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## **GRI Content Index**

Statement of	Use		GRI 1 Used	
		s Limited has reported in accordance with eriod 1 July 2023 to 30 June 2024	GRI 1: Foundation 2021	
GRI Standard	GRI	Description	Reference Sections and Remarks	
General Disc	losures			
GRI 2: General Disclosures	2-1	Organisational details	About Chinachem Group About This Report	
2021	2-2	Entities included in the organisation's sustainability reporting	About This Report	
			About This Report	
	2-3	Reporting period, frequency and contact point	This Report was published online in March of 2025 and can be found on Chinachem Group's dedicated Sustainability Report website.	
			Appendices - Performance Data	
	2-4	Restatements of information	Restatements are articulated in relevant footnotes.	
	2-5	External assurance	Appendices - Verification Statement	
		Activities, value chain and other business relationships	About Chinachem Group	
	2-6		About This Report	
			Governing Our Core Principles - Governing a Sustainable Supply Chain	
	2-7	Employees	Thriving with Our Community and People	
	2-1		Appendices - Performance Data	
	2-8	Workers who are not employees	The Group has started collecting this data and expects to include it in the future Sustainability Report, contingent on the data meeting the required quality levels for disclosure.	
			Governing Our Core Principles - Strengthening Our ESG Governance Structure	
	2-9	Governance structure and composition	Please refer to our <u>corporate website</u> for more details.	
			Looking Ahead	
	2-10	Nomination and selection of the highest governance body	Please refer to our <u>corporate website</u> for more details.	
	2-11	Chair of the highest governance body	Please refer to our <u>corporate website</u> for more details.	
	2-12	Role of the highest governance body in	Governing Our Core Principles - Strengthening Our ESG Governance Structure	
		overseeing the management of impacts	Please refer to our <u>corporate website</u> for more details.	
	2-13	Delegation of responsibility for	Governing Our Core Principles - Strengthening Our ESG Governance Structure	
		managing impacts	Please refer to our corporate website for more details.	

GRI Standard	GRI	Description	Reference Sections and Remarks
General Disc	osures		
GRI 2: General Disclosures	2-14	Role of the highest governance body in	Governing Our Core Principles - Strengthening Our ESG Governance Structure
2021	Z-14	sustainability reporting	Since 1 July 2024, the Report of the Group has to be approved by the Board.
			Governing Our Core Principles - Upholding Business Ethics and Integrity
	2-15	Conflicts of interest	The Group has adopted the Conflict of Interest Policy.
			Please refer to our corporate website for more details.
	2-16	Communication of critical concerns	Information not available. The Group will explore the feasibility of disclosing further information in the future.
	2-17	Collective knowledge of the highest governance body	Information not available. The Group will explore the feasibility of disclosing further information in the future.
	2-18	Evaluation of the performance of the	Governing Our Core Principles
	2-10	highest governance body	Please refer to our <u>corporate website</u> for more details.
	2-19	Remuneration policies	Information not disclosed, the Group will explore the feasibility of disclosing further information in the future.
	2-20	Process to determine remuneration	Information not disclosed, the Group will explore the feasibility of disclosing further information in the future.
	2-21	Annual total compensation ratio	Information not disclosed, the Group will explore the feasibility of disclosing further information in the future.
	2-22	Statement on sustainable development strategy	Message from CEO
			Governing Our Core Principles
	2-23	Policy commitments	The Group will explore the feasibility of making the policies publicly available.
		Embedding policy commitments	Governing Our Core Principles
	2-24		The Group will explore the feasibility of making the policies publicly available.
	2-25	Processes to remediate negative impacts	Governing Our Core Principles - Strengthening Our ESG Governance Structure; Upholding Business Ethics and Integrity; Enhancing Risk Management and Internal Control
	2-26	Mechanisms for seeking advice and raising concerns	Governing Our Core Principles - Strengthening Our ESG Governance Structure; Upholding Business Ethics and Integrity; Enhancing 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	Appendices - Charters, Pledges and Memberships
	2-29	Approach to stakeholder engagement	Governing Our Core Principles - Engaging Our Stakeholders and Assessing Double Materiality
	2-30	Collective bargaining agreements	The Group does not involve in any collective bargaining agreements.

