

# GRI Content Index

The Group has reported the information cited in this GRI content index for the period from 1 July 2022 to 30 June 2023 in accordance with the GRI Standards.



GRI Standard	GRI	Description	Section
<b>General Disclosures</b>			
GRI 2: General Disclosures 2021	2-1	Organisational details	About Chinachem Group About This Report
	2-2	Entities included in the organisation's sustainability reporting	About This Report
	2-3	Reporting period, frequency and contact point	About This Report
	2-4	Restatements of information	Appendices – Performance Data Table
	2-5	External assurance	Assurance Report
	2-6	Activities, value chain and other business relationships	About Chinachem Group About This Report Governing Our Values- Governing a Sustainable Supply Chain
	2-7	Employees	Progressing with Our Community and People Appendices – Performance Data Table
	2-8	Workers who are not employees	The Group does not capture this data.
	2-9	Governance structure and composition	Governing Our Values - Solidifying Our ESG Governance Structure
	2-10	Nomination and selection of the highest governance body	Governing Our Values - Solidifying Our ESG Governance Structure Corporate website
	2-11	Chair of the highest governance body	Governing Our Values - Solidifying Our ESG Governance Structure Corporate website
	2-12	Role of the highest governance body in overseeing the management of impacts	Governing Our Values - Solidifying Our ESG Governance Structure
	2-13	Delegation of responsibility for managing impacts	Governing Our Values - Solidifying Our ESG Governance Structure
	2-14	Role of the highest governance body in sustainability reporting	Governing Our Values - Solidifying Our ESG Governance Structure
	2-15	Conflicts of interest	Governing Our Values– Business Ethics and Integrity

GRI Standard	GRI	Description	Section
<b>General Disclosures</b>			
GRI 2: General Disclosures 2021	2-16	Communication of critical concerns	Information not available. The Group will consider the feasibility of disclosing further information regarding the total number and the nature of critical concerns that were communicated to the Board in the future. Governing Our Values
	2-17	Collective knowledge of the highest governance body	Information not available. The Group will consider the feasibility of disclosing further information regarding the collective knowledge of the Board in the future. Governing Our Values Corporate website
	2-18	Evaluation of the performance of the highest governance body	Information not available. The Group will consider the feasibility of disclosing further information regarding the performance evaluation of the Board in the future. Governing Our Values
	2-19	Remuneration policies	Information not disclosed due to confidentiality.
	2-20	Process to determine remuneration	Information not disclosed due to confidentiality.
	2-21	Annual total compensation ratio	Information not disclosed due to confidentiality.
	2-22	Statement on sustainable development strategy	Message from CEO
	2-23	Policy commitments	Governing Our Values - Solidifying Our ESG Governance Structure
	2-24	Embedding policy commitments	Governing Our Values - Solidifying Our ESG Governance Structure
	2-25	Processes to remediate negative impacts	Governing Our Values - Solidifying Our ESG Governance Structure; Business Ethics and Integrity; Risk Management and Internal Control
	2-26	Mechanisms for seeking advice and raising concerns	Governing Our Values - Solidifying Our ESG Governance Structure; Business Ethics and Integrity; Risk Management and Internal Control
	2-27	Compliance with laws and regulations	During the Reporting Period, the Group has not been subject to any significant fines or non-monetary sanctions due to non-compliance with relevant laws or regulations.
	2-28	Membership associations	Appendix - Charters, Pledges and Memberships

GRI Standard	GRI	Description	Section
<b>General Disclosures</b>			
GRI 2: General Disclosures 2021	2-29	Approach to stakeholder engagement	Governing Our Values- Stakeholder Engagement and Materiality Assessment
	2-30	Collective bargaining agreements	The Group does not involve in any collective bargaining agreements.
<b>Material Topics</b>			
GRI 3: Material Topics 2021	3-1	Process to determine material topics	Governing Our Values - Stakeholder Engagement and Materiality Assessment
	3-2	List of material topics	Governing Our Values - Stakeholder Engagement and Materiality Assessment
<b>Economic performance</b>			
GRI 3: Material Topics 2021	3-3	Management of material topics	Governing Our Values - Stakeholder Engagement and Materiality Assessment
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	About Chinachem Group Empowering a Prosperous Future
	201-2	Financial implications and other risks and opportunities due to climate change	Sustaining Our Planet – Climate Adaptation and Resilience – Response to TCFD Recommendations
<b>Anti-Corruption</b>			
GRI 3: Material Topics 2021	3-3	Management of material topics	Governing Our Value
GRI 205: Anti- corruption 2016	205-1	Operations assessed for risks related to corruption	Governing Our Values - Business Ethics and Integrity; Risk Management and Internal Control
	205-2	Communication and training about anti-corruption policies and procedures	Governing Our Values - Business Ethics and Integrity; Risk Management and Internal Control
	205-3	Confirmed incidents of corruption and actions taken	Governing Our Values - Business Ethics and Integrity; Risk Management and Internal Control

