

GRI AND ESG GUIDE CONTENT INDEX



(Stock code: 3)

Global Reporting Initiative (GRI) Content Index

The Environmental, Social and Governance (ESG) Report 2021 was compiled in accordance with the Core Option of the GRI Standards, and with reference to the GRI 11: Oil and Gas Sector 2021.

GENERAL DISCLOSURES

GRI Standards/ Material Topics	Disclosures	Reporting Location	Website Location	External Assurance	
102: GENERAL DISCLOSURES 2016					
Organisational Profile	102-1	Name of the organisation	Business Profile (p.9)	●	
	102-2	Activities, brands, products, and services	Business Profile (p.9-12)	●	
	102-3	Location of headquarters	Business Profile (p.9)	●	
	102-4	Location of operations	Business Profile (p.11-12)	●	
	102-5	Ownership and legal form	Business Profile (p.9)	●	
	102-6	Markets served	Business Profile (p.11-12)	●	
	102-7	Scale of the organisation	Business Profile (p.9-12) Contributing to Stakeholders (p.81) Key Statistics (p.93-94, 99)	●	
	102-8	Information on employees and other workers	Contributing to Stakeholders (p.81) Key Statistics (p.94, 99)	●	
	102-9	Supply chain	Contributing to Stakeholders (p.91-92)	Contributing to Stakeholders	●
	102-10	Significant changes to the organisation's size, structure, ownership, or supply chain	About this Report (p.2) Business Profile (p.9-12) Contributing to Stakeholders (p.92)		●
	102-11	Precautionary Principle or approach	Strengthening Corporate Governance (p.33)	Strengthening Corporate Governance Risk Management Framework	●
	102-12	External initiatives		External Environmental, Social and Governance Charters and Initiatives	●
	102-13	Membership of associations		Memberships in Associations	●

GRI Standards/ Material Topics	Disclosures		Reporting Location	Website Location	External Assurance
Strategy	102-14	Statement from senior decision-maker	<i>Managing Director's Message (p.5-8)</i>		●
	102-15	Key impacts, risks and opportunities	<i>Our ESG Approach (p.21-22)</i> <i>Creating Business Opportunities (p.37-48)</i> <i>Protecting the Environment (p.64-65)</i>	<i>Protecting the Environment</i>	●
Ethics and Integrity	102-16	Values, principles, standards, and norms of behaviour	<i>Our ESG Approach (p.21-22)</i>		●
Governance	102-18	Governance structure	<i>Our ESG Approach (p.22)</i> <i>Strengthening Corporate Governance (p.31-32)</i>	<i>Governance Structure</i> <i>Corporate Governance</i>	●
Stakeholder Engagement	102-40	List of stakeholder groups	<i>Our ESG Approach (p.25)</i>	<i>Stakeholder Engagement & Materiality Assessment</i>	●
	102-41	Collective bargaining agreements	<i>Contributing to Stakeholders (p.78)</i>	<i>Contributing to Stakeholders</i>	●
	102-42	Identifying and selecting stakeholders	<i>Our ESG Approach (p.25)</i>	<i>Stakeholder Engagement & Materiality Assessment</i>	●
	102-43	Approach to stakeholder engagement	<i>Our ESG Approach (p.25)</i>	<i>Stakeholder Engagement & Materiality Assessment</i>	●
	102-44	Key topics and concerns raised	<i>Our ESG Approach (p.28)</i>		●
Reporting Practice	102-45	Entities included in the consolidated financial statements	<i>About this Report (p.2)</i> <i>Annual Report 2021: Independent Auditor's Report (p.97)</i>		●
	102-46	Defining report content and topic Boundaries	<i>Our ESG Approach (p.25-27)</i>	<i>Stakeholder Engagement & Materiality Assessment</i>	●
	102-47	List of material topics	<i>Our ESG Approach (p.26-27)</i>	<i>Stakeholder Engagement & Materiality Assessment</i>	●
	102-48	Restatements of information	<i>About this Report (p.2)</i>		●
	102-49	Changes in reporting	<i>About this Report (p.2)</i>		●
	102-50	Reporting period	<i>About this Report (p.2)</i>		●
	102-51	Date of most recent report	<i>ESG Report 2020</i> , published in April 2021		●
	102-52	Reporting cycle	<i>About this Report (p.2)</i>		●

GRI Standards/ Material Topics	Disclosures	Reporting Location	Website Location	External Assurance
Reporting Practice	102-53	Contact point for questions regarding the report	<i>About this Report (p.2)</i>	●
	102-54	Claims of reporting in accordance with the GRI Standards	<i>About this Report (p.2)</i>	●
	102-55	GRI content index	<i>GRI and ESG Guide Content Index</i>	●
	102-56	External assurance	<i>Verification Statement (p.101)</i>	●