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Material Topic	:S		
GRI 3: Material	3-1	Process to determine material topics	Governing Our Core Principles - Engaging Our Stakeholders and Assessing Double Materiality
Topics 2021	3-2	List of material topics	Governing Our Core Principles - Engaging Our Stakeholders and Assessing Double Materiality
Economic per	formance		
GRI 3: Material Topics 2021	3-3	Management of material topics	Information not disclosed, the Group will explore the feasibility of disclosing further information in the future.
GRI 201: Economic	201-1	Direct economic value generated and distributed	About Chinachem Group
Performance 2016			Information is selectively disclosed due to confidentiality.
2010	201-2	Financial implications and other risks and opportunities due to climate change	Protecting Our Planet - Building Climate Resilience in Our Places
	201-3	Defined benefit plan obligations and other retirement plans	Information not available. The Group will explore the feasibility of disclosing further information in the future.
	201-4	Financial assistance received from government	Information not available. The Group will explore the feasibility of disclosing further information in the future.
Anti-Corruptio	on		
GRI 3: Material Topics 2021	3-3	Management of material topics	Governing Our Core Principles
GRI 205: Anti-			Governing Our Values - Upholding Business Ethics and Integrity
corruption 2016	205-1	Operations assessed for risks related to corruption	The Group did not disclose the total number and percentage of operations assessed for risks related to corruption, and the significant risks related to corruption identified through the risk assessment. The Group will consider the feasibility of disclosing further information in the future.
			Appendices - Performance Data
	205-2	Communication and training about anti-corruption policies and procedures	The Group did not disclose the number and percentage of governance body member and business partner who received training. The Group will consider the feasibility of disclosing further information in the future.
	205-3	Confirmed incidents of corruption and actions taken	Governing Our Values - Upholding Business Ethics and Integrity; Enhancing Risk Management and Internal Control

Energy			
GRI 3: Material Topics 2021	3-3	Management of material topics	Protecting Our Planet
GRI 302: Energy 2016	302-1	Energy consumption within organization	Protecting Our Planet - Speeding Up Green Transition Appendices - Performance Data
			Protecting Our Planet
			Appendices - Performance Data
	302-2	Energy consumption outside of the organisation	We have been collecting construction site energy consumption from contractors, conducting energy audit and data collection from tenants and keeping the enhancement on our data collection mechanism for future disclosures.
	302-3	Energy intensity	Appendices - Performance Data
	302-4	Reduction of energy consumption	The Group did not disclose the amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives. We will enhance our data collection mechanism for future disclosures.
	302-5	Reductions in energy requirements of products and services	The Group did not disclose the amount of reductions in energy requirements of products and services. We will enhance our data collection mechanism for future disclosures.
Water			
GRI 3: Material Topics 2021	3-3	Management of material topics	Protecting Our Planet
GRI 303: Water and	303-1	Interactions with water as a shared resource	Protecting Our Planet - Speeding Up Green Transition
Effluents 2018	303-2	Management of water discharge-related impacts	Protecting Our Planet - Speeding Up Green Transition
	303-3	Water withdrawal	In this Report, this referes to the water sourced from municipal services for direct use in our operations. This includes water utilised for activities such as flushing, cleaning, and freshwater cooling towers. The primary source of water for our operations is municipal water supplies, which is provided by local water supply authority. We do not directly extract surface or groundwater. As a result, providing a detailed breakdown of water withdrawal by source (e.g. surface water, groundwater, etc.) is considered not applicable.
	303-4	Water discharge	Protecting Our Planet - Speeding Up Green Transition Appendices - Performance Data
	303-5	Water consumption	Protecting Our Planet - Speeding Up Green Transition
	303-3		

