

# STAYING RESILIENT

 Singapore Exchange Sustainability Report 2020  
July 2019 – June 2020





# STAYING INTEGRATED

SGX is Asia's most international multi-asset exchange, with established partnerships and networks. We connect the world to Asia – through SGX, global investors can invest and risk-manage all of Asia across multiple asset classes, while companies can tap our international fundraising platforms to expand into Asia.

**11** Offices  
**17** Cities

1 San Francisco

2 Chicago

3 New York

4 London

5 France

6 Switzerland

7 Germany

8 Netherlands

9 United Arab Emirates

10 Mumbai

11 Singapore

12 Hong Kong

13 Taiwan

14 Shanghai

15 Beijing

16 South Korea

17 Tokyo

#### Legend

 SGX Offices & Members

 SGX Offices

 SGX Members

Sustainability  
**GRI Content  
 Index**

**General Standard Disclosures**

GRI Reference	Disclosure Title	Reporting Requirements	Page References/Information
<b>Organisational Profile</b>			
102-1	Name of the organisation	Name of the organisation	Singapore Exchange Limited
102-2	Activities, brands, products, and services	Primary brands, products, and services	Business at a Glance (page 4); and Financial Highlights & Performance Review (pages 6 – 7).
102-3	Location of headquarters	Location of headquarters	Singapore
102-4	Countries of operation	Report the number of countries where the organisation operates, and names of countries where either the organisation has significant operations or that are specifically relevant to the sustainability topics covered in the report.	7 countries: Singapore, People's Republic of China, Hong Kong, United Kingdom, Japan, India, United States of America.
102-5	Ownership and legal form	Nature of ownership and legal form	Financials, Note 1 to the Financial Statements (page 127).
102-6	Markets served	Report the markets served (including geographic breakdown, sectors served, and types of customers and beneficiaries).	Markets in Singapore, Beijing, Chicago, Hong Kong, London, Mumbai, New York, San Francisco, Shanghai, Tokyo.
102-7	Scale of the organisation	Report the scale of the organisation, including: <ul style="list-style-type: none"> <li>– Total number of employees</li> <li>– Total number of operations</li> <li>– Net sales (for private sector organisations) or net revenues (for public sector organisations)</li> <li>– Total capitalisation broken down in terms of debt and equity (for private sector organisations)</li> <li>– Quantity of products or services provided</li> </ul>	Staying Integrated (page 1); Business at a Glance (page 4); Financial Highlights & Performance Review (pages 6 – 7); Organisation (pages 16 – 17); and How We Create Value (pages 30 – 31).
102-8	Information on employees and other workers	The reporting organisation shall report the following information: <ol style="list-style-type: none"> <li>a. Total number of employees by employment contract (permanent and temporary), by gender.</li> <li>b. Total number of employees by employment contract (permanent and temporary), by region.</li> <li>c. Total number of employees by employment type (full-time and part-time), by gender.</li> <li>d. Whether a significant portion of the organisation's activities are performed by workers who are not employees. If applicable, a description of the nature and scale of work performed by workers who are not employees.</li> <li>e. Any significant variations in the numbers reported in Disclosures 102-8-a, 102-8-b, and 102-8-c (such as seasonal variations in the tourism or agricultural industries).</li> <li>f. An explanation of how the data have been compiled, including any assumptions made.</li> </ol>	The scope of the sustainability report only covers permanent, full-time employees. Temporary and part-time employees, as well as those employed overseas do not constitute a significant portion of SGX employees. Workers who are not employees of SGX also contribute to an insignificant portion of our activities.  Employee data disclosed is as at 30 June 2020. Organisation (pages 16 – 17) and Creating Sustainable Value, People (pages 48 – 49).

# GRI Content Index

GRI Reference	Disclosure Title	Reporting Requirements	Page References/Information
102-9	Supply chain	a. A description of the organisation's supply chain, including its main elements as they relate to the organisation's activities, primary brands, products, and services.	Our vendors include contractors for data centre facilities, office space providers, telecommunications providers and utilities to deliver a range of exchange-related services.
102-10	Significant changes to organisation and its supply chain	a. Report any significant changes during the reporting period regarding the organisation's size, structure, ownership, or its supply chain including: <ul style="list-style-type: none"> <li>- Changes in the location of, or changes in operations, including facility openings, closings, and expansions</li> <li>- Changes in the share capital structure and other capital formation, maintenance, and alteration operations (for private sector organisations)</li> <li>- Changes in the location of suppliers, the structure of the supply chain, or in relationships with suppliers, including selection and termination</li> </ul>	No significant changes during FY2020.
102-11	Precautionary principle or approach	a. Report whether and how the precautionary approach or principle is addressed by the organisation.	Risk Management (pages 36 – 39); Creating Sustainable Value, Our ESG Risks and Opportunities (pages 40-41); and Corporate Governance Report, Risk Management and Internal Controls, Principle 9 (pages 65 – 67).
102-12	External initiatives	a. List externally developed economic, environmental and social charters, principles, or other initiatives to which the organisation subscribes or endorses.	Creating Sustainable Value, Board Statement (page 40); and Self-Regulatory Organisation Governance Report (pages 82 – 86).
102-13	Membership of associations	a. A list of the main memberships of industry or other associations, and national or international advocacy organisations.	Creating Sustainable Value, Board Statement (page 40).
<b>Strategy</b>			
102-14	Statement from senior decision-maker	a. A statement from the most senior decision-maker of the organisation (such as CEO, chair, or equivalent senior position) about the relevance of sustainability to the organisation and its strategy for addressing sustainability.	Creating Sustainable Value, Board Statement (page 40).
<b>Ethics and Integrity</b>			
102-16	Values, principles, standards, and norms of behaviour	a. Describe the organisation's values, principles, standards and norms of behaviour such as codes of conduct and codes of ethics.	Creating Sustainable Value, Governance (page 47); and Corporate Governance Report (pages 52 – 81).
<b>Governance</b>			
102-18	Governance structure	a. Report the governance structure of the organisation, including committees of the highest governance body. Identify any committees responsible for decision-making on economic, environmental and social impacts.	Creating Sustainable Value, Governance (page 47).