GENERAL DISCLOSURES

GRI Standards/ Material Topics	Disclosures	Reporting Location	Website Location	External Assurance	
200: ECONOMIC					
GRI 201: Economic Performance 2016	103-1	Explanation of the material topic and its Boundary	<i>Our ESG Approach (p.25-28)</i>	●	
	103-2	The management approach and its components	<i>Business Profile (p.9-12)</i>	●	
	103-3	Evaluation of the management approach	<i>Business Profile (p.9-12)</i>	●	
	201-1	Direct economic value generated and distributed	<i>Business Profile (p.11-12)</i> <i>Key Statistics (p.93)</i> <i>Annual Report 2021 - Report of the Directors (p.76)</i>	●	
	201-2	Financial implications and other risks and opportunities due to climate change	<i>Creating Business Opportunities (p.37-48)</i> <i>Protecting the Environment (p.64-65)</i> <i>Annual Report 2021 - Risk Factor (p.68)</i>	<i>Protecting the Environment</i>	●
	201-4	Financial assistance received from government	<i>Annual Report 2021 - Notes to the Consolidated Financial statements (p.112)</i>		●

GRI Standards/ Material Topics	Disclosures		Reporting Location	Website Location	External Assurance
GRI 202: Market Presence 2016	103-1	Explanation of the material topic and its Boundary	<u>Our ESG Approach (p.25-28)</u>		●
	103-2	The management approach and its components	<u>Creating Business Opportunities (p.39-44)</u>		●
	103-3	Evaluation of the management approach	<u>Creating Business Opportunities (p.39-44)</u>		●
	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	In 2021, all standard entry level wages fulfilled the regulatory requirement.		●
GRI 204: Procurement Practices 2016	103-1	Explanation of the material topic and its Boundary	<u>Our ESG Approach (p.25-28)</u>		●
	103-2	The management approach and its components	<u>Contributing to Stakeholders (p.91-92)</u>	<u>Contributing to Stakeholders Sustainable Purchasing Policy</u>	●
	103-3	Evaluation of the management approach	<u>Contributing to Stakeholders (p.91-92)</u>	<u>Contributing to Stakeholders</u>	●
	204-1	Proportion of spending on local suppliers	<u>Contributing to Stakeholders (p.92)</u>		●
GRI 205: Anti- corruption 2016	103-1	Explanation of the material topic and its Boundary	<u>Our ESG Approach (p.25-28)</u>		●
	103-2	The management approach and its components	<u>Strengthening Corporate Governance (p.34)</u>	<u>Strengthening Corporate Governance Anti-Fraud Policy</u>	●
	103-3	Evaluation of the management approach	<u>Strengthening Corporate Governance (p.34)</u>	<u>Strengthening Corporate Governance Anti-Fraud Policy</u>	●
	205-2	Communication and training about anti-corruption policies and procedures	<u>Strengthening Corporate Governance (p.34)</u>	<u>Strengthening Corporate Governance</u>	●
	205-3	Confirmed incidents of corruption and actions taken	<u>Strengthening Corporate Governance (p.35)</u>		●

GRI Standards/ Material Topics	Disclosures		Reporting Location	Website Location	External Assurance
GRI 206: Anticompetitive Behaviour 2016	103-1	Explanation of the material topic and its Boundary	<u>Our ESG Approach (p.25-28)</u>		●
	103-2	The management approach and its components	<u>Strengthening Corporate Governance (p.34)</u>	<u>Strengthening Corporate Governance</u>	●
	103-3	Evaluation of the management approach	<u>Strengthening Corporate Governance (p.34)</u>	<u>Strengthening Corporate Governance</u>	●
	206-1	Legal actions for anticompetitive behaviour, antitrust, and monopoly practices	<u>Strengthening Corporate Governance (p.35)</u>		●
300: ENVIRONMENTAL					
GRI 301: Materials 2016	103-1	Explanation of the material topic and its Boundary	<u>Our ESG Approach (p.25-28)</u>		●
	103-2	The management approach and its components	<u>Protecting the Environment (p.61)</u>	<u>Protecting the Environment Environmental Policy Sustainable Purchasing Policy</u>	●
	103-3	Evaluation of the management approach	<u>Protecting the Environment (p.61)</u>	<u>Protecting the Environment</u>	●
	301-1	Materials used by weight or volume	<u>Protecting the Environment (p.66-67) Key Statistics (p.96)</u>		●
	301-2	Recycled input materials used	<u>Protecting the Environment (p.66-67)</u>		●
GRI 302: Energy 2016	103-1	Explanation of the material topic and its Boundary	<u>Our ESG Approach (p.25-28)</u>		●
	103-2	The management approach and its components	<u>Protecting the Environment (p.61, 70)</u>	<u>Protecting the Environment Environmental Policy</u>	●
	103-3	Evaluation of the management approach	<u>Protecting the Environment (p.61, 70)</u>	<u>Protecting the Environment</u>	●
	302-1	Energy consumption within the organisation	<u>Key Statistics (p.96, 98)</u>		●
	302-4	Reduction of energy consumption	<u>Protecting the Environment (p.70-71)</u>		●
	302-5	Reductions in energy requirements of products and services	<u>Protecting the Environment (p.66-67)</u>		●

