

# GRI CONTENT INDEX

**SERN KOU RESOURCES BERHAD** [200001016496 (519103-X)]  
**SUSTAINABILITY STATEMENT**  
**FOR THE FINANCIAL YEAR ENDED 30 JUNE 2022**

GRI Standard	Disclosure	Page no. and/or URL(s)	Location Reference/Explanation of Omission
GRI 101: Foundation 2016			
General Disclosures			
GRI 102: General Disclosures 2016	Organizational profile		
	102-1 Name of the organization	Report Cover	
	102-2 Activities, brands, products, and services	2-4; 52	Management Discussion and Analysis; Corporate Information
	102-3 Location of headquarters		
	102-4 Location of operations		
	102-5 Ownership and legal form		
	102-6 Markets served		
	102-7 Scale of the organization		
	102-8 Information on employees and other workers	36-42	Talent Management
	102-9 Supply chain	20-21	Fair Marketplace Practices
	102-10 Significant changes to the organization and its supply chain	No significant changes to the organisation and/or its supply chain in the reporting year	
	102-11 Precautionary Principle or approach	12	Sustainability at Sern Kou
	102-12 External initiatives	42	Community Development
	102-13 Membership of associations	17	Membership in Associations
	Strategy		
	102-14 Statement from senior decision-maker	2-9	Management Discussion and Analysis
	102-15 Key impacts, risks, and opportunities	2-9; 17-19; 86-88	Management Discussion and Analysis; Materiality Assessment; Statement on Risk Management and Internal Control
	Ethics and integrity		
	102-16 Values, principles, standards, and norms of behaviour	19-24	Ethical Business Conduct; Anti-Corruption
	102-17 Mechanisms for advice and concerns about ethics		
	Governance		
	102-18 Governance structure	12-13; 63-85	Sustainability Governance and Structure; Corporate Governance Overview Statement
102-19 Delegating authority			
102-20 Executive-level responsibility for economic, environmental, and social topics			

	102-21 Consulting stakeholders on economic, environmental, and social topics	15-17	Stakeholder Engagement	
	102-22 Composition of the highest governance body and its committees	12-13; 63-85	Sustainability Governance and Structure; Corporate Governance Overview Statement	
	102-23 Chair of the highest governance body			
	102-24 Nominating and selecting the highest governance body			
	102-25 Conflicts of interest			
	102-26 Role of highest governance body in setting purpose, values, and strategy			
	102-27 Collective knowledge of highest governance body			
	102-28 Evaluating the highest governance body's performance			
	102-29 Identifying and managing economic, environmental, and social impacts	17-19	Materiality Assessment	
	102-30 Effectiveness of risk management processes	86-88	Statement on Risk Management and Internal Control	
	102-31 Review of economic, environmental, and social topics	17-19	Materiality Assessment	
	102-32 Highest governance body's role in sustainability reporting			
	102-33 Communicating critical concerns			
	102-34 Nature and total number of critical concerns			
	102-35 Remuneration policies	63-85	Corporate Governance Overview Statement	
	102-36 Process for determining remuneration			
	102-37 Stakeholders involvement in remuneration			
	102-38 Annual total compensation ratio			
	102-39 Percentage increase in annual total compensation ratio			
	Stakeholder engagement			
	102-40 List of stakeholder groups	15-17	Stakeholder Engagement	
	102-41 Collective bargaining agreements			
	102-42 Identifying and selecting stakeholders			
	102-43 Approach to stakeholder engagement			
	102-44 Key topics and concerns raised			
	Reporting practice			
	102-45 Entities included in the consolidated financial statements	10-11; 17-19	About This Report; Materiality Assessment	
	102-46 Defining report content and topic Boundaries			
	102-47 List of material topics			
	102-48 Restatements of information			