# GRI Content Index

GRI Reference	Disclosure Title	Reporting Requirements	Page References/Information
<b>Stakeholder Engagement</b>			
102-40	List of stakeholder groups	a. A list of stakeholder groups engaged by the organisation.	Creating Sustainable Value, Stakeholder Engagement (pages 42 – 43).
102-41	Collective bargaining agreements	a. Percentage of total employees covered by collective bargaining agreements.	4% of workforce have chosen to participate in collective bargaining agreements.
102-42	Identifying and selecting stakeholders	a. The basis for identifying and selecting stakeholders with whom to engage.	Creating Sustainable Value, Stakeholder Engagement (page 42).
102-43	Approach to stakeholder engagement	a. The organisation's approach to stakeholder engagement, including frequency of engagement by type and by stakeholder group, and an indication of whether any of the engagement was undertaken specifically as part of the report preparation process.	Creating Sustainable Value, Stakeholder Engagement (pages 42 – 43); Corporate Governance Report, Shareholder Rights and Engagement, Principle 12 – 13 (pages 73 – 74).
102-44	Key topics and concerns raised	a. Key topics and concerns that have been raised through stakeholder engagement, including: <ol style="list-style-type: none"> <li>i. how the organisation has responded to those key topics and concerns, including through its reporting;</li> <li>ii. the stakeholder groups that raised each of the key topics and concerns.</li> </ol>	Creating Sustainable Value, Stakeholder Engagement (pages 42 – 43).
<b>Reporting Practice</b>			
102-45	Entities included in the consolidated financial statements	a. A list of all entities included in the organisation's consolidated financial statements or equivalent documents. b. Whether any entity included in the organisation's consolidated financial statements or equivalent documents is not covered by the report.	Financials, Notes 25 – 26 to the Financial Statements: Investments in subsidiaries, and associated companies (pages 162 – 167); and Creating Sustainable Value, Report at a Glance (page 40).
102-46	Defining report content and topic Boundaries	a. An explanation of the process for defining the report content and the topic Boundaries. b. An explanation of how the organisation has implemented the Reporting Principles for defining report content.	Creating Sustainable Value, Report at a Glance (page 40).
102-47	List of material topics	a. A list of the material topics identified in the process for defining report content.	Creating Sustainable Value, Materiality Assessment (pages 43 – 44).
102-48	Restatements of information	a. The effect of any restatements of information given in previous reports, and the reasons for such restatements.	There has been no restatement of prior year data. Creating Sustainable Value, Report at a Glance (page 40).
102-49	Changes in reporting	a. Significant changes from previous reporting periods in the list of material topics and topic Boundaries.	There have been no significant changes from the prior reporting period.
102-50	Reporting period	a. Reporting period for the information provided.	1 July 2019 – 30 June 2020

# GRI Content Index

GRI Reference	Disclosure Title	Reporting Requirements	Page References/Information
102-51	Date of most recent report	a. If applicable, the date of the most recent previous report.	30 June 2019
102-52	Reporting cycle	a. Reporting cycle.	Annual
102-53	Contact point for questions regarding the report	a. The contact point for questions regarding the report or its contents.	sustainability@sgx.com
102-54	Claims of reporting in accordance with GRI Standards	a. The claim made by the organisation, if it has prepared a report in accordance with the GRI Standards, either: <ul style="list-style-type: none"> <li>i. 'This report has been prepared in accordance with the GRI Standards: Core option';</li> <li>ii. 'This report has been prepared in accordance with the GRI Standards: Comprehensive option'.</li> </ul>	Creating Sustainable Value, Report at a Glance (page 40).
102-55	GRI Content Index	a. The GRI Content Index, which specifies each of the GRI Standards uses and lists all disclosures included in the report. b. For each disclosure, the content index shall include: <ul style="list-style-type: none"> <li>i. the number of the disclosure (for disclosures covered by the GRI Standards);</li> <li>ii. the page number(s) or URL(s) where the information can be found, either within the report or in other published materials;</li> <li>iii. if applicable, and where permitted, the reason(s) for omission when a required disclosure cannot be made.</li> </ul>	GRI Content Index
102-56	External assurance	a. A description of the organisation's policy and current practice with regard to seeking external assurance for the report. b. If the report has been externally assured: <ul style="list-style-type: none"> <li>i. A reference to the external assurance report, statements, or opinions. If not included in the assurance report accompanying the sustainability report, a description of what has and what has not been assured and on what basis, including the assurance standards used, the level of assurance obtained, and any limitations of the assurance process;</li> <li>ii. The relationship between the organisation and the assurance provider;</li> <li>iii. Whether and how the highest governance body or senior executives are involved in seeking external assurance for the organisation's sustainability report.</li> </ul>	We have tabled external assurance of our Sustainability Report for the future.

