

vividthree

**SUSTAINABILITY
REPORT 2023**

Table of Contents

| | |
|--|----|
| BOARD STATEMENT | 1 |
| ABOUT THIS REPORT | 2 |
| Reporting Scope | 2 |
| Reporting Framework | 3 |
| Report Assurance | 3 |
| Feedback Channel | 3 |
| CORPORATE PROFILE | 4 |
| SUSTAINABILITY APPROACH | 5 |
| Sustainability Governance | 5 |
| Stakeholder Engagement | 6 |
| Materiality Assessment | 7 |
| ECONOMIC PERFORMANCE | 8 |
| ENERGY MANAGEMENT | 10 |
| EMPLOYMENT | 11 |
| Talent Recruitment | 11 |
| Talent Retention | 11 |
| Diversity & Fair Employment | 12 |
| CORPORATE GOVERNANCE | 13 |
| Conflict of Interest (“COI”) Policy | 13 |
| Whistleblowing Policy | 13 |
| LEGAL COMPLIANCE | 14 |
| Censorship and classification guidelines | 14 |
| Filming licenses and approvals | 14 |
| INTELLECTUAL PROPERTY RIGHTS PROTECTION | 15 |
| GRI CONTENT INDEX | 16 |

This Sustainability Report has been prepared by the Company and its contents have been reviewed by the Company’s Sponsor, RHT Capital Pte. Ltd. for compliance with the relevant rules of the Singapore Exchange Securities Trading Limited (“SGX-ST”).

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 Annual Report, including the correctness of any of the statements or opinions made or reports contained in this Sustainability Report.

The contact person of the Sponsor is Mr Lay Shi Wei – Registered Professional, 36 Robinson Road, #10-06 City House, Singapore 068877, sponsor@rhtgoc.com

BOARD STATEMENT

The Board of Directors (the “**Board**”) is pleased to present Vividthree’s sustainability report for FY2023, where we share about the sustainability initiatives and progress the Group has made throughout the year.

We understand the significance of incorporating sustainability principles into our business strategy, operations, and procedures. Hence, we consider environmental, social and governance ("ESG") issues to be a key priority for the Group. Working closely with the senior management team, we have reviewed and approved the material ESG factors that form the key areas of focus for this Report. We are also committed to providing oversight over the Group's sustainability risks and opportunities, through the periodic updates we receive from the senior management team on the Group’s performance and management approach for each material ESG factor. We will also ensure to address any queries should any be raised.

The rising popularity of streaming giants like Amazon Prime Video, Netflix, and Disney+ has led to a surge in demand for high-quality visual content. Simultaneously, the advent of augmented reality (AR) is rapidly reshaping the world of visual effects. Going forward, we aim to capitalise on these trends to grow sustainably and impact society positively.

As we expect our business strategies to continue to evolve and improve, we recognise that our sustainability strategies and initiatives will need to evolve too. On 1st November 2022, Jonathan Zhang was newly appointed the role of Group CEO. Collaborating closely with senior management, he will be dedicated to driving sustainability in all that we do. We will continue to align our strategic direction with sustainability, prioritizing stakeholder interests. We bring unique multi-media experiences, minimize environmental impact, and ensure a safe work environment for employees.

As Vividthree continues to strive for sustainable growth, we would like to extend our appreciation to our employees, customers, business partners and investors for joining us on this journey. We look forward to sharing our achievement with our valued stakeholders in the years to come.

