

# Sustainability Report

2020



ONEAPEX

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*This sustainability report has been prepared by the Company and reviewed by the Company's sponsor, Novus Corporate Finance Pte. Ltd. (the "Sponsor") in compliance with Rule 226(2)(b) of the Singapore Exchange Securities Trading Limited (the "SGX-ST") Listing Manual Section B: Rules of Catalist ("Catalist Rules").*

*This sustainability report has not been examined or approved by the SGX-ST and the SGX-ST assumes no responsibility for the contents of this sustainability report, including the correctness of any of the statements or opinions made, or reports contained in this sustainability report.*

*The contact person for the Sponsor is Mr Andrew Leo, Chief Executive Officer, at 9 Raffles Place, #17-05 Republic Plaza Tower 1, Singapore 048619, telephone (65) 6950 2188.*

## Message from Executive Director and CEO

Dear Stakeholders,

I am pleased to present the Sustainability Report of OneApex Limited and its subsidiaries (the “**Company**” or collectively the “**Group**”), which provides information on the sustainability of our business and practices during the financial year ended 30 September 2020 (“**FY2020**”).

As we seek to expand and diversify our business, we will endeavour to identify and prioritise sustainability aspects (environmental, social, economic and governance) that have a material impact on the Group, as well as integrate such sustainability features into our business operations.

We will also work towards incorporating environmental sustainability into our property business which comprises property investment, management and development, and to ensure compliance with local environmental and social regulations.

In FY2020, the 2019 Novel Coronavirus (“**COVID-19**”) emerged and resulted in a formidable outbreak which evolved into a global pandemic. During these unsettling times, we stay committed to prioritising the safety of our employees. We have implemented strict safety protocols and educated all staff on the necessary measures to ensure that they are well-prepared in keeping themselves safe.

On behalf of the Board of Directors (the “**Board**”), I would like to express my gratitude to our clients, business partners and shareholders for their unwavering support. We look forward to your continual support as we strive to develop a more sustainable environment for all.

We welcome feedback from our stakeholders regarding this report to assist us in improving our sustainability practices. Feedback and comments may be sent to [contactus@oneapex.com.sg](mailto:contactus@oneapex.com.sg)

Tan Pei Hong, Alex (Chen Peifeng)

Executive Director and Chief Executive Officer (“**CEO**”)

## Governance and Statement of the Board

The Group's Board and senior management provide strategic direction and consider sustainability issues as part of our strategic formulation. To implement our sustainability efforts, a Sustainability Task Force (the "**Task Force**") comprising key management personnel and chaired by the Chief Financial Officer has been established to oversee the sustainability performance of the Group.

The Board approves the material economic, environmental, social and governance factors identified by the Task Force, and ensures that the factors identified are managed and monitored.

Please refer to the Corporate Governance Report in our Annual Report 2020 for more information on the Group's corporate governance practices, precautionary measures and risk management structure.

## Organisation Profile

Following completion of the disposal of the entire issued and paid-up share capital of Chew's Agriculture Pte Ltd, Chew's Engineering Services Pte Ltd, Chew's Group Investment Pte Ltd, and Chew's Group Marketing Pte Ltd on 20 April 2018 and the disposal of 90% of the entire issued and paid-up share capital of Chew's Food International Limited on 5 June 2020 (collectively, the "**Disposed Entities**"), the Group has completely ceased its business of producing and selling generic and designer eggs, liquid eggs, trading of spent grains and food processing in Singapore and in Hong Kong.

On 31 January 2019, at an extraordinary general meeting held by the Company, the shareholders of the Company approved the Group to expand and diversify its core business to include the Property Business and the Financial Investments Services Business as and when appropriate opportunities arise. The Group believes that the diversification represents an opportunity to establish new business segments for the Group, which have the potential to provide the Group with new revenue streams.

At present, the Group's subsidiaries are (i) OneApex Capital Pte Ltd ("**OAC**"), (ii) OneFortune Holdings Pte. Ltd. ("**OneFortune**"), (iii) OneApex Capital 1 Pte Ltd, (iv) KC Industries Pte Ltd and (v) Just 38 Pte. Ltd..

### Property Business

The Property Business will consist of (i) investments into various properties for rental income and/or capital growth; (ii) management of various properties with a focus on hotels, hostels and food and beverage outlets; and (iii) property development activities including acquisition, development and/or sale of commercial, residential properties and hotels.