# GRI Content Index

GRI Reference	Disclosure Title	Reporting Requirements	Page References/Information
<b>Material Aspect: Economic Performance</b>			
103-1	Explanation of the material topic and its Boundary	For each material topic, the reporting organisation shall report the following information: <ol style="list-style-type: none"> <li>a. An explanation of why the topic is material.</li> <li>b. The Boundary for the material topic, which includes a description of:               <ol style="list-style-type: none"> <li>i. where the impacts occur;</li> <li>ii. the organisation's involvement with the impacts. For example, whether the organisation has caused or contributed to the impacts, or is directly linked to the impacts through its business relationships.</li> </ol> </li> <li>c. Any specific limitation regarding the topic Boundary.</li> </ol>	How We Create Value (pages 30 – 31) and Key Trends (pages 32 – 33).
103-2	The management approach and its components	For each material topic, the reporting organisation shall report the following information: <ol style="list-style-type: none"> <li>a. An explanation of how the organisation manages the topic.</li> <li>b. A statement of the purpose of the management approach.</li> <li>c. A description of the following, if the management approach includes that component's:               <ol style="list-style-type: none"> <li>i. Policies</li> <li>ii. Commitments</li> <li>iii. Goals and targets</li> <li>iv. Responsibilities</li> <li>v. Resources</li> <li>vi. Grievance mechanisms</li> <li>vii. Specific actions, such as processes, projects, programs and initiatives</li> </ol> </li> </ol>	How We Create Value (pages 30 – 31) and Key Trends (pages 32 – 33).
103-3	Evaluation of the management approach	For each material topic, the reporting organisation shall report the following information: <ol style="list-style-type: none"> <li>a. An explanation of how the organisation evaluates the management approach, including:               <ol style="list-style-type: none"> <li>i. the mechanisms for evaluating the effectiveness of the management approach;</li> <li>ii. the results of the evaluation of the management approach;</li> <li>iii. any related adjustments to the management approach.</li> </ol> </li> </ol>	How We Create Value (pages 30 – 31) and Key Trends (pages 32 – 33).

# GRI Content Index

GRI Reference	Disclosure Title	Reporting Requirements	Page References/Information
201-1	Direct economic value generated and distributed	<p>Report the direct economic value generated and distributed (EVG&amp;D) on an accruals basis including the basic components for the organisation's global operations as listed below. If data is presented on a cash basis, report the justification for this decision and report the basic components as listed below:</p> <hr/> <p>** Direct economic value generated:</p> <ul style="list-style-type: none"> <li>- Revenues</li> </ul> <hr/> <p>** Economic value distributed:</p> <ul style="list-style-type: none"> <li>- Operating costs</li> <li>- Employee wages and benefits</li> <li>- Payments to provider of capital</li> <li>- Payments to governments</li> <li>- Community investments</li> </ul> <hr/> <p>** Economic value retained (calculated as 'Direct economic value generated' less 'Economic value distributed')</p> <hr/> <p>b. To better assess local economic impacts, report EVG&amp;D separately at country, regional, or market levels, where significant. Report the criteria used for defining significance.</p>	<p>Financials (pages 94 – 217).</p> <hr/> <p>Financials, Statements of Comprehensive Income (pages 116 – 117).</p> <hr/> <p>Financials, Statements of Comprehensive Income (pages 116 – 117).</p> <hr/> <p>Financials (pages 94 – 217).</p> <hr/> <p>Financials, Note 37 of the Financial Statements, Segment information (pages 184 – 185).</p>
201-2	Financial implications and other risks and opportunities due to climate change	<p>a. Risks and opportunities posed by climate change that have the potential to generate substantive changes in operations, revenue, or expenditure, including:</p> <ol style="list-style-type: none"> <li>i. a description of the risk or opportunity and its classification as either physical, regulatory, or other;</li> <li>ii. a description of the impact associated with the risk or opportunity;</li> <li>iii. the financial implications of the risk or opportunity before action is taken;</li> <li>iv. the methods used to manage the risk or opportunity;</li> <li>v. the costs of actions taken to manage the risk or opportunity.</li> </ol>	<p>Creating Sustainable Value, Our ESG Risks and Opportunities (page 40 – 41).</p>



