

GRI Index 2024

Topic So	ector lo.	Disclosure	Disclosure/Response
GRI 1:	Foun	dation 2021	
		Publish a GRI content index	The SunRice Group has prepared and reported in accordance with the 2021 GRI Standards and the 2022 Agriculture, Aquaculture and Fishing Sector Standards for the period 01 May 2023 to 30 April 2024 (FY24). Unless otherwise stated, the data in this index relates to the reporting period.
			A list of the SunRice Group's material topics relevant to the reporting period, including how these are addressed through our sustainability strategy, is <u>available here</u> .
			The SunRice Group undertook a double materiality assessment within the reporting period, which will inform future strategy.
			AR > <u>Material topics & Our stakeholders (pg 13–14)</u>
GRI 2:	Gene	eral Disclosures 202	ı
2-1		Organisational details	Ricegrowers Limited ABN 55 007 481 156 trading as SuRice
			AR > About this Report (pg 2)
			AR > <u>Our Operations (pg 45)</u>
			AR > Financial Report (pg 88–133)
			AR > Corporate Directory (pg 153)
2-2		Entities included in the organisation's	The SunRice Group and all of its subsidiaries listed are included in the sustainability reporting unless otherwise specified.
		sustainability reporting	AR > About this Report (pg 2)
			AR > Group Structure (pg 126)
2-3		Reporting period,	Published 27 June 2024.
		frequency and contact point	All sustainability reporting aligns with the reporting boundary and period
		politi	of the Annual Report unless otherwise specified. For questions related to sustainability disclosures, contact:
			sustainabilityinfo@sunrice.com.au.
			AR > About this Report (pg 2)
2-4		Restatements of information	Where updates to previously reported sustainability data have been made due to data improvements, this has been clearly communicated in the Sustainability Performance Data Table (pg 143–151).

2-5	External assurance	AR > About this Report (pg 2)
		AR > Independent Auditor's Declaration (pg 87)
		AR > Independent Auditor's Report (pg 135–140)
		Information relating to the sustainability content of the annual report, including the Group's sustainability performance data, is not externally assured. The Group is preparing to report in accordance with the Treasury Laws Amendment (Financial Market Infrastructure and Other Measures) Bill 2024 (Cth) in future years.
2-6	Activities, value chain,	AR > <u>Segment performance drivers (pg 7)</u>
	and other business relationships	<u>SunRice Group FY23 Modern Slavery Statement</u> > Our supply chain (pg 10–11)
		AR > Capital management and dividend declared (pg 8)
2-7	Employees	AR > <u>Our Operations (pg 45)</u>
		GRI Index > <u>Our Employees (pg 13)</u>
2-8	Workers who are not	Information unavailable/incomplete*
	employees	SunRice Group FY23 Modern Slavery Statement > Our workforce (pg 9)
		SunRice Group FY23 Modern Slavery Statement > Potential risks of
		modern slavery in our operations (pg 13)
		<u>SunRice Group FY23 Modern Slavery Statement</u> > Supply chain risk management including supplier due diligence (pg 21)
2-9	Governance structure	AR > Corporate Governance (pg 57–63)
	and composition	The SunRice Group Board does not consist of directors from under-represented social groups.
2-10	Nomination and selection	AR > Corporate Governance (pg 58–62)
	of the highest governance body	Nomination Committee Charter > Board and Board Committee Composition (pg 4)
2-11	Chair of the highest governance body	AR > Board of Directors (pg 60)
2-12	Role of the highest	AR > Corporate Governance (pg 57–63)
	governance body in overseeing the	SunRice Board Charter 2023 > Role and Responsibilities of the Board (pg 2–6)
	management of impacts	Safety, Health & Sustainability Committee Charter 2021 > Role of the Committee (pg 2)

 $^{{\}color{blue}^{\star}} \ The \ SunRice \ Group \ does \ not \ currently \ report \ against \ all \ or \ part \ of \ this \ disclosure \ and \ will \ prepare \ to \ do \ so \ in \ the \ future.$



Topic Sector No. No.	Disclosure	Disclosure/Response
2-13	Delegation of responsibility for managing impacts	AR > Corporate Governance (pg 57–63) Safety, Health & Sustainability Committee Charter 2021 > Reporting (pg 3 SunRice Board Charter 2023 > Role and Responsibilities of the Board (pg 2–6)
2-14	Role of the highest governance body in sustainability reporting	SunRice Board Charter 2023 > Role and Responsibilities of the Board (pg 2–6)
2-15	Conflicts of interest	Conflict of Interest Policy 2023
2-16	Communication of critical concerns	Information unavailable/incomplete* <u>Disclosure and Communication Policy 2023</u> <u>SunRice Board Charter 2023</u> > Roles and Responsibilities of the Board (pg 2-6) Management escalates critical concerns to the Board and its Committees
2-17	Collective knowledge of the highest governance body	AR > Board composition, skills and areas of focus (pg 58–59)
2-18	Evaluation of the performance of the highest governance body	AR > <u>Board composition</u> , <u>skills and areas of focus (pg 58–59)</u> <u>SunRice Board Charter 2023</u> > Board Performance and Charter Review (pg 9)
2-19	Remuneration policies	AR > <u>Directors' benefits (pg 61)</u> AR > <u>Remuneration Report (pg 67–85)</u> <u>SunRice People and Remuneration Committee Charter 2023</u> > Roles and Responsibilities (pg 4–7)
2-20	Process to determine remuneration	AR > Composition of Board Committees (pg 61) AR > Remuneration Report (pg 67–85) SunRice People and Remuneration Committee Charter 2023 > Roles and Responsibilities (pg 4–7)
2-21	Annual total compensation ratio	Information unavailable/incomplete *
2-22	Statement on sustainable development	AR> <u>Group CEO's Report (pg 10)</u> ESG Commitment 2022