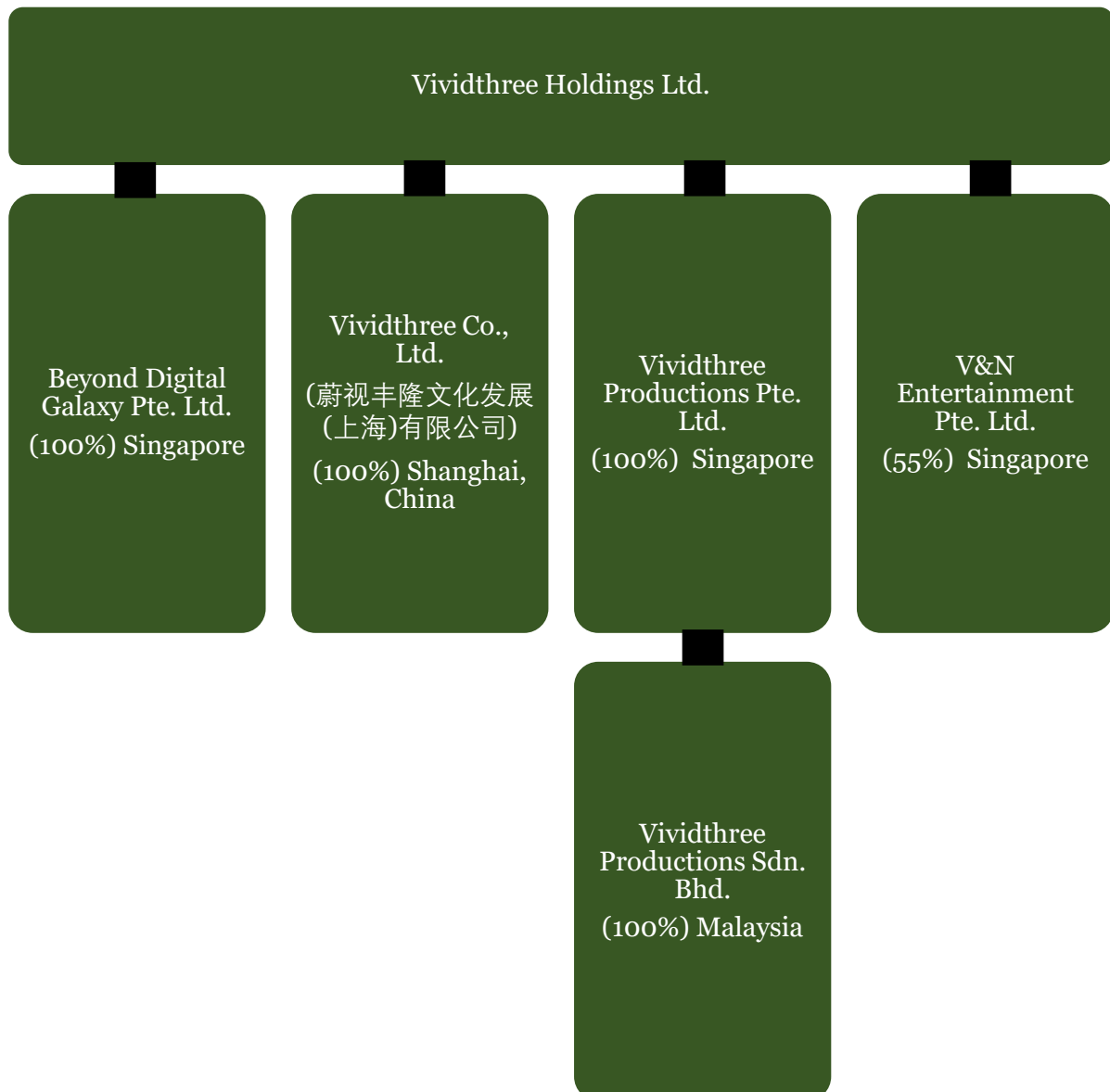
Board of Directors
Vividthree Holdings Ltd.

ABOUT THIS REPORT

Vividthree Holdings Ltd (the “**Company**”, and together with its subsidiaries, the “**Group**” or “**Vividthree**”) is pleased to present our fifth sustainability report covering the sustainability performance of our most material issues for the financial year ended 31 March 2023 (“**FY2023**”).

Reporting Scope

This report covers the Group’s strategies, initiatives, and performance data with regards to ESG issues for FY2023. Unless otherwise stated, the scope of this report covers all the entities listed in our Group Structure as at 31 March 2023, as follows:



Reporting Framework

This Report has been prepared with reference to the Global Reporting Initiative (“GRI”) Standards and the GRI Universal Standards 2021, which is chosen as it is an internationally recognised reporting framework that aligns well with and guides the disclosure of an organisation’s ESG impacts. The report also conforms with Rules 711A and 711B and is prepared with reference to the Practice Note 7F of Listing Manual Section B: Rules of the Catalist of the Singapore Exchange Securities Trading Limited (“SGX”).

Given that the Company does not fall within the Task Force on Climate-related Financial Disclosures (“TCFD”) identified industries that have been prioritised for mandatory disclosure, Vividthree has opted not to comply with the requirement to include climate-related disclosures in FY2023. The Company is in the process of performing a preliminary assessment of the climate-related risks and opportunities that our business faces. As such, we plan on progressively including climate-related disclosures in subsequent years of sustainability reporting.

This report’s content covers the period from 1 April 2022 to 31 March 2023 and all subsidiaries under the Group. In the preparation of this report, we have considered the GRI principles of Sustainability Context, Stakeholder Inclusiveness, Materiality and Completeness when determining the contents of this report.

Report Assurance

All data has been compiled and verified internally, and we have not yet engaged an independent third party to provide external assurance on the contents of our sustainability report. The Board will consider seeking external assurance in the future as we mature in our sustainability journey. This report is also internally reviewed by internal auditors.

Feedback Channel

We are fully committed to listening to our stakeholders and we welcome any feedback at contact@vividthree.com.

