact point	1 January 2022 to 31 December 2022 Annual reporting frequency Published May 2023 info@viterra.com					
	2-4	Restatements of information	Viterra SR: About this report (page 5) Key performance indicators (KPIs) (pages 71-73)					
	2-5	External assurance	Viterra SR: About this report (page 5) Assurance report (page 74-80)					

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GRI standard	Disclosure number	Description	Response/cross reference/unit of measurement	2020	2021	2022 original	2022 new baseline	SDGs	Comments		
GRI 2	2-6	Activities, value chain, and other business relationships	Viterra website: <u>What we do</u> Viterra SR: <u>A message from our Chief Executive</u> <u>Officer (pages 2-3)</u> <u>Who we are (page 6)</u> <u>Network map (page 10)</u> Viterra FYR: <u>FY 2022 in numbers (page 16)</u>								
	2-7	Employees	Viterra SR: <u>Our people (pages 29-32)</u>						These numbers represent our headcount at end of 2022, including acquisitions made		
			Total workforce	17,331	17,275	17,751		8, 10	in 2022 and excluding assets sold in 2022 Please refer to Appendix 1 of this GRI Inde		
			Total employees	78%	76%	84%		8, 10	for breakdown tables of our headcount.		
	2-8	Workers who are not employees	Total contractors	22%	24%	16%		8, 10	Total number of contractors may be incomplete as not all casual contractors may have been included into reported number of contractors.		
	2-9	Governance structure and composition	Viterra SR: Governance, accountability and transparency - Global sustainability committee (pages 21-22) Viterra website: Who we are > Our leadership								
	2-10	Nomination and selection of the highest governance body	Viterra website: Who we are > Our leadership						Viterra is a privately held company, as such its shareholders appoint members to the Board, in proportion to their ownership interest.		
	2-11	Chair of the highest governance body	Viterra website: Who we are > Our leadership								
	2-12	Role of the highest governance body in overseeing the management of impacts	Viterra SR: <u>Governance, accountability and</u> transparency (page 20)								

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GRI standard	Disclosure number	Description	Response/cross reference/unit of measurement	2020	2021	2022 original	2022 new baseline	SDGs	Comments
	2-13	Delegation of responsibility for managing impacts	Viterra SR: <u>Governance, accountability and</u> <u>transparency - Global sustainability</u> <u>committee (pages 21-22)</u> Viterra website: <u>Sustainability > Our approach > Monitoring</u> <u>our performance</u>						
	2-14	Role of the highest governance body in sustainability reporting	Viterra SR: Governance, accountability and transparency – Global sustainability committee (page 21)						
	2-15	Conflicts of interest	Viterra website: Who we are > Governance > Our Policies > Code of conduct						
	2-16	Communication of critical concerns	Viterra website: Who we are > Governance > Reporting misconduct						
	2-17	Collective knowledge of the highest governance body	Viterra website: Who we are > Our leadership						
	2-18	Evaluation of the performance of the highest governance body							Information not available as we are a privately held company.
	2-19	Remuneration policies							In 2023, the Board of Directors of Viterra established a Remuneration Committee. The Remuneration Committee considers and decides all material matters in relation to remuneration and compensation for senior executives. The Directors of the company are not compensated for attending Board meetings or Committee meetings. As a private company, further details on remuneration are confidential and will not be made available to that effect.

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GRI standard	Disclosure number	Description	Response/cross reference/unit of measurement	2020	2021	2022 original	2022 new baseline	SDGs	Comments
GRI 2	2-20	Process to determine remuneration							The remuneration committee considers views of stakeholders in its process to determine remuneration of senior executives. Review and approval of remuneration is conducted annually by the remuneration committee. The remuneration committee uses the services of consultants who are independent of the company.
	2-21	Annual total compensation ratio							Information not available as we are a privately held company.
	2-22	Statement on sustainable development strategy	Viterra SR: A message from our Chief Executive Officer (pages 2-3)						
	2-23	Policy commitments	Viterra SR: Our sustainability approach (page 12-13) Viterra website: Sustainability > Our approach Sustainability > Our approach > Our approach consists of: Who we are > Governance > Our policies						
	2-24	Embedding policy commitments	Viterra SR: Governance, accountability and transparency (pages 20-23)						
	2-25	Processes to remediate negative impacts	Viterra SR: Why it matters and Our approach sections within each material topic chapter						
	2-26	Mechanisms for seeking advice and raising concerns	Viterra SR: Human rights > Raising Concerns_ programme (page 66) Viterra website: Who we are > Governance > Reporting_ misconduct						

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GRI standard	Disclosure number	Description	Response/cross reference/unit of measurement	2020	2021	2022 original	2022 new baseline	SDGs	Comments
GRI 2	2-27	Compliance with laws and regulations							Information not available as we are a privately held company. From time to time the company incurs fines or penalties in the ordinary course of business. None of these fines or penalties have been material to the company.
	2-28	Membership associations	Viterra SR: <u>Our partners (page 27)</u> Viterra website: <u>Sustainability > Our approach > External</u> <u>partners</u>						
	2-29	Approach to stakeholder engagement	Viterra SR: Our sustainability approach - Stakeholder collaboration and engagement (page 26)						
	2-30	Collective bargaining agreements	Percentage of employees covered by collective bargaining agreement		80%	78%			Due to privacy concerns, these percentages reflect the portion of our reporting entities having at least some employees who are covered by collective bargaining agreements, weighted by number of employees.