GRI Standards/ Material Topics	Disclosures	Reporting Location	Website Location	External Assurance	
303: Water and Effluents 2018	103-1	Explanation of the material topic and its Boundary	<u>Our ESG Approach (p.25-28)</u>	●	
	103-2	The management approach and its components	<u>Protecting the Environment (p.61, 70)</u>	<u>Protecting the Environment Environmental Policy</u>	●
	103-3	Evaluation of the management approach	<u>Protecting the Environment (p.61, 70)</u>	<u>Protecting the Environment</u>	●
	303-1	Interactions with water as a shared resource	<u>Protecting the Environment (p.70, 72)</u>	<u>Protecting the Environment</u>	●
	303-2	Management of water discharge-related impacts	<u>Protecting the Environment (p.70, 72)</u>	<u>Protecting the Environment</u>	●
	303-4	Water discharge	<u>Key Statistics (p.97, 99)</u>		●
	303-5	Water consumption	<u>Key Statistics (p.97-98)</u>		●
11. 8 Asset integrity and critical incident management	11.8.3	Additional sector disclosures Report the total number of Tier 1 and Tier 2 process safety events, and a breakdown of this total by business activity	<u>Ensuring Health and Safety (p.56-57)</u>	●	
GRI 305: Emissions 2016	103-1	Explanation of the material topic and its Boundary	<u>Our ESG Approach (p.25-28)</u>	●	
	103-2	The management approach and its components	<u>Protecting the Environment (p.61-63)</u>	<u>Protecting the Environment Climate Change Policy</u>	●
	103-3	Evaluation of the management approach	<u>Protecting the Environment (p.61-63)</u>	<u>Protecting the Environment</u>	●
	305-1	Direct (Scope 1) GHG emissions	<u>Protecting the Environment (p.68)</u> <u>Key Statistics (p.98)</u>		●
	305-2	Energy indirect (Scope 2) GHG emissions	<u>Protecting the Environment (p.68)</u> <u>Key Statistics (p.98)</u>		●
	305-3	Other indirect (Scope 3) GHG emissions	<u>Protecting the Environment (p.68)</u>		●
	305-4	GHG emission intensity	<u>Protecting the Environment (p.68)</u> <u>Key Statistics (p.96)</u>		●
	305-5	Reduction of GHG emissions	<u>Creating Business Opportunities (p.40-41)</u> <u>Protecting the Environment (p.68-69)</u>		●

GRI Standards/ Material Topics	Disclosures	Reporting Location	Website Location	External Assurance	
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Key Statistics (p.96, 98)	●	
11.2 Climate adaptation, resilience, and transition	11.2.4	Additional sector disclosures Describe the organisation's approach to public policy development and lobbying on climate change	Protecting the Environment (p.69)	●	
GRI 306: Waste 2020	103-1	Explanation of the material topic and its Boundary	Our ESG Approach (p.25-28)	●	
	103-2	The management approach and its components	Protecting the Environment (p.61, 71)	Protecting the Environment Environmental Policy	●
	103-3	Evaluation of the management approach	Protecting the Environment (p.61, 71)	Protecting the Environment	●
	306-1	Waste generation and significant waste-related impacts	Protecting the Environment (p.71)		●
	306-2	Management of significant waste-related impacts	Protecting the Environment (p.71-73)		●
	306-3	Waste generated	Key Statistics (p.97, 99)		●
	306-4	Waste diverted from disposal	Key Statistics (p.97)		●
	306-5	Waste directed to disposal	Key Statistics (p.97, 99)		●
GRI 307: Environmental Compliance 2016	103-1	Explanation of the material topic and its Boundary	Our ESG Approach (p.25-28)	●	
	103-2	The management approach and its components	Protecting the Environment (p.61)	Protecting the Environment Environmental Policy	●
	103-3	Evaluation of the management approach	Protecting the Environment (p.61)	Protecting the Environment	●
	307-1	Non-compliance with environmental laws and regulations	Strengthening Corporate Governance (p.35)		●