	102-49 Changes in reporting		
	102-50 Reporting period		
	102-51 Date of most recent report		
	102-52 Reporting cycle		
	102-53 Contact point for questions regarding the report		
	102-54 Claims of reporting in accordance with the GRI Standards		
	102-55 GRI content index	<a href="https://www.sernkou.com/sernkougroup/annual-report/">https://www.sernkou.com/sernkougroup/annual-report/</a>	
	102-56 External assurance	N/A	External Assurance was not sought for SS2022
Material Topics			
GRI 200 Economic Standard Series			
Economic Performance			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	25	Economic Profitability
	103-2 The management approach and its components		
	103-3 Evaluation of the management approach		
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	25	Economic Profitability
	201-2 Financial implications and other risks and opportunities due to climate change	25; 8	Economic Profitability; Anticipated or Known Risks: Environmental Regulations
	201-3 Defined benefit plan obligations and other retirement plans	36-42	Talent Management
	201-4 Financial assistance received from government	N/A	No financial assistance received from government
Market Presence			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	28-29	Market Access
	103-2 The management approach and its components		
	103-3 Evaluation of the management approach		
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	36-42	Talent Management
	202-2 Proportion of senior management hired from the local community		
Indirect Economic Impacts			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	25	Economic Profitability
	103-2 The management approach and its components		
	103-3 Evaluation of the management approach		

GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported		
	203-2 Significant indirect economic impacts		
Procurement Practices			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	20-21	Fair Marketplace Practices
	103-2 The management approach and its components		
	103-3 Evaluation of the management approach		
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers		
Anti-corruption			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	21-24	Anti-Corruption
	103-2 The management approach and its components		
	103-3 Evaluation of the management approach		
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption		
	205-2 Communication and training about anti-corruption policies and procedures		
	205-3 Confirmed incidents of corruption and actions taken		
GRI 300 Environmental Standards Series			
Materials			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	30; 32-33	Resource Stewardship; Waste Management and Recycling
	103-2 The management approach and its components		
	103-3 Evaluation of the management approach		
GRI 301: Materials 2016	301-1 Materials used by weight or volume		
	301-2 Recycled input materials used		
	301-3 Reclaimed products and their packaging materials		
Energy			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	31	Energy Consumption
	103-2 The management approach and its components		
	103-3 Evaluation of the management approach		
GRI 302: Energy 2016	302-1 Energy consumption within the organization		
	302-2 Energy consumption outside of the organization		
	302-3 Energy intensity		

	302-4 Reduction of energy consumption		
	302-5 Reductions in energy requirements of products and services		
Water			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	32	Water Consumption
	103-2 The management approach and its components		
	103-3 Evaluation of the management approach		
GRI 303: Water 2016	303-1 Water withdrawal by source		
	303-2 Water sources significantly affected by withdrawal of water		
	303-3 Water recycled and reused		
Biodiversity			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	29-30	Biodiversity; Resource Stewardship
	103-2 The management approach and its components		
	103-3 Evaluation of the management approach		
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas		
	304-2 Significant impacts of activities, products, and services on biodiversity		
	304-3 Habitats protected or restored		
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations		
Emissions			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	31; 31	Climate Change; Energy Consumption
	103-2 The management approach and its components		
	103-3 Evaluation of the management approach		
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions		
	305-2 Energy indirect (Scope 2) GHG emissions		
	305-3 Other indirect (Scope 3) GHG emissions	N/A	
	305-4 GHG emissions intensity	N/A	
	305-5 Reduction of GHG emissions	31	Energy Consumption
	305-6 Emissions of ozone-depleting substances (ODS)	N/A	
	305-7 Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	N/A	
Effluents and Waste			

GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	32-33; 33	Waste Management and Recycling; Environmental Compliance
	103-2 The management approach and its components		
	103-3 Evaluation of the management approach		
GRI 306: Effluents and Waste 2016	306-1 Water discharge by quality and destination		
	306-2 Waste by type and disposal method		
	306-3 Significant spills		
	306-4 Transport of hazardous waste		
	306-5 Water bodies affected by water discharges and/or runoff		
Environmental Compliance			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	24-25; 33	Regulatory Compliance; Environmental Compliance
	103-2 The management approach and its components		
	103-3 Evaluation of the management approach		
GRI 307: Environmental Compliance 2016	307-1 Non-compliance with environmental laws and regulations		
Supplier Environmental Assessment			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	20-21; 30	Fair Marketplace Practices; Resource Stewardship
	103-2 The management approach and its components		
	103-3 Evaluation of the management approach		
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	N/A	
	308-2 Negative environmental impacts in the supply chain and actions taken	N/A	
GRI 400 Social Standards Series			
Employment			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	36-42	Talent Management
	103-2 The management approach and its components		
	103-3 Evaluation of the management approach		
GRI 401: Employment 2016	401-1 New employee hires and employee turnover		
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees		
	401-3 Parental leave		
Labor/Management Relations			
	103-1 Explanation of the material topic and its Boundary	36-42	Talent Management