2-23	Policy commitments	ESG Commitment 2022
		SunRice Group FY23 Modern Slavery Statement > Policies (pg 18)
		All areas of the disclosure requirements are met with the exception of the precautionary principle. We will improve on this over time.
		SunRice Group policies can be found on our Corproate Governance webpage here.
2-24	Embedding Policy commitments	<u>SunRice Group FY23 Modern Slavery Statement</u> > Assessing and addressing our modern slavery risks (pg 17–18)
		<u>SunRice Group FY23 Modern Slavery Statement</u> > Training (pg 21)
2-25	Processes to remediate negative impacts	<u>SunRice Group FY23 Modern Slavery Statement</u> > Grievance mechanisms and remediation (pg 22–23)
		SunRice Group Speak Up Policy 2022
		SunRice Supplier Sustainability Code 2020 > (pg 12-13)
		In addition to the documents listed above, the SunRice Group has an internal Child Labour Remediation Guidelines and Grievance Policy. We are committed to improving our policies and processes with regard to respecting human rights.
2-26	Mechanisms for seeking	SunRice Group FY23 Modern Slavery Statement > Grievance mechanisms
	advice and raising concerns	and remediation (pg 22–23)
	concerns	SunRice Group Speak Up Policy 2022
2-27	Compliance with laws and regulations	No significant instances of non-compliance with laws and regulations occurred during the reporting period.
2-28	Membership associations	Asia Society of Australia
		AusCham Vietnam
		Australian Border Force
		Australian Food and Grocery Council (AFGC)
		Australian Packaging Covenant Organisation (APCO)
		Australia-Papua New Guinea Business Council
		Business NSW
		Food and Beverages Industry of Australia
		Freight and Trade Alliance of Australia NSW
		National Plastics Recycling Scheme (NPRS)
		New South Wales (NSW) Sustainability Advantage
		Pet Food Industry Association of Australia (PFIAA)
		SEDEX
		Sustainable Rice Platform (SRP)
		United Nations Global Compact (including UN Global Compact Network Australia)

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Topic No.	Sector No.	Disclosure	Disclosure/Response
2-29		Approach to stakeholder	AR > How we create value (pg 11–14)
		engagement	Stakeholder Engagement Statement 2020
		In late FY24, SunRice completed a double materiality assessment. The Group's existing material topics are reported against in FY24, as they formed the foundation of the current sustainability strategy. In FY24 the Group also commissioned a refresh of our stakeholder engagement framework which will be finalised and communicated publicly in FY25.	
2-30		Collective bargaining agreements	GRI Index > <u>Our Employees</u> (pg 13)
GRI 3	3: Mate	erial Topics 2021	
3-1		Process to determine	AR > <u>Material topics (pg 13)</u>
		material topics	Stakeholder Engagement Statement 2020 > Our Stakeholders (pg 2)
			The SunRice Group completed a double materiality assessment in late FY24, which will inform future strategy.
3-2		List of material topics	AR > Material topics (pg 13)
			Stakeholder Engagement Statement 2020 > Our Stakeholders (pg 2)
			Stakeholder Engagement Statement 2020 > Materiality Topics (pg 9 & 10
		The SunRice Group completed a double materiality assessment in late FY24, which will inform future strategy.	
3-3	Management of material topics	Management of material	AR > Material topics (pg 13)
		topics	Stakeholder Engagement Statement 2020 > Our Stakeholders (pg 2)
			Stakeholder Engagement Statement 2020 > Materiality Topics (pg 9 & 10
			Sector Standard GRI 13: Agriculture, Aquaculture and Fishing 2022, requires the organisation to report the disclosures from the Topic Standards listed for those topics it has deemed to be material, as well a list the disclosures that have been deemed to be non-material with an acknowledgement that they are 'not applicable'. This disclosure applies to all of the material topics and disclosures listed within this GRI Index, unless further stipulated.
			The SunRice Group completed a double materiality assessment in late FY24, which will inform future strategy.

GRI 201	: Economic Performance	e 2016
201-3	Defined benefit plan obligations and other retirement plans	AR > Financial Report (pg 99) Percentage of total remuneration contributed by employee or employer into retirement plans is jurisdiction dependent. 100% of employees participate in retirement plans across Australia, New Zealand, PNG, Vietnam and Solomon Islands, with 60% and 52% participating in Singapore and USA respectively. The SunRice Group will disclose further information about superannuation/pension payments for our broader operations in future years.
201-4	Financial assistance received from government	AR > <u>Sustainability Performance Data (pg 143)</u>
GRI 302	: Energy 2016	
302-1	Energy consumption within the organisation	AR > <u>Sustainability Performance Data (pg 145)</u>
302-2	Energy consumption outside the organisation	Information unavailable/incomplete* The Group submitted its emissions reduction targets for validation to the Science Based Targets initiative (SBTi) in FY24. We will publish our emissions baseline, which includes energy consumption in our supply chain, in our FY25 Annual Report.
302-3	Energy intensity	AR > <u>Sustainability Performance Data (pg 145)</u>
302-4	Reduction of energy consumption	Information unavailable/incomplete* AR > SunFoods 1MW solar installation is live (pg 30)
302-5	Reductions in energy requirements of products and services	Information unavailable/incomplete* AR > Developing a low carbon future for rice (pg 22)
GRI 402	: Labor/Management Re	lations 2016
402-1	Minimum notice periods regarding operational changes	Minimum notice period regarding major operational change is four weeks. Major changes are embedded in the collective bargaining agreements for Australian maintenance and operations teams.
GRI 404	: Training and Education	n 2016
404-1	Average hours of training per year per employee	Information unavailable/incomplete* AR > Sustainability Performance Data (pg 148 & 150)