GRI Standards/ Material Topics	Disclosures		Reporting Location	Website Location	External Assurance
GRI 308: Supplier Environmental Assessment 2016	103-1	Explanation of the material topic and its Boundary	<u>Our ESG Approach (p.25-28)</u>		●
	103-2	The management approach and its components	<u>Contributing to Stakeholders (p.91-92)</u>	<u>Contributing to Stakeholders Code of Practice for Suppliers</u>	●
	103-3	Evaluation of the management approach	<u>Contributing to Stakeholders (p.91-92)</u>	<u>Contributing to Stakeholders</u>	●
	308-2	Negative environmental impacts in the supply chain and actions taken	<u>Contributing to Stakeholders (p.91-92)</u>		●
400: SOCIAL					
GRI 401: Employment 2016	103-1	Explanation of the material topic and its Boundary	<u>Our ESG Approach (p.25-28)</u>		●
	103-2	The management approach and its components	<u>Contributing to Stakeholders (p.77-78)</u>	<u>Contributing to Stakeholders Employee Policy</u>	●
	103-3	Evaluation of the management approach	<u>Contributing to Stakeholders (p.77-78)</u>	<u>Contributing to Stakeholders</u>	●
	401-1	New employee hires and employee turnover	<u>Contributing to Stakeholders (p.81) Key Statistics (p.94-95, 100)</u>		●
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	<u>Contributing to Stakeholders (p.78)</u>	<u>Contributing to Stakeholders</u>	●
GRI 402: Labour/ Management Relations 2016	103-1	Explanation of the material topic and its Boundary	<u>Our ESG Approach (p.25-28)</u>		●
	103-2	The management approach and its components	<u>Contributing to Stakeholders (p.77-78)</u>	<u>Contributing to Stakeholders Employee Policy</u>	●
	103-3	Evaluation of the management approach	<u>Contributing to Stakeholders (p.77-78)</u>	<u>Contributing to Stakeholders</u>	●
	402-1	Minimum notice periods regarding operational changes		<u>Contributing to Stakeholders</u>	●

GRI Standards/ Material Topics	Disclosures	Reporting Location	Website Location	External Assurance	
GRI 403: Occupational Health and Safety 2018	103-1	Explanation of the material topic and its Boundary	<u>Our ESG Approach (p.25-28)</u>	<u>Ensuring Health and Safety Health and Safety Policy</u>	●
	103-2	The management approach and its components	<u>Ensuring Health and Safety (p.51)</u>	<u>Ensuring Health and Safety Health and Safety Policy</u>	●
	103-3	Evaluation of the management approach	<u>Ensuring Health and Safety (p.51)</u>	<u>Ensuring Health and Safety</u>	●
	403-1	Occupational health and safety management system	<u>Ensuring Health and Safety (p.51-52)</u>	<u>Ensuring Health and Safety</u>	●
	403-2	Hazard identification, risk assessment, and incident investigation	<u>Ensuring Health and Safety (p.51-52, 56-58)</u>	<u>Ensuring Health and Safety</u>	●
	403-3	Occupational health services	<u>Ensuring Health and Safety (p.51)</u>	<u>Ensuring Health and Safety</u>	●
	403-4	Worker participation, consultation, and communication on occupational health and safety	<u>Ensuring Health and Safety (p.51)</u>	<u>Ensuring Health and Safety</u>	●
	403-5	Worker training on occupational health and safety	<u>Ensuring Health and Safety (p.51-53)</u>		●
	403-6	Promotion of worker health	<u>Ensuring Health and Safety (p.51-54)</u>		●
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	<u>Ensuring Health and Safety (p.51-54)</u>	<u>Ensuring Health and Safety</u>	●
	403-8	Workers covered by an occupational health and safety management system	<u>Ensuring Health and Safety (p.52)</u>		●
403-9	Work-related injuries	<u>Ensuring Health and Safety (p.52)</u> <u>Key Statistics (p.93, 98)</u>		●	

GRI Standards/ Material Topics	Disclosures		Reporting Location	Website Location	External Assurance
GRI 404: Training and Education 2016	103-1	Explanation of the material topic and its Boundary	<u>Our ESG Approach (p.25-28)</u>		●
	103-2	The management approach and its components	<u>Contributing to Stakeholders (p.77-78)</u>	<u>Contributing to Stakeholders Employee Policy</u>	●
	103-3	Evaluation of the management approach	<u>Contributing to Stakeholders (p.77-78)</u>	<u>Contributing to Stakeholders</u>	●
	404-1	Average hours of training per year per employee	<u>Key Statistics (p.82, 95)</u>		●
	404-2	Programs for upgrading employee skills and transition assistance programs	<u>Contributing to Stakeholders (p.81-83)</u>	<u>Contributing to Stakeholders</u>	●
	404-3	Percentage of employees receiving regular performance and career development reviews	<u>Key Statistics (p.95)</u>		●
GRI 405: Diversity and Equal Opportunity 2016	103-1	Explanation of the material topic and its Boundary	<u>Our ESG Approach (p.25-28)</u>		●
	103-2	The management approach and its components	<u>Contributing to Stakeholders (p.77-78)</u>	<u>Contributing to Stakeholders Employee Policy</u>	●
	103-3	Evaluation of the management approach	<u>Contributing to Stakeholders (p.77-78)</u>	<u>Contributing to Stakeholders</u>	●
	405-1	Diversity of governance bodies and employees	<u>Strengthening Corporate Governance (p.32)</u> <u>Contributing to Stakeholders (p.82-83)</u> <u>Key Statistics (p.94, 99)</u>		●
GRI 406: Non- discrimination 2016	103-1	Explanation of the material topic and its Boundary	<u>Our ESG Approach (p.25-28)</u>		●
	103-2	The management approach and its components	<u>Contributing to Stakeholders (p.77-78)</u>	<u>Contributing to Stakeholders Anti-Discrimination Policy</u>	●
	103-3	Evaluation of the management approach	<u>Contributing to Stakeholders (p.77-78)</u>	<u>Contributing to Stakeholders</u>	●
	406-1	Incidents of discrimination and corrective actions taken	<u>Strengthening Corporate Governance (p.35)</u>		●