With its wide network of business associates, the Company intends to focus its Property Business efforts initially in Singapore to leverage in seeking out profitable opportunities in Singapore's property industry. The Company may subsequently venture overseas when suitable opportunities arise.

Through the Property Business, the Group may also be able to enhance its profitability, shareholder value and returns through the introduction of possible recurring rental income and/or management income, and capital gains from the Property Business.

On 16 October 2019, OneFortune entered into a sale purchase agreement with Mr Tan Poon Kuan, pursuant to which OneFortune has acquired 30% of the total issued and paid-up share capital of Tuas Seatown Dormitory Pte. Ltd. ("**Tuas Seatown**"), a company incorporated in Singapore to engage in the business of managing/operating/developing hostels and dormitories in Singapore. Following which, Tuas Seatown has become an associated company of the Company. Tuas Seatown,

had, on 17 October 2019, been granted an option to purchase (“**Option**”) a property located at 69H Tuas South Avenue 1 Seatown Industrial Centre, Singapore 637509 (the “**Property**”), On 7 November 2019, Tuas Seatown exercised the Option to purchase the Property.

In addition, the Group entered into a conditional subscription and shareholders’ agreement (“**SSA**”) with KC Industries Pte. Ltd. and Kims Foodhub Pte. Ltd. on 18 May 2020. Upon completion of the SSA, the Group will be the legal and beneficial owner of 50% of the enlarged issued and paid-up share capital of the KC Industries Pte. Ltd., which is an investment holding company incorporated for the purpose of acquiring the properties located at 14 Kim Chuan Terrace (“**14KC**”), 16 Kim Chuan Terrace (“**16KC**”) and 18 Kim Chuan Terrace (“**18KC**”) (the “**KC Acquisition**”). The acquisition has since been completed on 1 July 2020.

### Financial Investments Services

The Financial Investments Services Business consists of fund management, wealth management and family office advisory services. In respect of the financial investment business division, the Company’s subsidiary, OneApex Capital Pte Ltd, had, on 12 March 2020, received approval from the Monetary Authority of Singapore (“**MAS**”) for its capital markets services license to conduct fund management activities as a licensed fund management company (“**LFMC**”).

The Financial Investments Services Business is expected to work synergistically with the Group’s Property Business by allowing the Group to leverage and benefit from the access to additional avenues of both investment opportunities and capital for the Group to both invest and be invested in.

### Food Trading

CFIL specialises in the sale of high class top quality products. The business distributes more than 10,000,000 chicken eggs each year to leading retail shop, supermarkets and hypermarkets in Hong Kong.

We were committed to delivering high quality, wholesome and safe egg-products for consumers, and the eggs are also accredited with Halal certification by Majilis Ugama Islam Singapura.

The Group has since completed the disposal of 90% of the entire issued and paid-up share capital of Chew’s Food International Limited on 5 June 2020 and has completely ceased its business of producing and selling generic and designer eggs, liquid eggs, trading of spent grains and food processing in Singapore and in Hong Kong.

## Our Sustainability Story

### Sustainable Property Business

The Group aspires to meet the current and upcoming expectations posed by sustainable development in the property industry. The evolution of the industry has brought about a strong emphasis on environmental and social considerations in property valuation, thereby requiring new ways of assessing property worth and value.

By incorporating key sustainability performance indicators, it creates a more robust assessment approach that will optimise our property business and provide more opportunities for synergies between sustainable design and property risk management.

Some features of a sustainable property business are as follows:

Sustainable Property Development	Sustainable Property Management	Sustainable Property Investment
<ul style="list-style-type: none"><li>• Develop, design and construct green, sustainable properties</li><li>• Minimise negative environmental impacts and maximise sustainable use of resources in properties developed</li></ul>	<ul style="list-style-type: none"><li>• Provide property related services that are environmentally friendly and which benefit the social community</li><li>• Provide long-term, sustainable value for property owners as well as tenants</li></ul>	<ul style="list-style-type: none"><li>• Evaluate sustainability of properties during property appraisal</li><li>• Effectively assess the impact of sustainability on property worth to optimise value of property portfolio and property strategy</li></ul>

### Sustainable Financial Investments Services Business

In view of the growing trend of green financing, we are aware that investors will seek to invest in sustainable funds in the near future. As such, we will strive to create a sustainable fund management business that integrates social responsibility, positive environmental impacts and good corporate governance in our investment philosophy and approach.