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Emissions	den s		
GRI 3: Material Topics 2021	3-3	Management of material topics	Protecting Our Planet
GRI 305:	13/1-		Protecting Our Planet - Speeding Up Green Transition
Emissions 2016			Protecting Our Planet - Building Climate Resilience in Our Places
	305-1	Direct (Scope 1) GHG emissions	Appendices - Performance Data
			Our selected base year for CCG 3050+ is in alignment with the SBTi criteria and has been validated by SBTi.
		Energy indirect (Scope 2) GHG emissions	Protecting Our Planet - Speeding Up Green Transition
	305-2		Protecting Our Planet - Building Climate Resilience in Our Places
			Appendices - Performance Data
			Our selected base year for CCG 3050+ is in alignment with the SBTi criteria and has been validated by SBTi.
	305-3	Other indirect (Scope 3) GHG emissions	Appendices - Performance Data
			Our selected base year for CCG 3050+ is in alignment with the SBTi criteria and has been validated by SBTi.
			Protecting Our Planet - Speeding Up Green Transition
	305-4	GHG emissions intensity	Protecting Our Planet - Building Climate Resilience in Our Places
			Appendices - Performance Data
			Protecting Our Planet - Speeding Up Green Transition
			Protecting Our Planet - Building Climate Resilience in Our Places
	305-5	Reduction of GHG emissions	Appendices - Performance Data
			Our selected base year for CCG 3050+ is in alignment with the SBTi criteria and has been validated by SBTi.
	305-6	Emissions of ozone-depleting substances (ODS)	Information not available. The Group will consider the feasibility of disclosing further information regarding emissions of ODS in the future.
	305-7	Nitrogen oxides (NOx), sulphur oxides (SOx), and other significant air emissions	Appendices - Performance Data

Waste			
GRI 3: Material Topics 2021	3-3	Management of material topics	Protecting Our Planet
GRI 306:	20/ 1	Waste generation and significant waste	Protecting Our Planet - Speeding Up Green Transition
Waste 2020	306-1	-related impacts	Protecting Our Planet - Innovating Green Building Design
		Management of significant waste-related	Protecting Our Planet - Speeding Up Green Transition
	306-2	impacts	Protecting Our Planet - Innovating Green Building Design
	306-3	Waste generated	Appendices - Performance Data
	306-4	Marke diversed for an align and	Protecting Our Planet - Speeding Up Green Transition
	300-4	Waste diverted from disposal	Appendices - Performance Data
	306-5	Waste directed to disposal	Appendices - Performance Data
Supplier Envir	onmenta	al Assessment	
GRI 3: Material Topics 2021	3-3	Management of material topics	Protecting Our Planet
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	Appendices - Performance Data
	308-2	Negative environmental impacts in the supply chain and actions taken	The Group has started collecting this data and expects to include it in the future Sustainability Report, contingent on the data meeting the required quality levels for disclosure.
Employment			
GRI 3: Material Topics 2021	3-3	Management of material topics	Thriving with Our Community and People
GRI 401:			Appendices - Performance Data
Employment 2016	401-1	New employee hires and employee turnover	The data includes full-time employees only. The Group will consider the feasibility of disclosing further information for other employees in the future.
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Thriving with Our Community and People - Building a Supportive and Engaged Workplace
	401-3	Parental leave	Appendices - Performance Data

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The data includes full-time employees only. The Group will consider the feasibility of disclosing further

information for other employees in the future

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**Diversity and Equal Opportunity** 

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405-1

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GRI 3:

Material

GRI 405:

Diversity

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employees

Management of material topics

Diversity of governance bodies and

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Please refer to our corporate website for more details.

