

Ezion Holdings Limited Sustainability Report 2017





Contents

Chairman’s Letter to Stakeholders.....	3
Ezion’s Sustainability Story	4
Organisation Profile.....	7
Ethics and Integrity.....	8
Governance & Statement of the Board	8
Stakeholder Engagement.....	9
Reporting Practice.....	10
Protecting the Environment.....	11
Workplace Health & Safety	12
People Focused	13
Contribution to Local Economy	15
SGX Five Primary Components Index	16
GRI Standards Content Index	16

Chairman's Letter to Stakeholders

Dear Stakeholders,

This year marks the issuance of our inaugural sustainability report, which has been prepared in accordance with the Singapore Exchange Securities Trading Limited's ("SGX-ST") sustainability reporting guidelines. Our Sustainability Report is aligned to SGX-ST Listing Rule 711B, Practice Note 7.6 and the internationally recognised Global Reporting Initiative ("GRI") Standards.

In this report, we showcase the Group's commitment to uphold the sustainability standards across all aspects of our business strategy and operations. We recognize the increasing emphasis that our stakeholders have with regards to environmental, social and governance issues in their decisions and the Group is committed to grow in a sustainable manner.

We are fully aware that our global operations in the Liftboat as well as offshore oil & gas sector has a tremendous impact on the environment. As such, we have made it our priority to innovate through process enhancement, utilise energy-saving technology and apply strict standards in our operations to conserve biodiversity and minimize impact on the environment.

The Group imposes a stringent and high standard of occupational health and safety guidelines to govern our operations. We adopt a zero-tolerance approach to any breach of regulatory and safety requirements to ensure a safe and conducive working environment. We are pleased to announce that there has been no time loss due to injuries for the past 2 years.

The Group has also ventured into providing support services for the construction and maintenance of offshore wind farms. We have a set of safety framework and policies in place to ensure the safety and well-being of our employees.

Ezion will engage with local communities on an ongoing basis to understand their needs including education and healthcare, and implement appropriate programmes to improve their overall well-being and create positive social impacts.

Ultimately, we are steadfast in our belief that the Group's success should not only consider financial success but also how we can grow sustainably and create a better future.

Dr Wang Kai Yuen
Chairman
Ezion Holdings Limited

Ezion's Sustainability Story

Sustainability Philosophy

Ezion Holdings Limited ("Ezion" and together with its subsidiaries "the Group") specializes in the development, ownership and chartering of strategic offshore assets to support the offshore energy market. The Group has set a strategic direction of being a market leader in Liftboat for both the offshore oil & gas as well as the wind farm markets.



Our Environment

Protecting our environment is of high priority to the Group. We are conscious of the impact that our projects have on the environment, and shall continue to monitor and measure these impacts and also uphold our energy saving standards. We will comply with all relevant regulations and play an active role in protecting the environment through innovative methods.



Workplace Health and Safety

We are aware that workplace health and safety is critical as our operations pose occupational hazards for our crew and staff. Ensuring workplace health and safety for our employees is our highest priority.



Our People

Our employees are our greatest asset. We will develop, reward and retain hardworking and passionate employees of the highest calibre.



Our Community

We have a massive global footprint and our global operations have a significant impact on the local communities. We encourage innovation and implement a 'hire-local' policy to benefit the community.



Sustainability Targets

Ezion has set targets to achieve a more sustainable business operation in the future. The Group will invest in more innovative technologies to further enhance our waste management, reduce emissions and minimize effluent discharge. We endeavour to demonstrate continuous improvement on delivering our environmental management and protection efforts to reduce our environmental impact.

We place the safety of our crew and staff at the highest priority, and we will never stop working to create a safe and conducive working environment for our people. We strive to create a safe working environment with zero fatalities and zero tolerance for non-compliance to safety regulations.

In addition to safeguarding the health and safety of our employees, we endeavour to constantly create opportunities to develop and groom our employees. We will invest in more training programs for employees to improve their skills and knowledge for the professional growth of our staff and the Group.

Ezion endeavours to make significant contributions to the communities where we operate. We shall continue to create more opportunities and positive impacts for local economies and discover more ways to benefit the local community. By bringing about mutual benefits, we aim to create a "win-win" situation with local communities.