The electronic version of this report is made available on our corporate website, www.vividthreeholdings.com. A copy of this report has also been made available on the SGX-ST website, at www.sgx.com/securities/company-announcements.

CORPORATE PROFILE

Since its humble beginnings in 2006, Vividthree has grown to become the first Immersive Digital Content Production Powerhouse to be listed on SGX Catalist (SGX Stock Code: OMK). Headquartered in Singapore but with a strong network presence in Malaysia and China, Vividthree is a leading service provider within the Digital Entertainment and Out-of-Home Entertainment sectors.

Our primary focus is on visual effects, animation and virtual reality for content creation and services. Our purpose is to connect, deliver, and explore innovative media through various platforms and pave the way for the future of digital entertainment. Our goal is to become the top immersive digital content producer in Asia, and we are dedicated to captivating audiences by transforming stories and experiences into vibrant realities.

We have 2 key business segments. Firstly, our Digital & Live Experience Production segment refers to the production of immersive experiential content for Meeting, Incentives, Conferences and Events (“MICE”) by developing the Group's digital intellectual property assets (“IP”) or acquired IP from third parties, and licensing the IP to third parties such as venue owners and show promoters to use these for commercial, marketing and/or promotion purposes. Secondly, our Digital Media Production segment refers to the services in visual effects, computer-generated imagery services and immersive media works for feature films, commercials, projection mapping and other post-production services. The services are mainly related to motion picture, video and television programme post-production services. More details can be found in our annual report.

In FY2023, we have incorporated Beyond Digital Galaxy Pte Ltd as our new subsidiary. The firm involves in the post-production work, i.e. motion picture, video, television and other programme post-production activities including remastering to support E-commerce.

Vividthree Holdings Ltd. is also a subsidiary of SGX Mainboard-listed mm2 Asia Ltd. (SGX Stock Code: 1B0), a producer of film, television and online content. For more details on the Company, do visit us at <https://www.vividthree.com/>.

SUSTAINABILITY APPROACH

At Vividthree, to ensure the long-term prosperity of our company, we are dedicated to constantly enhancing and broadening our initiatives for a sustainable future. We prioritise the implementation of ethical business practices and uphold strong corporate governance across all facets of our operations. Moreover, we actively promote and encourage our business partners to adhere to similar principles. In turn, we can create a future where we can collectively make a positive difference.

Sustainability Governance

When it comes to creating a culture that embraces sustainability, we believe it is important to set the right tone from the top. As such, the Board of Directors is charged with driving the sustainability agenda across the Group, maintaining broad oversight over Vividthree’s ESG performance every year.

The Board is supported by the Audit Committee, Nominating Committee, and Remuneration Committee (“**Board Committees**”). Together, they can effectively deal with complex or specialised issues and make recommendations for action to the full board, which retains collective responsibility for decision making. The Board has also complied with SGX’s requirement for all Directors to undergo mandatory sustainability training in FY2023.

Working closely with the Board and the Board Committees, the management of each Business Unit is responsible for implementing sustainability initiatives across the Group. They do so by first setting strategic objectives that are aligned with the Group’s commitment to sustainable development, then developing new initiatives that build on the Group’s sustainability efforts, and finally, monitoring the progress made for each ESG factors highlighted in the annual sustainability report.

| The Board | |
|--|--|
| <ul style="list-style-type: none"> • Sets the Group’s strategic direction for sustainability issues • Ensures the macro-success of implemented ESG initiatives | |
| Board Committees | |
| <ul style="list-style-type: none"> • Operates within their defined terms of reference to ensure good corporate governance within the Group | |
| Business Units | |
| <ul style="list-style-type: none"> • Implement sustainability initiatives consistently across the Group • Monitor and report on the Group’s ESG performance to the Board | |

For more information on the Group’s risk management practices as well as the Board’s nomination and remuneration policies, please refer to the Corporate Governance Report in the Group’s FY2023 Annual Report.

Stakeholder Engagement

We consider stakeholder engagement and management to be fundamental to understanding how material and significant our operations are from an ESG perspective. In turn, this significantly influences our continued success and growth. By considering input from our employees, customers, business partners and authorities, we input this feedback into our sustainability decision-making processes to ensure all relevant stakeholders benefit from our sustainability approach.