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GRI standard	Disclosure number	Description	Response/cross reference/unit of measurement	2020	2021	2022 original	2022 new 2 baseline	SDGs	Comments
MATERIAL TOP	PICS								
GRI 3: Material topics 2021	3-1	Process to determine material topics	Viterra SR: <u>Our focus areas and commitments –</u> Materiality assessment (pages 14–15)						
	3-2	List of material topics	Viterra SR: <u>Our focus areas and commitments -</u> Material topics (pages 16-17)						
	3-3	Management of material topics	Viterra SR: Our sustainability approach (page 12) About this report (page 5) Why it matters and Our approach sections within each material topic chapter Viterra website: Sustainability > Our approach						

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GRI standard	Disclosure number	Description	Response/cross reference/unit of measurement	2020	2021	2022 original	2022 new baseline	SDGs	Comments
SPECIFIC STAN	NDARD DISCL	OSURES							
ECONOMIC									
Economic perf	ormance								
GRI 3	3-3	Management of material topics	Viterra FYR: A message from our Chief Financial Officer (pages 17) Viterra SR: Who we are (page 6) Viterra website: What we do Who we are > Governance > Our policies > Group tax policy						
GRI 201: Economic Performance - 2016	201-1	Direct economic value generated and distributed	Viterra FYR: Consolidated statement of income (page 27) Note 20. Personnel costs and employee benefits (page 74) Viterra SR: Community - Our progress in 2022 (page 59)					8	3
	201-3	Defined benefit plan obligations and other retirement plans	Viterra FYR: Note 20, Personnel costs and employee benefits (page 74)						
Тах									
GRI 207: Tax	207-1	Approach to tax	Viterra website:					1, 17	7
2019	207-2	Tax governance, control and risk management	Who we are > Governance > Our policies > Group tax policy					1, 17	,
	207-3	Stakeholder engagement on tax						1, 17	,

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GRI standard	Disclosure number	Description	Response/cross reference/unit of measurement	2020	2021	2022 original	2022 new baseline	SDGs	Comments
ENVIRONMENT	ΓAL								
Materials									
GRI 3	3-3	Management of material topics	Viterra SR: Environment - Resource efficiency (page 54) Viterra website: Sustainability > Environment						
GRI 301: Materials 2016	301-1	Materials used by weight or volume	Viterra SR: What we do (pages 8-9) Viterra FYR: <u>A message from our Chief Financial Officer</u> - Marketing volumes sold (page 17)					12	
Energy									
GRI 302	302-DMA	Disclosure on management approach	Viterra SR: Environment - Why it matters, Our approach (pages 42-43) Emission reduction target and decarbonisation roadmap (pages 46 - 47) Viterra website: Sustainability > Environment > Reducing emissions and energy consumption						
	302-1	Energy consumption within the	Direct energy (TJ)	23,738	25,258	26,219	27,177	8, 12, 13	
		organisation	- Coal (%)	2%	2%	2%	2%	8, 12, 13	
			- Natural gas (%)	19%	22%	25%	26%	8, 12, 13	
			- Mineral oil (diesel, petrol etc) (%)	4%	4%	3%	3%	8, 12, 13	
			- Renewable (biomass, biofuel, wood etc (%)	74%	72%	69%	68%	8, 12, 13	This is predominanty sourced from crop- based biomass residues, like bagasse (from sugarcane) and sunflower husks. Reported value is on a net basis, subtracting any electricity which was generated from biomass and subsequently sold to third parties.
			- Other sources (%)	0%	0%	0%	0%	8, 12, 13	This includes LPG and propane.
			Indirect energy (TJ)	7,635	7,497	5,878	6,698	8, 12, 13	Also known as purchased energy, this includes electricity, steam, heat and cooling purchased from third parties.

