

HEETON HOLDINGS LIMITED



SUSTAINABILITY REPORT



2019

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BOARD STATEMENT

GRI 102-14

Heeton prides itself on its international portfolio of distinctive, high-quality properties in the residential, commercial and hospitality sectors, and its success in delivering stakeholder value by converting opportunity into growth.

With 13 hotels in our property portfolio as at December 2019, we are on track to become a strategic player on the international hospitality stage. We are, however, very aware of the environmental and societal responsibility that this growth brings. Heeton recognises that its development strategy must consider the wider expectations of all its stakeholders, including customers, employees and investors. We will continue to create value for our shareholders while benefitting all stakeholders through actions to reduce negative societal and environmental impact.

We regularly review key aspects of our real estate and hospitality operations – including workplace health and safety, and our consumption of natural resources – to ensure our conformity to global standards and local regulatory requirements. As well as benefitting society and the environment, such reviews also improve our economic efficiency. Our evolution towards more sustainable practices also attracts a new generation of talent, and customers who are more environmentally conscious.

In addition to strong internal governance policies that ensure high ethical standards in compliance, transparency and business conduct, Heeton adheres to management approaches and targets for talent retention, health and safety, supplier assessment, and energy and water efficiency.

Heeton's Board oversees the Group's sustainability strategy and the development of policies and management structures to monitor and report our social and environmental performance.

This Sustainability Report highlights our achievements and targets in key material areas and efforts to positively impact our stakeholders. It is based on 10 Environmental, Social and Governance (ESG) factors that represent key risks and opportunities for our business and address the concerns of our stakeholders.

While we continue expanding our hospitality business, we will strive to improve sustainability reporting in our global operations and throughout our value chain.

Thank you for your interest in Heeton's 2019 Sustainability Report. We welcome feedback from all our stakeholders and look forward to continuing our journey towards a more sustainable future.

PERFORMANCE HIGHLIGHTS

Material ESG Factors	Indicators	FY2019 Performance	FY2020 Targets
GOVERNANCE			
Anti-corruption	Confirmed incidents of corruption	No incidents	<ul style="list-style-type: none"> Maintain zero incidents of confirmed corruption
Environmental Compliance	Critical non-compliance with environmental laws and regulations	No incidents	<ul style="list-style-type: none"> Maintain zero critical incidents of non-compliance
SOCIAL			
Talent Retention	Global hire rate	41.6%	<ul style="list-style-type: none"> Maintain global employee turnover rate equal to, or below, 42.8%
	Global turnover rate	42.8%	
	Average training hours per employee	15.2 hours	<ul style="list-style-type: none"> Provide at least 15 training hours per employee on average
Occupational Health and Safety	Number of workplace fatalities	No fatalities	<ul style="list-style-type: none"> Maintain a safe working environment with zero workplace fatalities
Customer Health and Safety	Incidents of non-compliance regarding health and safety impacts of products and services	No incidents	<ul style="list-style-type: none"> Zero fatalities for all building users Zero non-compliance with voluntary codes/laws and regulations regarding customer health and safety
Supplier Assessment	Percentage of contractors screened on safety requirements (for projects in development)	100%	<ul style="list-style-type: none"> All contractors screened on safety requirements
ENVIRONMENTAL			
Energy	Total energy consumption (electricity and gas)	91,266 GJ	<ul style="list-style-type: none"> Not exceed current energy intensity
	Electricity intensity (investment properties)	290 kWh /m ² floor area	
	Total GHG emissions	6,788 tCO ₂ e	
	GHG emissions intensity (investment properties)	0.12 tCO ₂ e /m ² floor area	
Water	Total water consumption	113,280 m ³	<ul style="list-style-type: none"> Not exceed current water intensity
	Water intensity (investment properties)	2.91 m ³ /m ² floor area	

Our Company

GRI 102-1, 102-2, 102-3, 102-4, 102-5, 102-6, 102-7, 102-45

Heeton Holdings Limited (Heeton) is a real estate company focused on property development, investment and management. Established in 1976, the company was listed on the Singapore Stock Exchange in September 2003, and has since extended its business frontiers beyond Singapore to Thailand, Australia, Japan, Malaysia, Vietnam and the United Kingdom. As a boutique property developer, Heeton enjoys a reputation for distinctive and high quality developments in the choicest districts of some of the world's major cities including Singapore, London and Bangkok. Heeton has also formed strong partnerships with other established real estate groups to develop properties locally and internationally.

Heeton's growth in the property industry is underpinned by a stable real estate portfolio that includes commercial properties (shopping malls and serviced offices) and hotels. The group is currently exploring further acquisitions. Heeton entered the hospitality sector in 2011 with the acquisition of the Mercure Hotel Pattaya, Thailand. Following an aggressive expansion programme the Company's hotel portfolio has now increased to 13 properties worldwide, as at 2019. Developing the hotel division will be a key priority for Heeton, with the objective of becoming a prominent player on the international hospitality stage.

