GRI Content Index

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GRI 1 USED:	GRI 1: Foundation 2021

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	-	-	-	-	About This Report (Assurance and Feedback), Pages 14–15; Corporate Information, Page 2
		2-2	Entities included in the organization's sustainability reporting	Scope and Basis of Scope				Basis of Scope, Boundary and Exclusion, Page 14
		2-3	Reporting period, frequency and contact point					About This Report, Page 14; Assurance and Feedback, Page 15
		2-4	Restatements of information					Sustainability Scorecard, Page 28; Economic Profitability, Page 40; Climate Change, Page 47; Energy Consumption, Page 48; Water Consumption, Page 49; Waste Management and Recycling, Page 50
		2-5	External assurance	Assurance				Assurance and Feedback, Page 15; BURSA Performance Data Table, Pages 62–67; Assurance Statement, Pages 71–81
		2-6	Activities, value chain and other business relationships	-				Basis of Scope, Boundary and Exclusion, Page 14; Fair Marketplace Practices, Page 31; Resource Stewardship, Page 43; Market Access, Page 42; Management Discussion & Analysis, Pages 8–13
		2-7	Employees	Labour Practices & Standards C6(b)	Labour Standards	SDG5, 8	Principle 6	Talent Management (Recruitment, Retention & Remuneration), Page 54
		2-8	Workers who are not employees					Occupational Health and Safety, Pages 52–53; BURSA Performance Data Table, Page 63
SUSTAINABILITY GOVERNANCE		2-9	Governance structure and composition	Sustainability Governance	Corporate Governance	SDG16, 17	Principle 10	Sustainability Governance Structure, Page 18; Board Composition and Integrity, Page 30; Directors' Profile, Pages 3–6; Corporate Governance Overview Statement, Pages 82–100
		2-10	Nomination and selection of the highest governance body					Corporate Governance Overview Statement, Pages 88–90
		2-11	Chair of the highest governance body					Board Composition and Integrity, Page 30
		2-12	Role of the highest governance body in overseeing the management of impacts					Sustainability Governance Structure, Page 18; Board and Management Responsibility on ESG & Climate Change, Page 19; IFRS S1, IFRS S2 & TCFD Index, Page 68
		2-13	Delegation of responsibility for managing impacts					Sustainability Governance Structure, Page 18; IFRS S1, IFRS S2 & TCFD Index, Page 68
		2-14	Role of the highest governance body in sustainability reporting					About This Report (Assurance and Feedback), Page 15; Materiality Assessment Process, Page 23
		2-15	Conflicts of interest					Ethical Business Conduct, Page 29; Board Composition and Integrity, Page 30; Anti-Corruption, Page 32
		2-16	Communication of critical concerns					Whistleblowing, Page 34; Occupational Health and Safety, Page 52; Grievance Mechanism, Page 59
		2-17	Collective knowledge of the highest governance body					Board and Management Responsibility on ESG & Climate Change, Page 19; Board Composition and Integrity, Page 30; Directors' Training, Pages 91–93
		2-18	Evaluation of the performance of the highest governance body					Corporate Governance Overview Statement (Overall Board Effectiveness), Pages 90–91
		2-19	Remuneration policies					Board and Management Responsibility on ESG & Climate Change, Page 19; Climate Change, Page 44; Corporate Governance Overview Statement (Remuneration), Pages 93–96
		2-20	Process to determine remuneration					Corporate Governance Overview Statement (Remuneration), Pages 93–96

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		2-22	Statement on sustainable development strategy		Risk Management; Human Rights & Community		Principle 1, 2, 3, 7, 10	RMSC Chair's Message on Sustainability, Pages 16–17
		2-23	Policy commitments					Robust Sustainability Governance Policies, Page 19; Ethical Business Conduct, Page 29; SKRB's Supplier and Sourcing Commitment, Page 32; Anti-Corruption, Page 32; Upholding Sound Labour Practices, Page 59
		2-24	Embedding policy commitments					Anti-Corruption, Pages 32–33; Fair Marketplace Practices, Page 31; Human Rights Due Diligence in the Supply Chain, Page 59
		2-25	Processes to remediate negative impacts					Grievance Mechanism, Page 59; Whistleblowing, Page 34
		2-26	Mechanisms for seeking advice and raising concerns					Whistleblowing, Page 34; Grievance Mechanism, Page 59
		2-27	Compliance with laws and regulations					Regulatory Compliance, Pages 37–38; Environmental Compliance, Page 51
STAKEHOL DER		2-28	Membership associations					Trade Membership and Engagements, Page 22
		2-29	Approach to stakeholder engagement					Stakeholder Engagement, Pages 20–21
MATERIALITY	**GRI 3: Material Topics 2021**	3-1	Process to determine material topics	Materiality Assessment	-	-	-	Material Matters, Page 22; Materiality Assessment Process, Page 23
		3-2	List of material topics					Materiality Matrix, Page 24
		3-3	Management of material topics	Management Approach				ESG Framework, Page 25; Sustainability Scorecard, Pages 26–28; ESG Risks and Opportunities, Pages 35–37; Uphold Governance Standards, Pages 29–38; Deliver Economic Value, Pages 39–42; Minimise Environmental Impact, Pages 43–51; Social Responsibility, Pages 52–61
ECONOMIC	**GRI 201: Economic Performance 2016**	201-1	Direct economic value generated and distributed	-	-	SDG1, 8, 10, 13	-	Economic Profitability, Pages 39–40
		201-2	Financial implications and other risks and opportunities due to climate change	TCFD Aligned Disclosure				Financial and ESG Risk Management, Page 34; ESG Risks and Opportunities, Pages 35–37; IFRS S1, IFRS S2 & TCFD Index, Pages 69–70
		201-3	Defined benefit plan obligations and other retirement plans	-				Recruitment, Retention & Remuneration, Pages 54–55
	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	Upholding Sound Labour Practices, Page 59; SKRB's Supplier and Sourcing Commitment, Page 32
	GRI 203: Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	-	Human Rights & Community	SDG4, 9, 10, 11, 13	-	Community Development, Pages 59–61
		203-2	Significant indirect economic impacts					Economic Profitability, Pages 39–40; Fair Marketplace Practices, Page 31; Community Development, Pages 59–61
	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, Page 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, Pages 32–34
		205-2	Communication and training about anti-corruption policies and procedures					
		205-3	Confirmed incidents of corruption and actions taken					
	GRI 207: Tax 2019	207-1	Approach to tax	-	Tax Transparency	SDG10, 16, 17	-	Economic Profitability, Page 39
		207-2	Tax governance, control, and risk management					
ENVIR ONME	**GRI 301: Materials 2016**	301-1	Materials used by weight or volume	Materials S5(a)	Pollution & Resources	SDG12	Principle 7, 8, 9	Resource Stewardship, Pages 43–44