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Topic Sec No. No.	ctor Disclosure	Disclosure/Response
404-2	Programs for upgrading employee skills and transition assistance	Employees are equipped with the skills they need to succeed through targeted on-the-job training. This applies to both operational and salaried positions.
	programs	For leadership roles, we offer development programs focused on essential skills like setting expectations, providing and receiving feedback, effective communication, and conducting high-impact performance conversations.
		Our investment in our leaders' growth includes facilitating several GROW coaching training sessions to enhance their ability to coach and develop their teams. Additionally, Respectful Workplace Behaviours training equips leaders to foster a positive and inclusive work environment.
		In our maintenance area, we've implemented several programs to boost technical expertise. These include Programmable Logic Controllers (PLC) training, bearing maintenance training, and continuous improvement training.
		The Group provides outplacement support for redundant employees to support them to find another role or transition to retirement, or a balance of both.
404-3	Percentage of employee receiving regular performance and caree development reviews	• •
GRI 407	: Freedom of associati	on and collective bargaining 2016
407-1	Operations and supplies	's Information unavailable/incomplete*
	in which the right to freedom of association	AR > Progress on our Modern Slavery commitments (pg 47)
	and collective bargainin	SunRice Group Labour Rights Standards Policy 2018 > (pg 3)
	may be at risk	<u>SunRice Supplier Sustainability Code 2020</u> > Freedom of Association (pg 5
		We operate in some countries where the right to exercise freedom of association and collective bargaining may be at risk.
		The ETI Base Code covers freedom of association and collective bargaining. We operate in accordance with the ETI Base Code and conduct SMETA audits at our operational sites which assess standards against the ETI Base Code and local legislation. We also require all suppliers to abide by the SunRice Supplier Sustainability Code which is reflective of the ETI Base Code.
GRI 414	: Supplier Social Asses	ssment 2016
414-1	New suppliers that were	AR > Progress on our Modern Slavery commitments (pg 47)
	screened using social	AR > Sustainability Performance Data (pg 148)
	criteria	SunRice Group FY23 Modern Slavery Statement > Identifying and
		understanding our modern slavery statement > Identifying and

understanding our modern slavery risks (pg 12–16)

414-2	Negative social impacts in the supply chain and actions taken	Information unavailable/incomplete* AR > Progress on our Modern Slavery commitments (pg 47) AR > Sustainability Performance Data (pg 147–148) Supplies Group EV32 Modern Slavery Statement > Identifying and
		<u>SunRice Group FY23 Modern Slavery Statement</u> > Identifying and understanding our modern slavery risks (pg 12–16)

GRI 417: Marketing and Labelling 2016

417-1	Requirements for product and service information and labelling	AR > Progress towards our APCO commitments (pg 48) AR > Sustainability Performance Data (pg 147) SunRice Supplier Sustainability Code 2020 > Environment (pg 10) All products are required to comply with Food Standards Australia & New Zealand (FSANZ) Country of Origin Labelling and Country of Origin labelling requirements in other geographies. Product packaging contains cooking or heating instructions, for the product's safe use and the Australasian Recycling Label (ARL) for packaging disposal in Australia and New Zealand.
417-2	Incidents of non- compliance concerning product and service information and labelling	No incidents of non-compliance concerning product and service information and labelling occured within the reporting period.
417-3	Incidents of non-compliance concerning marketing communications	The Group has not identified any incidents of non-compliance with regulations and/or voluntary codes.

GRI 13: Agriculture, Aquaculture and Fishing 2022

	13.1	Emissions	
	13.1.1	Management of material topics	See disclosure 3-3
305-1	13.1.2	Direct (Scope 1) GHG Emissions	AR > <u>Sustainability Performance Data (pg 145)</u>
305-2	13.1.3	Energy indirect (Scope 2) GHG Emissions	AR > <u>Sustainability Performance Data (pg 145)</u>
305-3	13.1.4	Other Indirect (Scope 3) GHG Emissions	AR > <u>Sustainability Performance Data (pg 145)</u>
305-4	13.1.5	GHG emissions intensity	AR > Sustainability Performance Data (pg 145)

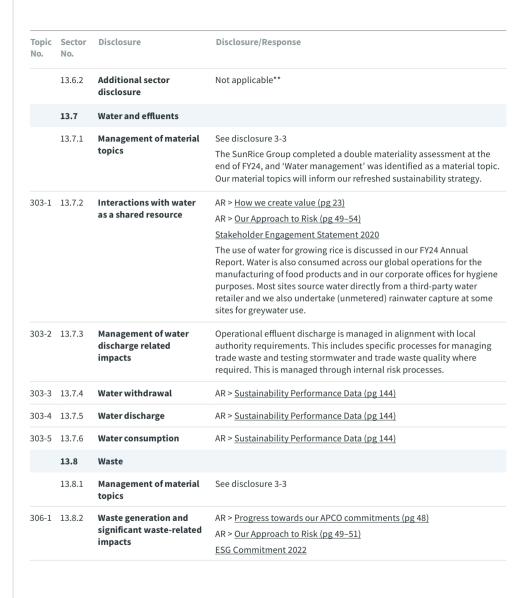
^{*} The SunRice Group does not currently report against all or part of this disclosure and will prepare to do so in the future.