For more details on Heeton's profile, ownership, structure and list of properties, please see the Group's Annual Report on our website (www.heeton.com).

ABOUT THIS REPORT

GRI 102-48, 102-49, 102-50, 102-51, 102-52

This third annual Sustainability Report presents Heeton's environmental and social performance as well as our governance policies and procedures for the period January 2019 to December 2019 (FY2019). We also introduce the local and global policies, initiatives and goals that frame our sustainability agenda.

Compared to our 2018 Sustainability Report, more detailed performance figures are now provided to strengthen our alignment with the GRI Standards. This includes performance figures from Heeton SG50 and a breakdown of workforce figures by employment type.

REPORTING SCOPE

This report covers the management approaches to, and sustainability performance of, activities over which Heeton has direct operational control. This includes our headquarters and two investment properties in Singapore, as well as six hotels¹ in the UK.

For social disclosures, employees of the two investment properties are incorporated within the headquarters workforce, while employees of Heeton SG50 are incorporated within the workforce of our UK hotels.

Property development projects and externally managed properties and hotels are not included in the reporting boundaries. We currently do not report on the sustainability performance of our suppliers.

REPORTING BOUNDARIES

Operations and projects	Reported performance	
	Social	Environmental
Singapore headquarters	✓	✓
Investment properties (SG)		
• Sun Plaza	Only for Heeton's employees	✓
• Tampines Mart		✓
Hotels (UK)		
• Ibis Styles Kensington	✓	✓
• Ibis Gloucester	✓	✓
• Ibis Budget Bradford	✓	✓
• Holiday Inn Manchester	✓	✓
• Stewart Aparthotel Edinburgh	✓	✓
• Heeton Concept Hotel Luma Hammersmith London	✓	✓
Investment properties (UK)		
• Heeton SG50	✓	✓

As our sustainability journey advances and reliable and comprehensive data collection procedures are implemented, the reporting scope will be progressively increased to include our entire portfolio and value chain activities in which we have influence.

¹ Hampton by Hilton Leeds City Centre, in the UK, is managed by Heeton. However, as it was not acquired until the end of Dec 2019, it is not included in this report.

STANDARDS USED

GRI 102-53, 102-54, 102-56

The content of this report adheres to the reporting requirements of Singapore Exchange (SGX) Listing Rules Practice Note 7.6 Sustainability Reporting Guide. The report has also been prepared in accordance with the GRI Standards: Core option. A content index listing of all reported disclosures is provided at the end of this report. Labels referencing the GRI disclosures are placed below the headings to facilitate the localisation of the relevant information.

We did not seek external assurance for this report, but we hired an external consultant to assess the accuracy of our key performance disclosures.

We value your feedback

Should you have any comments or questions related to the content of this sustainability report, please email us at: contact@heeton.com.

OUR MATERIAL FACTORS

GRI 102-40, 102-42, 102-43, 102-44, 102-46, 102-47

Factors defining Heeton's economic, environmental and social impacts were identified through a materiality assessment exercise carried out in 2017. During the exercise, our investors, tenants, employees, communities, regulators, and business partners were identified as our six key stakeholder groups.

We conducted further research to refine and shortlist the material factors most relevant to our business and key stakeholders. Emerging global and local sustainability trends as well as core topics and future challenges for the real estate sector (as identified by peers) were looked at. Based on these research findings, the following 10 material factors were identified.

MATERIAL FACTORS

Governance

- Anti-corruption
- Environmental compliance
- Supplier assessment
- ESG due diligence (joint venture arrangement)

Economic

- Economic performance²

Social

- Talent retention
- Occupational health and safety
- Customer health and safety

Environmental

- Energy
- Water

² Please refer to Heeton's Annual Report 2019 (www.heeton.com/investor-relations/annual-reports).

Recognising that alignment of the expectations of our stakeholders and our business decisions is critical, we maintain ongoing collaboration with stakeholders through diverse engagement channels. Depending on the stakeholder group, engagement can focus on one or more areas related to our identified material ESG factors.