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GRI standard	Disclosure number	Description	Response/cross reference/unit of measurement	2020	2021	2022 original	2022 new baseline	SDGs	Comments
GRI 302	302-1	Energy consumption within the	- Non-renewable (%)	97%	96%	93%	92%	8, 12, 13	
		organisation	- Renewable energy (%)	3%	4%	7%	8%	8, 12, 13	This includes electricity purchased in low carbon grids (with a grid emission factor of 25 gr CO_2 per kWh or less).
			Renewable energy share of total energy usage (%)	57%	56%	58%	56%	8, 12, 13	The share of renewable energy includes consumption of biomass, biofuels, wood, as well as the electricity, steam or heat purchased from renewable sources like hydropower. This number is a percentage of our total energy consumption.
		Total energy by region	Total energy (TJ)	31,374	32,755	32,097	33,875		
			- Europe	12%	12%	10%	10%		
			- North America	6%	5%	5%	8%		
			- South America	82%	83%	84%	81%		
			- Australia	0%	0%	0%	0%		
		Total energy by business	Total energy (TJ)	31,374	32,755	32,097	33,875		
			- Oilseeds processing	43%	44%	42%	41%		
			- Sugar farming and processing	54%	53%	55%	52%		
			- Grains milling and flaking	1%	1%	1%	1%		
			- Biofuels refining	3%	3%	2%	2%		Values regarding refining of sugarcane ethanol are included into sugar farming and processing.
			- Storage, handling and ports	0%	0%	0%	4%		As storage, handing and port facilities may handle multiple types of products, this is reported separately from the processing- oriented business types shown above.
	302-3	Total energy intensity	MJ energy/mt processed	1,544	1,572	1,550	1,560	8, 12, 13	Total energy intensity is the sum of all direct and indirect energy from all sources, both renewable and non-renewable, related to total tonnes processed.
	302-3	Total non-renewable energy intensity	MJ energy/mt processed	669	686	652	687	8, 12, 13	Total non-renewable energy intensity is the sum of all direct and indirect energy from all sources, both renewable and non- renewable, related to total tonnes processed.

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GRI standard	Disclosure number	Description	Response/cross reference/unit of measurement	2020	2021	2022 original	2022 new baseline	SDGs	Comments
Water and efflu	uents								
GRI 3	3-3	Management of material topics	Viterra SR: Environment - Why it matters, Our approach (page 42) Water extraction (page 54) Viterra website: Sustainability > Environment > Minimise impact on water					6	
GRI 303:	303-3	Water withdrawal by source	Total water withdrawal (million m³)	11.5	12.1	10.8	11.1	6, 12	
Water and Effluents			Surface water (million m ³)	5.9	6.6	6.2	6.2	6, 12	
2018			Sea water (million m³)	-	-	-		6, 12	
			Groundwater (million m³)	2.4	2.5	2.0	2.0	6, 12	
			Rainwater (million m³)	-	-	-	-	6, 12	
			Potable water (million m ³)	1.2	1.0	1.1	1.3	6, 12	
			Other water from third parties (million m ³)	2.0	2.0	1.5	1.5	6, 12	
		Total water by region	Total water (million m ³)	11.5	12.1	10.8	11.1		
			- Europe	18%	17%	19%	18%		
			- North America	3%	3%	3%	3%		
			- South America	79%	80%	78%	79%		
			- Australia	0%	0%	0%	0%		
		Total water by business	Total water (million m³)	11.5	12.1	10.8	11.1		
			- Oilseeds processing	66%	65%	65%	66%		
			- Sugar farming and processing	31%	32%	32%	31%		
			- Grains milling and flaking	1%	1%	1%	1%		
			- Biofuels refining	2%	2%	2%	2%		
		W	Water withdrawal intensity (m³ per metric tonnes processed)	0.57	0.58	0.52	0.51	6, 12	Total water withdrawal is the sum of all water drawn from surface water, groundwater, seawater, drinking water or a third party for any use, related to total tonnes processed.

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GRI standard	Disclosure number	Description	Response/cross reference/unit of measurement	2020	2021	2022 original	2022 new baseline	SDGs	Comments
GRI 303:	303-4	Water discharge by destination	Total discharged water (million m³)	4.4	4.6	5.0	5.2	3, 6, 12	
Water and Effluents 2018			Water discharges to surface water (million m³)	2.2	2.5	2.1	2.1	3, 6, 12	
			Water discharges to sea/ocean water (million m³)	0.0	0.0	0.0	0.1	3, 6, 12	
			Water discharges to offsite treatment (million m³)	0.2	0.2	0.2	0.2	3, 6, 12	
			Water exported to a third party (million m³)	1.9	1.9	1.4	1.4	3, 6, 12	
			Water discharged for irrigation purposes (million m³)	0.0	0.0	1.3	1.3		Following a refinement of our water reporting, water discharged for irrigation purposes has been reported as such by our Brazil sugarcane farming operations starting 2022.
Biodiversity									
GRI 3	3-3	Management of material topics	Viterra SR: Environment - Responsible sourcing and traceability (pages 50-51) Viterra website: Sustainability > Environment > Our approach > Eliminate deforestation and look after valuable and protected areas, Contribute to sustainable supply chains, Soy >_Soy sustainability policy for South America					6	
GRI 304: Biodiversity 2016	304-1	Sites near areas of high biodiversity value	Viterra SR: Environment - Responsible sourcing and traceability (pages 50 - 53) Viterra website: Sustainability > Our approach > External partners > Soft Commodities Forum > Reports					6, 15	

