

# GRI Content Index



The Group has reported the information cited in this GRI content index for the period from 1 July 2022 to 30 June 2023 in accordance with the GRI Standards.

GRI Standard	GRI	Description	Section
<b>General Disclosures</b>			
GRI 2: General Disclosures 2021	2-1	Organisational details	About Chinachem Group About This Report
	2-2	Entities included in the organisation's sustainability reporting	About This Report The Group currently discloses the number of entities encompassed within the reporting boundary. A complete entity list is not provided in this Report, and we will engage in discussions with the management team in the future regarding the feasibility of disclosing relevant information.
	2-3	Reporting period, frequency and contact point	About This Report This Report was published online in March of 2024 and can be found on Chinachem Group's dedicated Sustainability Report website.
	2-4	Restatements of information	Appendices – Performance Data Table
	2-5	External assurance	Assurance Report
	2-6	Activities, value chain and other business relationships	About Chinachem Group About This Report Governing Our Values- Governing a Sustainable Supply Chain
	2-7	Employees	Progressing with Our Community and People Appendices – Performance Data Table The Group did not disclose relevant data regarding the gender distribution of permanent, temporary, full-time, and part-time employees in this Report. We will enhance our data collection mechanism in the future and disclose the relevant information.
	2-8	Workers who are not employees	The Group does not capture this data.
	2-9	Governance structure and composition	Governing Our Values - Solidifying Our ESG Governance Structure The Group is currently under the administration of court-appointed administrators. As a result, the standard process for nominating and selecting members of the highest governance body is not applicable. We will engage in discussions with the management team in the future regarding the feasibility of disclosing relevant information.

GRI Standard	GRI	Description	Section
<b>General Disclosures</b>			
GRI 2: General Disclosures 2021	2-10	Nomination and selection of the highest governance body	Governing Our Values - Solidifying Our ESG Governance Structure Corporate website The Group is currently under the administration of court-appointed administrators. As a result, the standard process for nominating and selecting members of the highest governance body is not applicable. We will engage in discussions with the management team in the future regarding the feasibility of disclosing relevant information.
	2-11	Chair of the highest governance body	Governing Our Values - Solidifying Our ESG Governance Structure Corporate website
	2-12	Role of the highest governance body in overseeing the management of impacts	Governing Our Values - Solidifying Our ESG Governance Structure
	2-13	Delegation of responsibility for managing impacts	Governing Our Values - Solidifying Our ESG Governance Structure
	2-14	Role of the highest governance body in sustainability reporting	Governing Our Values - Solidifying Our ESG Governance Structure
	2-15	Conflicts of interest	Governing Our Values– Business Ethics and Integrity
	2-16	Communication of critical concerns	Governing Our Values Information not available. The Group will consider the feasibility of disclosing further information regarding the total number and the nature of critical concerns that were communicated to the Board in the future.
	2-17	Collective knowledge of the highest governance body	Governing Our Values Corporate website Information not available. The Group will consider the feasibility of disclosing further information regarding the collective knowledge of the Board in the future.
	2-18	Evaluation of the performance of the highest governance body	Governing Our Values Information not available. The Group will consider the feasibility of disclosing further information regarding the performance evaluation of the Board in the future.

