

GRI Content Index

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PILLAR	GRI STANDARD	GRI CODE	GRI DISCLOSURE	BURSA SRG3 ALIGNMENT	F4GBM ALIGNMENT	UNSDG ALIGNMENT	UNGC ALIGNMENT	PAGE REFERENCE AND REASONS FOR OMISSIONS, IF APPLICABLE			
ORGANISATIONAL OVERVIEW	GRI 2: General Disclosures 2021	2-1	Organizational details	-	-	-	-	Front & Back Cover; Corporate Information, pg90			
		2-2	Entities included in the organization's sustainability reporting	Scope and Basis of Scope				Corporate Structure, pg2; About This Report, pg10-11			
		2-3	Reporting period, frequency and contact point								
		2-4	Restatements of information					Anti-Corruption Data, pg33			
		2-5	External assurance	Assurance				Assurance Statement, pg72-82			
		2-6	Activities, value chain and other business relationships	-				Management Discussion & Analysis, pg2-4			
		2-7	Employees	Labour Practices & Standards C6(b)	Labour Standards	SDG5, 8	Principle 6	Talent Management, pg56-63			
		2-8	Workers who are not employees								
SUSTAINABILITY GOVERNANCE		2-9	Governance structure and composition	Sustainability Governance	Corporate Governance	SDG16, 17	Principle 10	Sustainability Governance Structure, pg15-16; Board Composition and Integrity, pg29-30; Directors' Profile, pg84-88; Corporate Governance Overview Statement, pg103-125			
		2-10	Nomination and selection of the highest governance body								
		2-11	Chair of the highest governance body								
		2-12	Role of the highest governance body in overseeing the management of impacts								
		2-13	Delegation of responsibility for managing impacts								
		2-14	Role of the highest governance body in sustainability reporting								
		2-15	Conflicts of interest								
		2-16	Communication of critical concerns								
		2-17	Collective knowledge of the highest governance body								
		2-18	Evaluation of the performance of the highest governance body								
		2-19	Remuneration policies								
		2-20	Process to determine remuneration								
		2-21	Annual total compensation ratio								
		2-22	Statement on sustainable development strategy								
		2-23	Policy commitments								
		2-24	Embedding policy commitments								
		2-25	Processes to remediate negative impacts								
		2-26	Mechanisms for seeking advice and raising concerns								
		2-27	Compliance with laws and regulations								
		STAKEHOLDER	2-28		Membership associations			Labour Standards		Principle 1, 2, 3, 7, 10	RMSC Chair's Message on Sustainability, pg12-14
			2-29		Approach to stakeholder engagement						
			2-30		Collective bargaining agreements						
MATERIALITY	GRI 3: Material Topics 2021	3-1	Process to determine material topics		Materiality Assessment		-	-	-	Material Matters, pg20-22	
		3-2	List of material topics							ESG Framework, pg23; Sustainability Scorecard, pg24-27; Uphold Governance Standards, pg28-40; Deliver Economic Value, pg40-45; Minimise Environmental Impact, pg46-53; Social Responsibility, pg54-64	
		3-3	Management of material topics	Management Approach							
ECONOMIC	GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	-	-	SDG1, 8, 10, 13	-	Economic Profitability, pg41			
		201-2	Financial implications and other risks and opportunities due to climate change	TCFD Aligned Disclosure				Financial and ESG Risk Management, pg34-38			
		201-3	Defined benefit plan obligations and other retirement plans	-				Recruitment, Retention & Remunerations, pg56-57			
		201-4	Financial assistance received from government	-				Not Applicable			
	GRI 202: Market Presence 2016	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	-	Human Rights & Community	SDG5, 8, 10	Principle 6	Promoting Gender Equality in the Workplace, pg61; Directors' Profile, pg84-88; Key Senior Management, pg89			
		202-2	Proportion of senior management hired from the local community								

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	GRI 203: Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	-	Human Rights & Community	SDG4, 9, 10, 11, 13	-	Community Development, pg63-64
		203-2	Significant indirect economic impacts					
	GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	Supply Chain Management C7(a)	Human Rights & Community	SDG8 SDG17	-	Fair Marketplace Practices, pg30-31
GOVERNANCE	GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	Anti-Corruption C1(a) C1(b) C1(c)	Anti-Corruption	SDG4 SDG16	Principle 10	Anti-Corruption, pg32-33
		205-2	Communication and training about anti-corruption policies and procedures					
		205-3	Confirmed incidents of corruption and actions taken					
	GRI 206: Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	-	-	SDG8, 10, 16	Principle 10	Not Applicable
		GRI 207: Tax 2019	207-1	Approach to tax	-	Tax Transparency	SDG10, 16, 17	-
	207-2		Tax governance, control, and risk management					
	207-3		Stakeholder engagement and management of concerns related to tax					
	207-4		Country-by-country reporting					
ENVIRONMENTAL	GRI 301: Materials 2016	301-1	Materials used by weight or volume	Materials S5(a)	Pollution & Resources	SDG12	Principle 7, 8, 9	Resource Stewardship, pg47-48
		301-2	Recycled input materials used					
		301-3	Reclaimed products and their packaging materials					
	GRI 302: Energy 2016	302-1	Energy consumption within the organization	Energy Management C4(a)	Climate Change	SDG7, 12, 13	Principle 7, 8, 9	Energy Consumption, pg49-50
		302-2	Energy consumption outside of the organization					Not disclosed
		302-3	Energy intensity					Energy Consumption, pg49-50
		302-4	Reduction of energy consumption					
		302-5	Reductions in energy requirements of products and services					
	GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	Water C9(a)	Water Use	SDG6, 12	Principle 7, 8, 9	Water Consumption, pg51
		303-2	Management of water discharge-related impacts	Effluents S8(a)				
		303-3	Water withdrawal					
		303-4	Water discharge					
		303-5	Water consumption					
	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	Biodiversity S1(a) S1(b) S1(c)	Biodiversity	SDG14, 15	Principle 7, 8, 9	Biodiversity, pg46-47
		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					
	GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	Emissions Management C11(a) C11(b) C11(c)	Climate Change	SDG7, 12, 13	Principle 7, 8, 9	Climate Change, pg48-49
		305-2	Energy indirect (Scope 2) GHG emissions					
		305-3	Other indirect (Scope 3) GHG emissions					
		305-4	GHG emissions intensity					
		305-5	Reduction of GHG emissions	Emissions - Air Quality/ Pollution S4(a)	Pollution & Resources			Not Applicable
		305-6	Emissions of ozone-depleting substances (ODS)					Not Disclosed
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions						
	GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	Waste Management C10(a) C10(a)(i) C10(a)(ii)	Pollution & Resources	SDG6, 12	Principle 7, 8, 9	Waste Management and Recycling, pg52-53
		306-2	Management of significant waste-related impacts					
		306-3	Waste generated					
		306-4	Waste diverted from disposal					
		306-5	Waste directed to disposal					