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	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, Pages 47–48
		302-3	Energy intensity					
	GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	Water C9(a); Effluents S8(a)	Water Use; Pollution & Resources	SDG6, 12	Principle 7, 8, 9	Water Consumption, Pages 49–50
		303-2	Management of water discharge-related impacts					Environmental Compliance, Page 51; Water Consumption, Pages 49–50
		303-3	Water withdrawal					Water Consumption, Pages 49–50
		303-4	Water discharge					
		303-5	Water consumption					
	GRI 101: Biodiversity 2024	101-1	Policies to halt and reverse biodiversity loss	Biodiversity S1(a) S1(b) S1(c)	Biodiversity	SDG14, 15	Principle 7, 8, 9	SKRB's Supplier and Sourcing Commitment, Page 32; Biodiversity, Page 51
		101-2	Management of biodiversity impacts					Resource Stewardship, Pages 43–44; Biodiversity, Page 51
	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, Pages 44–47
		305-2	Energy indirect (Scope 2) GHG emissions					
		305-3	Other indirect (Scope 3) GHG emissions					
		305-4	GHG emissions intensity					Climate Change, Pages 44–47; Sustainability Scorecard, Pages 26–28
	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, Page 50
		306-2	Management of significant waste-related impacts					
		306-3	Waste generated					
		306-4	Waste diverted from disposal					
		306-5	Waste directed to disposal					
SOCIAL	**GRI 401: Employment 2016**	401-1	New employee hires and employee turnover	Labour Practices and Standards C6(c)	Labour Standards	SDG5, 8	Principle 6	Recruitment, Retention & Remuneration, Page 54; BURSA Performance Data Table, Page 67
		401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees					Recruitment, Retention & Remuneration, Page 54
		401-3	Parental leave					Promoting Gender Equality in the Workplace, Page 58
	GRI 402: Labor/Management Relations 2016	402-1	Minimum notice periods regarding operational changes	-	-	SDG8	-	Upholding Sound Labour Practices, Page 59
	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 Health and Safety, Pages 52–53
		403-2	Hazard identification, risk assessment, and incident investigation					
		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					Recruitment, Retention & Remuneration, Page 54; Community Development, Page 60

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		403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships					SKRB's Supplier and Sourcing Commitment, Page 32
		403-8	Workers covered by an occupational health and safety management system					Occupational Health and Safety, Pages 52–53
		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 Development and Growth, Page 55
		404-2	Programs for upgrading employee skills and transition assistance programs					
	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	Board Composition and Integrity, Page 30; Championing Diversity, Inclusivity and Non-discrimination, Pages 56–57; BURSA Performance Data Table, Pages 64–67
		405-2	Ratio of basic salary and remuneration of women to men					Promoting Gender Equality in the Workplace, Page 58
	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	SKRB's Supplier and Sourcing Commitment, Page 32; Upholding Sound Labour Practices, Page 59
	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	SKRB's Supplier and Sourcing Commitment, Page 32; Upholding Sound Labour Practices, Page 59; Human Rights Due Diligence in the Supply Chain, Page 59
	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	SKRB's Supplier and Sourcing Commitment, Page 32; Upholding Sound Labour Practices, Page 59; Human Rights Due Diligence in the Supply Chain, Page 59
	GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	Community/ Society C2(a) C2(b)	Human Rights & Community	SDG11, 16, 17	-	Community Development, Pages 59–61
		413-2	Operations with significant actual and potential negative impacts on local communities					Environmental Compliance, Page 51
	GRI 414: Supplier Social Assessment 2016	414-2	Negative social impacts in the supply chain and actions taken	Supply Chain (Social) S7(a) S7(b)	Supply Chain (Social)	SDG8, 10, 11, 16	Principle 1, 2	Human Rights Due Diligence in the Supply Chain, Page 59
	GRI 415: Public Policy 2016	415-1	Political contributions	-	Anti-Corruption	SDG16	Principle 10	Anti-Corruption, Pages 32–34
	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, Pages 40–41
		416-2	Incidents of non-compliance concerning the health and safety impacts of products and services					
	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, Page 38