GRI Standard	GRI	Description	Section
<b>General Disclosures</b>			
GRI 2: General Disclosures 2021	2-19	Remuneration policies	Information not disclosed due to confidentiality.
	2-20	Process to determine remuneration	Information not disclosed due to confidentiality.
	2-21	Annual total compensation ratio	Information not disclosed due to confidentiality.
	2-22	Statement on sustainable development strategy	Message from CEO
	2-23	Policy commitments	Governing Our Values - Solidifying Our ESG Governance Structure The Group did not make our policy commitments publicly available. We will engage in discussions with the management team in the future regarding the feasibility of disclosing relevant information.
	2-24	Embedding policy commitments	Governing Our Values - Solidifying Our ESG Governance Structure
	2-25	Processes to remediate negative impacts	Governing Our Values - Solidifying Our ESG Governance Structure; Business Ethics and Integrity; Risk Management and Internal Control
	2-26	Mechanisms for seeking advice and raising concerns	Governing Our Values - Solidifying Our ESG Governance Structure; Business Ethics and Integrity; Risk Management and Internal Control
	2-27	Compliance with laws and regulations	During the Reporting Period, the Group has not been subject to any significant fines or non-monetary sanctions due to non-compliance with relevant laws or regulations.
	2-28	Membership associations	Appendix - Charters, Pledges and Memberships
2-29	Approach to stakeholder engagement	Governing Our Values- Stakeholder Engagement and Materiality Assessment	
2-30	Collective bargaining agreements	The Group does not involve in any collective bargaining agreements.	
<b>Material Topics</b>			
GRI 3: Material Topics 2021	3-1	Process to determine material topics	Governing Our Values - Stakeholder Engagement and Materiality Assessment
	3-2	List of material topics	Governing Our Values - Stakeholder Engagement and Materiality Assessment

GRI Standard	GRI	Description	Section
<b>Economic performance</b>			
GRI 3: Material Topics 2021	3-3	Management of material topics	Governing Our Values - Stakeholder Engagement and Materiality Assessment
<b>Economic performance</b>			
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	About Chinachem Group Empowering a Prosperous Future The Group did not disclose data related to economic value distributed: including operating costs, employee wages and benefits, payments to providers of capital, and payments to government by country due to confidentiality. We will engage in discussions with the management team in the future regarding the feasibility of disclosing relevant information.
	201-2	Financial implications and other risks and opportunities due to climate change	Sustaining Our Planet – Climate Adaptation and Resilience – Response to TCFD Recommendations During the Reporting Period, the Group undertook an initial assessment of climate-related risks and opportunities. We are currently in the process of quantifying the financial impact of these risks and opportunities on our operations. We will engage in discussions with the management team in the future regarding the feasibility of disclosing relevant information.
<b>Anti-Corruption</b>			
GRI 3: Material Topics 2021	3-3	Management of material topics	Governing Our Value
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	Governing Our Values - Business Ethics and Integrity; Risk Management and Internal Control
	205-2	Communication and training about anti-corruption policies and procedures	Governing Our Values - Business Ethics and Integrity; Risk Management and Internal Control The Group did not disclose data regarding the number and percentage of governance body members and business partners that our anti-corruption policies and procedures have been communicated to, as well as the number and percentage of governance body members that have received training on anti-corruption. We will enhance our data collection mechanism in the future and disclose the relevant information.
	205-3	Confirmed incidents of corruption and actions taken	Governing Our Values - Business Ethics and Integrity; Risk Management and Internal Control
<b>Energy</b>			
GRI 3: Material Topics 2021	3-3	Management of material topics	Governing Our Values- Stakeholder Engagement and Materiality Assessment Sustaining Our Planet

GRI Standard	GRI	Description	Section	
<b>Energy</b>				
GRI 302: Energy 2016	302-1	Energy consumption within the organisation	Appendices – Performance Data Table	
	302-2	Energy consumption outside of the organisation	Sustaining Our Planet – Accelerating Green Transformation CCG 3050+ The Group has identified its material upstream and downstream categories and activities according to the 'GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard' for relevant energy consumption outside of the organisation, but the actual consumption data is not disclosed. We will enhance our data collection mechanism for future disclosures.	
	302-3	Energy intensity	Appendices – Performance Data Table	
	302-5	Reductions in energy requirements of products and services	Sustaining Our Planet – Accelerating Green Transformation Appendices – Performance Data Table	
<b>Water</b>				
GRI 3: Material Topics 2021	3-3	Management of material topics	Sustaining Our Planet	
GRI 303: Water and Effluents 2018	303-4	Water discharge	Sustaining Our Planet – Accelerating Green Transformation Appendices – Performance Data Table	
	303-5	Water consumption	Sustaining Our Planet	
<b>Emissions</b>				
GRI 3: Material Topics 2021	3-3	Management of material topics	Sustaining Our Planet	
	GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	Sustaining Our Planet – Accelerating Green Transformation; Climate Adaptation and Resilience – Response to TCFD Recommendations Appendices – Performance Data Table
		305-2	Energy indirect (Scope 2) GHG emissions	Sustaining Our Planet – Accelerating Green Transformation; Climate Adaptation and Resilience – Response to TCFD Recommendations Appendices – Performance Data Table
		305-4	GHG emissions intensity	Appendices – Performance Data Table
		305-5	Reduction of GHG emissions	Sustaining Our Planet – Accelerating Green Transformation; Climate Adaptation and Resilience – Response to TCFD Recommendations Appendices – Performance Data Table