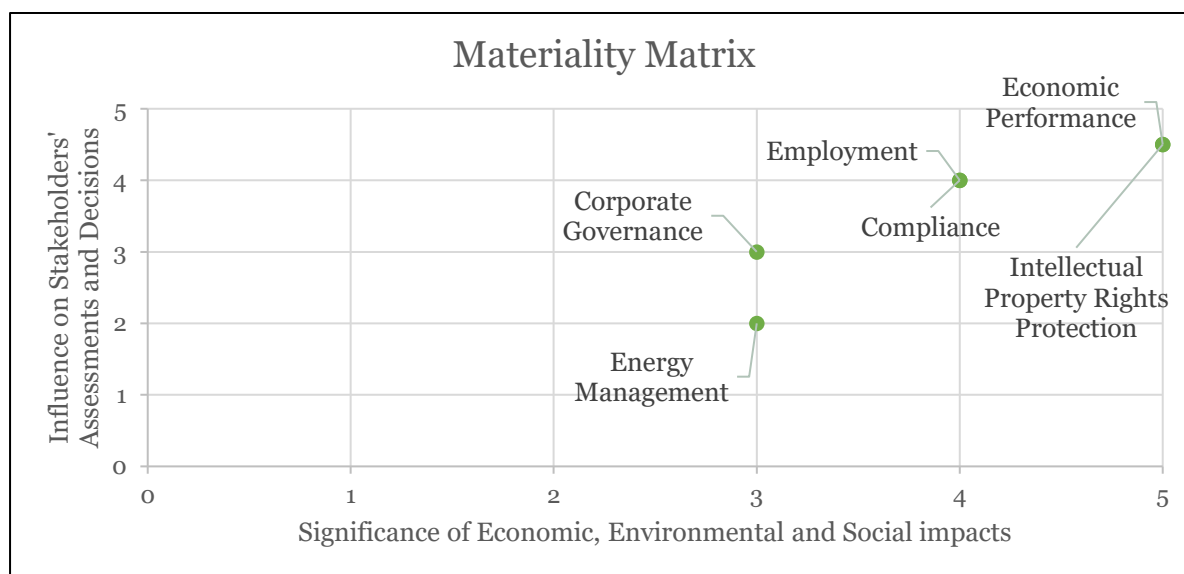
The following table summarises the key stakeholder groups we engage with, our modes of engagement, and their main concerns/interests:

| Stakeholder Group | Engagement Platforms | Stakeholders' key concerns |
|--------------------------|---|---|
| Business Partners | <ul style="list-style-type: none"> Digital conferencing calls and email correspondence, as required | <ul style="list-style-type: none"> Fair purchasing practices Protection of Intellectual Property (“IP”) rights |
| Customers | <ul style="list-style-type: none"> Online feedback channels Customer service hotlines Business events | <ul style="list-style-type: none"> Delivery of quality content and services that meets their needs |
| Employees | <ul style="list-style-type: none"> Annual performance and career development reviews Periodic staff gatherings | <ul style="list-style-type: none"> Competitive remuneration packages Career advancement opportunities |
| Governments & Regulators | <ul style="list-style-type: none"> Discussions with government agencies and regulators, as required | <ul style="list-style-type: none"> Compliance with governmental regulations |
| Investors | <ul style="list-style-type: none"> Annual General Meetings Periodic SGX announcements, media releases, and circulars to shareholders Business information sharing sessions | <ul style="list-style-type: none"> Sustained economic growth Transparent business conduct Timely reporting of financial statements |
| Local Community | <ul style="list-style-type: none"> Online feedback channels Community development initiatives | <ul style="list-style-type: none"> Creating engaging content for the community |

Materiality Assessment

As a Group, we recognise the importance of identifying our most significant ESG risks and opportunities, as this can help streamline the process of us developing a successful sustainability strategy.

Through a materiality assessment done in FY2021, Vividthree had identified, assessed and prioritised ESG factors based on (a) how much they influence our key stakeholders' assessments and decisions and (b) how much they impact the economy, environment, and society. In positioning each ESG factor within the following materiality matrix, we have considered the unique sustainability context of the industry Vividthree is operating within, while also incorporating the insightful feedback we have received from our stakeholders.



This year, we have decided to retain the same material topics as those disclosed in the previous financial year. We continue to review these material ESG factors, and their corresponding policies, practices, performance and targets on an annual basis. The material topics are as follows:

| Topic | Description |
|--|---|
| Economic Performance | Monetary value generated by the Group's activities. |
| Energy Management | Management and optimisation of electricity consumption levels across our business operations. |
| Employment | Fair employment practices to attract, retain and develop top level talents for all our business segments. |
| Corporate Governance | Policies in place to uphold good corporate governance. |
| Legal Compliance | Compliance to relevant laws and regulations in the locales we operate in. |
| Intellectual Property Rights Protection | Measures in place to manage the Group's intellectual property. |

ECONOMIC PERFORMANCE

For us to grow in a sustainable manner, the Group must strive to use resources efficiently and responsibly, and that is reflected in our economic performance. Vividthree has always sought to deliver sustainable returns to our stakeholders in the long run, and we consider this to be a top priority for the organisation. The tables below discuss key values of our economic performance.