STAKEHOLDER ENGAGEMENT

Stakeholder group	Engagement channels
Investors	<ul style="list-style-type: none"> • Timely updates on financial results and announcements • Press releases • Analysts and relevant professionals in the property industry • Disclosures in SGX net and www.heeton.com • Annual general meetings
Tenants	<ul style="list-style-type: none"> • Regular formal or informal tenant gatherings, meetings and feedback sessions to exchange ideas • Established channels of communication for tenant- and property-related issues
Employees	<ul style="list-style-type: none"> • Induction programme for new employees • Training and development programmes • Career development and performance appraisal • Recreational activities
Communities	<ul style="list-style-type: none"> • CSR initiatives • Corporate volunteering
Government & Regulators	<ul style="list-style-type: none"> • Regular dialogue sessions • Membership of relevant industry associations
Business Partners	<ul style="list-style-type: none"> • Regular dialogue sessions with service providers and joint venture partners

OUR GOVERNANCE

GRI 102-16, 102-18

Heeton considers high ethical standards in compliance, transparency, and business conduct to be the key to lasting stakeholder trust and confidence. To ensure that we run our operations and grow our business with integrity, we have implemented robust governance-related policies and procedures.

Our Board oversees the corporate governance structure and sustainability strategy of the Group. It is also responsible for the overall management and reporting of sustainability performance and receives regular reports on sustainability-related issues from the relevant heads of business units. These managers also participate in the development of Heeton's sustainability policies and are in charge of integrating appropriate practices and procedures into our operations.

Our employees are expected to conduct themselves with honesty and integrity at work. Heeton's code of conduct is included in the Group's Employee Handbook, together with regulations and guidelines on issues such as discipline, confidentiality, and intellectual property.

PREVENTING CORRUPTION

GRI 205-2, 205-3

Heeton is committed to upholding a high level of business ethics and integrity, including amongst our suppliers and business partners. We believe that the prevention of corruption in our value chain is vital to safeguard the interests of our stakeholders and Heeton's reputation. All forms of corruption are forbidden: this encompasses dishonest business practices such as conflict of interest, acceptance of gifts, or improper use of insider information.

Employees are required to adhere to our corporate policies on anti-corruption, anti-money laundering, whistle-blowing, and blackout periods. All new hires are required to go through a mandatory induction programme where they are made aware of these policies, and our code of conduct and procedures.

We are pleased to report that there were no incidents of corruption at our headquarters or managed hotels during FY2019.

Our whistleblowing policy aims to encourage responsible and secure reporting of any incident of violation or suspected violation of our code of conduct, such as unethical or illegal practices. Should such an incident occur, it should be reported to a member of Heeton's management.

In case of any dissatisfaction with the handling of such a report, the matter can be escalated to the Executive Deputy Chairman or the Audit Committee Chairman.

ENSURING COMPLIANCE

GRI 307-1, 419-1

Compliance with environmental and social laws is the baseline to meet stakeholders' expectations and maintain the license to operate.

Our operations and properties in Singapore are subject to multiple laws and regulations, such as the Workplace Safety and Health Act, the Environmental Protection and Management Act and the Energy Conservation Act, covering air pollution, noise, wastewater discharge and other environmental impacts. For our overseas portfolio, including our property developments, we abide by all applicable environmental and social legislations.

We actively identify and manage our regulatory risks and we keep abreast of developments in sustainability-related law and related legislative updates. We also ensure that our suppliers and partners abide by all relevant regulations.

In FY2019, our operations bore no incidence of non-compliance with laws and regulations in the environmental social and economic areas resulting in significant fines or sanctions. Looking forward, we will continue our efforts to ensure full environmental and social compliance in all our operations and to further reduce our environmental impacts.

MANAGING ESG ISSUES IN OUR VALUE CHAIN

Heeton promotes sustainability across its value chain. The nature of our real estate business often requires the appointment of a third-party service provider, or collaboration with a joint venture partner. We recognise the importance of maintaining transparency and working responsibly with these external parties and others in our value chain.

We prioritise suppliers and contractors who engage in sustainable practices to ensure safe working conditions and respect worker rights. All Heeton's suppliers are encouraged to adhere to best practices and industry standards, such as obtaining Building and Construction Authority (BCA) certifications.

We also conduct regular checks on our suppliers and business partners for anti-money laundering or other unethical practices. This includes keeping a close watch on news coverage related to our joint venture partners, and ensuring that any ESG issues are addressed promptly.

Our supply chain

GRI 102-9

In Singapore, the majority of our suppliers are locally based and comprise utilities providers and agencies for office supply, information technology, travel and maintenance tasks at our headquarters. Our two managed investment properties in Singapore rely on external providers for cleaning, security, pest control and other maintenance services. Our six managed hotels in the UK rely on hundreds of small-to-large suppliers, including food, beverage and professional service providers.

We ensure that suppliers' personnel are covered by our internal policies and requirements, such as safety and security, when they are working at our premises.

GROWING WITH OUR PEOPLE

In our rapidly changing business landscape, the attraction, recruitment and retention of skilled employees with relevant and current expertise is important. We recognise the value that our employees bring to the Group and are proud of their contribution to our on-going success and sustainability.