# GRI Content Index

GRI Reference	Disclosure Title	Reporting Requirements	Page References/Information
201-3	Defined benefit plan obligations and other retirement plans	<ul style="list-style-type: none"> <li>a. If the plan's liabilities are met by the organisation's general resources, the estimated value of those liabilities.</li> <li>b. If a separate fund exists to pay the plan's pension liabilities: <ul style="list-style-type: none"> <li>i. the extent to which the scheme's liabilities are estimated to be covered by the assets that have been set aside to meet them;</li> <li>ii. the basis on which that estimate has been arrived at;</li> <li>iii. when that estimate was made.</li> </ul> </li> <li>c. If a fund set up to pay the plan's pension liabilities is not fully covered, explain the strategy, if any, adopted by the employer to work towards full coverage, and the timescale, if any, by which the employer hopes to achieve full coverage.</li> <li>d. Percentage of salary contributed by employee or employer.</li> <li>e. Level of participation in retirement plans, such as participation in mandatory or voluntary schemes, regional, or country-based schemes, or those with financial impact.</li> </ul>	Central Provident Fund (CPF) contributions are duly made by SGX on behalf of Singaporean employees in accordance with the Singapore government's mandated requirement for all employers.
201-4	Financial assistance received from government	<ul style="list-style-type: none"> <li>a. Total monetary value of financial assistance received by the organisation from any government during the reporting period, including: <ul style="list-style-type: none"> <li>i. tax relief and tax credits;</li> <li>ii. subsidies;</li> <li>iii. investment grants, research and development grants, and other relevant types of grant;</li> <li>iv. awards;</li> <li>v. royalty holidays;</li> <li>vi. financial assistance from Export Credit Agencies (ECAs);</li> <li>vii. financial incentives;</li> <li>viii. other financial benefits received or receivable from any government for any operation.</li> </ul> </li> <li>b. The information in 201-4-a by country.</li> <li>c. Whether, and the extent to which, any government is present in the shareholding structure.</li> </ul>	Financials, Note 10 to the Financial Statements: Operating profit (page 145).
<b>Material Aspect: Indirect Economic Performance</b>			
103-1	Explanation of the material topic and its Boundary	<p>For each material topic, the reporting organisation shall report the following information:</p> <ul style="list-style-type: none"> <li>a. An explanation of why the topic is material.</li> <li>b. The Boundary for the material topic, which includes a description of: <ul style="list-style-type: none"> <li>i. where the impacts occur;</li> <li>ii. the organisation's involvement with the impacts. For example, whether the organisation has caused or contributed to the impacts, or is directly linked to the impacts through its business relationships.</li> </ul> </li> <li>c. Any specific limitation regarding the topic Boundary.</li> </ul>	Creating Sustainable Value, Socio-economic Impacts (page 45).

# GRI Content Index

GRI Reference	Disclosure Title	Reporting Requirements	Page References/Information
103-2	The management approach and its components	For each material topic, the reporting organisation shall report the following information: <ol style="list-style-type: none"> <li>a. An explanation of how the organisation manages the topic.</li> <li>b. A statement of the purpose of the management approach.</li> <li>c. A description of the following, if the management approach includes that component's:               <ol style="list-style-type: none"> <li>i. Policies</li> <li>ii. Commitments</li> <li>iii. Goals and targets</li> <li>iv. Responsibilities</li> <li>v. Resources</li> <li>vi. Grievance mechanisms</li> <li>vii. Specific actions, such as processes, projects, programs and initiatives</li> </ol> </li> </ol>	Creating Sustainable Value, Socio-economic Impacts (page 45).
103-3	Evaluation of the management approach	For each material topic, the reporting organisation shall report the following information: <ol style="list-style-type: none"> <li>a. An explanation of how the organisation evaluates the management approach, including:               <ol style="list-style-type: none"> <li>i. the mechanisms for evaluating the effectiveness of the management approach;</li> <li>ii. the results of the evaluation of the management approach;</li> <li>iii. any related adjustments to the management approach.</li> </ol> </li> </ol>	Creating Sustainable Value, Socio-economic Impacts (page 45).
203-1	Infrastructure investments and services supported	<ol style="list-style-type: none"> <li>a. Extent of development of significant infrastructure investments and services supported.</li> <li>b. Current or expected impacts on communities and local economies, including positive and negative impacts where relevant.</li> <li>c. Whether these investments and services are commercial, in-kind, or pro bono engagements.</li> </ol>	How We Create Value (pages 30 – 31); and Creating Sustainable Value, Socio-economic Impacts (page 45).
203-2	Significant indirect economic impacts	<ol style="list-style-type: none"> <li>a. Examples of significant identified indirect economic impacts of the organisation, including positive and negative impacts.</li> <li>b. Significance of the indirect economic impacts in the context of external benchmarks and stakeholder priorities, such as national and international standards, protocols, and policy agendas.</li> </ol>	How We Create Value (pages 30 – 31); and Creating Sustainable Value, Socio-economic Impacts (page 45).