### Sustainable Food Supply Chain

The Group aspires to benefit the environment and society through our commitment towards a sustainable food supply chain. We are committed to protecting the health and safety of our consumers by distributing safe food products that are of good quality and nutritional value.

In addition to our focus on food health and safety, we endeavour to develop an environmentally responsible supply chain by procuring from suppliers that implement sustainable business practices and comply with environmental regulations.

## Sustainability Targets

We envisage to achieve sustainability in our property businesses. We will endeavour to establish a system that simultaneously considers the economic, environmental and social issues of properties we manage and invest in. We will also work towards developing sustainable properties for our development projects and strive to achieve zero occupant health and safety incidents at our properties. We will strictly comply with local laws and regulations and the Personal Data Protection Act (“**PDPA**”) to ensure that there is no incident of regulatory breach and PDPA non-compliance when our property business operations commence. We will implement strict screening of new contractors and subcontractors using environmental and social criteria to ensure that there are zero incidents of environmental non-compliance and occupational health and safety incidents at our project sites.

We aim to create sustainable portfolios for the funds that we manage in the future by integrating environmental, social and government (“**ESG**”) risks and opportunities in the investment analysis. We will perform customer due diligence and stringent Anti-Money Laundering (“**AML**”) checks to ensure strict compliance with AML regulations.

We are committed to ensuring the quality and safety standards of the food products we trade by performing stringent supplier screening and only procuring from licensed suppliers. We target to include environmental compliance of suppliers in our supplier evaluation to ensure a sustainable food supply chain.

Below is a summary table of the Group’s sustainability targets and performance during the reporting period.

Segment	Performance and Target
<b>Economic Performance in FY2020</b>	
Financial Investment Services	Achieved <b>zero</b> incidents of AML non-compliance
Group-level	Achieved <b>zero</b> corruption incidents
<b>Economic Targets for FY2021</b>	
Financial Investment Services	<b>Zero</b> incidents of AML non-compliance
Financial Investment Services	Integrate ESG criteria in the investment analysis for <b>20%</b> of our funds
Group-level	<b>Zero</b> corruption incidents
<b>Environmental Performance in FY2020</b>	
Group-level	Achieved <b>zero</b> incidents of environmental non-compliance
Property Business	Achieved <b>zero</b> incidents of environmental non-compliance among contractors and subcontractors
Food Business	Achieved <b>zero</b> incidents of environmental non-compliance along the supply chain
<b>Environmental Targets for FY2021</b>	
Group-level	<b>Zero</b> incidents of environmental non-compliance
Property Business	<b>Zero</b> incidents of environmental non-compliance among contractors and subcontractors
	Monitor and minimise energy and water consumption in hotel operations
	Reduce and recycle general waste and food waste in hotel operations
	Screen <b>50%</b> of new suppliers using environmental criteria



	<b>Zero</b> incidents of environmental non-compliance within hotel operations
<b>Social Performance in FY2020</b>	
Group-level	Achieved <b>zero</b> incidents of socioeconomic non-compliance
Property Business	Achieved <b>zero</b> incidents of social non-compliance among contractors and subcontractors
	Achieved <b>zero</b> incidents of PDPA non-compliance
Food Business	Achieved <b>zero</b> incidents of social non-compliance along the supply chain
<b>Social Targets for FY2021</b>	
Group-level	<b>Zero</b> incidents of socioeconomic non-compliance
Property Business	<b>Zero</b> incidents of COVID-19 transmission among hotel staff and guests
	Screen <b>50%</b> of new suppliers using social criteria
	<b>Zero</b> incidents of social non-compliance among contractors and subcontractors
	<b>Zero</b> incidents of PDPA non-compliance

## **Ethics and Integrity**

### **Anti-corruption**

*GRI 205-1, 205-2, 205-3*

The Group takes a strong stance against any form of misconduct, corruption and malpractice. All employees should not be involved in offering, paying, requesting or receiving bribes or participate in any fraudulent activities. Our stand against corruption and bribery is also clearly communicated to all our business partners before they commence dealings with our Group.

There was no reported incident of corruption in FY2020.

### **Whistle-blowing Policy**

The Company's staff and any other persons may, in confidence, raise concerns about possible improprieties in matters of financial reporting or other matters by submitting a whistle blowing report to [whistle\\_blowing@OneApex.com.sg](mailto:whistle_blowing@OneApex.com.sg).