Topic No.	Sector No.	Disclosure	Disclosure/Response
305-5	13.1.6	Reduction of GHG emissions	Information unavailable/incomplete* In FY24, the Group submitted its emissions reduction targets for validation to the Science Based Target initiative (SBTi) using a baseline
			year of CY22/FY23. The Group will publish these targets and its Net Zero Roadmap in FY25.
305-6	13.1.7	Emissions of ozone- depleting substances (ODS)	Not applicable.
		depicting substances (ODS)	We do not produce, import or export ozone-depleting substances (ODS).
305-7	13.1.8	Nitrogen oxides (NOx), sulphur oxides (SOx), and other significant air emissions	AR > <u>Sustainability Performance Data (pg 145)</u>
	13.2	Climate adaptation and res	ilience
	13.2.1	Management of material topics	See disclosure 3-3
201-2	13.2.2	Financial implications and other risks and opportunities due to climate change	AR > Our Approach to Risk (pg 49–54)
			<u>Task Force on Climate-related Financial Disclosures (TCFD) Progress</u> Report FY22
			The Group is preparing to report against the sustainability standards issued by the International Sustainability Standards Board (ISSB).
	13.3	Biodiversity	
	13.3.1	13.3.1 Management of material topics	Not applicable**
			See disclosure 3-3
			AR > <u>Material topics (pg 13)</u>
			The SunRice Group completed a double materiality assessment at the end of FY24, and 'Nature stewardship, soil health and biodiversity' was identified as a material topic. Our material topics will inform our refreshed sustainability strategy FY25.
304-1	13.3.2		Not applicable**
		leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	See disclosure 13.3.1
304-2	13.3.3	Significant impacts of	Not applicable**
		activities, products and services on biodiversity	See disclosure 13.3.1

304-3	13.3.4	Habitats protected or restored	Not applicable** See disclosure 13.3.1
304-4	13.3.5	IUCN Red List species and national conservation list species with habitats in areas affected by operations	Not applicable* See disclosure 13.3.1
	13.3.6	Additional sector disclosure	Not applicable** SunRice is not involved in the aquaculture sector.
	13.3.7	Additional sector disclosure	Not applicable** SunRice is not involved in the aquaculture sector.
	13.4	Natural Ecosystem Convers	sion
	13.4.1	Management of material topics	Not applicable** See disclosure 13.3.1
	13.4.2	Additional sector disclosure	Not applicable** See disclosure 13.3.1
	13.4.3	Additional sector disclosure	Not applicable** See disclosure 13.3.1
	13.4.4	Additional sector disclosure	Not applicable** See disclosure 13.3.1
	13.4.5	Additional sector disclosure	Not applicable** See disclosure 13.3.1
	13.5	Soil Health	
	13.5.1	Management of material topics	Not applicable** See disclosure 13.3.1
	13.6	Pesticides use	
	13.6.1	Management of material topics	Not applicable** See disclosure 13.3.1 The SunRice Group completed a double materiality assessment at the end of FY24, and 'Nature stewardship, soil health and biodiversity' was identified as a material topic. Our material topics will inform our refreshed sustainability strategy.

 $^{{}^{\}star}\quad \text{The SunRice Group does not currently report against all or part of this disclosure and will prepare to do so in the future.}\\$

^{**} This is not a material topic as defined by the SunRice Group Stakeholder Engagement Statement 2020. We reviewed our material topics in late FY24 and this will be used to inform our sustainability strategy from FY25. See AR > Material topics (pg 13).



306-2	13.8.3	Management of	SunRice Supplier Sustainability Code 2020 > Waste minimisation (pg 11)
		significant waste related	AR > Improving the recyclability of our packaging (pg 34)
		impacts	AR > Progress towards our APCO commitments (pg 48)
			AR > Our Approach to Risk (pg 49–51)
			2023 APCO Annual Report and Action Plan
			AR > <u>Plastic packaging solutions (pg 37)</u>
306-3	13.8.4	Waste generated	AR > <u>Sustainability Performance Data (pg 147)</u>
306-4	13.8.5	Waste diverted from disposal	AR > <u>Sustainability Performance Data (pg 147)</u>
	13.9	Food Security	
	13.9.1	Management of material	Information unavailable/incomplete*
		topics	See Disclosure 3-3
			AR > Chairman's Report (pg 4)
			AR > Socio-economic impact assessment (pg 17)
			AR > Local PNG rice growers graduate with confidence (pg 29)
			AR > Sustainable value during times of volatility (pg 30)
			AR > Food for change (pg 38)
			AR > Sustainability Performance Data (pg 147)
			The SunRice Group participates in food relief programs globally, with product donations occurring in Australia, PNG, Solomon Islands, Vietnam and the US. We do not currently report on the effectiveness of these actions.
			In completing our emissions baseline for our emissions reduction targets, we have identified that downstream food waste is a significant contributor to our Scope 3 – Industrial emissions. We have included food waste as a focus in our draft Net Zero Roadmap.
	13.9.2	Additional sector disclosure	121,575 tonnes of food and animal feed waste were calculated for FY23 (the Group's emissions baseline year for our emissions reduction targets, calculated in FY24) using the <u>United Nations Environment Program</u> (UNEP) Food Waste Index Report 2021
			We encourage improvements in global food waste data.
	13.1	Food Safety	
	13.10.1	Management of material topics	See disclosure 3-3

^{*} The SunRice Group does not currently report against all or part of this disclosure and will prepare to do so in the future.