# GRI Content Index

GRI Reference	Disclosure Title	Reporting Requirements	Page References/Information
<b>Material Aspect: Employment</b>			
103-1	Explanation of the material topic and its Boundary	For each material topic, the reporting organisation shall report the following information: <ol style="list-style-type: none"> <li>a. An explanation of why the topic is material.</li> <li>b. The Boundary for the material topic, which includes a description of:               <ol style="list-style-type: none"> <li>i. where the impacts occur;</li> <li>ii. the organisation's involvement with the impacts. For example, whether the organisation has caused or contributed to the impacts, or is directly linked to the impacts through its business relationships.</li> </ol> </li> <li>c. Any specific limitation regarding the topic Boundary.</li> </ol>	Creating Sustainable Value, People, Talent Management and Retention (page 48).
103-2	The management approach and its components	For each material topic, the reporting organisation shall report the following information: <ol style="list-style-type: none"> <li>a. An explanation of how the organisation manages the topic.</li> <li>b. A statement of the purpose of the management approach.</li> <li>c. A description of the following, if the management approach includes that component's:               <ol style="list-style-type: none"> <li>i. Policies</li> <li>ii. Commitments</li> <li>iii. Goals and targets</li> <li>iv. Responsibilities</li> <li>v. Resources</li> <li>vi. Grievance mechanisms</li> <li>vii. Specific actions, such as processes, projects, programs and initiatives</li> </ol> </li> </ol>	Creating Sustainable Value, People, Talent Management and Retention (page 48).
103-3	Evaluation of the management approach	For each material topic, the reporting organisation shall report the following information: <ol style="list-style-type: none"> <li>a. An explanation of how the organisation evaluates the management approach, including:               <ol style="list-style-type: none"> <li>i. the mechanisms for evaluating the effectiveness of the management approach;</li> <li>ii. the results of the evaluation of the management approach;</li> <li>iii. any related adjustments to the management approach.</li> </ol> </li> </ol>	Creating Sustainable Value, People, Talent Management and Retention (page 48).
401-1	New employee hires and employee turnover	<ol style="list-style-type: none"> <li>a. Total number and rate of new employee hires during the reporting period, by age group, gender and region.</li> <li>b. Total number and rate of employee turnover during the reporting period, by age group, gender and region.</li> </ol>	Creating Sustainable Value, People, Talent Management and Retention (page 48); and Creating Sustainable Value, Inclusive Workforce, Employment (page 49)

# GRI Content Index

GRI Reference	Disclosure Title	Reporting Requirements	Page References/Information
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	<ul style="list-style-type: none"> <li>a. Benefits which are standard for full-time employees of the organisation but are not provided to temporary or part-time employees, by significant locations of operation. These include, as a minimum:               <ul style="list-style-type: none"> <li>i. life insurance;</li> <li>ii. health care;</li> <li>iii. disability and invalidity coverage;</li> <li>iv. parental leave;</li> <li>v. retirement provision;</li> <li>vi. stock ownership;</li> <li>vii. others.</li> </ul> </li> <li>b. The definition used for 'significant locations of operation'.</li> </ul>	Part-time permanent employees are scoped out of the sustainability report. However, these employees enjoy similar benefits on either a full or pro-rated basis.
<b>Material Aspect: Labour/Management Relations</b>			
103-1	Explanation of the material topic and its Boundary	<p>For each material topic, the reporting organisation shall report the following information:</p> <ul style="list-style-type: none"> <li>a. An explanation of why the topic is material.</li> <li>b. The Boundary for the material topic, which includes a description of:               <ul style="list-style-type: none"> <li>i. where the impacts occur;</li> <li>ii. the organisation's involvement with the impacts. For example, whether the organisation has caused or contributed to the impacts, or is directly linked to the impacts through its business relationships.</li> </ul> </li> <li>c. Any specific limitation regarding the topic Boundary.</li> </ul>	Creating Sustainable Value, People, Talent Management and Retention (page 48).
103-2	The management approach and its components	<p>For each material topic, the reporting organisation shall report the following information:</p> <ul style="list-style-type: none"> <li>a. An explanation of how the organisation manages the topic.</li> <li>b. A statement of the purpose of the management approach.</li> <li>c. A description of the following, if the management approach includes that component's:               <ul style="list-style-type: none"> <li>i. Policies</li> <li>ii. Commitments</li> <li>iii. Goals and targets</li> <li>iv. Responsibilities</li> <li>v. Resources</li> <li>vi. Grievance mechanisms</li> <li>vii. Specific actions, such as processes, projects, programs and initiatives</li> </ul> </li> </ul>	Creating Sustainable Value, People, Talent Management and Retention (page 48).
103-3	Evaluation of the management approach	<p>For each material topic, the reporting organisation shall report the following information:</p> <ul style="list-style-type: none"> <li>a. An explanation of how the organisation evaluates the management approach, including:               <ul style="list-style-type: none"> <li>i. the mechanisms for evaluating the effectiveness of the management approach;</li> <li>ii. the results of the evaluation of the management approach;</li> <li>iii. any related adjustments to the management approach.</li> </ul> </li> </ul>	Creating Sustainable Value, People, Talent Management and Retention (page 48).