## Stakeholder Engagement

The Group understands that stakeholder engagement is the key to sustainable growth. We determine the material topics based on their materiality to our business and our stakeholders. Our stakeholders are groups that have a material impact on or are materially impacted by our operations.

The following table summarises our key stakeholders, engagement platforms and their key concerns:

Stakeholders	Engagement platforms	Issues of concern	Refer to Section(s)
Customer	<ul style="list-style-type: none"> <li>Feedback</li> </ul>	<ul style="list-style-type: none"> <li>Food safety and quality</li> </ul>	<ul style="list-style-type: none"> <li>Food Trading</li> </ul>
Employees	<ul style="list-style-type: none"> <li>Performance appraisal system</li> </ul>	<ul style="list-style-type: none"> <li>Remuneration and benefits</li> </ul>	<ul style="list-style-type: none"> <li>Employee Retention</li> </ul>
Suppliers	<ul style="list-style-type: none"> <li>Supplier evaluation</li> </ul>	<ul style="list-style-type: none"> <li>Environmental compliance</li> <li>Social Compliance</li> </ul>	<ul style="list-style-type: none"> <li>Managing Our Suppliers</li> </ul>
Contractors and Subcontractors	<ul style="list-style-type: none"> <li>Contractor and Subcontractor evaluation</li> </ul>	<ul style="list-style-type: none"> <li>Environmental compliance</li> <li>Occupational Health and Safety</li> <li>Social Compliance</li> </ul>	<ul style="list-style-type: none"> <li>Managing Our Contractors and Subcontractors</li> </ul>
Government and regulators	<ul style="list-style-type: none"> <li>SGX half yearly announcements</li> <li>Annual reports</li> <li>Ongoing dialogues</li> </ul>	<ul style="list-style-type: none"> <li>Compliance with government agencies</li> </ul>	<ul style="list-style-type: none"> <li>Property Business</li> <li>Financial Investments Services</li> </ul>
Shareholders and investors	<ul style="list-style-type: none"> <li>Annual reports</li> <li>Investor relations management</li> </ul>	<ul style="list-style-type: none"> <li>Economic performance</li> <li>Anti-corruption</li> </ul>	<ul style="list-style-type: none"> <li>Anti-corruption</li> </ul>

## Reporting Practice

The Group’s sustainability report has been produced in accordance with the Global Reporting Initiatives (“**GRI**”) Standards: Core option covering our performance from 1 October 2019 to 30 September 2020. The GRI Standards represent the global best practices for reporting on economic, environmental and social topics.

We expect to continue developing our new business segments in the near financial year, where we will also develop / update appropriate quantitative targets to measure our sustainability performance.

The report incorporates the primary components of describing sustainability practices as set out in Rule 711B and Practice Note 7F of the Catalist Rules on a “comply or explain” basis. Details of the primary components are outlined in the SGX Five Primary Components Index Section.

GRI does not require external assurance and the Task Force has assessed that external assurance is not required as the Group is strengthening the foundations of its sustainability reporting framework.

This report supplements the Group’s 2020 Annual Report which is available online at: <https://sginvestors.io/sgx/stock/5sy-oneapex/company-announcement>. Detailed section and page references in line with the GRI Standards can be found in the GRI Standards Content Index Section.

Our material topics are identified through our engagement with stakeholders via various engagement platforms and are based on the significance of their impact in relation to the key issues of concerns raised by our internal and external stakeholders, as outlined in the Stakeholder Engagement Section.

We also take reference from our enterprise risk management (“**ERM**”) framework to identify and assess ESG risks. This approach ensures that material ESG risks are considered in the context of the Group’s overall risk environment. Given our new business direction, we will consider the changes in business model and strategy when we assess the materiality of our ESG factors.

Material Topics	Applicable Segment
<b>ECONOMIC</b>	
GRI 203: Indirect Economic Impacts	Financial Investments Services
GRI 205: Anti-corruption	Applicable across the Group
<b>ENVIRONMENTAL</b>	
GRI 302: Energy	Property Business
GRI 303: Water	
GRI 305: Emissions	
GRI 307: Environmental Compliance	Applicable across the Group
GRI 308: Supplier Environmental Assessment	Property Business Food Trading

<b>SOCIAL</b>	
GRI 401: Employment	Applicable across the Group
GRI 403: Occupational Health and Safety	
GRI 404: Training and Education	
GRI 405: Diversity and Equal Opportunity	
GRI 414: Supplier Social Assessment	Property Business
GRI 416: Customer Health and Safety	
GRI 417: Marketing and Labelling	Food Trading
GRI 418: Customer Privacy	Property Business
GRI 419: Socio-economic Compliance	Applicable across the Group

## Property Business

GRI 419-1

The Group endeavours to implement sustainable industry practices in the Property Business. We have entered into hotel management and project lease agreements which are expected to commence in the financial year ending 30 September 2021. In addition, we have entered into agreements where properties are acquired for the redevelopment of dormitories and strata-titled food factory industrial units at Tuas and Kim Chuan respectively.