GRI Standard	GRI	Description	Section
<b>Energy</b>			
GRI 3: Material Topics 2021	3-3	Management of material topics	Governing Our Values- Stakeholder Engagement and Materiality Assessment Sustaining Our Planet
GRI 302: Energy 2016	302-1	Energy consumption within the organisation	Appendices – Performance Data Table
	302-2	Energy consumption outside of the organisation	Sustaining Our Planet – Accelerating Green Transformation CCG 3050+
	302-3	Energy intensity	Appendices – Performance Data Table
	302-5	Reductions in energy requirements of products and services	Sustaining Our Planet – Accelerating Green Transformation Appendices – Performance Data Table
<b>Water</b>			
GRI 3: Material Topics 2021	3-3	Management of material topics	Sustaining Our Planet
GRI 303: Water and Effluents 2018	303-4	Water discharge	Sustaining Our Planet – Accelerating Green Transformation Appendices – Performance Data Table
	303-5	Water consumption	Sustaining Our Planet
<b>Emissions</b>			
GRI 3: Material Topics 2021	3-3	Management of material topics	Sustaining Our Planet
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	Sustaining Our Planet – Accelerating Green Transformation; Climate Adaptation and Resilience – Response to TCFD Recommendations Appendices – Performance Data Table
	305-2	Energy indirect (Scope 2) GHG emissions	Sustaining Our Planet – Accelerating Green Transformation; Climate Adaptation and Resilience – Response to TCFD Recommendations Appendices – Performance Data Table

GRI Standard	GRI	Description	Section
<b>Emissions</b>			
GRI 305: Emissions 2016	305-4	GHG emissions intensity	Appendices – Performance Data Table
	305-5	Reduction of GHG emissions	Sustaining Our Planet – Accelerating Green Transformation; Climate Adaptation and Resilience – Response to TCFD Recommendations Appendices – Performance Data Table
	305-7	Nitrogen oxides (NOx), sulphur oxides (SOx), and other significant air emissions	Appendices – Performance Data Table
<b>Waste</b>			
GRI 3: Material Topics 2021	3-3	Management of material topics	Sustaining Our Planet
GRI 306: Waste 2020	306-1	Waste generation and significant waste - related impacts	Sustaining Our Planet – Accelerating Green Transformation
	306-2	Management of significant waste-related impacts	Sustaining Our Planet – Accelerating Green Transformation
	306-3	Waste generated	Sustaining Our Planet – Accelerating Green Transformation Appendices – Performance Data Table
	306-4	Waste diverted from disposal	Sustaining Our Planet – Accelerating Green Transformation Appendices – Performance Data Table
	306-5	Waste directed to disposal	Sustaining Our Planet – Accelerating Green Transformation Appendices – Performance Data Table
<b>Supplier Environmental Assessment</b>			
GRI 3: Material Topics 2021	3-3	Management of material topics	Sustaining Our Planet
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	Sustaining Our Planet – Joining Forces to Defend Our Planet Appendices – Performance Data Table