# GRI Content Index

GRI Reference	Disclosure Title	Reporting Requirements	Page References/Information
402-1	Minimum notice periods regarding operational changes	<ul style="list-style-type: none"> <li>a. Minimum number of weeks' notice typically provided to employees and their representatives prior to the implementation of significant operational changes that could substantially affect them.</li> <li>b. For organisations with collective bargaining agreements, report whether the notice period and provisions for consultation and negotiation are specified in collective agreements.</li> </ul>	In the event of termination, a minimum notice period of one to three months needs to be fulfilled, depending on the employee's job grade. The minimum notice period for non-executives has been specified in the collective agreements.
<b>Material Aspect: Training and Education</b>			
103-1	Explanation of the material topic and its Boundary	<p>For each material topic, the reporting organisation shall report the following information:</p> <ul style="list-style-type: none"> <li>a. An explanation of why the topic is material.</li> <li>b. The Boundary for the material topic, which includes a description of: <ul style="list-style-type: none"> <li>i. where the impacts occur;</li> <li>ii. the organisation's involvement with the impacts. For example, whether the organisation has caused or contributed to the impacts, or is directly linked to the impacts through its business relationships.</li> </ul> </li> <li>c. Any specific limitation regarding the topic Boundary.</li> </ul>	Creating Sustainable Value, People, Nurturing Our Staff (page 48).
103-2	The management approach and its components	<p>For each material topic, the reporting organisation shall report the following information:</p> <ul style="list-style-type: none"> <li>a. An explanation of how the organisation manages the topic.</li> <li>b. A statement of the purpose of the management approach.</li> <li>c. A description of the following, if the management approach includes that component's: <ul style="list-style-type: none"> <li>i. Policies</li> <li>ii. Commitments</li> <li>iii. Goals and targets</li> <li>iv. Responsibilities</li> <li>v. Resources</li> <li>vi. Grievance mechanisms</li> <li>vii. Specific actions, such as processes, projects, programs and initiatives</li> </ul> </li> </ul>	Creating Sustainable Value, People, Nurturing Our Staff (page 48).
103-3	Evaluation of the management approach	<p>For each material topic, the reporting organisation shall report the following information:</p> <ul style="list-style-type: none"> <li>a. An explanation of how the organisation evaluates the management approach, including: <ul style="list-style-type: none"> <li>i. the mechanisms for evaluating the effectiveness of the management approach;</li> <li>ii. the results of the evaluation of the management approach;</li> <li>iii. any related adjustments to the management approach.</li> </ul> </li> </ul>	Creating Sustainable Value, People, Nurturing Our Staff (page 48).

# GRI Content Index

GRI Reference	Disclosure Title	Reporting Requirements	Page References/Information
404-2	Programs for upgrading employee skills and transition assistance programs	<ul style="list-style-type: none"> <li>a. Type and scope of programs implemented and assistance provided to upgrade employee skills.</li> <li>b. Transition assistance programs provided to facilitate continued employability and the management of career endings resulting from retirement or termination of employment.</li> </ul>	Creating Sustainable Value, People, Nurturing Our Staff (page 48).
404-3	Percentage of employee receiving regular performance and career development reviews	<ul style="list-style-type: none"> <li>a. Percentage of total employees by gender and by employee category who received a regular performance and career development review during the reporting period.</li> </ul>	Creating Sustainable Value, People, Nurturing Our Staff (page 48).
<b>Material Aspect: Diversity and Equal Opportunity</b>			
103-1	Explanation of the material topic and its Boundary	<p>For each material topic, the reporting organisation shall report the following information:</p> <ul style="list-style-type: none"> <li>a. An explanation of why the topic is material.</li> <li>b. The Boundary for the material topic, which includes a description of: <ul style="list-style-type: none"> <li>i. where the impacts occur;</li> <li>ii. the organisation's involvement with the impacts. For example, whether the organisation has caused or contributed to the impacts, or is directly linked to the impacts through its business relationships.</li> </ul> </li> <li>c. Any specific limitation regarding the topic Boundary.</li> </ul>	Creating Sustainable Value, People, Diversity and Equal Opportunity (page 48).
103-2	The management approach and its components	<p>For each material topic, the reporting organisation shall report the following information:</p> <ul style="list-style-type: none"> <li>a. An explanation of how the organisation manages the topic.</li> <li>b. A statement of the purpose of the management approach.</li> <li>c. A description of the following, if the management approach includes that component's: <ul style="list-style-type: none"> <li>i. Policies</li> <li>ii. Commitments</li> <li>iii. Goals and targets</li> <li>iv. Responsibilities</li> <li>v. Resources</li> <li>vi. Grievance mechanisms</li> <li>vii. Specific actions, such as processes, projects, programs and initiatives</li> </ul> </li> </ul>	Creating Sustainable Value, People, Diversity and Equal Opportunity (page 48).
103-3	Evaluation of the management approach	<p>For each material topic, the reporting organisation shall report the following information:</p> <ul style="list-style-type: none"> <li>a. An explanation of how the organisation evaluates the management approach, including: <ul style="list-style-type: none"> <li>i. the mechanisms for evaluating the effectiveness of the management approach;</li> <li>ii. the results of the evaluation of the management approach;</li> <li>iii. any related adjustments to the management approach.</li> </ul> </li> </ul>	Creating Sustainable Value, People, Diversity and Equal Opportunity (page 48).