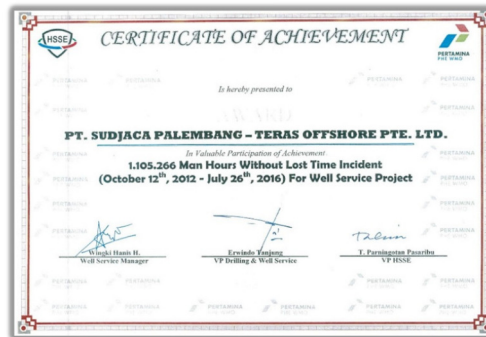


Our Achievements - Noteworthy Awards

Ezion has been lauded for its achievements in ensuring the health and safety of its operations as well as its employees.

Ezion has received safety case certificates for its vessels in recognition of the Group's compliance to Brunei Control of Major Accident Hazards (COMAH) regulations. The PHE ONWJ Safety Award was also awarded to the Group for 4 years of operations without lost time incident in Well Services Contribution from 2011 to 2015. Ezion was named the best performing vessel operator in the Brunei Shell Petroleum Awards 2014 for high value add and incident free operations. This is awarded to the vessel operator with the best record of safety and compliance during the year. In addition to being named the best performing operator, one of Ezion's Liftboats was named as the best performing vessel for 2016 and 2017.

The Group strives to continuously uphold its strong safety record and vessel performance.



Organisation Profile

Ezion is listed on the Main Board of the SGX-ST. The Group's Liftboats and Jack-up Rigs are focused on production enhancement, extraction-related activities of the offshore oil & gas industry and supporting the offshore wind farm industry.

Liftboats

Our Liftboats are designed to serve the oil & gas sector and wind farms through a variety of capabilities including well services support work, platform work support, accommodation support and offshore platform decommissioning support. The Group has one of the youngest, largest and most modern Liftboat fleet in the world and is also one of the pioneers to promote self-propelled Liftboats in Asia and the Middle East. The Group is also the only operator in Southeast Asia that has a Liftboat fleet that can be used for offshore oil & gas and wind farm operations.

Offshore Wind Farms

Ezion has ventured into the offshore wind farm business segment through strategic partnerships and securing global projects to support offshore wind farm construction. In December 2015, the Group entered into a strategic cooperation agreement with a Chinese state-owned enterprise to support offshore wind power installation projects in China. In 2016, the Group secured a contract in the United Kingdom and in 2018, another contract in Germany to support offshore wind farm construction.



Please refer to our Annual Report 2017 for Corporate Information and Financial Highlights.

Ethics and Integrity

Ezion works diligently to ensure our employees adhere to the highest standards of ethics and integrity and comply with applicable regulations and professional codes of conduct.

Anti-Bribery and Corruption Policy *(GRI 205-1, 205-2, 205-3)*

The Group has implemented an anti-bribery and corruption policy whereby it is set out that there is a zero tolerance approach to unethical behaviour. Ezion is committed to comply with all anti-bribery and corruption laws where we do business at all times. All new staff are briefed on the established Code of Conduct during their orientation.

To ensure our staff conduct themselves in a professional manner when dealing with clients and vendors, Ezion requires staff to declare receipt of gifts from third parties. To avoid putting staff in a compromising position, in particular those holding senior positions and those having to deal with vendors, staff are to declare any conflict of interest, both potential or real, on a regular basis or as and when they deem timely. The Group does not condone bribery and corruption by third parties and/or government entities.

The Group has provided accessible channels for employees, shareholders, clients, consultants and suppliers to raise concerns on possible improprieties in financial reporting, fraudulent acts and other irregularities. These communication channels ensure independent investigations and timely implementation of appropriate preventive and corrective actions. For FY2017, there were no instances of confirmed incident of corruption or any whistleblowing reports.

Governance & Statement of the Board

Ezion's Board and Senior Management assess sustainability issues as part of the strategic formulation of the Group. The Board is supported by the management's Sustainability Task Force ("STF") comprising heads of different business units which help to spearhead sustainability efforts in the organization. The STF is chaired by Group Chief Financial Officer who will oversee achievement of all sustainability targets and report to the Board.