| Direct Economic Value Generated (S\$' million) | | |
|--|--------|--------|
| | FY2023 | FY2022 |
| Revenue | 2.91 | 2.86 |
| Gross loss | (0.12) | (1.87) |
| Net loss | (3.42) | (5.83) |

| Direct Economic Value Distributed (S\$' million) | | |
|---|-------------------|---------------------|
| | FY2023 | FY2022 ¹ |
| Operating costs (exclude staff cost, depreciation and amortisation) | 0.82 | 0.91 |
| Employee wages and benefits | 3.07 | 3.10 |
| Finance expenses from borrowings and lease liabilities | 0.17 | 0.22 |
| Taxes to/ (refund from) government | 0.00 ² | 0.10 |
| Total | 4.06 | 4.33 |

| Government Financial Aid (SGD) | |
|--|---------|
| | FY2023 |
| Subsidies | 31,744 |
| Wage Credit Scheme | 1,935 |
| Government grants received for development of software | 154,936 |

For FY2023, taking the difference between revenue generated and economic value distributed, our Group did not retain any economic value. Instead, for FY2023, we have distributed more value than we had generated for society.

¹ Figures for operating cost and employee wages and benefits have been restated due to minor errors found when reporting FY2022 which are not significant.

² Amount less than \$1,000

Vividthree's Digital media production segment also continues to be a major contributor to the Group's revenue. Breaking down our FY2023 revenue of S\$2.91 million, 80% of our revenues stems from this business segment, while the remaining 20% stems from our Digital & live experience production segment.

Despite the proportion of revenue contributed by the latter segment, we consider the performance of the segment to be improving because the nature of live content production we produce meant that it was critically and adversely affected by COVID-19 restrictions on outdoor entertainment imposed by the respective governments in Singapore, Malaysia and China. With such restrictions slowly easing over FY2023, we have rebounded and substantially improved the revenue of this segment when compared to FY2022. We aim to continue building on this to continue improving revenue and reduce losses.

Despite the net losses, we have new business plans and strategics which we are optimistic about. On 27 March 2023, the Company entered into a Sale and Purchase Agreement ("**SPA**") with Quin Yeo Chow In and Foo Jinzhong Jeremy ("**Vendor**") for the investment in Elliot Communications Pte. Ltd. ("**Target Company**") and its subsidiaries ("**Target Group**" or "**Elliot & Co**") through the acquisition of 1,000 ordinary shares from Vendor and 2,858 new ordinary shares in the Target Company. The total consideration for this acquisition amounted to S\$775,393. The acquisition was approved by the shareholders of the Company in an Extraordinary General Meeting ("**EGM**") held on 10 May 2023. Subsequently on 27 May 2023, the Company has acquired and owned 30% equity interest in the issued and paid-up capital of the Target Company.

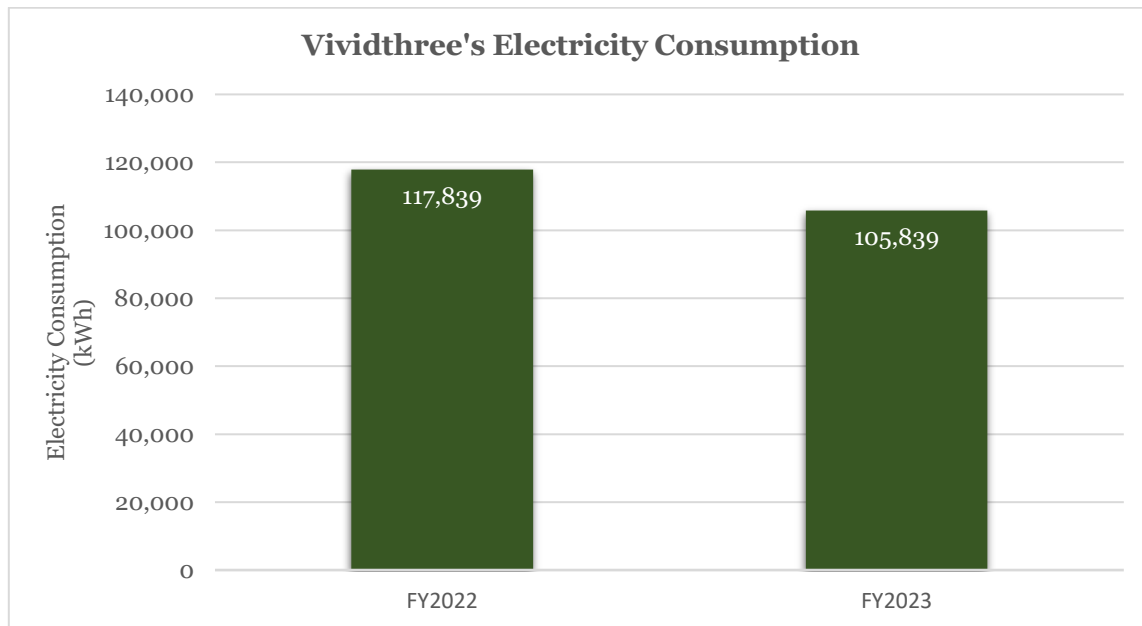
Most importantly, this partnership will empower us to provide a more comprehensive suite of services, attracting new clients while retaining our existing ones, and thereby solidifying our presence in the public relations industry. With their well-established presence in Southeast Asia, including offices in Singapore, Malaysia, and Indonesia, Elliot & Co brings a wealth of experience, having served over 1,000 companies. By leveraging their extensive client network and expertise in public relations, we are well-equipped to capitalise on emerging opportunities in the Southeast Asian market. This strategic move aligns perfectly with our vision to expand the Group's footprint across multiple industries that complement our core business.