GRI Standard	GRI	Description	Section
<b>Emissions</b>			
GRI 305: Emissions 2016	305-7	Nitrogen oxides (NOx), sulphur oxides (SOx), and other significant air emissions	Appendices – Performance Data Table
<b>Waste</b>			
GRI 3: Material Topics 2021	3-3	Management of material topics	Sustaining Our Planet
GRI 306: Waste 2020	306-1	Waste generation and significant waste - related impacts	Sustaining Our Planet – Accelerating Green Transformation
	306-2	Management of significant waste-related impacts	Sustaining Our Planet – Accelerating Green Transformation
	306-3	Waste generated	Sustaining Our Planet – Accelerating Green Transformation Appendices – Performance Data Table
	306-4	Waste diverted from disposal	Sustaining Our Planet – Accelerating Green Transformation Appendices – Performance Data Table
	306-5	Waste directed to disposal	Sustaining Our Planet – Accelerating Green Transformation Appendices – Performance Data Table
<b>Supplier Environmental Assessment</b>			
GRI 3: Material Topics 2021	3-3	Management of material topics	Sustaining Our Planet
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	Sustaining Our Planet – Joining Forces to Defend Our Planet Appendices – Performance Data Table
<b>Employment</b>			
GRI 3: Material Topics 2021	3-3	Management of material topics	Progressing with Our Community and People
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	Appendices – Performance Data Table
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Progressing with Our Community and People – Caring and Bonding Among Our People Appendices – Performance Data Table

GRI Standard	GRI	Description	Section
<b>Employment</b>			
GRI 401: Employment 2016	401-3	Parental leave	Appendices – Performance Data Table During the Reporting Period, the Group has 17 male and 20 female employees that returned to work after parental leave ended. However, the Group did not disclose data regarding employees that returned to work after parental leave ended that were still employed 12 months after their return to work and retention rates of employees that took parental leave. We will enhance our data collection mechanism for future disclosures.
<b>Occupational Health and Safety</b>			
GRI 3: Material Topics 2021	3-3	Management of material topics	Progressing with Our Community and People
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	Progressing with Our Community and People - Reinforcing a Healthy and Safe Environment for Our People and Community
	403-2	Hazard identification, risk assessment, and incident investigation	Progressing with Our Community and People - Reinforcing a Healthy and Safe Environment for Our People and Community The Group did not disclose data regarding the policies and processes for workers to remove themselves from work situations that they believe could cause injury or ill health, and an explanation of how workers are protected against reprisals. We will enhance our data collection mechanism for future disclosures.
	403-5	Worker training on occupational health and safety	Progressing with Our Community and People - Reinforcing a Healthy and Safe Environment for Our People and Community
	403-6	Promotion of worker health	Progressing with Our Community and People - Reinforcing a Healthy and Safe Environment for Our People and Community
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Progressing with Our Community and People - Reinforcing a Healthy and Safe Environment for Our People and Community
	403-8	Workers covered by an occupational health and safety management system	Appendices – Performance Data Table The Group did not disclose data regarding the policies and processes for workers to remove themselves from work situations that they believe could cause injury or ill health, and an explanation of how workers are protected against reprisals. We will enhance our data collection mechanism for future disclosures.
	403-9	Work-related injuries	Appendices – Performance Data Table
	403-10	Work-related ill health	Appendices – Performance Data Table