GRI Standards/ Material Topics	Disclosures	Reporting Location	Website Location	External Assurance
GRI 407: Freedom of Association and Collective Bargaining 2016	103-1	Explanation of the material topic and its Boundary	<u>Our ESG Approach (p.25-28)</u>	●
	103-2	The management approach and its components	<u>Contributing to Stakeholders (p.77-78)</u>	●
	103-3	Evaluation of the management approach	<u>Contributing to Stakeholders (p.77-78)</u>	●
	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	<u>Contributing to Stakeholders (p.78)</u>	●
GRI 408: Child Labour 2016	103-1	Explanation of the material topic and its Boundary	<u>Our ESG Approach (p.25-28)</u>	●
	103-2	The management approach and its components	<u>Contributing to Stakeholders (p.77-78)</u>	●
	103-3	Evaluation of the management approach	<u>Contributing to Stakeholders (p.77-78)</u>	●
	408-1	Operations and suppliers at significant risk for incidents of child labour	<u>Contributing to Stakeholders (p.78)</u>	●
GRI 409: Forced or Compulsory Labour 2016	103-1	Explanation of the material topic and its Boundary	<u>Our ESG Approach (p.25-28)</u>	●
	103-2	The management approach and its components	<u>Contributing to Stakeholders (p.77-78)</u>	●
	103-3	Evaluation of the management approach	<u>Contributing to Stakeholders (p.77-78)</u>	●
	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	<u>Contributing to Stakeholders (p.78)</u>	●

GRI Standards/ Material Topics	Disclosures		Reporting Location	Website Location	External Assurance
GRI 410: Security Practices 2016	103-1	Explanation of the material topic and its Boundary	<u>Our ESG Approach (p.25-28)</u>		●
	103-2	The management approach and its components	<u>Contributing to Stakeholders (p.77-78)</u>	<u>Contributing to Stakeholders</u> <u>Code of Practice for Suppliers</u> <u>Security Policy</u>	●
	103-3	Evaluation of the management approach	<u>Contributing to Stakeholders (p.77-78)</u>	<u>Security Policy</u>	●
	410-1	Security personnel trained in human rights policies or procedures	<u>Contributing to Stakeholders (p.78)</u>		●
GRI 412: Human Rights Assessment 2016	103-1	Explanation of the material topic and its Boundary	<u>Our ESG Approach (p.25-28)</u>		●
	103-2	The management approach and its components	<u>Contributing to Stakeholders (p.77-78)</u>	<u>Contributing to Stakeholders</u> <u>Human Rights Policy</u> <u>Code of Practice for Suppliers</u>	●
	103-3	Evaluation of the management approach	<u>Contributing to Stakeholders (p.77-78)</u>		●
	412-2	Employee training on human rights policies or procedures	<u>Contributing to Stakeholders (p.78)</u>		●
413: Local Communities 2016	103-1	Explanation of the material topic and its Boundary	<u>Our ESG Approach (p.25-28)</u>		●
	103-2	The management approach and its components	<u>Ensuring Health and Safety (p.56-57)</u> <u>Contributing to Stakeholders (p.87)</u>	<u>Ensuring Health and Safety</u> <u>Contributing to Stakeholders</u> <u>Social Investment Policy</u>	●
	103-3	Evaluation of the management approach	<u>Ensuring Health and Safety (p.56-57)</u> <u>Contributing to Stakeholders (p.87)</u>	<u>Ensuring Health and Safety</u> <u>Contributing to Stakeholders</u>	●
	413-1	Operations with local community engagement, impact assessments, and development programs	<u>Ensuring Health and Safety (p.56-58)</u> <u>Contributing to Stakeholders (p.87-88)</u>		●