# GRI Content Index

GRI Reference	Disclosure Title	Reporting Requirements	Page References/Information
405-1	Diversity of governance bodies and employees	a. Percentage of individuals within the organisation's governance bodies in each of the following diversity categories: <ol style="list-style-type: none"> <li>Gender;</li> <li>Age group: under 30 years old, 30-50 years old, over 50 years old;</li> </ol> b. Percentage of employees per employee category in each of the following diversity categories: <ol style="list-style-type: none"> <li>Gender;</li> <li>Age group: under 30 years old, 30-50 years old, over 50 years old.</li> </ol>	27% of the Board comprise female members. All Board members are over 50 years old.  Creating Sustainable Value, People, Diversity and Equal Opportunity (page 48); and Inclusive Workforce, Diversity and Equal Opportunity (page 48).

### Material Aspect: Non-Discrimination

103-1	Explanation of the material topic and its Boundary	For each material topic, the reporting organisation shall report the following information: <ol style="list-style-type: none"> <li>An explanation of why the topic is material.</li> <li>The Boundary for the material topic, which includes a description of:               <ol style="list-style-type: none"> <li>where the impacts occur;</li> <li>the organisation's involvement with the impacts. For example, whether the organisation has caused or contributed to the impacts, or is directly linked to the impacts through its business relationships.</li> </ol> </li> <li>Any specific limitation regarding the topic Boundary.</li> </ol>	Creating Sustainable Value, People, Diversity and Equal Opportunity (page 48).
103-2	The management approach and its components	For each material topic, the reporting organisation shall report the following information: <ol style="list-style-type: none"> <li>An explanation of how the organisation manages the topic.</li> <li>A statement of the purpose of the management approach.</li> <li>A description of the following, if the management approach includes that component's:               <ol style="list-style-type: none"> <li>Policies</li> <li>Commitments</li> <li>Goals and targets</li> <li>Responsibilities</li> <li>Resources</li> <li>Grievance mechanisms</li> <li>Specific actions, such as processes, projects, programs and initiatives</li> </ol> </li> </ol>	Creating Sustainable Value, People, Diversity and Equal Opportunity (page 48).
103-3	Evaluation of the management approach	For each material topic, the reporting organisation shall report the following information: <ol style="list-style-type: none"> <li>An explanation of how the organisation evaluates the management approach, including:               <ol style="list-style-type: none"> <li>the mechanisms for evaluating the effectiveness of the management approach;</li> <li>the results of the evaluation of the management approach;</li> <li>any related adjustments to the management approach.</li> </ol> </li> </ol>	Creating Sustainable Value, People, Diversity and Equal Opportunity (page 48).

# GRI Content Index

GRI Reference	Disclosure Title	Reporting Requirements	Page References/Information
406-1	Incidents of discrimination and corrective actions taken	a. Total number of incidents of discrimination during the reporting period. b. Status of the incidents and actions taken with reference to the following: <ol style="list-style-type: none"> <li>Incident reviewed by the organisation;</li> <li>Remediation plans being implemented;</li> <li>Remediation plans that have been implemented, with results reviewed through routine internal management review processes;</li> <li>Incident no longer subject to action.</li> </ol>	Creating Sustainable Value, People, Diversity and Equal Opportunity (page 48).
<b>Material Aspect: Anti-Corruption</b>			
103-1	Explanation of the material topic and its Boundary	For each material topic, the reporting organisation shall report the following information: <ol style="list-style-type: none"> <li>An explanation of why the topic is material.</li> <li>The Boundary for the material topic, which includes a description of:               <ol style="list-style-type: none"> <li>where the impacts occur;</li> <li>the organisation's involvement with the impacts. For example, whether the organisation has caused or contributed to the impacts, or is directly linked to the impacts through its business relationships.</li> </ol> </li> <li>Any specific limitation regarding the topic Boundary.</li> </ol>	Creating Sustainable Value, Governance (page 47); and Corporate Governance Report (pages 52 – 81).
103-2	The management approach and its components	For each material topic, the reporting organisation shall report the following information: <ol style="list-style-type: none"> <li>An explanation of how the organisation manages the topic.</li> <li>A statement of the purpose of the management approach.</li> <li>A description of the following, if the management approach includes that component's:               <ol style="list-style-type: none"> <li>Policies</li> <li>Commitments</li> <li>Goals and targets</li> <li>Responsibilities</li> <li>Resources</li> <li>Grievance mechanisms</li> <li>Specific actions, such as processes, projects, programs and initiatives</li> </ol> </li> </ol>	Creating Sustainable Value, Governance (page 47); and Corporate Governance Report (pages 52 – 81).
103-3	Evaluation of the management approach	For each material topic, the reporting organisation shall report the following information: <ol style="list-style-type: none"> <li>An explanation of how the organisation evaluates the management approach, including:               <ol style="list-style-type: none"> <li>the mechanisms for evaluating the effectiveness of the management approach;</li> <li>the results of the evaluation of the management approach;</li> <li>any related adjustments to the management approach.</li> </ol> </li> </ol>	Creating Sustainable Value, Governance (page 47); and Corporate Governance Report (pages 52 – 81).