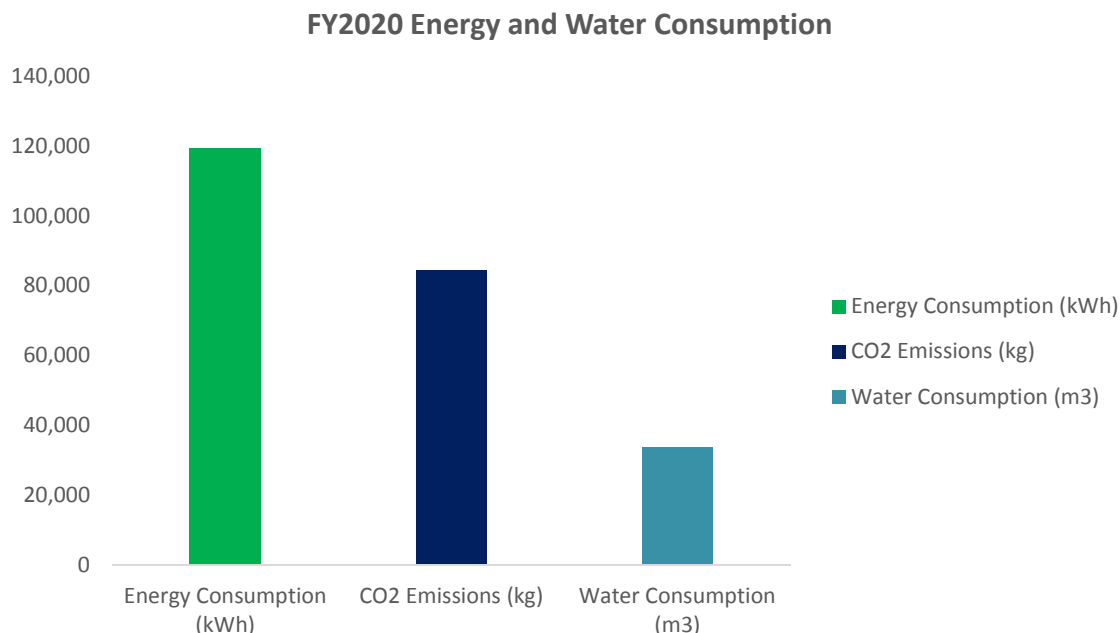
With dormitory and hotel management business opportunities in the pipeline, we will engage suppliers and service providers who comply with environmental and social regulations. We will also assess our contractors and subcontractors using environmental and social criteria when our property development business operations commence.

In FY2020, there were no incidents of non-compliance with laws and regulations in the social and economic area.

## Property Management

GRI 302-1, 302-5, 303-1, 305-2, 308-1, 414-1, 416-1, 418-1

The Tuas dormitory has commenced operations in June 2020. See below for charts for electric energy consumption, scope 2 emissions and water consumption:



While the hotel management business has not yet commenced in FY2020, the Group will implement green initiatives and practices such as energy-saving measures at the properties we manage to ensure that our properties operate in a sustainable manner. We will also ensure that our properties offer an environment that is safe and

comfortable for our occupants. We will only engage reputable service providers in our hotel management operations to ensure the welfare, health and safety of our guests during their stay, especially their physical safety and food safety. COVID-19 safety laws and regulations will be strictly implemented in the hotel operations to ensure that our hotel guests and staff stay safe during the COVID-19 pandemic. Our hotel operators will strictly comply with the regulations under PDPA to ensure customer privacy.

We will seek to engage suppliers and service providers who strictly comply with environmental and social regulations. The Group will also implement a due diligence process in relation to any material development of a new relationship with a supplier and/or service provider to ensure that they meet the environmental and social criteria set by the Group.