DIVERSIFYING OUR WORKFORCE

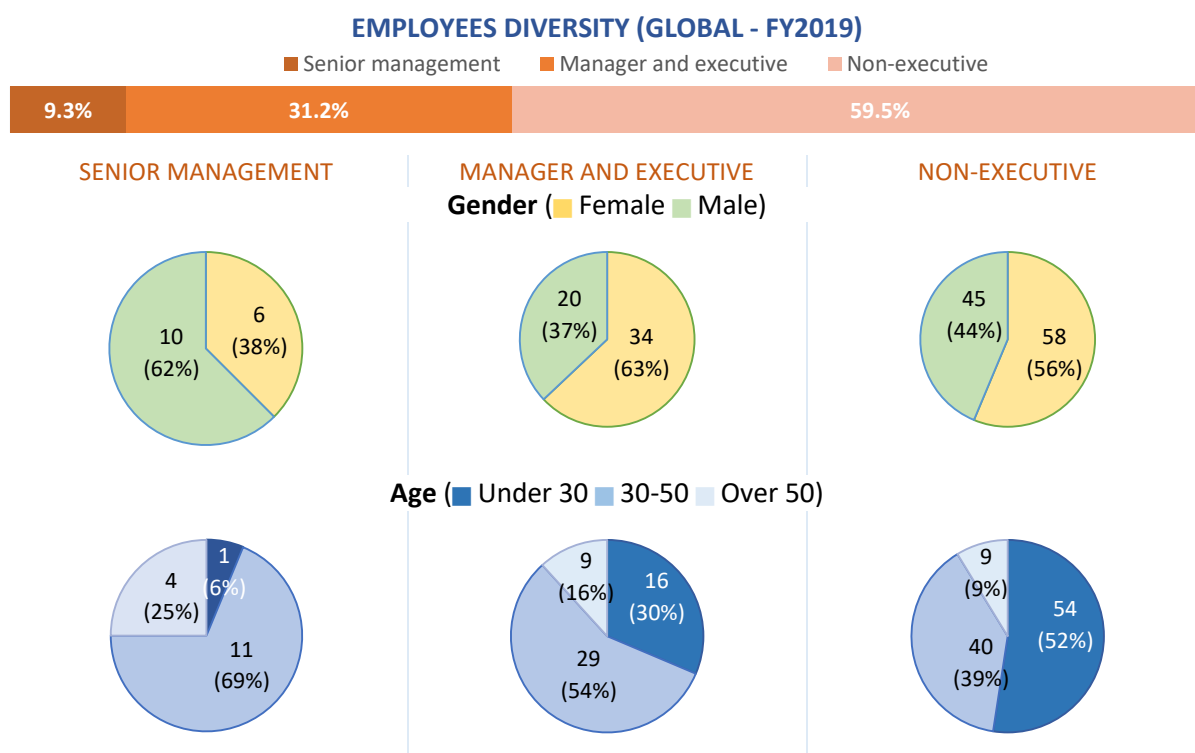
GRI 102-7, 102-8, 405-1

Heaton's human resource policies are grounded in equal opportunities and fair employment practices. In our recruitment process, all qualified candidates are considered without discrimination of gender, age, ethnicity, religion and national origin. Our employees are promoted based on merit and performance. We also value the expertise of older employees and continue to employ individuals over the national retirement age.

As at 31 December 2019, our headquarters had 43 employees and our six hotels in the UK employed 130 people, making a total workforce of 173 for the Group. Of these, 16 (9.3% of total workforce) held a senior management position, 54 (31.2%) held manager or executive roles, and 103 (59.5%) were non-executives. The proportion of non-executive staff was significantly higher at the UK hotels compared to at our headquarters, being 91 (70% of their workforce), and 12 (27.9%) respectively.

In terms of employment types, the ratio of full-time over part-time employees was 41:2 (95.3%:4.7%) for the headquarters and 91:39 (70.0%:30.0%) for the UK hotels. The proportion of temporary employees was relatively similar at headquarters as in the UK hotels, with respectively seven employees (16.3%) and 15 employees (11.5%) under a temporary contract.

Women made up 60.5% (26 women compared to 17 males) and 55.4% (72 women compared to 58 males) of our headquarters and UK hotels' workforce respectively. As shown in the charts below, the proportion of women was higher in manager, executive and non-executive positions, while employees aged 30 years and above held most of the senior management, manager and executive roles.



VALUING AND RETAINING OUR EMPLOYEES

GRI 401-1, 403-3

In recognition of their contribution to the success of Heaton's business, and to retain our skilled workforce, we reward employees with competitive salaries in line with market standards. Compensation to individual employees is determined by their position, competency and performance. Furthermore, employees are entitled to a variety of benefits, such as medical care, paid annual leave and birthday leave. They can also opt for a flexible work arrangement.