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GRI standard	Disclosure number	Description	Response/cross reference/unit of measurement	2020	2021	2022 original	2022 new baseline	SDGs	Comments
GRI 304: Biodiversity 2016	304-2	Impacts on biodiversity	Viterra SR: Environment - Responsible sourcing and traceability (pages 50 - 53) Viterra website: Sustainability > Our approach > External partners > Soft Commodities Forum > Reports					6, 15	
Emissions									
GRI 3	3-3	Management of material topics	Viterra SR: Environment - Why it matters. Our. approach (pages 42). Climate change and decarbonisation (pages 43-49) Viterra website: Sustainability > Environment > Our. approach > Reducing emissions and energy consumption						
GRI 305: Emissions 2016	305-1	Direct (scope 1) GHG emissions	Direct emissions (thousand tonnes CO₂e)	390	442	496	617		Total scope 1 GHG emissions of our processing assets. All sources of fossil energy consumed at our sites are included. GHG monitored are CO₂, CH₄ and N₂O. Fuel consumed by company cars are not included in scope 1. Emissions are calculated as per the GHG Protocol, on the basis of the operational control approach. Global Warming Potential rates as per IPCC AR5 have been applied.
			- Coal (%)	15%	12%	12%	10%		
			- Natural gas (%)	66%	71%	75%	65%		
			- Mineral oil (diesel, petrol etc) (%)	19%	17%	12%	11%		
			- Other fossil fuels (LPG, propane etc) (%)	0%	0%	0%	1%		
			- CH_4 and N_2O from consumed biomass and biofuels (%)			1%	1%		
			- Non-fuel agricultural activities (%)				12%		

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GRI standard	Disclosure number	Description	Response/cross reference/unit of measurement	2020	2021	2022 original	2022 new baseline	SDGs	Comments
GRI 305: Emissions	305-1	Direct (scope 1) emissions by region	Total scope 1 emissions (thousand tonnes CO_2e)	390	442	496	617		
2016			- Europe	35%	30%	26%	21%		
			- North America	20%	17%	14%	16%		
			- South America	45%	53%	60%	62%		
			- Australia				1%		
		Direct (scope 1) emissions by business	Total scope 1 emissions (thousand tonnes CO₂e)	390	442	496	617		
			- Oilseeds processing	73%	76%	81%	66%		
			- Sugar farming and processing	15%	14%	11%	21%		
			- Grains milling and flaking	0%	0%	0%	1%		
			- Biofuels refining	11%	10%	8%	6%		
			- Storage, handling and ports				5%		
		Biogenic GHG emissions	Biogenic GHG emissions (thousand tonnes CO ₂ e)	2,051	2,188	1,558	1,584		Total biogenic GHG emissions of our processing assets. This includes all renewable fuels applied at these sites, primarily consumption of by-products and organic waste streams from our processing sites like bagasse at our sugarcane operations and husks at other processing sites. As per 2021, biogenic emissions for crop residue-based biomass are calculated on the basis of the specific carbon content and moisture level of the type of biomass.
	305-2	Energy indirect (scope 2) GHG emissions	Scope 2 location based - original calculation approach (thousand tonnes CO ₂)	688	605	441	502		Total scope 2 (location based) GHG emissions of our processing assets. The local grid emissions are applied, both to purchased electricity and purchased steam, as defined by IEA, eGrid USA and Environment Canada. Emissions are calculated as per the GHG Protocol, on the basis of the operational control approach. Global Warming Potential rates as per IPCC AR5 have been applied.