The Board oversees the process of engaging stakeholders, and identifying material topics. The Board has considered sustainability issues as part of our strategic formulation, approved the material environmental, social and economic topics identified and overseen that the factors identified are managed and monitored.

Ezion adopts a precautionary approach in strategic decision making and daily operations by implementing a comprehensive Enterprise Risk Management ("ERM") framework which is aligned with the requirements of ISO 31000:2009 Risk Management framework. To enhance the effectiveness of the ERM framework, the Group implemented Orion ERM system, a third party software that automates the risk management, internal control and assurance functions and enables these functions to be managed on an integrated platform. On a yearly basis, a Group-wide assessment is conducted to update the firm's risk profile in the ERM framework and reflects changing business risk exposures and addresses the significant and relevant risks to the Group.

Please refer to the 'Corporate Governance Report' in the Annual Report 2017 for details of our risk management practices.

Stakeholder Engagement

We engage with all of our stakeholders through a variety of channels to update them about Ezion's developments and gather their feedback. We identify stakeholders as groups that have an impact, or have the potential to be impacted by our business, as well as external organisations that have expertise in topics that we consider material. The feedback we receive from our stakeholders helps us to determine our material topics and identify our focus areas as the following:

Stakeholders	Engagement platforms	Issues of Concern	Section Reference
Employees	<ul style="list-style-type: none"> Well-structured and open annual performance appraisal system to link performance with remuneration Employee training and occupational safety courses 	<ul style="list-style-type: none"> Remuneration and Benefits Training and Development Ethics and Conduct Workplace Health and Safety 	<ul style="list-style-type: none"> Ethics and Integrity People Focused Workplace Health and Safety
Suppliers	<ul style="list-style-type: none"> Weekly update with suppliers Annual Reports Company Announcements 	<ul style="list-style-type: none"> Health and Safety Environmental Compliance Economic performance 	<ul style="list-style-type: none"> Workplace Health and Safety Protecting the Environment Refer to Financial Highlights in the Annual Report
Customers	<ul style="list-style-type: none"> Annual Reports Sustainability Reporting 	<ul style="list-style-type: none"> Economic performance Health and Safety Environmental compliance with various regulatory shipping bodies Compliance to both global and local maritime law 	<ul style="list-style-type: none"> Refer to Financial Highlights in the Annual Report Workplace Health and Safety Protecting the Environment
Governments & Regulators	<ul style="list-style-type: none"> SGX quarterly announcements Annual Reports Sustainability Reporting Ongoing dialogues 	<ul style="list-style-type: none"> Environmental compliance with various regulatory shipping bodies Compliance to both global and local maritime laws Compliance to Workplace Health and Safety regulations 	<ul style="list-style-type: none"> Protecting the Environment Workplace Health and Safety People Focused
Community	<ul style="list-style-type: none"> Community Services Engagement 	<ul style="list-style-type: none"> Environmental Impact Social Development 	<ul style="list-style-type: none"> Protecting the Environment People Focused Contribution to local economy

Stakeholders	Engagement platforms	Issues of Concern	Section Reference
Shareholders and investors	<ul style="list-style-type: none"> Annual Reports Investor Relations Management 	<ul style="list-style-type: none"> Economic Performance Anti-corruption Environmental Impact Health and Safety 	<ul style="list-style-type: none"> Refer to Financial Highlights in the Annual Report Contribution to local economy Ethics and Integrity Protecting the Environment Workplace Health and Safety

Reporting Practice

Ezion's first sustainability report has been produced in accordance with the GRI Standards "Core" Option covering the Group's performance in FY2017.

The GRI Standards represent global best practices for reporting on economic, environmental and social topics. The report also incorporates the primary components of report content as set out by the SGX's "Comply or Explain" requirements on sustainability reporting under Listing Rule 711B. The Group has assessed that external assurance is not required as the Group is laying the foundations for a sustainability reporting framework this year. This report supplements the Group's Annual Report 2017 and is available online at: <http://www.ezionholdings.com>.

Detailed section references with GRI Standards can be found on the GRI Index Page.

Ezion's material topics are identified based on their impact on our internal and external stakeholders, as outlined in the Stakeholder Engagement Section.