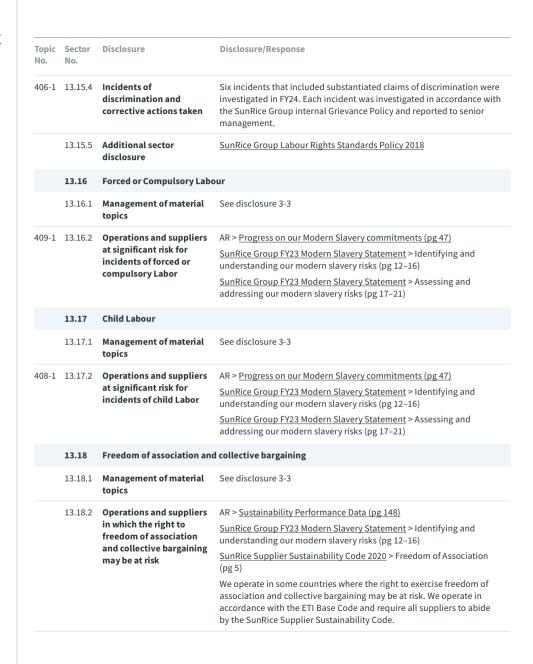
^{**} This is not a material topic as defined by the SunRice Group Stakeholder Engagement Statement 2020. We reviewed our material topics in late FY24 and this will be used to inform our sustainability strategy from FY25. See AR > Material topics (pg 13).

Topic No.	Sector No.	Disclosure	Disclosure/Response
416-1	13.10.2	Assessment of the health and safety impacts of product and service categories	Health and safety impacts are assessed for improvement across all product ranges.
416-2	13.10.3	Incidents of non- compliance concerning the health and safety impacts of products and services	No incidents of non-compliance concerning the health and safety of our products occurred in FY24.
	13.10.4	Additional sector disclosure	AR > Ensuring quality from paddock to plate (pg 46) AR > Sustainability Performance Data (pg 149)
	13.10.5	Additional sector disclosure	No recalls were issued for food safety reasons in FY24.
	13.11	Animal Health and Welfare	
	13.11.1	Management of material topics	Not applicable** See disclosure 3-3
	13.11.2	Additional sector disclosure	Not applicable**
	13.11.3	Additional sector disclosure	Not applicable**
	13.12	Local Communities	
	13.12.1	Management of material topics	See disclosure 3-3
413-1	13.12.2	Operations with local community engagement, impact assessments, and development programs	Information unavailable/incomplete* AR > Our people & communities (pg 15–18) Stakeholder Engagement Statement 2020
413-2	13.12.3	Operations with significant actual and potential negative impacts on local communities	Not applicable** The SunRice Group is not aware of any significant actual or potential negative impacts on local communities.

Land and resource rights Management of material topics Additional sector disclosure	The Group submitted its emissions reduction targets to the SBTi for validation in FY24, which included a commitment to no deforestation for our primary deforestation-linked commodities by 31 December 2025. Protecting the rights of local communities and Indigenous Peoples who are reliant on natural ecosystems is integral to our position on land use and deforestation, and our intention is to align our approach with the Accountability Framework initiative's key principles. Not applicable**
topics Additional sector disclosure	validation in FY24, which included a commitment to no deforestation for our primary deforestation-linked commodities by 31 December 2025. Protecting the rights of local communities and Indigenous Peoples who are reliant on natural ecosystems is integral to our position on land use and deforestation, and our intention is to align our approach with the Accountability Framework initiative's key principles.
disclosure	Not applicable**
3 Additional sector disclosure	Not applicable**
Rights of Indigenous peop	ples
1 Management of material topics	See disclosure 3-3
2 Incidents of violations involving rights of indigenous peoples	Not applicable**
3 Additional sector disclosure	Not applicable**
4 Additional sector disclosure	Not applicable**
Non-discrimination and e	equal opportunity
1 Management of material topics	See disclosure 3-3
2 Diversity of governance bodies and employees	AR > <u>Our Operations (pg 45)</u> AR > <u>Sustainability Performance Data (pg 149–150)</u>
Ratio of basic salary and remuneration of women to men	Information unavailable/incomplete* AR > <u>Our People and Communities (pg 15)</u> <u>WGEA Data Explorer</u> > Ricegrowers Limited The SunRice Group has reported on the remuneration of Australian employees in FY24 in accordance with Australian legislation. We do not currently report on remuneration ratios across all jurisdictions.
	Rights of Indigenous people Rights of Indigenous people Management of material topics Incidents of violations involving rights of indigenous peoples Additional sector disclosure Additional sector disclosure Non-discrimination and et Management of material topics Diversity of governance bodies and employees Ratio of basic salary and remuneration of women

 $^{{}^{\}star}\quad \text{The SunRice Group does not currently report against all or part of this disclosure and will prepare to do so in the future.}\\$

^{**} This is not a material topic as defined by the SunRice Group Stakeholder Engagement Statement 2020. We reviewed our material topics in late FY24 and this will be used to inform our sustainability strategy from FY25. See AR > Material topics (pg 13).