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GRI standard	Disclosure number	Description	Response/cross reference/unit of measurement	2020	2021	2022 original	2022 new baseline	SDGs	Comments
GRI 305: Emissions 2016	305-2	Energy indirect (scope 2) GHG emissions	Scope 2 location based - improved calculation approach (thousand tonnes CO₂)			324	384		Scope 2 for purchased electricity: as above. Scope 2 for purchased steam: steam supplier specific emission factors are applied. This indicator is only available as per 2022.
			Scope 2 market based (thousand tonnes CO ₂)			309	370		 Scope 2 market based: the hierarchy of emission factors is applied as per the GHG Protocol, taking into account materiality and availability of auditable emission factor sources, as follows: emission factor as per Guarantee of Origin or REC contract, if applicable supplier specific emission factor - applied for purchased electricity at EU processing sites and for purchased steam residual emission factor - applied for EU storage, handling and port facilities grid emission factor as per scope 2 location based approach, for all remaining facilities
			- electricity (%)			27%	39%		
			- steam (%)			73%	61%		
		Indirect (scope 2) emissions by region	Total scope 2 market based emissions (thousand tonnes CO₂)			309	370		
			- Europe			40%	35%		
			- North America			5%	12%		
			- South America			55%	48%		
			- Australia				5%		
		Indirect (scope 2) emissions by business	Total scope 2 market based emissions (thousand tonnes CO₂)			309	370		
			- Oilseeds processing			98%	83%		
			- Sugar farming and processing			0%	0%		
			- Grains milling and flaking			2%	2%		

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GRI standard	Disclosure number	Description	Response/cross reference/unit of measurement	2020	2021	2022 original	2022 new baseline	SDGs	Comments	
GRI 305:	305-2	Indirect (scope 2) emissions by	- Biofuels refining			0%	0%			
Emissions 2016		business	- Storage, handling and ports				14%			
30	305-1, 305-2	Total greenhouse gas emissions (scope 1 + scope 2)	Total scope 1 and scope 2 location based emissions - original calculation approach (thousand tonnes CO ₂ e (scope 1): thousand tonnes CO ₂ (scope 2))	1,079	1,047	937	1,119		Scope 1: all sources of energy consumed at our sites are included. GHGs monitored are CO_2 , CH_4 and N_2O , applying the IPCC AR5 Global Warming Potential values. As per new 2022 baseline KPI, this also includes non-fuel GHG emissions from farming operations like on-site emissions from application of fertilisers, lime and urea. Fuel consumed by company cars is not included in scope 1. Scope 2: the local grid emissions are applied, both to purchased electricity and purchased steam, as defined by IEA, eGrid USA and Environment Canada. Emissions are calculated as per the GHG Protocol, on the basis of the operational control approach.	
				Total scope 1 and scope 2 location based emissions - improved calculation approach (thousand tonnes CO_2e (scope 1); thousand tonnes CO_2 (scope 2))			819	1,001		Scope 1: as above. Scope 2 for purchased electricity: as above. Scope 2 for purchased steam: steam supplier specific emission factors are applied.
			Total scope 1 and scope 2 market based emissions (thousand tonnes CO ₂ e (scope 1); thousand tonnes CO ₂ (scope 2))			805	987		 Scope 1: as above. Scope 2: the hierarchy of emission factors is applied as per the GHG Protocol, taking into account materiality and availability of auditable emission factor sources, as follows: emission factor as per Guarantee of Origin or REC contract, if applicable supplier specific emission factor - applied for purchased electricity at EU processing sites and for purchased steam residual emission factor - applied for EU storage, handling and port facilities grid emission factor as per scope 2 location based approach, for all remaining facilities. 	

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GRI standard	Disclosure number	Description	Response/cross reference/unit of measurement	2020	2021	2022 original	2022 new baseline	SDGs	Comments
GRI 305:	305-1,	Total GHG emissions (scope 1	- Europe			31%	26%		
Emissions 2016	305-2	+ scope 2 market based) by region	- North America			11%	15%		
			- South America			58%	56%		
			- Australia			0%	2%		
		Total GHG emissions (scope 1	- Oilseeds processing			87%	72%		
		+ scope 2 market based) by business	- Sugar farming and processing			7%	13%		
			- Grains milling and flaking			1%	2%		
			- Biofuels refining			5%	4%		
			- Storage, handling and ports				9%		
	305-4	Greenhouse gas emissions intensity	Scope 1 and 2 location based - original calculation approach (kg CO₂e/mt processed)	53.09	50.26	45.24	51.53	13, 15	GHG emissions of our assets expressed in kg CO₂e per mt processed, applying the scope 1 and 2 location based - original calculation approach as per above.
			Scope 1 and 2 location based - improved calculation approach (kg CO₂e/mt processed)			39.56	46.11		GHG emissions of our assets expressed in kg CO₂e per mt processed, applying the scope 1 and 2 location based - improved calculation approach as per above.
			Scope 1 and 2 market based (kg CO₂e/mt processed)			38.86	45.47		GHG emissions of our assets expressed in kg CO₂e per mt processed, applying the scope 1 and 2 market based as per above.
		Greenhouse gas emissions intensity - time chartered shipping: energy efficiency operational indicator (EEOI)	gr CO ₂ /nautical mile tonne	7.69	8.70	8.34		13, 15	EEOI as defined by IMO to indicate the operational efficiency of a fleet of transport vessels. Time charter only. EEOI = gr CO_2 emission/(Nautical miles sailed * tons cargoed). We apply emission factors in accordance with the IMO: Diesel & Gas oil: 3.206 t CO ₂ /t fuel; Heavy Fuel Oil: 3.114 t CO ₂ /t fuel. Compared to 2021, the 2022 figure now includes voyage charters and ballast voyages whilst not under our control.