Key Sustainability Topics	Boundaries
ECONOMIC	
GRI202: Market Presence	Group-wide
GRI203: Indirect Economic Impacts	
GRI204: Procurement Practices	
GRI205: Anti-Corruption	
ENVIRONMENT	
GRI302: Energy	Group-wide
GRI304: Biodiversity	
GRI305: Emissions	
GRI306: Effluents and Waste	
GRI308: Supplier environmental assessment	
SOCIAL	
GRI401: Employment	Group-wide
GRI403: Occupational Health and Safety	
GRI404: Training and Education	
GRI405: Diversity and Equal Opportunity	
GRI408: Child Labour	
GRI409: Forced or Compulsory Labour	
GRI412: Human Rights Assessment	
GRI413: Local communities	
GRI416: Customer Health & Safety	
GRI419: Socioeconomic Compliance	

Protecting the Environment

Ezion places great priority on complying with governmental laws and regulations as well as taking the necessary steps to protect the environment. In recognition of our stakeholders' increasing attention towards climate change and environmental conservation, the Group is committed to increase efforts to reduce our negative impact on the environment. By managing our operations to use green sources, we look forward to protecting the environment and saving costs at the same time.

Energy and Emissions Management *(GRI 302-1, 302-4, 302-5, 305-2, 305-5)*

The Group is committed to managing energy and emissions in the most sustainable manner possible. Ezion has implemented various initiatives targeted at reducing energy consumption both in the office as well as on the vessels and rigs utilised by the Group. Our vessels are provided with the Ship Energy Efficiency Management Plan (SEEMP) in compliance with IMO MARPOL Annex VI for the reduction of GHG. We strive to achieve energy efficient operations through thorough planning, implementation, monitoring and review of energy efficiency measures within a continuous improvement management cycle. We implement measures such as monitoring of fuel consumption, minimizing hull resistance, maintaining optimum speed during open sea passages, reducing heat/energy loss, training vessel staff in energy efficiency, reducing fuel wastage by ensuring, electrical lighting control, adjusting trim and reduce ballast as far as practicable.

We have reduced our GHG (Scope 1 and Scope 2) emissions to a sustainable level and target to improve our performance in the future.

Managing Biodiversity *(GRI 304-1, 304-2, 304-3)*

Ezion has an environmental management plan to safeguard and enhance the environment as well as to sustain economic and social benefits from the ecosystems. The Group has implemented an Environmental and Social Assessment program to address the importance of saving the environment.

Ezion has a marine environmental management plan which underlines the procedures and process in which spillage is dealt with by the crew and management. There are robust controls over preventive measures for activities with high spillage risk. By having zero tolerance for spillage of harmful chemicals, Ezion hopes to protect the biodiversity where operational activities are being carried out.

Water and Waste Discharge *(GRI 306-1, 306-2, 306-3, 306-4, 306-5)*

Ezion has derived the sound management system principles from the requirements of the "International Management Code for the Safe Operations of Ships and for Pollution Prevention" (ISM Code), ISO 9001:2015, ISO 14001:2015 and OHSAS 18001:2006.

Ezion has also put in place an internal audit system to ensure that the conformance and effective implementation of its Integrated Management System. External audits are conducted by ABS Management System Certifications on-board our assets for compliance to the ISM and ISO 14001 Standard.

The Integrated Management System is reviewed annually to identify and ensure compliance to mandatory rules, applicable codes, guidelines and standards recommended by the IMO, Administrations, Classifications Societies and maritime industry organisations regulations applicable to both ships and shore-based operations.

Managing our Suppliers (GRI 308-1, 308-2)

Ezion assess its major suppliers on their environmental and social impacts using topics from the GRI Standards on an annual basis. The assessment will require suppliers to disclose financial stability, licensing and specific certifications such as ISO9001, ISO14001, OHSAS 18001 which relates to responsibility of environment accreditation.

Annual appraisals on the performance of all key suppliers in terms of environmental regulation compliance will be carried out to ascertain that the environment is not compromised by the activities of Ezion's suppliers.