	13.19	Occupational health and sa	afety
	13.19.1	Management of material topics	See disclosure 3-3
403-1	13.19.2	Occupational health and safety management system	SunRice Group has an occupational health and safety management system in place across all jurisdictions in which we operate. This system has been implemented to ensure SunRice meets minimum legislative requirements in the countries in which we operate. Our system is aligned with and certified to ISO45001.
103-2	13.19.3	Hazard identification,	SunRice Work Health & Safety Policy 2021
		risk assessment, and	SunRice Group Speak Up Policy 2022
		incident investigation	In managing Health, Safety and Environment (HSE) risk, the SunRice Group complies with all local country, state/ territory legislative, regulatory or statutory requirements. In addition, the process applied is aligned to the International Standard on Risk Management (ISO31000). Identified hazards and associated risks are assessed and controls applied. Effectiveness of the controls are assessed through our internal assurance program. Outcomes of the assurance program are addressed and monitored over time.
			All workers (this included employees, contractors or visitors) are provided with relevant instruction on how to report hazards and incidents. Through our Speak Up Policy and our Communication and Consultation Procedure, any health and safety issues raised are to be resolved without reprisal to the worker. In addition, the worker has the right to remove themselves from any situation that may threaten their health and safety; and these workers have a responsibility to inform all other workers in the vicinity, including supervisors or managers, of the issues as soon as possible.
			All reported incidents are investigated using our Root Cause Analysis methodology. All determined corrective and preventative actions in response to incidents are implemented and monitored for completion and effectiveness.
103-3	13.19.4	Occupational health services	Our employees have access to a range of occupational health services. These include (but not limited to):
			 Health surveillance where applicable and required; this is task and activity based. This information is important for management of exposures that may lead to long term occupational illnesses.
			 Early intervention and injury prevention services to ensure workers are provided with relevant support on any work (or non-work) related health issues (this includes physical and mental support).
			 First aid provision with relevant trained professionals and equipment/ kits. This is determined as part of a risk assessment and dependent on task/activity.
			Ergonomic assessments.
			 Training and instruction on safe work practices, Personal Protective Equipment (PPE).
			 Return to work and rehabilitation services.



Topic No.	Sector No.	Disclosure	Disclosure/Response	403-5	13.19.6	Worker training on occupational health and	AR > <u>Sustainability Performance Data (pg 150)</u> At SunRice, we provide training uplift capability and understanding			
403-4	13.19.5	Worker participation, consultation, and communication on occupational health and safety	At SunRice, the Communication & Consultation Procedure is to support open communication and effective consultation relating to HSE matters that may impact workers and other interested parties, as well as timely resolution to any HSE issues or concerns. Through this process SunRice promotes employee involvement and consultation in HSE matters, consultation and co-operation between management and workers			safety	of Work, Health and Safety (WHS) obligations and responsibilities of promoting a safe workplace, how to effectively resolve WHS issues and how to apply our risk management approach. Our training program contains elements that are mandatory as well as task/high risk activity specific training and competency requirements. The program contains modules and competencies that are developed/delivered inhouse as well as by external providers.			
			on measures designed to ensure the safety and health of workers and effective means of disseminating HSE related information and knowledge to all SunRice Group workers and contractors.	403-6 13.19	13.19.7	Promotion of worker health	The SunRice Employee Assistance Program (EAP) provides short- term professional counselling and consulting for personal, family or			
			The communication and consultation mechanisms outlined within our procedure apply to the following HSE matters:				employment-related problems. The EAP is available to all SunRice employees and their immediate family members, free of charge.			
			Identification of hazards and the assessment of risk arising from work performed or planned for future completion.				Across the Group, employees are offered a AUD\$200 reimbursement every six months for fitness memberships and classes as well as exercise equipment.			
			 Decisions associated with the selection of control measures to eliminate or minimise the above-mentioned risks. 				Australian employees are offered discounted health insurance through			
			 Decisions associated with the adequacy of facilities for the welfare of workers. 				a partnership with BUPA. Employees in PNG, USA, Singapore and UAE are provided with medical insurance.			
			Decisions regarding changes that may affect the health or safety				Flu vaccinations are also provided across Australia and New Zealand.			
			of workers. Decisions about procedures for consulting with workers; resolving	403-7	13.19.8	Prevention and	AR > <u>Sustainability Performance Data (pg 150)</u>			
			health or safety issues; health monitoring; monitoring the conditions			mitigation of occupational health and safety impacts directly linked by business relationships	SunRice Work Health & Safety Policy 2021			
			at the workplace and the provision of health and safety information and training. The communication and consultation guidelines apply to all SunRice Group workers, including employees, apprentices, trainees, students gaining work experience, volunteers, contractors or subcontractors				SunRice Group has a system in place whereby operational sites and functional teams conduct ongoing inspections and assessments to confirm risks are being adequately managed. This is supported by a consultation framework where employees are encouraged to share perspectives on safe ways to work. Any incidents that do occur			
			and their employees. The establishment of a formally constituted HSE Committee is				are investigated and learnings shared across the Group to ensure improvements can be made to the way we manage risk.			
			encouraged however, an alternative method for HSE consultation may be implemented when agreed, or where staff numbers are insufficient to warrant a HSE Committee. Such a method must be practical and ensure an effective consultative process is maintained. Where established, HSE Committees should meet at least quarterly. Nominations and elections of HSE Committee members is done in accordance with applicable legislation. This includes adequate	403-8 13.19.9		Workers covered by an occupational health and safety management system	AR > <u>Sustainability Performance Data (pg 150)</u> SunRice Group has an occupational health and safety management system in place across all jurisdictions in which we operate. This system			
						.,	has been implemented to ensure SunRice meets minimum legislative requirements in the countries in which we operate. Our system is aligned with and certified to ISO45001.			
			representation of all work groups and shifts and HSE Committees comprising of ≥50% of workers who are not nominated by management.			Work-related injuries	AR > <u>Sustainability Performance Data (pg 150)</u> <u>SunRice Work Health & Safety Policy 2021</u>			
							Through extensive review of tasks and activities, a number of industry and operational specific critical risks have been identified. These critical high risk activities can potentially expose employees to personal damage. Controls (as per the hierarchy of controls) have been implemented to provide protection to all workers exposed to these. Controls in these situations are a minimum non-negotiable requirement for these high risk activities that all workers must comply with.			