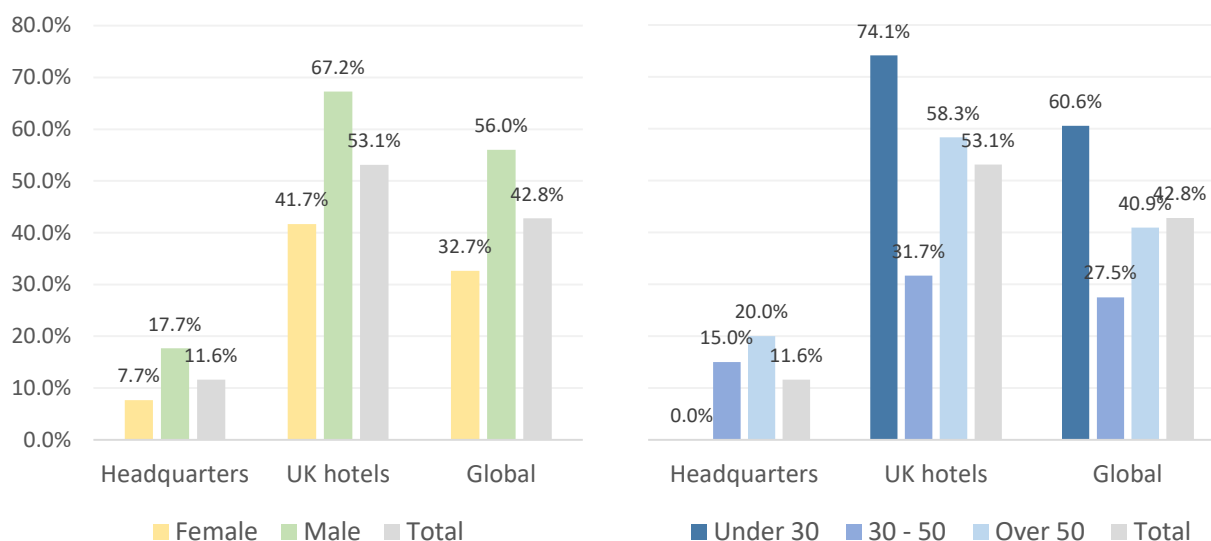
Our Employee Handbook provides general guidelines about our policies, procedures and practices, terms and conditions, as well as the compensation and benefits package available to them.

In FY2019, the Group hire rate was 41.6%, with a total of 72 new employees hired during the year. At the headquarters, the hire rate was 27.9% (12 new employees), while the hire rate was 46.1% (60 new employees) at the UK hotels. The hire rates for female employees were 30.8% (eight new employees) for the headquarters and 51.4% (37 new employees) for the UK hotels. Comparatively, the hire rates for male employees were 25.5% (four new employees) for the headquarters and 39.7% (23 new employees) for the UK hotels.

During the year, our headquarters had a turnover rate of 11.6% with five employees leaving the company, while the turnover rate at our UK hotels was 53.1% with 69 leavers, making a global rate of 42.8% for the entire Group. In terms of gender, male employees had the highest turnover with a global rate of 56% (42 leavers), compared to 32.6% (32 leavers) for the female employees.

We believe the high turnover rate at our UK hotels was due to sector uncertainties within the context of Brexit. In FY2020, we will strengthen our effort to keep our employee turnover rates below the 2019 values.

TURNOVER RATES (FY2019)



ENHANCING THE SKILLS OF OUR EMPLOYEES

GRI 404-1, 404-3

In a dynamic business environment, Heaton recognises the need to arm its employees with the new skills necessary to sustain our growth.

Our active approach to learning supports the personal and professional development of our employees through training programmes designed to empower them to reach their full potential and keep them abreast of new technologies and opportunities in the real estate sector. Training is carried out on topics including management and leadership, information technology (e.g. cybersecurity) and safety (e.g. first aid).

We also encourage employees to attend external courses for their professional development. Our employees can apply for financial sponsorship for eligible courses and be granted up to seven days of study leave per year.

Our Human Resources Department tracks and monitors the training records of employees. One-on-one reviews are conducted post-training to highlight any gaps in the programme or identify new training needs. Globally, each of Heaton's employees completed an average of 15.2 training hours during FY2019. This represents a significant increase compared to FY2018's global average of 5.2 hours per employee. This increase was as a result of greater training requirements for our UK workforce amidst the continuous expansion of our hospitality operations.

Non-executive personnel at our UK hotels benefitted from the highest number of training hours, with an average of 22 hours in FY2019, while headquarters non-executive employees received an average of 5.2 training hours each.