Workplace Health & Safety

Vision towards an Accident-free Work Culture (GRI 403-1, 403-2, 403-3)

To protect the health and safety of our employees, we have implemented stringent policies and operational procedures to govern all offshore activities. Strict compliance to these policies are enforced by the Group to protect our employees.

Liftboat Operations

As our operations are in diverse parts of the world where illnesses and diseases are not uncommon, we have implemented various medical policies to minimize the health risk of our employees working in such areas. Ezion has established various medical response plans such as Influenza, Ebola, Tuberculosis and Malaria plans as part of our emergency response plan. This is to allow us to respond to the threat of serious diseases in a timely manner by putting in place appropriate measures to mitigate risk. The HSEQA Department regularly disseminates medical and travel advice to all office and seafarers. Doctors / Medics are stationed on board our Liftboats to provide medical responses and conduct weekly regular hygiene inspections.

Wind Farm Operations

Our wind farm installation and construction site safety is managed by a Health, Safety and Environmental Committee comprising of qualified personnel. The Committee works hard to provide a safe working environment and promotes safe working practices in all daily operations. Our management assess all identified risks to the employee, vessels and the environment and establishes appropriate safeguards. We monitor all incidents / accidents for timely address and institute mitigating and preventive controls to protect the safety of our employees.

Our incident / accident statistic for both Liftboat and wind farm operations are as follows:

	2017	2016	2015
<i>Fatality</i>	0	0	0
<i>Lost Time Injury</i>	0	0	2
<i>First Aid</i>	2	2	6
<i>Recordable Medical Treatment Case</i>	2	2	2
Total Recordable Frequency Rate (TRFR)	1.0751	1.056	4.119
Lost Time Injury Frequency Rate (LTFR)	0	0	1.177

People Focused

Ezion is an equal opportunity employer. Our employment practices are non-discriminatory in nature and are based solely on job-related factors. Our employees are remunerated, employed and promoted based on performance, and the potential and willingness to take on higher responsibilities or job scopes, without reference to any distinction or preference made on the basis of race, national origin, religion, sex or marital status.

Employee Diversity (GRI 401-1, 405-1, 413-1)

Due to the massive geographical coverage of our shipping operations, we employ crew and employees from more than 20 countries around the world. Our employee diversity spans the globe as illustrated below.



Employee Benefits (GRI 401-2, 401-3)

Ezion values our employees who are the backbone of our organisation. We uphold employee welfare and have various schemes to ensure that our employees receive fair employee benefits.

Ezion's employee benefits, in addition to remunerating staff based on the local market pay practices in the countries that we operate in, is also aligned to local legislations and market practices through providing competitive benefits scheme for our full time staff. Also, our employees can continue to work in Ezion on a permanent employment contract without wage reduction for the same job scope when they reach official retirement age.

Training and Career Development (GRI 404-1, 404-2, 404-3)

Ezion is of the belief that having a well-trained workforce is what keeps the Company at the forefront of its business activities. Training is an important aspect of the Company's commitment to the development of our employees. Review of the Performance Appraisal will culminate into a developmental training roadmap from our Training Department which aims to facilitate staff improvement plans and develop key skills required for individual roles.

Ezion understands the value and importance of its human capital. Performance Appraisals are conducted on an annual basis to promote staff engagement, retention and performance. Staff will be appraised on their performance, progress and attributes with their respective people managers, from which targets to work towards, stretched and realistic, are discussed and set.

Holistically, Ezion conducts Townhall meetings to promote staff communication and communication of company direction. In spite of the downturn the industry is experiencing, the company has abstained from retrenchment exercises.

Gender Equality (GRI 405-2)

Ezion believes in fair remuneration for all our employees based on seniority level and performance. Basic remuneration for women is equal and comparable to men of similar seniority level and performance. We do not gender discriminate and highly uphold the principle of employee fairness and equitable remuneration without placing gender into the equation.

Risk of Unethical Labour Management (GRI 408-1, 409-1, 412-1)

Ezion prides itself as a good global corporate citizen. We abide strictly to acceptable societal norms on how we carry out our work and in the appointment of suppliers. We do not condone the engagement of child labour or forced labour in our work. In this respect, we usually engage suppliers of reputable standing, whom we believe share the same societal norms.