GRI Standard	GRI	Description	Section
<b>Training and Education</b>			
GRI 3: Material Topics 2021	3-3	Management of material topics	Progressing with Our Community and People
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	Progressing with Our Community and People - Reimagining the Learning Experience to Encourage Continuous Learning Appendices – Performance Data Table
	404-2	Programmes for upgrading employee skills and transition assistance programmes	Progressing with Our Community and People - Reimagining the Learning Experience to Encourage Continuous Learning Appendices – Performance Data Table The Group did not disclose data regarding the transition assistance programmes provided to facilitate continued employability and the management of career endings resulting from retirement or termination of employment in this Report. We will enhance our data collection mechanism for future disclosures.
	404-3	Percentage of colleagues receiving regular performance and career development reviews	Progressing with Our Community and People - Reimagining the Learning Experience to Encourage Continuous Learning Appendices – Performance Data Table
<b>Diversity and Equal Opportunity</b>			
GRI 3: Material Topics 2021	3-3	Management of material topics	Progressing with Our Community and People
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and colleagues	Appendices – Performance Data Table
	405-2	Ratio of basic salary and remuneration of women to men	The same policies for remuneration and benefits apply to all employees, irrespective of gender, religion, origin, age, disability or sexual orientation. The ratio of basic salary and remuneration of women to men is not disclosed due to confidentiality.
<b>Non-discrimination</b>			
GRI 3: Material Topics 2021	3-3	Management of material topics	Progressing with Our Community and People
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	There were no confirmed incidents or non-compliances or grievances during the Reporting Period.

GRI Standard	GRI	Description	Section
<b>Child Labour</b>			
GRI 3: Material Topics 2021	3-3	Management of material topics	Progressing with Our Community and People
GRI 408: Child Labour 2016	408-1	Operations and suppliers at significant risk for incidents of child labour	Governing Our Values - Governing a Sustainable Supply Chain The Group strictly prohibits the employment of any child or forced labour. In our recruitment process, all candidates are required to provide their valid identification documents and all terms and conditions in the employment contract are clearly communicated with the candidate.
<b>Forced or Compulsory Labour</b>			
GRI 3: Material Topics 2021	3-3	Management of material topics	Progressing with Our Community and People
GRI 409: Forced or Compulsory Labour 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	Governing Our Values - Governing a Sustainable Supply Chain The Group's operation is not considered to have significant risk for incidents of forced or compulsory labour.
<b>Local Communities</b>			
GRI 3: Material Topics 2021	3-3	Management of material topics	Progressing with Our Community and People
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programmes	Progressing with Our Community and People - Building a Caring and Inclusive Community The Group did not publicly disclose the results of environmental and social impact assessments. We will engage in discussions with the management team in the future regarding the feasibility of disclosing relevant information.
<b>Supplier Social Assessment</b>			
GRI 3: Material Topics 2021	3-3	Management of material topics	Governing Our Values - Governing a Sustainable Supply Chain
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	Appendices – Performance Data Table

GRI Standard	GRI	Description	Section
<b>Customer Health and Safety</b>			
GRI 3: Material Topics 2021	3-3	Management of material topics	Empowering a Prosperous Future
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	Empowering a Prosperous Future - Investing in Healthcare for a Liveable Intergenerational Community
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Empowering a Prosperous Future There were no confirmed incidents or non-compliances regarding the health and safety impacts of products and services during the Reporting Period.
<b>Customer Privacy</b>			
GRI 3: Material Topics 2021	3-3	Management of material topics	Governing Our Values - Business Ethics and Integrity
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Governing Our Values - Business Ethics and Integrity There were no confirmed incidents or non-compliances regarding breaches of customer privacy and losses of customer data during the Reporting Period.