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Occupational H	ealth and S	Safety	
GRI 3: Material Topics 2021	3-3	Management of material topics	Thriving with Our Community and People
GRI 403: Occupational	403-1	Occupational health and safety management system	Thriving with Our Community and People - Safeguarding Health and Safety of Our Colleagues
Health and Safety 2018	403-2	Hazard identification, risk assessment, and incident investigation	Thriving with Our Community and People - Safeguarding Health and Safety of Our Colleagues
	403-3	Occupational health services	Thriving with Our Community and People - Safeguarding Health and Safety of Our Colleagues
	403-4	Worker participation, consultation, and communication on occupational health and safety	Thriving with Our Community and People - Safeguarding Health and Safety of Our Colleagues
	403-5	Worker training on occupational health and safety	Thriving with Our Community and People - Safeguarding Health and Safety of Our Colleagues
	402 (		Thriving with Our Community and People - Safeguarding Health and Safety of Our Colleagues
	403-6	Promotion of worker health	Thriving with Our Community and People - Building a Supportive and Engaged Workplace
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Thriving with Our Community and People - Safeguarding Health and Safety of Our Colleagues
	403-8	Workers covered by an occupational health and safety management system	Information not available. The Group will consider the feasibility of disclosing further information regarding workers covered by an occupational health and safety management system in the future.
	403-9	Work-related injuries	Appendices - Performance Data

403-10 Work-related ill health

employee

programmes

development reviews

Management of material topics

Average hours of training per year per

Programmes for upgrading employee

Percentage of colleagues receiving regular performance and career

skills and transition assistance

**Training and Education** 

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404-1

404-2

404-3

GRI 3: Material

Topics 2021 GRI 404:

Training and

Education

2016

and Equal			Thease refer to our corporate website for more details.	
Opportunity 2016	405-2	Ratio of basic salary and remuneration of women to men	The same policy for remuneration and benefits, i.e. Staff Reward and Grading Policy, applies 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.	
Non-discrimin	nation			
GRI 3: Material Topics 2021	3-3	Management of material topics	Thriving 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 Appendices - Performance Data	
Child Labour				
GRI 3: Material Topics 2021	3-3	Management of material topics	Thriving 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 Core Principles - 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.	

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Forced or Co	mpulsory	Labour	
GRI 3: Material Topics 2021	3-3	Management of material topics	Thriving with Our Community and People
GRI 409: Forced or Compulsory	1210	Operations and suppliers at significant	Governing Our Core Principles - Governing a Sustainabl Supply Chain; Business Ethics and Integrity
Labour 2016	409-1	risk for incidents of forced or compulsory labour	The Group's operation is not considered to have significant risk for incidents of forced or compulsory labour.
Local Commu	unities		
GRI 3: Material Topics 2021	3-3	Management of material topics	Thriving with Our Community and People
GRI 413: Local Communities		Operations with local community	Thriving with Our Community and People - Curating an Inclusive Community
2016	413-1	engagement, impact assessments, and development programmes	The Group did not publicly disclose the results of environmental and social impact assessments. We will explore the feasibility of disclosing relevant information in the future.
	413-2	Operations with significant actual and potential negative impacts on local communities	The Group is not aware of any operations with significant actual and potential negative impacts on loca communities
Supplier Soci	al Assess	ment	
GRI 3: Material Topics 2021	3-3	Management of material topics	Governing Our Core Principles - Governing a Sustainabl Supply Chain
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	Appendices - Performance Data
	414-2	Negative social impacts in the supply chain and actions taken	The Group has started collecting this data and expects t include it in a future Sustainability Report, contingent on the data meeting the required quality levels for disclosur

Customer Hea	alth and S	Safety	
GRI 3: Material Topics 2021	3-3	Management of material topics	Enabling a Prosperous Tomorrow
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	Information not available. The Group will explore the feasibility of disclosing further information in the future.
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	There were no confirmed incidents or non-compliances regarding the health and safety impacts of products and services during the Reporting Period.
Customer Priv	/acy		
GRI 3: Material Topics 2021	3-3	Management of material topics	Governing Our Core Principles - Upholding 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 Core Principles - Upholding 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.