ENERGY MANAGEMENT

Given the nature of our business and operation, electricity is naturally our key energy resource. Much of the Group's electricity consumption from our operations in Singapore stems from the daily use of digital equipment, VR technology, air-conditioning and lighting systems in our offices, as we develop and produce immersive digital content for our customers.

The Company remains committed to implementing energy-conservation measures in the office environment. We strongly urge our employees to set the air-conditioning temperature between 25-27°C as part of our efforts to conserve electricity. Furthermore, we consistently conduct maintenance on our air-conditioning units, ensuring optimal efficiency by replacing or cleaning filters, resulting in further reductions in power usage. Moreover, whenever our current light fixtures cease to function, we replace them with top-quality LED lights that are carefully selected for their efficiency and energy-saving capabilities.

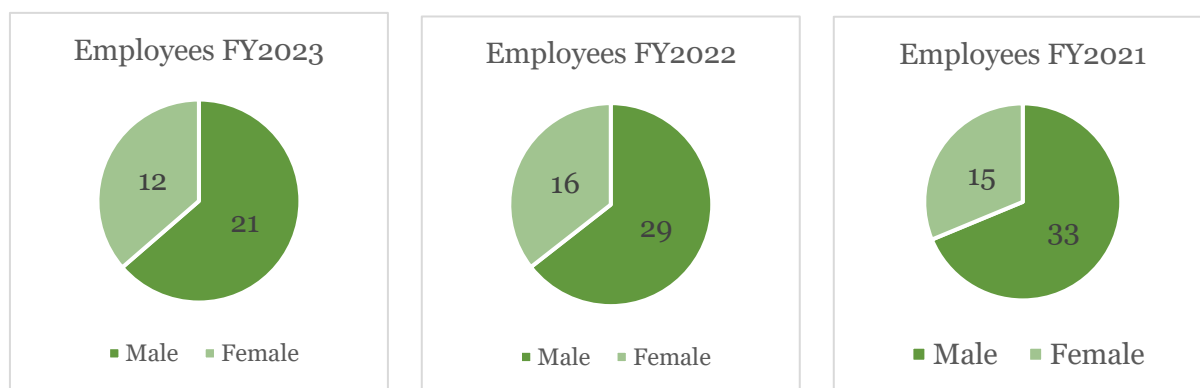
With the return of more staff to the office the last year, we expected our electricity consumption to increase in FY2023. However, the Group logged an approximate 10% decrease in electricity consumption as compared to FY2022, amounting to a total electricity usage of 105,839 kWh. The reduction in energy consumption within the organisation can be attributed to our energy-saving initiatives. We will diligently monitor our monthly electricity consumption, actively promote energy-saving initiatives within the workplace and continue to research on cost-effective, energy-saving devices that can be used in our operations. As such, we aim to continue this decreasing trend of energy consumption.



EMPLOYMENT

At Vividthree, we believe that our employees are fundamental to the Group’s success, and we make a continuous effort to provide our employees with opportunities for personal and professional growth within a safe and conducive working environment. As of 31 March 2023, the Group had a total of 33 employees, a slight decrease from the previous year. There are 20 and 13 staff in Singapore and Malaysia respectively. All our staff are full-time personnel, and we do not use any part-time or contract staff.

The tables below provide a breakdown of our workforce by gender. The gender ratio of our employees has remained fairly constant over the years.



Talent Recruitment

As an organisation that promotes equal opportunities, we follow a recruitment and selection process that solely considers applicants' education, skillsets, and professional background. To broaden our scope of candidates for hire, we advertise job openings on various platforms and ensure competitive salaries for potential employees. Additionally, we offer practical training to newly hired personnel to acquaint them with our range of products and services.