### **Property Development**

*GRI 308-1, 414-1*

The Citadines Connect Hotel is expected to receive Temporary Occupation Permit (“**TOP**”) in FY2021. The Group endeavours to incorporate sustainable construction in our property development operations. Contractors and subcontractors will be required to have adequate environmental and occupational health and safety policies to ensure that their works and services have minimal environmental impacts and workplace safety risks. The Group will ensure that all applicable safety laws and regulations which have been put in place in relation to the COVID-19 pandemic are strictly adhered to in the process of property development and construction.

## **Financial Investments Services**

The Group aspires to develop sustainable investments and portfolios in our financial investments services where applicable.

## **Sustainable Investments**

*GRI 203-2, 419-1*

We seek to add long-term value to our investors through sustainable, socially responsible and ethical investment strategies with considerations for economic returns as well as environmental and social good. We endeavour to bring about a positive change to our investors and the society by addressing social issues such as gender equality, quality education, clean water and sanitation through impact investing. We will strictly comply with all applicable laws and regulations in the social and economic area. We will perform customer due diligence and stringent AML checks to ensure strict compliance with AML regulations.

In FY2020, there were no incidents of non-compliance with laws and regulations in the social and economic area.

## **Food Trading**

*GRI 419-1*

The Group places utmost importance on ensuring food safety for all our products, and we are committed to distributing food products of premium quality and taste. We evaluate our suppliers on a regular basis to ensure that they meet regulatory standards in food safety and product labelling.

In FY2020, there were no incidents of non-compliance with laws and regulations in the social and economic area.

## **Managing Our Food Supply Chain**

*GRI 307-1, 308-1, 308-2, 414-1, 414-2, 416-1, 416-2*

The Group is committed to making the quality and safety of our food products our topmost priority. From the procurement to distribution of our products, we exercise extreme caution in evaluating the quality of 100% of our suppliers' products to ensure food safety along our supply chain.

We strictly comply with local food safety regulations, and we only engage with suppliers who possess the relevant certifications for food processing and food safety. This ensures that our products adhere to the highest food safety standards.

In FY2020, the Group and our suppliers did not have any reported incident of non-compliance regarding product health and safety, environmental and social performance.



Moving forward, we will incorporate environmental and social criteria in the evaluation of our suppliers to achieve a sustainable food supply chain.

### **Marketing and Labelling**

*GRI 417-1, 417-2, 417-3*

We comply with local regulations regarding marketing and labelling for all our products, as we strongly believe in being truthful towards our consumers to establish us as a reputable food supplier.

There was no incident of non-compliance with marketing and labelling regulations in FY2020.

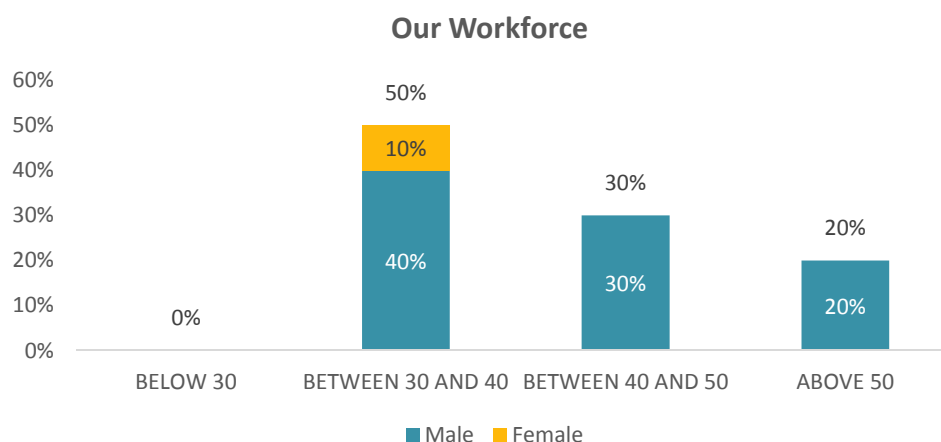
## Our People, Our Assets

The Group endeavours to create an inclusive workplace environment, committed to mutual respect, fairness and equality for all our staff and workers.

### Workforce Diversity

GRI 401-1, 405-1

We advocate fair employment and endeavour to achieve a balanced and diversified workforce. As at 30 September 2020, the Group had a total strength of 10 employees, of which 8 were new hires during the reporting period.