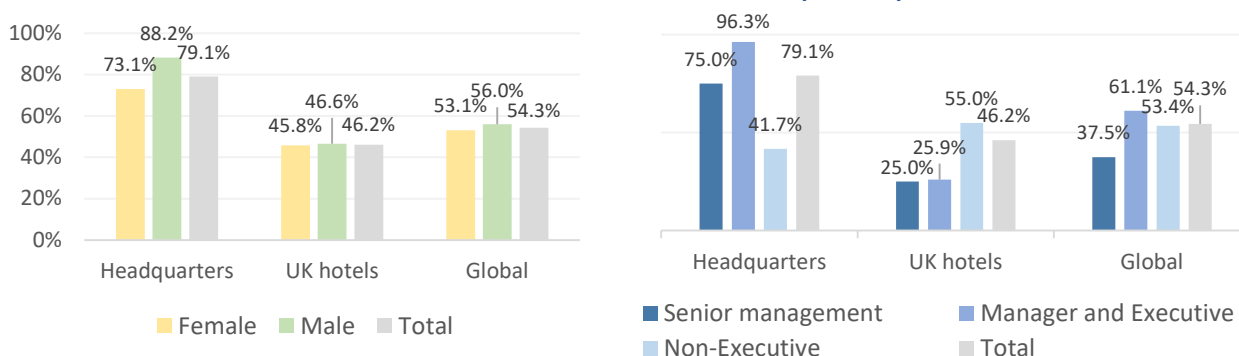
We conduct annual reviews with employees during which we discuss performance and career goals to support their professional growth. In FY2019, 54.3% of our global workforce received feedback on their performance and suggestions on improvement from their supervisors.

We will continue to engage with our employees to fine-tune our training programmes and align them to their learning needs.

AVERAGE HOURS OF TRAINING PER EMPLOYEE (GLOBAL - FY2019)



PERCENTAGE OF EMPLOYEES RECEIVING REGULAR PERFORMANCE AND CAREER DEVELOPMENT REVIEWS (FY2019)



OUR SAFETY PRACTICES

GRI 403-1, 403-2, 403-3, 403-4, 403-5, 403-7, 403-9, 416-1, 416-2

As an employer and landlord, Heeton recognises its responsibility to ensure that our employees, customers and all other users of our premises can enjoy a safe and healthy environment.

We regularly assess our safety practices to identify potential hazards within our operations. Risk assessment is reviewed and updated to follow preventive and corrective action plans.

We provide an open channel of communication across all levels of the Group to gather feedback on issues relating to health and safety. In addition, we aim to inculcate a culture of ownership for health and safety among employees and tenants through regular safety education and training, including fire drills and first aid courses.

As part of their induction, operational teams complete an on-line health and safety training programme and must familiarise themselves with their workplace. They are also instructed to report any hazards identified. Where required, suppliers and visitors to the premises must sign in and are supervised by our trained employees.

Standard safety procedures and contingency plans have been established at all our properties and hotels. This includes internal and external audits, fire safety practices and regular fire safety audits and drills led by our property managers. Equipment is inspected and upgraded whenever necessary to ensure that it is in sound working condition. The property managers also ensure timely renewal of operating permits and licenses for fire safety installations, lifts and escalators and areas of high safety risks.

Moreover, the importance of safety is emphasised during engagements with third-party service providers. In our development projects, weekly health and safety meetings are conducted by the main contractor along with Heeton's project manager. We also conduct regular site visits to ensure that our main contractor is complying with all health and safety requirements. Corrective actions are enforced for any on-site safety concerns.

In FY2019, no Heeton employees suffered workplace fatalities. Neither were there any incidents of non-compliance with regulations or voluntary codes concerning the health and safety impacts of our managed developments.

Going forward, Heeton will stay committed to promoting occupational and customer health and safety, preventing non-compliance, and maintaining zero fatalities among our employees and other users of our buildings.

OUR IMPACT ON THE ENVIRONMENT

GRI 102-11

Both the real estate and the hospitality sectors are high consumers of resources, such as energy and water. Heeton recognises that it should not delay taking appropriate actions to reduce its environmental impact.

In this respect, we have already adopted green practices to improve resource conservation. These include energy and water usage reduction measures such as LED lighting, motion-sensor light switches water saving practices and water-efficient equipment, implemented at our offices, properties and hotels.