GRI Standards/ Material Topics	Disclosures		Reporting Location	Website Location	External Assurance
GRI 414: Supplier Social Assessment 2016	103-1	Explanation of the material topic and its Boundary	<u>Our ESG Approach (p.25-28)</u>		●
	103-2	The management approach and its components	<u>Contributing to Stakeholders (p.91-92)</u>	<u>Contributing to Stakeholders Code of Practice for Suppliers</u>	●
	103-3	Evaluation of the management approach	<u>Contributing to Stakeholders (p.91-92)</u>	<u>Contributing to Stakeholders</u>	●
	414-2	Negative social impacts in the supply chain and actions taken	<u>Contributing to Stakeholders (p.91-92)</u>		●
GRI 416: Customer Health and Safety 2016	103-1	Explanation of the material topic and its Boundary	<u>Our ESG Approach (p.25-28)</u>		●
	103-2	The management approach and its components	<u>Ensuring Health and Safety (p.55-56)</u>	<u>Ensuring Health and Safety Health and Safety Policy</u>	●
	103-3	Evaluation of the management approach	<u>Ensuring Health and Safety (p.55-56)</u>	<u>Ensuring Health and Safety Health and Safety Policy</u>	●
	416-1	Assessment of the health and safety impacts of product and service categories	<u>Ensuring Health and Safety (p.55-58)</u>	<u>Ensuring Health and Safety</u>	●
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	<u>Strengthening Corporate Governance (p.35)</u>		●
GRI 417: Marketing and Labelling 2016	103-1	Explanation of the material topic and its Boundary	<u>Our ESG Approach (p.25-28)</u>		●
	103-2	The management approach and its components	<u>Contributing to Stakeholders (p.84)</u>	<u>Contributing to Stakeholders Customers Services Code of Conduct Policy</u>	●
	103-3	Evaluation of the management approach	<u>Contributing to Stakeholders (p.84)</u>	<u>Contributing to Stakeholders</u>	●
	417-2	Incidents of non-compliance concerning product and service information and labelling	<u>Strengthening Corporate Governance (p.35)</u>		●
	417-3	Incidents of non-compliance concerning marketing communications	<u>Strengthening Corporate Governance (p.35)</u>		●

GRI Standards/ Material Topics	Disclosures	Reporting Location	Website Location	External Assurance	
GRI 418: Customer Privacy 2016	103-1	Explanation of the material topic and its Boundary	<u>Our ESG Approach (p.25-28)</u>		●
	103-2	The management approach and its components	<u>Strengthening Corporate Governance (p.35)</u>	<u>Strengthening Corporate Governance</u> <u>Information Security Policy</u> <u>Personal Data Privacy Policy</u>	●
	103-3	Evaluation of the management approach	<u>Strengthening Corporate Governance (p.35)</u>	<u>Strengthening Corporate Governance</u> <u>Personal Data Privacy Policy</u>	●
	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	<u>Contributing to Stakeholders (p.85)</u>		●
GRI 419: Socioeconomic Compliance 2016	103-1	Explanation of the material topic and its Boundary	<u>Our ESG Approach (p.25-28)</u>		●
	103-2	The management approach and its components	<u>Strengthening Corporate Governance (p.34)</u> <u>Ensuring Health and Safety (p.55)</u> <u>Contributing to Stakeholders (p.78, 84)</u>	<u>Strengthening Corporate Governance</u>	●
	103-3	Evaluation of the management approach	<u>Strengthening Corporate Governance (p.34)</u> <u>Ensuring Health and Safety (p.55)</u> <u>Contributing to Stakeholders (p.78, 84)</u>	<u>Strengthening Corporate Governance</u>	●
	419-1	Non-compliance with laws and regulations in the social and economic area	<u>Strengthening Corporate Governance (p.35)</u>		●

Environmental, Social and Governance Reporting Guide (ESG Guide) Content Index

The ESG Report 2021 was in compliance with the mandatory disclosure requirements and “comply or explain” provisions of the ESG Guide of The Stock Exchange of Hong Kong Limited.

Mandatory Disclosure Requirements		Reporting Location	Website Location
Governance Structure	A statement from the board containing the following elements: (i) a disclosure of the board's oversight of ESG issues; (ii) the board's ESG management approach and strategy, including the process used to evaluate, prioritise and manage material ESG-related issues (including risks to the issuer's businesses); and (iii) how the board reviews progress made against ESG-related goals and targets with an explanation of how they relate to the issuer's businesses.	<u>Board Statement (p.4)</u> <u>Our ESG Approach (p.22)</u>	<u>Governance Structure</u>
Reporting Principles – Materiality	(i) The process to identify and the criteria for the selection of material ESG factors; and (ii) if a stakeholder engagement is conducted, a description of significant stakeholders identified, and the process and results of the issuer's stakeholder engagement.	<u>Our ESG Approach (p.25-28)</u>	<u>Stakeholder Engagement & Materiality Assessment</u>
Reporting Principles – Quantitative	Information on the standards, methodologies, assumptions and/or calculation tools used, and source of conversion factors used, for the reporting of emissions/energy consumption (where applicable).	<u>Key Statistics (p.93-100)</u>	
Reporting Principles – Consistency	The issuer should disclose in the ESG report any changes to the methods or KPIs used, or any other relevant factors affecting a meaningful comparison.	<u>About this Report (p.2)</u>	
Reporting Boundary	A narrative explaining the reporting boundaries of the ESG report and describing the process used to identify which entities or operations are included in the ESG report.	<u>About this Report (p.2)</u>	