Talent Retention

Promoting a supportive work environment that inspires and brings out the best in our employees is very important for us. Throughout the years, we have consistently promoted and supported our employees in pursuing skills enhancement courses that are pertinent to their roles. We place great importance on team building and regularly involve our staff in virtual and in-person gatherings to strengthen teamwork and camaraderie.

Diversity & Fair Employment

The table below provides a breakdown of percentage of personnel per employee category in each of the following diversity categories in FY2023.

| | By Gender | | By Age group | | | |
|--|-----------|--------|--------------------|-------------------|-------------------|--------------------|
| | Male | Female | Below 30 years old | 31 - 40 years old | 41 - 55 years old | Above 55 years old |
| Board of Directors | 100% | - | - | 17% | 33% | 50% |
| Management | 100% | - | - | 25% | 75% | - |
| Employees (non-management role) | 56% | 44% | 52% | 33% | 15% | - |

Our employment policies adhere closely to the guidelines outlined in the Tripartite Guidelines on Fair Employment Practices. We prioritise merit-based recruitment and ensure that employees are fairly compensated in accordance with their contributions to the organization. Our practices are fully compliant with Singapore labour laws that address workplace equality, and we maintain open channels of communication to encourage employees to provide feedback on how we can enhance their working experience. We are proud to report that there were no instances of discrimination reported within our organisation during FY2023.

We understand the significance of a diverse workforce and acknowledge that different viewpoints and ideas can contribute to our competitive advantage. We deeply value all our employees, irrespective of their gender, race, marital status, or age, and firmly believe in treating everyone with fairness and dignity. At Vividthree, our fundamental principle is to create an inclusive work environment that is free from discrimination, fostering a culture where employees feel respected and valued. Our goal for FY2024 is to sustain our track record of zero reported incidents of workplace discrimination while also aiming to maintain or enhance the gender balance within our workforce.

At Vividthree, we recognize the significance of nurturing local talents in the regions where we operate, as it plays a crucial role in the ongoing success and expansion of the film industry. Throughout our journey, we have organized online sharing sessions to offer investors an opportunity to gain insights into the intricacies of post-production work. This provides others with a valuable exposure and a deeper understanding of the industry's inner workings.

CORPORATE GOVERNANCE

We are committed to maintaining exemplary corporate governance practices throughout all aspects of our business activities. We emphasize transparency, accountability, effective risk management, and the implementation of strong internal controls. In particular, we have two policies outlining how unethical practises are detrimental to our business. These policies also focus on promoting anti-corruption.

| Conflict of Interest (“COI”) Policy | Whistleblowing Policy |
|--|--|
| <p>The Group maintains a robust COI policy, made known to all employees on a regular basis, to facilitate the reporting and management of any potential COI. This helps to ensure that all transactions carried out by the Group are in its interests and not for any individual’s private benefit. All declarations of potential COI are then referred to the Audit Committee for review, resolution and/or mitigation.</p> | <p>The Group also takes a zero-tolerance approach to fraud, bribery, corruption, and any dishonest practices within the workplace. We have put in place an internal whistleblowing channel for whistleblowers to confidentially report any suspected cases of misconduct. All information received via this channel is treated with utmost confidence, with access given to only the designated personnel in charge of conducting the investigation.</p> |



There have been no reports received through the whistleblowing mechanism, and there were also zero confirmed incidents of corruption or reported potential COI within the organisation during FY2023, similar to FY2022. Going forward, the Group targets to maintain this for the foreseeable future.

LEGAL COMPLIANCE

Vividthree has always strove to closely adhere to all relevant laws and regulations in the jurisdictions in which we operate in. By doing so, we can uphold the right ethics and promote positive ESG impacts, especially on the social front. This report will elaborate on the specific areas of compliance which we view as particularly important.

Censorship and classification guidelines

In our industry, a significant portion of our business activities revolves around content creation and storytelling, where we work with our clients through the process of script development, storyboarding and animation. It is thus important for us to ensure that the produced contents comply with the censorship and classification regulations and guidelines of the countries they are produced in and distributed to.

Under the Films Act (Chapter 107) of Singapore, all movies, videos and video games distributed and exhibited, except for certain categories, must be submitted to the Infocomm Media Development Authority (“**IMDA**”) for classification and certification. Meanwhile, in Malaysia, regulations and licensing requirements for film-production and television commercial advertisements are administered by the National Film Development Corporation Malaysia (“**FINAS**”).

Filming licenses and approvals

As and when we need to film outside the studio, the Group has in place protocols for seeking the necessary licenses and approvals from the relevant government authorities or property owners for location usage before the commencement of each project.