Topic No.	Sector No.	Disclosure	Disclosure/Response
403-10	13.19.11	Work-related ill health	SunRice Work Health & Safety Policy 2021
			For all employees there were 10 cases of work-related ill health, composed of musculoskeletal disorders (8) and mental illness (2), for which there were no fatalities in FY24.
			There were no recorded cases of ill health for workers who are not employees in FY24.
			Hazards are reviewed at sites and areas of operation. Identified hazards include psychosocial, dust, noise, vibration, high or sudden forces, repetitive movement and sustained posture.
			Risks are addressed in accordance with the hierarchy of controls and Work Health & Safety Policy 2021.
	13.20	Employment Practices	
	13.20.1	Management of material topics	SunRice, AGS and CopRice Operations Employees Enterprise Agreement 2022–2025
			SunRice, AGS and CopRice Maintenance Employees Enterprise Agreeme 2022–2024
			Visit the $\underline{\mbox{Fair Work Commission website}}$ to access employee enterprise agreements.
			SunRice Group Speak Up Policy 2022
			SunRice Supplier Sustainability Code 2020
			The SunRice Supplier Sustainability Code and Speak Up Policy apply to all suppliers and sub-contractors who are providing products and services to SunRice Group, including service providers involved in recruiting and employment activities for contracted labour.
			The SunRice Group has internal Child Labour Remediation Guidelines to support the remediation of children who may be found working in our operations or supply chain.
	13.21	Living income and living w	age
	13.21.1	Management of material	See disclosure 3-3
		topics	SunRice Supplier Sustainability Code 2020 > Fair wages and employment arrangements (pg 5)
			It is a requirement of the ETI Base Code that living wages are paid. This is audited through SEDEX's SMETA audit program, a key component of SunRice's Supplier Sustainability Program.
			Remuneration reviews are completed annually using local benchmarks and award rates.
	13.21.2	Additional sector disclosure	Information unavailable/incomplete*

	13.21.3	Additional sector disclosure	Information unavailable/incomplete*					
			<u>SunRice Supplier Sustainability Code 2020</u> > Fair wages and employment arrangements (pg 5)					
			<u>SunRice Group FY23 Modern Slavery Statement</u> > Operational risk management (pg 19)					
			The SunRice Supplier Sustainability Code requires that all workers wages align with legal minimum wage for regular hours and overtime hours worked and any locally accepted industry standards such as the definition of a living wage. This code applies to labour hire service providers.					
			We also have a Labour Hire Engagement Procedure which is aligned with the ETI Base Code, outlining minimum requirements for pay.					
			SunRice remains committed to our social and ethical audit program, as updated in our FY23 Modern Slavery Statement. SMETA audits review wages, including for labour hire, to confirm that they are at least in line with the minimum wage and a living wage. Of our sites which have been audited to date, no findings concerning minimum wage or a living wage have been identified.					
	13.22	Economic Inclusion						
	13.22.1	Management of material	See disclosure 3-3					
		topics	AR > About SunRice's structure (pg 2)					
			AR > <u>Australian Rice Pool Business (pg 19–24)</u>					
			AR > Local PNG rice growers graduate with confidence (pg 29)					
201-1	13.22.2	Direct economic	AR > Group CEO's Report (pg 5)					
		value generated and distributed	AR > <u>Segment performance drivers (pg 7)</u>					
			AR > How we create value (pg 19–43)					
			AR > Financial Report (pg 95–130)					
203-1	13.22.3	Infrastructure Investments and Services Support	Information unavailable/incomplete*					

^{*} The SunRice Group does not currently report against all or part of this disclosure and will prepare to do so in the future.

Topic No.	Sector No.	Disclosure	Disclosure/Response
	13.23	Supply chain traceability	
	13.23.1	Management of material topics	AR > Material topics (pg 13) While not currently defined as a material topic, the SunRice Group undertook a double materiality assessment at the end of FY24, and traceability is an important component of the identified material topics, including 'Supply chain continuity' and 'Responsible supply chain and modern slavery'. Our material topics will inform our refreshed sustainability strategy.
	13.23.2	Additional sector disclosure	In FY24, SunRice and OpenSC commenced a project to develop and deliver a standardised, automatic detection and digital traceability system for Australian rice irrigation practices.
			Currently it is challenging for agricultural supply chains to deliver products associated with reduced emission claims related to on farm practices. This is due to a high level of manual data that is often relied or and the challenges of following regulatory and compliance requirement associated with GHG accounting.
			This project includes the development of an automated emissions verification and traceability platform prototype for Australian rice irrigation practices, as well as embedding good practice with growers through Rice Extension and creating a value proposition for growers to adopt good practice sowing methods that reduce 'on-farm' GHG emissions.
	13.23.3	Additional sector disclosure	Not applicable** There currently is no internationally recognised standard for the traecability of rice.
	13.23.4	Additional sector disclosure	Not applicable** There currently is no internationally recognised standard for the traecability of rice.
	13.24	Public Policy	
	13.24.1	Management of material topics	See disclosure 3-3
415-1	13.24.2	Political Contributions	AR > <u>Sustainability Performance Data (pg 148)</u> The SunRice Group did not make any political donations, however this value represents expenses related to meetings with political members.