Subject Areas, Aspects, General Disclosures and KPIs		Reporting Location	Website Location
A. ENVIRONMENTAL			
ASPECT A1: EMISSIONS			
General Disclosure	Information on: a. the policies; and b. compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste	<i>Strengthening Corporate Governance (p.35)</i> <i>Protecting the Environment (p.61-63, 70-71)</i>	<i>Protecting the Environment</i> <i>Climate Change Policy</i> <i>Environmental Policy</i>
KPI A1.1	The types of emissions and respective emissions data	<i>Key Statistics (p.96, 98)</i>	
KPI A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity	<i>Protecting the Environment (p.68)</i> <i>Key Statistics (p.96, 98)</i>	
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity	<i>Key Statistics (p.97, 99)</i>	
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity	<i>Key Statistics (p.97, 99)</i>	
KPI A1.5	Description of emission target(s) set and steps taken to achieve them	<i>Towngas Carbon Neutrality Roadmap (p.13-14)</i> <i>Protecting the Environment (p.62-63, 66-69)</i>	
KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of reduction target(s) set and steps taken to achieve them	<i>Protecting the Environment (p.70-73)</i>	<i>Protecting the Environment</i>
ASPECT A2: USE OF RESOURCES			
General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials	<i>Protecting the Environment (p.61, 70-71)</i>	<i>Protecting the Environment</i> <i>Environmental Policy</i>
KPI A2.1	Direct and/or indirect energy consumption by type in total and intensity	<i>Key Statistics (p.96, 98)</i>	
KPI A2.2	Water consumption in total and intensity	<i>Key Statistics (p.97-98)</i>	

Subject Areas, Aspects, General Disclosures and KPIs		Reporting Location	Website Location
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them	<u>Carbon Neutrality Roadmap (p.13-14)</u> <u>Protecting the Environment (p.70-71)</u>	
KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them	<u>Protecting the Environment (p.70-73)</u>	
KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced	<u>Key Statistics (p.96)</u>	

ASPECT A3: THE ENVIRONMENT AND NATURAL RESOURCES

General Disclosure	Policies on minimising the issuer's significant impact on the environment and natural resources	<u>Protecting the Environment (p.61, 73)</u>	<u>Protecting the Environment Environmental Policy</u>
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the action taken to manage them	<u>Protecting the Environment (p.59-74)</u>	<u>Protecting the Environment</u>

ASPECT A4: CLIMATE CHANGE

General Disclosure	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer.	<u>Protecting the Environment (p.62-63)</u>	<u>Protecting the Environment Climate Change Policy</u>
KPI A4.1	Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them.	<u>Creating Business Opportunities (p.39-44)</u> <u>Protecting the Environment (p.62-65)</u>	<u>Creating Business Opportunities</u> <u>Protecting the Environment</u>

B. SOCIAL

ASPECT B1: EMPLOYMENT

General Disclosure	Information on: a. the policies; and b. compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare	<u>Strengthening Corporate Governance (p.35)</u> <u>Contributing to Stakeholders (p.77-78)</u>	<u>Contributing to Stakeholders Employee Policy</u> <u>Anti-Discrimination Policy</u>
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Subject Areas, Aspects, General Disclosures and KPIs		Reporting Location	Website Location
KPI B1.1	Total workforce by gender, employment type, age group and geographical region	Contributing to Stakeholders (p.81) Key Statistics (p.94, 99)	
KPI B1.2	Employee turnover rate by gender, age group and geographical region.	Contributing to Stakeholders (p.81) Key Statistics (p.94, 100)	
ASPECT B2: HEALTH AND SAFETY			
General Disclosure	Information on: a. the policies; and b. compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards	Strengthening Corporate Governance (p.35) Ensuring Health and Safety (p.51)	Ensuring Health and Safety Health and Safety Policy
KPI B2.1	Number and rate of work-related fatalities occurred in each of the past three years including the reporting year.	Ensuring Health and Safety (p.52) Key Statistics (p.93, 98)	
KPI B2.2	Lost days due to work injury	Key Statistics (p.93, 98)	
KPI B2.3	Description of occupational health and safety measures adopted, how they are implemented and monitored	Ensuring Health and Safety (p.52-54)	Ensuring Health and Safety
ASPECT B3: DEVELOPMENT AND TRAINING			
General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities	Contributing to Stakeholders (p.77-82)	Contributing to Stakeholders Employee Policy
KPI B3.1	The percentage of employees trained by gender and employee category	Key Statistics (p.82, 95)	
KPI B3.2	The average training hours completed per employee by gender and employee category	Key Statistics (p.82, 95)	
ASPECT B4: LABOUR STANDARDS			
General Disclosure	Information on: a. the policies; and b. compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour	Strengthening Corporate Governance (p.35) Contributing to Stakeholders (p. 78)	Human Rights Policy Code of Practice for Suppliers