<b>GRI 103: Management Approach 2016</b>	103-2 The management approach and its components		
	103-3 Evaluation of the management approach		
<b>GRI 402: Labor/Management Relations 2016</b>	402-1 Minimum notice periods regarding operational changes		
<b>Occupational Health and Safety</b>			
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	34; 34-36	COVID-19 Pandemic; Occupational Safety and Health ("OSH")
	103-2 The management approach and its components		
	103-3 Evaluation of the management approach		
<b>GRI 403: Occupational Health and Safety 2016</b>	403-1 Workers representation in formal joint management-worker health and safety committees		
	403-2 Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities		
	403-3 Workers with high incidence or high risk of diseases related to their occupation		
	403-4 Health and safety topics covered in formal agreements with trade unions		
<b>Training and Education</b>			
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	36-42	Talent Management
	103-2 The management approach and its components		
	103-3 Evaluation of the management approach		
<b>GRI 404: Training and Education 2016</b>	404-1 Average hours of training per year per employee		
	404-2 Programs for upgrading employee skills and transition assistance programs		
	404-3 Percentage of employees receiving regular performance and career development reviews		
<b>Diversity and Equal Opportunity</b>			
<b>GRI 103: Management Approach 2016</b>	103-1 Explanation of the material topic and its Boundary	36-42	Talent Management
	103-2 The management approach and its components		
	103-3 Evaluation of the management approach		
<b>GRI 405: Diversity and Equal Opportunity 2016</b>	405-1 Diversity of governance bodies and employees		
	405-2 Ratio of basic salary and remuneration of women to men		
<b>Non-discrimination</b>			
	103-1 Explanation of the material topic and its Boundary	36-42	Talent Management

GRI 103: Management Approach 2016	103-2 The management approach and its components		
	103-3 Evaluation of the management approach		
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken		
Child Labor			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	36-42	Talent Management
	103-2 The management approach and its components		
	103-3 Evaluation of the management approach		
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor		
Forced or Compulsory Labor			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	36-42	Talent Management
	103-2 The management approach and its components		
	103-3 Evaluation of the management approach		
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor		
Local Communities			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	42	Community Development
	103-2 The management approach and its components		
	103-3 Evaluation of the management approach		
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs		
	413-2 Operations with significant actual and potential negative impacts on local communities		
Supplier Social Assessment			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	20-21; 30	Fair Marketplace Practices; Resource Stewardship
	103-2 The management approach and its components		
	103-3 Evaluation of the management approach		
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria		
	414-2 Negative social impacts in the supply chain and actions taken		
Public Policy			
	103-1 Explanation of the material topic and its Boundary	21-24	Anti-Corruption



GRI 103: Management Approach 2016	103-2 The management approach and its components		
	103-3 Evaluation of the management approach		
GRI 415: Public Policy 2016	415-1 Political contributions		
Customer Health and Safety			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	27; 28	Product Safety and Quality; Product Brand Appeal
	103-2 The management approach and its components		
	103-3 Evaluation of the management approach		
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories		
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services		
Marketing and Labeling			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	27; 28-29	Product Safety and Quality; Market Access
	103-2 The management approach and its components		
	103-3 Evaluation of the management approach		
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling		
	417-2 Incidents of non-compliance concerning product and service information and labeling		
	417-3 Incidents of non-compliance concerning marketing communications		
Customer Privacy			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	27	Product Safety and Quality
	103-2 The management approach and its components		
	103-3 Evaluation of the management approach		
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data		
Socioeconomic Compliance			
GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundary	24-25; 28-29	Regulatory Compliance; Market Access
	103-2 The management approach and its components		
	103-3 Evaluation of the management approach		
GRI 419: Socioeconomic Compliance 2016	419-1 Non-compliance with laws and regulations in the social and economic area		