### Employee Retention

GRI 401-2, 401-3, 404-3, 405-2

The Group recognises the valuable contribution of all employees. All employees are assessed regularly and remunerated fairly based on their experience, qualifications and performance, regardless of age or gender.

We prioritise the welfare of our employees by granting a range of employee benefits such as medical insurance, healthcare and parental leave. In FY2020, 3 employees took parental leave.

### Safety Measures Against COVID-19

GRI 403-1, 403-10

In FY2020, the COVID-19 outbreak resulted in a global pandemic which posed as a serious threat to our staff. During these unsettling times, we stay committed to prioritising their safety and providing them with a safe working environment. We have implemented safety measures which include safety distancing and work-from-home arrangements. We also strive to keep abreast with the latest health advisories issued by the Building and Construction Authority, Ministry of Health (MOH), Ministry of

Manpower (MOM) and other government agencies as the situation evolves; and take all necessary precautions to protect our staff.

As at 30 September 2020, there was no reported incident of COVID-19 transmission among staff. In addition, there was no reported incident of non-compliance with local COVID-19 laws and regulations.

## SGX Five Primary Components Index

S/N	Primary Component	Section Reference
1	Material Topics	<ul style="list-style-type: none"> <li>▪ Stakeholder Engagement</li> <li>▪ Property Business, Financial Investments Services, Food Trading</li> </ul>
2	Policies, Practices and Performance	<ul style="list-style-type: none"> <li>▪ Message from Executive Director and CEO</li> <li>▪ Our Sustainability Story</li> <li>▪ Property Business, Financial Investments Services</li> </ul>
3	Board Statement	Governance & Statement of the Board
4	Targets	Our Sustainability Story
5	Sustainability Reporting Framework	Reporting Practice

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	103-2 The management approach and its components	Sustainability Report 2020	14

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<b>GRI 205: Anti-corruption 2016</b>	205-1 Operations assessed for risks related to corruption	Sustainability Report 2020 - Anti-corruption	10
	205-2 Communication and training about anti-corruption policies and procedures	Sustainability Report 2020 - Anti-corruption	10
	205-3 Confirmed incidents of corruption and actions taken	Sustainability Report 2020 - Anti-corruption	10
<b>GRI 302: Energy 2016</b>	302-1 Energy consumption within the organization	Sustainability Report 2020 – Property Management	14
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<b>GRI 307: Environmental Compliance 2016</b>	307-1 Non-compliance with environmental laws and regulations	Sustainability Report 2020 – Managing Our Food Supply Chain	14
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<b>GRI 404: Training and Education 2016</b>	404-3 Percentage of employees receiving regular performance and career development reviews	Sustainability Report 2020 - Employee Retention	18
<b>GRI 405: Diversity and Equal Opportunity 2016</b>	405-1 Diversity of governance bodies and employees	Sustainability Report 2020 - Workforce Diversity	18
	405-2 Ratio of basic salary and remuneration of women to men	Sustainability Report 2020 - Employee Retention	18
<b>GRI 414: Supplier Social Assessment 2016</b>	414-1 New suppliers that were screened using social criteria	Sustainability Report 2020 - Property Management, Property Development, Managing Our Food Supply Chain	14
	414-2 Negative social impacts in the supply chain and actions taken	Sustainability Report 2020 - Property Management, Property Development, Managing Our Food Supply Chain	14, 16
<b>GRI 416: Customer Health and Safety 2016</b>	416-1 Assessment of the health and safety impacts of product and service categories	Sustainability Report 2020 - Property Management, Managing Our Food Supply Chain	14, 16
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Sustainability Report 2020 – Managing Our Food Supply Chain	16
<b>GRI 417: Marketing and Labelling 2016</b>	417-1 Requirements for product and service information and labelling	Sustainability Report 2020 – Marketing and Labelling	16
	417-2 Incidents of non-compliance concerning product and service information and labelling	Sustainability Report 2020 – Marketing and Labelling	16
	417-3 Incidents of non-compliance concerning marketing communications	Sustainability Report 2020 – Marketing and Labelling	16
<b>GRI 418: Customer Privacy 2016</b>	418-1 Substantiated complaints concerning breaches of customer	Sustainability Report 2020 – Property Management	14

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<b>GRI 419: Socioeconomic Compliance 2016</b>	419-1 Non-compliance with laws and regulations in the social and economic area	Sustainability Report 2020 – Property Business, Sustainable Investments, Food Trading	14, 16