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GRI standard	Disclosure number	Description	Response/cross reference/unit of measurement	2020	2021	2022 original	2022 new baseline	SDGs	Comments
GRI 305: Emissions 2016	305-4	Decarbonisation credits generated	Credits equivalent to one tonne of greenhouse gas emissions		80,000	76,058			Decarbonisation credits issued under Brazil's RenovaBio national biofuels policy. Our Bioenergia sugarcane mills produce ethanol, which is a biofuel. For each tonne of greenhouse gas emission avoided through production of ethanol, one decarbonisation credit is issued.
Supplier enviro	onmental asse	essment							
GRI 3	3-3	Management of material topics	Viterra SR: Environment - Responsible sourcing and traceability (pages 50-53) Viterra website: Sustainability > Environment > Eliminate deforestation and look after valuable and protected areas, Contribute to sustainable supply chains > Soy > Soy sustainability policy for South America						
GRI 308: Supplier - 2016	308-1	Percentage of new suppliers that were screened using environmental criteria	Viterra SR: Environment - Responsible sourcing and traceability (pages 50-53) Viterra website: Sustainability > Our approach > External partners > Soft Commodities Forum > Reports						

Turnover rate

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GRI standard	Disclosure number	Description	Response/cross reference/unit of measurement	2020	2021	2022 original	2022 new baseline	SDGs	Comments	
SOCIAL										
Employment										
GRI 401:	401-1	Rate of new employee hires	Rate of new employee hires - total (%)		12%	17%			Breakdown by age group is	not available
Employment - 2016			- Europe		13%	15%				
			- North America		11%	27%				
			- South America		14%	18%				
			- Australia		4%	6%				
			- Other (Asia & Africa)		17%	10%				
			Rate of new employee hires - female (%)		14%	17%				
			- Europe		11%	18%				
			- North America		19%	22%				
			- South America		27%	25%				
			- Australia		3%	5%				
			- Other (Asia & Africa)		20%	14%				
			Rate of new employee hires - male (%)		11%	17%				
			- Europe		13%	13%				

9%

12%

4%

15%

13%

12%

16%

15%

5%

14%

13%

10%

15%

17%

5%

3%

28%

17%

6%

8%

15%

9%

26%

15%

5%

9%

- North America

- South America

- Other (Asia & Africa)

Employee turnover rate - total (%)

- Australia

- Europe

- Australia

- North America

- South America

- Other (Asia & Africa)

group is not available.

The employee turnover rate includes both

voluntary and involuntary terminations,

divided by headcount. Breakdown by age

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GRI standard	Disclosure number	Description	Response/cross reference/unit of measurement	2020	2021	2022 original	2022 new baseline	SDGs	Comments
GRI 401:	401-1	Turnover rate	Employee turnover rate - female (%)		13%	13%			The employee turnover rate includes both
Employment - 2016			- Europe		13%	10%			voluntary and involuntary terminations. Breakdown by age group is not available.
			- North America		18%	21%			
			- South America		21%	22%			_
			- Australia		3%	3%			
			- Other (Asia & Africa)		17%	9%			-
			Employee turnover rate - male (%)		13%	15%			
			- Europe		12%	9%			_
			- North America		16%	28%			
			- South America		14%	14%			_
			- Australia		7%	6%			-
			- Other (Asia & Africa)		12%	9%			
Occupational I	nealth and sa	fety							
GRI 3	3-3	Management of material topics	Viterra SR: Health and safety (pages 33-36) Viterra website: Sustainability > Health and safety					8	
GRI 403 Occupational	403-9	Total number of fatalities	Number of workforce fatalities (employees + contractors)	0	0	1		3, 8	
health and safety - 2018		Number of fatalities of employees	Number of employee fatalities	0	0	0		3, 8	
		Number of fatalities of contractors	Number of contractors fatalities	0	0	1		3, 8	
		Fatality frequency rate (FIFR): employees + contractors (total workforce)	FIFR (employees + contractors)	0.00	0.00	0.03		3, 8	
		Fatality frequency rate (FIFR): employees	FIFR (employees)	0.00	0.00	0.00		3, 8	
		Fatality frequency rate (FIFR): contractors	FIFR (contractors)	0.00	0.00	0.18		3, 8	