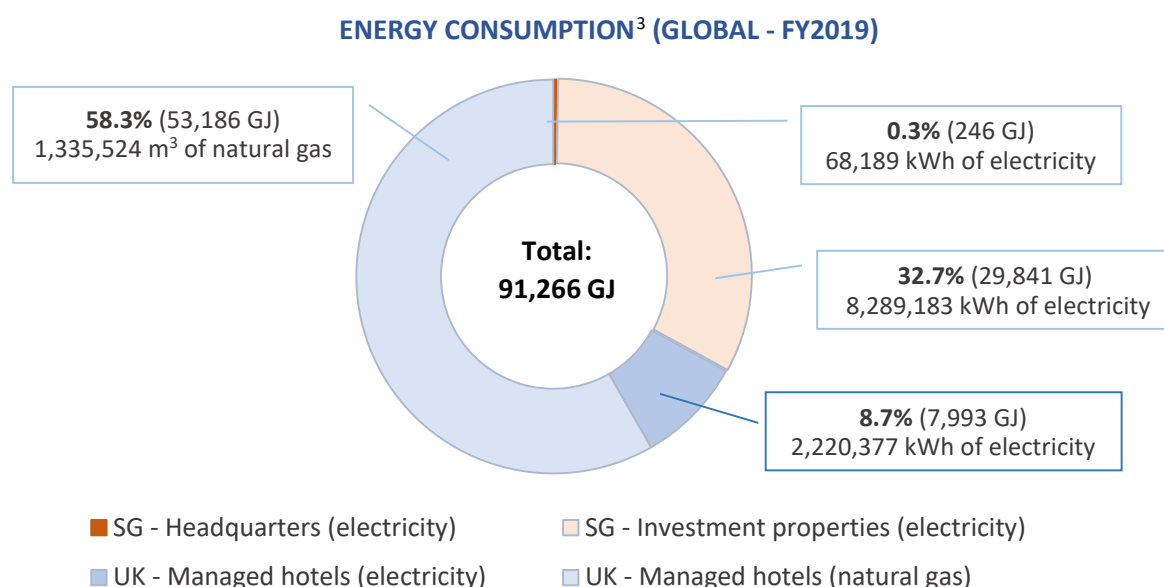
Monthly reports on energy and water consumption at our investment properties are reviewed by our management to detect any irregularities and take appropriate actions. At our hotels, tracking of energy and water consumption is done via an online tool to ensure the efficiency of implemented resource conservation measures.

We promote environmental awareness among our employees and tenants through e-mails on best practices to help reduce their environmental footprint at work.

ENERGY AND EMISSIONS

GRI 302-1, 302-3, 305-1, 305-2

In FY2019, Heeton consumed a total of 91,266 GJ in energy (48,451 GJ in FY2018), 33% of which was consumed by our activities in Singapore and 67% by our UK properties. 58.3% of the total energy consumed comprised natural gas used by our UK hotels, while the remaining 41.7% was purchased electricity. Our two managed investment properties in Singapore were our biggest electricity consumers with 29,841 GJ (close to 8.3 million kWh). Comparatively, our six UK hotels consumed 7,993 GJ (about 2.2 million kWh) of electricity.



³ Energy and emissions figures are compiled using the latest Singapore's grid emission factors published by Energy Market Authority and relevant conversion factors from the UK Government's DEFRA (Department for Environment, Food & Rural Affairs).

Our total greenhouse gas (GHG) emissions amounted to 6,788 tCO₂e (tonnes of CO₂ equivalent) in FY2019. This included 40% or 2,720 tCO₂e of Scope 1 emissions⁴ that generated from natural gas consumption by our hotels, while 60% or 4,068 tCO₂e represented Scope 2 emissions⁵ generated from our overall electricity consumption. Despite a lower amount of energy consumed compared to our UK operations, our activities in Singapore remained our largest emitters of GHG. This is due to a high proportion of fossil fuels used to produce Singapore's grid electricity.

GHG EMISSIONS (GLOBAL - FY2019)

Total: 6,788 tCO ₂ e		
Scope 1: 2,720 tCO ₂ e		Scope 2: 4,068 tCO ₂ e
<u>Gas</u> UK Hotels 2,720 tCO ₂ e	<u>Electricity</u> UK Hotels 568 tCO ₂ e	<u>Electricity</u> SG Investment properties + Headquarters 3,500 tCO ₂ e

In FY2019, the average electricity intensity of our two investment properties in Singapore was 289.7 kWh (1.0 GJ) per square meter (m²) of floor area, corresponding to an emission intensity of 0.12 tCO₂e/m².