Incidents of non-compliance (GRI 416-1, 416-2, 419-1)

Ezion's commitment has been reflected / documented in its HSE and Quality policy and the comprehensive Management system. Our Management system is fully implemented across the company and the fleet is audited internally and externally (e.g. Classifications Society, Flag State, and Port State), for compliance. Vessels operate at the industry's highest safety standard.

During 2017, all vessels operated by Ezion had fully complied with the applicable codes, rules, and guidelines, standard as required by the IMO, Administrations, Classification societies, and Maritime industries. There were no instances of non-compliance, PSC detention or any fines imposed on any vessel operated by the Group.

Contribution to Local Economy

Ezion's operations span the entire globe and have an impact on local economies. We hope to have a positive impact on local economies through procurement and hiring practices. Efforts to innovate and enhance our operations potentially stimulate innovation and create greater working opportunities in local communities.

Indirect Economic Impacts *(GRI 202-1, 202-2, 203-1, 203-2, 204-1)*

Ezion's global operations result in a business footprint that spans across multiple countries. The company is committed to making economic contributions to the countries in which it operates in through paying its fair share of corporate taxes to the governing bodies of the countries. We adhere strictly to the business framework set up in each country to ensure we are in compliance with the business ethics of operations.

Enhancing employment opportunities in the local community

Developing offshore wind energy infrastructure creates jobs in component manufacturing, turbine installation, facility operation and maintenance, and in a variety of other areas which indirectly support these activities. Manufacturing requires skilled labourers who design and build towers, rotor blades, generators, hubs, substation interconnects, and assorted electronic controls which make up a wind turbine power generating platform. Installation typically involves local construction firms which help to boost local economies. The operation and maintenance needs of wind farms create permanent and high-quality local jobs.

The economic impact of building an offshore wind farm extends well beyond the direct jobs created by building and installing the equipment. Each dollar invested creates impacts that ripple outwards throughout the local economy and creates indirect jobs for supplies of intermediates, components and services. In addition, all new workers require housing, food and other necessities that will be purchased locally.

Procurement Practices Opportunities

The Group's Manufacturers, Developers and Contractors require support in cranes, transportation, labour, accommodation and subsistence which are sourced locally. During our operations, there will be additional demands for inputs from industries that sell non-labour goods and services directly to the project (i.e. raw materials, equipment / tools, industrial / manufacturing required services, etc.). In addition, there are increases in employment, income, and demand for other goods and services that would be generated by the expenditure of disposable income of the newly hired workers such as housing / accommodation, F&B, transportation, consumer goods sale etc.

Skills upgrading

The Group also work with local companies during the execution of its projects. The staff at local companies will develop skills and capabilities that will benefit the economy in the longer term.

Training of the locals is a very important part of workforce readiness. Using the external developers' and contractors' skills and knowledge as a model, community colleges, universities and unions can be enlisted to offer specialized training.

Community Engagement (GRI 413-1)

The Group endeavours to achieve a sustainable development of the local communities where we operate in. As such, we will engage with local communities on an ongoing basis to understand their needs including education and healthcare, and implement appropriate community engagement programmes to improve their overall well-being.

SGX Five Primary Components Index

S/N	Primary Component	Section Reference
1	Material Topics	<ul style="list-style-type: none"> ▪ Economic, Environmental and Social Topics ▪ Stakeholder Engagement
2	Policies, Practices and Performance	<ul style="list-style-type: none"> ▪ Chairman's Message ▪ Ezion's Sustainability Story ▪ Economic, Environmental and Social Topics
3	Board Statement	Governance and Statement of the Board
4	Targets	Ezion's Sustainability Story
5	Framework	Reporting Practice

GRI Standards Content Index

GRI Standards	Disclosure Content	Section Reference
102-1	Name of the organisation	Organisation Profile
102-2	Activities, brands, products, and services	Organisation Profile
102-3	Location of headquarters	Organisation Profile
102-4	Location of operations	Organisation Profile
102-5	Ownership and legal form	Organisation Profile
102-6	Markets served	Organisation Profile
102-7	Scale of the organisation	Organisation Profile
102-8	Information on employees and other workers	Organisation Profile
102-9	Supply chain	Organisation Profile
102-10	Significant changes to the organisation and its supply chain	Organisation Profile
102-11	Precautionary Principle or approach	Organisation Profile
102-12	External initiatives	Organisation Profile