Anti-competitive behaviou	r
Management of material topics	In June 2023 (FY24), the SunRice Group entered into a new Sole and Exclusive Export Licence Agreement (SEEL) with the Rice Marketing Board for the State of New South Wales (RMB). Under the SEEL, the RMB grants a new sole and exclusive licence to SunRice to sell and supply NSW rice outside of Australia for the term commencing on 1 July 2023 and ending on 30 June 2027. This term corresponds with the NSW Government's announcement last year that rice vesting arrangements under the Rice Marketing Act 1983 (NSW) would be renewed until 30 June 2027. On 8 April 2024 (FY24) the NSW Government released the 2023 ABARES 'Independent Report into NSW rice vesting arrangements' and the NSW
	Government's Response to the report.
	On 28 May 2024 (FY25, outside of the reporting period), the NSW Government announced that it will introduce draft legislation to end statutory rice export marketing ("vesting") arrangements by 1 July 2025.
	This announcement by the NSW Government to end rice vesting by 1 July 2025 is the right decision for the SunRice business, our growers and the future of the NSW rice industry as it provides greater regulatory certainty and business flexibility into the future.
	We will be working with the NSW Government, our growers and industry partners to ensure a well communicated and structured transition in the lead up to 1 July 2025.
Legal actions for anti- competitive behaviour, anti-trust, and monopoly practices	No legal action related to anti-competitive behaviour, anti-trust, and monopoly practices occurred in FY24.
Anti-corruption	
Management of material topics	See disclosure 3-3
Operations assessed for risks related to corruption	AR > Sustainability Performance Data (pg 148) The SunRice Group reviews aspects of its operations from time to time as part of its compliance framework, including in relation to any aspects of corruption when reports are received through our reporting processes. The Finance Risk & Audit Committee receives data on the number of reports made through our reporting mechanisms. New market entry opportunities and counter party risks are assessed in accordance with the SunRice Group Anti-Bribery and Corruption (ABC) Policy.
	Management of material topics Legal actions for anticompetitive behaviour, anti-trust, and monopoly practices Anti-corruption Management of material topics Operations assessed for risks related to

^{**} This is not a material topic as defined by the SunRice Group Stakeholder Engagement Statement 2020. We reviewed our material topics in late FY24 and this will be used to inform our sustainability strategy from FY25. See AR > Material topics (pg 13).



Topic No.	Sector No.	Disclosure	Disclosure/Response
205-2	13.26.3	Communication and training about anti- corruption policies and procedures	AR > Sustainability Performance Data (pg 148) SunRice Group has ABC Ambassadors located in PNG and Vietnam to promote both the Speak Up mechanism and our Anti-Bribery and Corruption Policy. The Ambassadors also make themselves readily available to employees to provide them with the option of raising issues with a trusted internal representative, in addition to employees being able to use the external Speak Up hotline.
205-3	13.26.4	Confirmed incidents of corruption and actions taken	AR > <u>Sustainability Performance Data (pg 148)</u> The Finance Risk & Audit Committee receives data on breaches of the Code of Conduct that have led to summary dismissal of employees.

Our Employees

	Permanent ¹ Full-time		Permanent ¹ Part-time		Temporary Fixed Term ²		Casual ³		Grand total ⁴
	F	M	F	М	F	М	F	M	
Australia									
CopRice	70	137	3			2			212
Corporate Administration	13	2	4						19
Finance Group	15	26	7		3	1	1		53
Global Rice	148	385	8		6	4		2	553
People & Culture and Safety	22	6	2		3	4	1		38
Riviana Foods	52	31	12	2	1	2			100
SunRice		1							1 ⁵
Grand Total Australia ⁶	320	588	36	2	13	13	2	2	976
International									
New Zealand ⁶ (CopRice & Global Rice)	11	17							28
Papua New Guinea (Trukai Industries)	141	674						3	818
Singapore (Ricegrowers Singapore)	8	4							12
Solomon Islands (SolRice)	16	20					6	12	54
Thailand (Ricegrowers Singapore)	2								2
United Arab Emirates (Ricegrowers DMCC) ⁷	2	5							7
United States of America (SunFoods LLC)	21	66							87
Vietnam (Ricegrowers Vietnam)	39	116							155
Grand Total International	240	902	0	0	0	0	6	15	1163
Total Group	560	1490	36	2	13	13	8	17	2139

^{1.} Permanent employees are employed by SunRice and its Subsidiaries on a full-time or part-time basis.

^{2.} Fixed term employees are employed by SunRice and its Subsidiaries for a fixed term (their employment has an agreed end date).

^{3.} Casual employees are paid on an hourly basis.

^{4.} Grand total (headcount) includes permanent employees, fixed term employees and casual employees. It excludes Board members, temps, special contractors and vendors.

[.] CEO.

^{6.} Collective bargaining agreements in place in Australia and New Zealand only (percentage of ANZ employees covered is 49.7%).

^{7.} Includes APC (Jordan).