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GRI standard	Disclosure number	Description	Response/cross reference/unit of measurement	2020	2021	2022 original	2022 new baseline	SDGs	Comments
GRI 403 Occupational health and	403-9	Total recordable injury frequency rate (TRIFR): employees + contractors	TRIFR (employees + contractors)	6.12	5.44	4.65		3, 8	The total recordable injury frequency rate (TRIFR) is the sum of: medical treatment injuries (MTIs), restricted work injuries
safety - 2018		Total recordable injury frequency rate (TRIFR): employees	TRIFR (employees)	6.16	5.48	4.35		3, 8	(RWIs), lost time injuries (LTIs) and fatalities, multiplied by 1,000,000, in relation to the total hours worked.
		Total recordable injury frequency rate (TRIFR): contractors	TRIFR (contractors)	6.02	5.25	5.91		3, 8	
		Disabling injury severity rate (DISR): employees + contractors	DISR (employees + contractors)	135.8	78.4	107.4		3, 8	The disabling injury severity rate (DISR) is the number of days lost for LTIs and restricted for RWIs, multiplied by 1,000,000,
		Disabling injury severity rate (DISR): employees	DISR (employees)	129.4	78.6	101.9		3, 8	in relation to the total hours worked.
	Disabling injury severity rate (DISR): contractors		DISR (contractors)	163.4	77.5	130.0		3, 8	
Training and e	ducation								
GRI 3	3-3	Management of material topics	Viterra SR: <u>Our people (page 31-32)</u> Viterra website: <u>Careers > Our culture</u> Who we are > Governance > Our policies > <u>Human rights policy.</u> <u>Modern slavery statement</u>						
GRI 404:	404-1	Average hours of training per	Average hours of training - all employees				28		This section includes data from sites
Training and education - 2016		year per employee	Average hours of training - female employees				21		which were within our operational control throughout 2022.
			Average hours of training - male employees				31		
			Average hours of training - operational, production, maintenance employees				31		
			Average hours of training - supervisors, administration, technical employees				24		
			Average hours of training - management				26		

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GRI standard	Disclosure number	Description	Response/cross reference/unit of measurement	2020	2021	2022 original	2022 new baseline	SDGs	Comments
Diversity and e	equal opportu	inity							
GRI 3	3-3	Management of material topics	Viterra SR: <u>Our people (page 30-31)</u> Viterra website: <u>Careers > Our culture</u> Who we are > Governance > Our policies > <u>Human rights policy.</u> <u>Modern slavery statement</u>						
GRI 405 Diversity and equal opportunity -	405-1	Diversity of governance bodies and employees	Minority group membership					5, 8	Viterra has operations in areas where minority group membership data cannot be collected for privacy reasons. We therefore cannot provide an accurate number.
2016			Number of female employees	2,941	2,950	3,608		5, 8	
			Percentage of female employees (%)	22%	22%	24%		5, 8	Please refer to the end of this index for a breakdown by gender and role types.
			Percentage of female managers (%)	18%	22%	21%		5, 8	
			Percentage of female senior managers (%)		15%	13%		5, 8	
			Number of female Board directors	0	0	0		5, 8	
Non-discrimin	ation								
GRI 3	3-3	Management of material topics	Viterra SR: <u>Human rights (pages 64-65)</u> Viterra website: <u>Careers > Our culture</u> Who we are > Governance > Our policies > <u>Human rights policy.</u> <u>Modern slavery statement.</u> <u>Code of conduct</u>						
GRI 406: Non- discrimination - 2016	406-1	Incidents of discrimination and corrective actions taken	Viterra SR: <u>Human rights (pages 65)</u> Viterra website: Who we are > Governance > Our policies > <u>Modern slavery statement</u>					8	Each reported case of discrimination is carefully analysed and where confirmed, appropriate disciplinary action is taken.

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GRI standard Disclosure Description	Response/cross reference/unit of	2020 20	21 2022	2022 new SDGs	Comments	

	number		measurement	 	original	baseline	
Freedom of as	sociation and	collective bargaining					
GRI 3	3-3	Management of material topics	Viterra SR: <u>Human rights (pages 64-65)</u> Viterra website: <u>Careers > Our culture</u> Who we are > Governance > Our policies > <u>Human rights policy.</u> <u>Modern slavery statement.</u> <u>Code of conduct</u>				
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	Viterra SR: <u>Human rights (pages 65)</u> Viterra website: Who we are > Governance > Policies > <u>Modern slavery statement</u>			8	
Child labour				 			
GRI 3	3-3	Management of material topics	Viterra SR: Human rights (pages 64–65) Viterra website: <u>Careers > Our culture</u> Who we are > Governance > Our policies > Human rights policy. Modern slavery statement. <u>Code of conduct</u>			8	
GRI 408: Child Labor - 2016	408-1	Operations and suppliers at significant risk for incidents of child labour	Viterra SR: Human rights (pages 65) Viterra website: Who we are > Governance > Policies > Modern slavery statement			8	