WATER

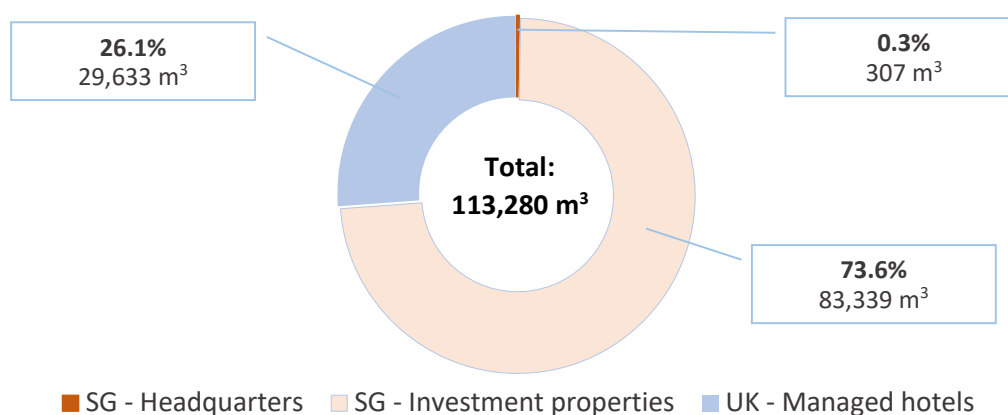
GRI 303-1, 303-2, 303-3

Our investment properties and office headquarters in Singapore withdraw water from public networks and all used water is discharged back into the city's sewerage system, where it is treated and recycled according to local regulations. No used water is discharged directly into the environment.

In FY2019, our headquarters consumed 307 m³ of water, which represented only 0.3% of our Group's total water consumption of 113,280 m³ during the year (108,792 m³ in FY2018). Due to their high retail activity, our two investment properties in Singapore used the largest amount of water, with 83,339 m³ or 73.6% of the total. Comparatively, our six hotels in the UK consumed 29,633 m³, or 26.1% of the total, during the year.

The water intensity of the investment properties was 2.91 m³ per m² of floor area during the year.

WATER USAGE (GLOBAL - FY2019)



⁴ Scope 1 emissions are direct emissions of GHG produced from sources that are owned or controlled by an organisation.

⁵ Scope 2 emissions are indirect emissions of GHG produced from the consumption of purchased electricity.

GRI Content Index

GENERAL STANDARD DISCLOSURES

GRI Standards ⁶	Category / Description	Value, page or reference
	Organisational Profile	
102-1	Name of the organisation	5
102-2	Activities, brands, products, and services	5
102-3	Location of organisation's headquarters	5
102-4	Location of operations	5
102-5	Ownership and legal form	5
102-6	Markets served	5
102-7	Scale of the organisation	5, 11, Annual Report
102-8	Information on employees and other workers	11
102-9	Supply chain	10
102-10	Significant changes to the organisation and its supply chain	None
102-11	Precautionary Principle or approach	15
102-12	External initiatives	None
102-13	Membership of associations	None
	Strategy	
102-14	Statement from senior decision-maker	2
	Ethics and Integrity	
102-16	Values, principles, standards, and norms of behaviour	9
	Governance	
102-18	Governance structure	9
	Stakeholder Engagement	
102-40	List of stakeholder groups	7
102-41	Collective bargaining agreements	None
102-42	Identifying and selecting stakeholders	7
102-43	Approach to stakeholder engagement	7
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	Reporting Practice	
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⁶ All disclosures in this content index follow the reporting requirements found in the 2016 publication of the GRI Standards, except 303 (Water and Effluents) and 403 (Occupational Health and Safety), which correspond to their latest version (2018).

SPECIFIC STANDARD DISCLOSURES

GRI Standards	Category - Topic / Description	Value, page or reference
205	Economic – Anti-Corruption	
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205-2	Communication and training about anti-corruption policies and procedures	9
205-3	Confirmed incidents of corruption and actions taken	9
302	Environmental – Energy	
103	Management approach	14
302-1	Energy consumption within the organisation	15
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103	Management approach	14, 15
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303-2	Management of water discharge-related impacts	16
303-3	Water withdrawal	16
305	Environmental - Emissions	
103	Management approach	14
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305-2	Energy indirect (Scope 2) GHG emissions	15
307	Environmental – Environmental Compliance	
103	Management approach	9
307-1	Non-compliance with environmental laws and regulations	10
401	Social - Employment	
103	Management approach	10, 11
401-1	New employee hires and employee turnover	12
403	Social - Occupational Health and Safety	
103	Management approach	14
403-1	Occupational health and safety management system	14
403-2	Hazard identification, risk assessment, and incident investigation	14
403-3	Occupational health services	12, 14
403-4	Worker participation, consultation, and communication on occupational health and safety	14
403-5	Worker training on occupational health and safety	14
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	14
403-9	Work-related injuries	14
404	Social - Training and Education	
103	Management approach	12
404-1	Average hours of training per year per employee	13
404-3	Percentage of employees receiving regular performance and career development reviews	13
405	Social - Diversity and Equal Opportunity	
103	Management approach	10
405-1	Diversity of governance bodies and employees	11
416	Social - Customer Health and Safety	
103	Management approach	13
416-1	Assessment of the health and safety impacts of product and service categories	14
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	14
419	Social - Socioeconomic Compliance	
103	Management approach	9
419-1	Non-compliance with laws and regulations in the social and economic area	10



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