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SOCIAL	GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	Supply Chain (Env) S6(a) S6(b)	Supply Chain (Environment)	SDG8, 11, 12, 16	Principle 7, 8	Fair Marketplace Practices, pg30-31
		308-2	Negative environmental impacts in the supply chain and actions taken					
	GRI 401: Employment 2016	401-1	New employee hires and employee turnover	Labour Practices and Standards C6(c)	Labour Standards	SDG5, 8	Principle 6	Talent Management, pg56-63
		401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees					
		401-3	Parental leave					
	GRI 402: Labor/Management Relations 2016	402-1	Minimum notice periods regarding operational changes	-	-	SDG8	-	Upholding Sound Labour Practices, pg62
	GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	Health and Safety C5(a) C5(b) C5(c)	Health & Safety	SDG3, 4, 8	-	Occupational Safety and Health, pg54-55
		403-2	Hazard identification, risk assessment, and incident investigation					
		403-3	Occupational health services					
		403-4	Worker participation, consultation, and communication on occupational health and safety					
		403-5	Worker training on occupational health and safety					
		403-6	Promotion of worker health					
		403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships					
		403-8	Workers covered by an occupational health and safety management system					
		403-9	Work-related injuries					
		403-10	Work-related ill health					
	GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	Labour Practices and Standards C6(a)	Labour Standards	SDG4, 5, 8	-	Talent Training, pg57-58
		404-2	Programs for upgrading employee skills and transition assistance programs					
		404-3	Percentage of employees receiving regular performance and career development reviews					
	GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	Diversity C3(a) C3(b)	Labour Standards	SDG5, 8, 10	Principle 6	Championing Diversity, Inclusivity and Non-discrimination, pg58-60
		405-2	Ratio of basic salary and remuneration of women to men					Promoting Gender Equality in the Workplace, pg61
	GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	-	Labour Standards	SDG5, 8, 10, 16	Principle 6	Zero incidence
	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	-	Labour Standards	SDG8, 10, 16	Principle 1, 2, 3	Upholding Sound Labour Practices, pg62; SKRB's Supplier and Sourcing Commitment Statement, pg31
	GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	-	Labour Standards	SDG8, 10, 16	Principle 1, 2, 5	Upholding Sound Labour Practices, pg62; SKRB's Supplier and Sourcing Commitment Statement, pg31
	GRI 409: Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	-	Labour Standards	SDG8, 10, 16	Principle 1, 2, 4	Upholding Sound Labour Practices, pg62; SKRB's Supplier and Sourcing Commitment Statement, pg31
	GRI 410: Security Practices 2016	410-1	Security personnel trained in human rights policies or procedures	-	-	SDG4, 16	Principle 1, 2	Not Applicable
	GRI 411: Rights of Indigenous Peoples 2016	411-1	Incidents of violations involving rights of indigenous peoples	-	Human Rights & Community	SDG10, 16	Principle 1, 2	SKRB recorded zero substantiated cases of human rights violations in FY2024.
	GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	Community/ Society C7(a)	Human Rights & Community	SDG11, 16, 17	-	Community Development, pg63-64

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		413-2	Operations with significant actual and potential negative impacts on local communities	C2(b)				
	GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	Supply Chain (Social) S7(a) S7(b)	Supply Chain (Social)	SDG8, 10, 11, 16	Principle 1, 2	Fair Marketplace Practices, pg30-31
		414-2	Negative social impacts in the supply chain and actions taken					
	GRI 415: Public Policy 2016	415-1	Political contributions	-	Anti-Corruption	SDG16	Principle 10	Anti-Corruption, pg32-33
	GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	Customer Health & Safety/ Product Responsibility S3(a) S3(b) S3(c)	Customer Responsibility	SDG3, 16	-	Product Safety and Quality, pg42-43
		416-2	Incidents of non-compliance concerning the health and safety impacts of products and services					
	GRI 417: Marketing and Labeling 2016	417-1	Requirements for product and service information and labeling	-	Customer Responsibility	SDG16	-	Product Safety and Quality, pg42-43; Product and Brand Appeal, pg43; Market Access, pg44-45
		417-2	Incidents of non-compliance concerning product and service information and labeling					
		417-3	Incidents of non-compliance concerning marketing communications					
	GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Data Privacy and Security C8(a)	Human Rights & Community	SDG16	-	Data Privacy, pg40