Standar disclosu	 Economic	Environmental	Social	Society	Product responsibility	Appendix

GRI standard	Disclosure number	Description	Response/cross reference/unit of measurement	2020	2021	2022 original	2022 new baseline	SDGs	Comments
Forced or com	pulsory labou	ır							
GRI 3	3-3	Management of material topics	Viterra SR: <u>Human rights (pages 64-65)</u> Viterra website: <u>Careers > Our culture</u> Who we are > Governance > Our policies > <u>Human rights policy.</u> <u>Modern slavery statement.</u> <u>Code of conduct</u>					8	3
GRI 409: Forced or Compulsory Iabor - 2016	409-1	Operations and suppliers with risks for forced labour	Viterra SR: Human rights (pages 65) Viterra website: Who we are > Governance > Policies > Modern slavery statement					8	8

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GRI standard	Disclosure number	Description	Response/cross reference/unit of measurement	2020	2021	2022 original	2022 new baseline	SDGs	Comments
SOCIETY									
Local commun	ities								
GRI 3	3-3	Management of material topics	Viterra SR: <u>Community (page 57-59)</u> Viterra website: <u>Sustainability > Community and human</u> <u>rights</u> Who we are > Governance > Our policies > <u>Human rights policy</u>					2	
GRI 413: Local communities - 2016	413-1	Local community engagement	Viterra SR: <u>Community - Our progress in 2022 (page</u> <u>58-59</u>)						We do not report the total percentage. Our operations are required to identify and assess issues, opportunities and risks of their activities, and to have community engagement and social investment strategies in place, as applicable.
	413-2	Operations with significant actual or potential negative impacts on local communities	Viterra SR: Community - Our progress in 2022 (page 59)					2	
Public policy									
GRI 3/ GRI 415: Public policy - 2016	3-3	Management of material topics	Viterra website: Who we are > Governance > Our Policies > <u>Code of conduct - communications</u>						

Product responsibility	Standard disclosures	Material topics	Economic	Environmental	Social	Society	Product responsibility	Appendix

GRI standard	Disclosure number	Description	Response/cross reference/unit of measurement	2020	2021	2022 original	2022 new baseline	SDGs	Comments
PRODUCT RES	PONSIBILITY								
Customer heal	Ith and safety	<i>,</i>							
GRI 3	3-3	Management of material topics	Viterra SR: Food and feed safety (pages 67-69) Viterra website: Sustainability > Food and feed safety						
GRI 416: Customer health and safety - 2016	416-1	Assessment of the health and safety impacts of product and service categories	Viterra SR: Food and feed safety (pages 67-69) Viterra website: Sustainability > Food and feed safety						All our products are tested for quality and food safety by accredited authorities.
	416-2	Incidents of non-compliance concerning health and safety impacts of products	Viterra SR: Food and feed safety (pages 69) Viterra website: Sustainability > Food and feed safety						

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Appendix 1: Breakdown of employees

GRI standard number	Disclosure number	Description	Response/cross reference/unit of measurement	Region					Total	Comments
				Europe	North America	South America	Australia	Other - Asia & Africa		
GRI 2	2-7	Workforce	Total workforce	3,534	3,047	8,565	2,302	303	17,751	
			- Employees	3,088	2,987	6,440	2,213	218	14,946	Employee numbers are by headcount at the end of the reporting year.
			- Contractors	446	60	2125	89	85	2,805	
		Number of	Total number of employees	3,088	2,987	6,440	2,213	218	14,946	
		employees - headcount	- Female	1061	668	883	922	74	3,608	
			- Male	2,021	2,336	5,555	1,290	144	11,346	
			- Other/non binary	0	0	0	<5	0	<5	
		By employment contract	- Permanent employees	2,829	2,796	6,309	665	178	12,777	Breakdown of employment contract by gender is not available.
			- Fixed term/temporary employees	259	191	131	1,548	40	2,169	
			- Non-guaranteed hours employees	7	79	0	1,532	0	1,618	Classification of non-guaranteed hours employees is independent to classifications of permanent and fixed term employees.
		By employee type	- Full time	2,924	2,834	6,262	496	218	12,734	Breakdown of employment type by gender is not available.
			- Part time	138	29	165	184	0	516	
			- Casual/seasonal	26	124	13	1,533	0	1,696	Casual/seasonal workers are especially relevant at end of reporting year in Australia due to the harvest season.

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Appendix 2: Breakdown of diversity of employees

GRI standard number	Disclosure number	Description	Employee role			Total employees
			Operational, production, maintenance	Supervisors, administration, technical	Management	
GRI 405	405-1	Total	9,462	4,639	854	14,955
		Female	16%	42%	21%	24%
		Male	84%	58%	79%	76%
		Other/non-binary	0%	0%	0%	0%