In FY2023, there were no reported cases of non-compliance with local laws and regulations, (including but not limited to the Films Act and FINAS Act 1981) in our daily business activities, the same as FY2022. In the years to come, Vividthree targets to maintain zero incidents of reported non-compliance with local laws and regulations, and we will continue to closely monitor changes and updates to these local laws and regulations.

INTELLECTUAL PROPERTY RIGHTS PROTECTION

In our industry, digital intellectual property (“IP”) is a key important element that influences all industry players’ operations and strategy. IP protection is essential to fostering innovation for the whole sector. To violate digital IP laws and rights is complexly unethical and constitutes unfair competition. In turn, protecting digital intellectual property is also very important.

Similar to the activities of other players in our sector, Vividthree relies heavily on the development and use of digital intellectual property to build a competitive advantage for itself within the digital production sector. We periodically review all IP owned by the Group to ensure that they are recorded, paid for, and aligned with our Group’s development. As part of our long-term strategy to enhance our IP library, we have been exploring opportunities in the fast-growing NFT gaming sector to boost our revenue streams.

The Group’s IP are categorized as follows:

| Type | Description |
|--------------|--|
| Copyrights | Individual licensing agreements pertaining to visual elements, story boards, characters and synopses that we create for our virtual reality products |
| Trademarks | “Vividthree Productions” trademark in Singapore, Malaysia and China. |
| Domain Names | The Group owns and maintains a list of Domain Names. |

We are highly vulnerable to internal and external IP-related risks. To protect our IP rights, we have designated a corporate business development team to handling all IP-related matters within the Group. Likewise, we have always strived to promote ethical business practises by mitigating the possibilities of us infringing any third-party IP rights in the future. Vividthree uses a combination of legal protections like copyrights, trademarks, and contractual agreements to establish our IP rights over a growing list of digital assets. This provides Vividthree with legal documentation to safeguard ourselves against any potential infringement of third parties’ rights. In addition, we have included confidentiality provisions in our employment contracts with our employees for added security.



In FY2023, there were no reported cases of IP infringement involving the Group, nor any instances of non-compliance with IP-related laws and regulations, same as FY2022. To minimise risk of IP theft or IP infringement, our corporate business development team will continue to monitor our IP rights and the registration of trademarks and copyrights in the respective countries we operate in or plan to expand to. This will help protect the Group against potential IP-related risks.

GRI CONTENT INDEX

| | |
|-------------------------|---|
| Statement of use | Vividthree Holdings Ltd has reported the information cited in this GRI content index for the period from 1 April 2022 to 31 March 2023 with reference to the GRI Standards. |
| GRI 1 used | GRI 1: Foundation 2021 |

| DISCLOSURES | | PAGE NO. |
|---|---|-----------------|
| GRI 2: General Disclosure 2021 | | |
| 2-1 | Organisational details | 2-3 |
| 2-2 | Entities included in the organisation’s sustainability reporting | 2-3 |
| 2-3 | Reporting period, frequency and contact point | 2-3 |
| 2-4 | Restatements of information | 8 |
| 2-5 | External assurance | 2-3 |
| 2-6 | Activities, value chain and other business relationships | 4 |
| 2-7 | Employees | 11 |
| 2-12 | Role of the highest governance body in overseeing the management of impacts | 5 |
| 2-13 | Delegation of responsibility for managing impacts | 5 |
| 2-14 | Role of the highest governance body in sustainability reporting | 5 |
| 2-17 | Collective knowledge of the highest governance body | 5 |
| 2-22 | Statement on sustainable development strategy | 5 |
| 2-26 | Mechanisms for seeking advice and raising concerns | 4 |
| 2-27 | Compliance with laws and regulations | 4, 17 |
| 2-29 | Approach to stakeholder engagement | 6 |
| GRI 3: Material Topics 2021 | | |
| 3-1 | Process to determine material topics | 5-7 |
| 3-2 | List of material topics | 7 |
| GRI 201: Economic Performance 2016 | | |
| 3-3 | Management of material topics | 8-9 |
| 201-1 | Direct economic value generated and distributed | 8 |
| 201-4 | Financial Assistance Received from Government | 8 |
| GRI 205: Anti-Corruption | | |
| 3-3 | Management of material topics | 13 |
| 205-3 | Confirmed incidents of corruption and actions taken | 13 |
| GRI 302: Energy 2016 | | |
| 3-3 | Management of material topics | 10 |
| 302-1 | Energy consumption within the organization | 10 |
| 302-4 | Reduction of energy consumption | 10 |
| GRI 401: Diversity and Equal Opportunity | | |
| 3-3 | Management of material topics | 12 |
| 405-1 | Diversity of governance bodies and employees | 12 |