# GRI Content Index

GRI Reference	Disclosure Title	Reporting Requirements	Page References/Information
205-1	Operations assessed for risks related to corruption	<ul style="list-style-type: none"> <li>a. Total number and percentage of operations assessed for risks related to corruption.</li> <li>b. Significant risks related to corruption identified through the risk assessment.</li> </ul>	Creating Sustainable Value, Governance (page 47); and Corporate Governance Report (pages 52 – 81).
205-2	Communication and training about anti-corruption policies and procedures	<ul style="list-style-type: none"> <li>a. Total number and percentage of governance body members that the organisation's anti-corruption policies and procedures have been communicated to, broken down by region.</li> <li>b. Total number and percentage of employees that the organisation's anti-corruption policies and procedures have been communicated to, broken down by employee category and region.</li> <li>c. Total number and percentage of business partners that the organisation's anti-corruption policies and procedures have been communicated to, broken down by type of business partner and region. Describe if the organisation's anti-corruption policies and procedures have been communicated to any other persons or organisations.</li> <li>d. Total number and percentage of governance body members that have received training on anti-corruption, broken down by region.</li> <li>e. Total number and percentage of employees that have received training on anti-corruption, broken down by employee category and region.</li> </ul>	Creating Sustainable Value, Governance (page 47); and Corporate Governance Report (pages 52 – 81).
205-3	Confirmed incidents of corruption and actions taken	<ul style="list-style-type: none"> <li>a. Total number and nature of confirmed incidents of corruption.</li> <li>b. Total number of confirmed incidents in which employees were dismissed or disciplined for corruption.</li> <li>c. Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption.</li> <li>d. Public legal cases regarding corruption brought against the organisation or its employees during the reporting period and the outcomes of such cases.</li> </ul>	Creating Sustainable Value, Governance (page 47); and Corporate Governance Report (pages 52 – 81).

## Material Aspect: Socio-Economic Compliance

103-1	Explanation of the material topic and its Boundary	<p>For each material topic, the reporting organisation shall report the following information:</p> <ul style="list-style-type: none"> <li>a. An explanation of why the topic is material.</li> <li>b. The Boundary for the material topic, which includes a description of: <ul style="list-style-type: none"> <li>i. where the impacts occur;</li> <li>ii. the organisation's involvement with the impacts. For example, whether the organisation has caused or contributed to the impacts, or is directly linked to the impacts through its business relationships.</li> </ul> </li> <li>c. Any specific limitation regarding the topic Boundary.</li> </ul>	Creating Sustainable Value, Governance (page 47).
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# GRI Content Index

GRI Reference	Disclosure Title	Reporting Requirements	Page References/Information
103-2	The management approach and its components	<p>For each material topic, the reporting organisation shall report the following information:</p> <ol style="list-style-type: none"> <li>a. An explanation of how the organisation manages the topic.</li> <li>b. A statement of the purpose of the management approach.</li> <li>c. A description of the following, if the management approach includes that component's:               <ol style="list-style-type: none"> <li>i. Policies</li> <li>ii. Commitments</li> <li>iii. Goals and targets</li> <li>iv. Responsibilities</li> <li>v. Resources</li> <li>vi. Grievance mechanisms</li> <li>vii. Specific actions, such as processes, projects, programs and initiatives</li> </ol> </li> </ol>	Creating Sustainable Value, Governance (page 47).
103-3	Evaluation of the management approach	<p>For each material topic, the reporting organisation shall report the following information:</p> <ol style="list-style-type: none"> <li>a. An explanation of how the organisation evaluates the management approach, including:               <ol style="list-style-type: none"> <li>i. the mechanisms for evaluating the effectiveness of the management approach;</li> <li>ii. the results of the evaluation of the management approach;</li> <li>iii. any related adjustments to the management approach.</li> </ol> </li> </ol>	Creating Sustainable Value, Governance (page 47).
419-1	Non-compliance with laws and regulations in the social and economic area	<ol style="list-style-type: none"> <li>a. Significant fines and non-monetary sanctions for non-compliance with laws and/or regulations in the social and economic area in terms of:               <ol style="list-style-type: none"> <li>i. total monetary value of significant fines;</li> <li>ii. total number of non-monetary sanctions;</li> <li>iii. cases brought through dispute resolution mechanisms.</li> </ol> </li> <li>b. If the organisation has not identified any non-compliance with laws and/or regulations, a brief statement of this fact is sufficient.</li> <li>c. The context against which significant fines and non-monetary sanctions were incurred.</li> </ol>	Creating Sustainable Value, Governance (page 47).