GRI Standard	GRI	Description	Section
<b>Employment</b>			
GRI 3: Material Topics 2021	3-3	Management of material topics	Progressing with Our Community and People
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	Appendices – Performance Data Table
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Progressing with Our Community and People – Caring and Bonding Among Our People Appendices – Performance Data Table
	401-3	Parental leave	Appendices – Performance Data Table
<b>Occupational Health and Safety</b>			
GRI 3: Material Topics 2021	3-3	Management of material topics	Progressing with Our Community and People
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	Progressing with Our Community and People - Reinforcing a Healthy and Safe Environment for Our People and Community
	403-2	Hazard identification, risk assessment, and incident investigation	Progressing with Our Community and People - Reinforcing a Healthy and Safe Environment for Our People and Community
	403-5	Worker training on occupational health and safety	Progressing with Our Community and People - Reinforcing a Healthy and Safe Environment for Our People and Community
	403-6	Promotion of worker health	Progressing with Our Community and People - Reinforcing a Healthy and Safe Environment for Our People and Community
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Progressing with Our Community and People - Reinforcing a Healthy and Safe Environment for Our People and Community
	403-8	Workers covered by an occupational health and safety management system	Appendices – Performance Data Table
	403-9	Work-related injuries	Appendices – Performance Data Table
	403-10	Work-related ill health	Appendices – Performance Data Table

GRI Standard	GRI	Description	Section
<b>Training and Education</b>			
GRI 3: Material Topics 2021	3-3	Management of material topics	Progressing with Our Community and People
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	Progressing with Our Community and People - Reimagining the Learning Experience to Encourage Continuous Learning Appendices – Performance Data Table
	404-2	Programmes for upgrading employee skills and transition assistance programmes	Progressing with Our Community and People - Reimagining the Learning Experience to Encourage Continuous Learning Appendices – Performance Data Table
	404-3	Percentage of colleagues receiving regular performance and career development reviews	Progressing with Our Community and People - Reimagining the Learning Experience to Encourage Continuous Learning Appendices – Performance Data Table
<b>Diversity and Equal Opportunity</b>			
GRI 3: Material Topics 2021	3-3	Management of material topics	Progressing with Our Community and People
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and colleagues	Appendices – Performance Data Table
	405-2	Ratio of basic salary and remuneration of women to men	The same policies for remuneration and benefits apply to all employees, irrespective of gender, religion, origin, age, disability or sexual orientation. The ratio of basic salary and remuneration of women to men is not disclosed due to confidentiality.
<b>Non-discrimination</b>			
GRI 3: Material Topics 2021	3-3	Management of material topics	Progressing with Our Community and People
GRI 406: Non-discrimination on 2016	406-1	Incidents of discrimination and corrective actions taken	There were no confirmed incidents or non-compliances or grievances during the Reporting Period.

GRI Standard	GRI	Description	Section
<b>Child Labour</b>			
GRI 3: Material Topics 2021	3-3	Management of material topics	Progressing with Our Community and People
GRI 408: Child Labour 2016	408-1	Operations and suppliers at significant risk for incidents of child labour	The Group strictly prohibits the employment of any child or forced labour. In our recruitment process, all candidates are required to provide their valid identification documents and all terms and conditions in the employment contract are clearly communicated with the candidate. Governing Our Values - Governing a Sustainable Supply Chain
<b>Forced or Compulsory Labour</b>			
GRI 3: Material Topics 2021	3-3	Management of material topics	Progressing with Our Community and People
GRI 409: Forced or Compulsory Labour 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	The Group's operation is not considered to have significant risk for incidents of forced or compulsory labour. Governing Our Values - Governing a Sustainable Supply Chain
<b>Local Communities</b>			
GRI 3: Material Topics 2021	3-3	Management of material topics	Progressing with Our Community and People
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programmes	Progressing with Our Community and People - Building a Caring and Inclusive Community
<b>Supplier Social Assessment</b>			
GRI 3: Material Topics 2021	3-3	Management of material topics	Governing Our Values - Governing a Sustainable Supply Chain
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	Appendices – Performance Data Table

GRI Standard	GRI	Description	Section
<b>Customer Health and Safety</b>			
GRI 3: Material Topics 2021	3-3	Management of material topics	Empowering a Prosperous Future
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	Empowering a Prosperous Future - Investing in Healthcare for a Liveable Intergenerational Community
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	There were no confirmed incidents or non-compliances regarding the health and safety impacts of products and services during the Reporting Period. Empowering a Prosperous Future
<b>Customer Privacy</b>			
GRI 3: Material Topics 2021	3-3	Management of material topics	Governing Our Values - Business Ethics and Integrity
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	There were no confirmed incidents or non-compliances regarding breaches of customer privacy and losses of customer data during the Reporting Period. Governing Our Values - Business Ethics and Integrity