GRI Standards	Disclosure Content	Section Reference
102-13	Membership of associations	Organisation Profile
102-14	Statement from senior decision-maker	Chairman's Message
102-15	Key impacts, risks, and opportunities	Chairman's Message, Ezion's Sustainability Story
102-16	Values, principles, standards, and norms of behaviour	Ethics and Integrity
102-17	Mechanisms for advice and concerns about ethics	Ethics and Integrity
102-18	Governance structure	Governance and Statement of the Board
102-40	List of stakeholder Companies	Stakeholder Engagement
102-42	Identifying and selecting stakeholders	Stakeholder Engagement
102-43	Approach to stakeholder engagement	Stakeholder Engagement
102-44	Key topics and concerns raised	Stakeholder Engagement
102-46	Defining report content and topic boundaries	Reporting Practice
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	Indirect Economic Impacts
202-2	Proportion of senior management hired from the local community	Indirect Economic Impacts
203-1	Infrastructure investments and services supported	Indirect Economic Impacts
203-2	Significant indirect economic impacts	Indirect Economic Impacts
204-1	Proportion of spending on local suppliers	Indirect Economic Impacts
205-1	Operations assessed for risks related to corruption	Ethics and Integrity
205-2	Communication and training on anti-corruption policies and procedures	Ethics and Integrity
205-3	Confirmed incidents of corruption and actions taken	Ethics and Integrity
302-1	Energy consumption within the organisation	Energy and Emissions Management
302-4	Reduction of energy consumption	Energy and Emissions Management
302-5	Reductions in energy requirements of products and services	Energy and Emissions Management
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Managing Biodiversity

GRI Standards	Disclosure Content	Section Reference
304-2	Significant impacts of activities, products, and services on biodiversity	Managing Biodiversity
304-3	Habitats protected or restored	Managing Biodiversity
305-2	Energy Indirect Greenhouse Gas Emissions (Scope 2)	Energy and Emissions Management
305-5	Reductions in Greenhouse Gas Emissions	Energy and Emissions Management
306-1	Total water discharged by quality and destination	Water and waste discharge
306-2	Waste by type and disposal method	Water and waste discharge
306-3	Significant spills	Water and waste discharge
306-4	Transport of hazardous waste	Water and waste discharge
306-5	Water bodies affected by water discharges	Water and waste discharge
308-1	Percentage of new suppliers that were screened using environmental criteria	Managing Our Suppliers
308-2	Significant actual and potential negative environmental impacts in the supply chain and actions taken	Managing Our Suppliers
401-1	New employee hires and employee turnover	Employee Diversity
401-2	Benefits provided to full time employees that are not provided to temporary or part-time employees	Employee Benefits
401-3	Parental leave	Employee Benefits
403-1	Workers representation in formal joint management-worker health and safety committees	Vision towards an Accident-free Work Culture
403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	Vision towards an Accident-free Work Culture
403-3	Workers with high incidence or high risk of diseases related to their occupation	Vision towards an Accident-free Work Culture
404-1	Average hours of training per year per employee	Training and Career Development
404-2	Programmes for upgrading employee skills and transition assistance programmes	Training and Career Development
404-3	Regular performance and career development review	Training and Career Development
405-1	Diversity of governance bodies and employees	Employee Diversity

GRI Standards	Disclosure Content	Section Reference
405-2	Ratio of basic remuneration of women to men	Gender Equality
408-1	Operations and suppliers at significant risk for incidents of child labour	Risk of unethical labor management
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	Risk of unethical labor management
412-1	Operations that have subject to human rights reviews or impact assessments	Risk of unethical labor management
413-1	Operations with local community engagement, impact assessments, and development programmes	Employee Diversity
416-1	Assessment of the health & safety impacts of product & service categories	Incidents of non-compliance
416-2	Incidents of non-compliance concerning the health & safety impacts of products & services	Incidents of non-compliance
419-1	Non-compliance with laws & regulations in the social & economic area	Incidents of non-compliance