Subject Areas, Aspects, General Disclosures and KPIs		Reporting Location	Website Location
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour	<u>Contributing to Stakeholders (p. 78)</u>	<u>Contributing to Stakeholders</u>
KPI B4.2	Description of steps taken to eliminate such practices when discovered	<u>Contributing to Stakeholders (p. 78)</u>	<u>Contributing to Stakeholders</u>
ASPECT B5: SUPPLY CHAIN MANAGEMENT			
General Disclosure	Policies on managing environmental and social risks of the supply chain	<u>Contributing to Stakeholders (p.91-92)</u>	<u>Contributing to Stakeholders</u> <u>Code of Practice for Suppliers</u> <u>Sustainable Purchasing Policy</u>
KPI B5.1	Number of suppliers by geographical region	<u>Contributing to Stakeholders (p.92)</u>	
KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, how they are implemented and monitored	<u>Contributing to Stakeholders (p.91-92)</u>	<u>Contributing to Stakeholders</u>
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	<u>Contributing to Stakeholders (p.91-92)</u>	<u>Contributing to Stakeholders</u>
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	<u>Contributing to Stakeholders (p.91-92)</u>	<u>Contributing to Stakeholders</u>
ASPECT B6: PRODUCT RESPONSIBILITY			
General Disclosure	Policies and compliance with relevant laws and regulations on health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress	<u>Strengthening Corporate Governance (p.35)</u> <u>Creating Business Opportunities (p.39-40)</u> <u>Ensuring Health and Safety (p.55-56)</u> <u>Contributing to Stakeholders (p.84-86)</u>	<u>Ensuring Health and Safety</u> <u>Contributing to Stakeholders</u> <u>Customers Services Code of Conduct Policy</u> <u>Information Security Policy</u> <u>Personal Data Privacy Policy</u> <u>Security Policy</u>
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	No relevant case was recorded	
KPI B6.2	Number of products and service-related complaints received and how they are dealt with.	<u>Key Statistics (p.97)</u>	

Subject Areas, Aspects, General Disclosures and KPIs		Reporting Location	Website Location
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	<u>Strengthening Corporate Governance (p.34)</u>	<u>Strengthening Corporate Governance</u>
KPI B6.4	Description of quality assurance process and recall procedures.	<u>Ensuring Health and Safety (p.55-58)</u>	<u>Ensuring Health and Safety</u>
KPI B6.5	Description of consumer data protection and privacy policies, how they are implemented and monitored.	<u>Strengthening Corporate Governance (p.35-36)</u> <u>Contributing to Stakeholders (p.85)</u>	<u>Contributing to Stakeholders</u>
ASPECT B7: ANTI-CORRUPTION			
General Disclosure	Information on: a. the policies; and b. compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering	<u>Strengthening Corporate Governance (p.34-35)</u>	<u>Strengthening Corporate Governance Anti-Fraud Policy</u> <u>Code of Conduct</u>
KPI B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases	<u>Strengthening Corporate Governance (p.35)</u>	
KPI B7.2	Description of preventive measures and whistleblowing procedures, how they are implemented and monitored	<u>Strengthening Corporate Governance (p.34)</u>	<u>Strengthening Corporate Governance Whistleblowing Policy</u>
KPI B7.3	Description of anti-corruption training provided to directors and staff.	<u>Strengthening Corporate Governance (p.34)</u>	
ASPECT B8: COMMUNITY INVESTMENT			
General Disclosure	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests	<u>Contributing to Stakeholders (p.87-90)</u>	<u>Contributing to Stakeholders Social Investment Policy</u> <u>Code of Conduct</u>
KPI B8.1	Focus areas of contribution	<u>Contributing to Stakeholders (p.87-90)</u>	<u>Contributing to Stakeholders</u>
KPI B8.2	Resources contributed to the focus area	<u>Contributing to Stakeholders (p.87-90)</u> <u>Key Statistics (p.97, 100)</u>	