

GRI CONTENT INDEX 2023

metrofile





GRI 1 foundation 2021 GRI standard

Disclosure

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Metrofile Holdings Limited has reported the information cited in this GRI content index for the period 1 July 2022 to 30 June 2023 with reference to the GRI standards in the integrated annual report available on the website: www.metrofile.com/investor-relations/

Where Metrofile did not report on an indicator, it could be that the topic is not material to Metrofile's operations*. Non-reporting could also be due to the fact that sustainability reporting is in the process of being refined^.

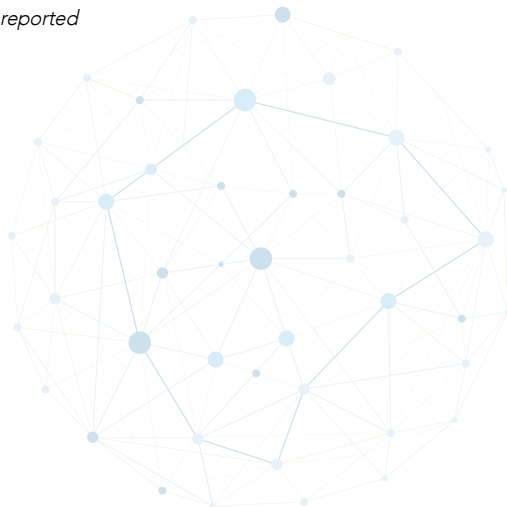
Ongoing efforts will be made to ensure that material elements will receive the necessary consideration in daily operations as well as to improve indicator coverage and data collection going forward.

GRI 201: Supplier environmental assessment 2016

2 - 1	Organizational details	1, 3 - 4, 79
2 - 2	Entities included in the organization's sustainability reporting	4
2 - 3	Reporting period, frequency and contact point	1, 79
2 - 4	Restatements of information	N/A
2 - 5	External assurance	1, AFS
2 - 6	Activities, value chain and other business relationships	3 - 4, 15, 16, 25 - 32
2 - 7	Employees	30 - 32, 37 - 39
2 - 8	Workers who are not employees	^
2 - 9	Governance structure and composition	43 - 55
2 - 10	Nomination and selection of the highest governance body	45 - 55
2 - 11	Chair of the highest governance body	7 - 8, 45 - 48
2 - 12	Role of the highest governance body in overseeing the management of impacts	7 - 13, 45 - 48
2 - 13	Delegation of responsibility for managing impacts	45 - 55
2 - 14	Role of the highest governance body in sustainability reporting	50, 55
2 - 15	Conflicts of interest	43 - 49
2 - 16	Communication of critical concerns	19 - 24
2 - 17	Collective knowledge of the highest governance body	45 - 48
2 - 18	Evaluation of the performance of the highest governance body	48
2 - 19	Remuneration policies	62 - 70
2 - 20	Process to determine remuneration	62 - 70
2 - 21	Annual total compensation ratio	62
2 - 22	Statement on sustainable development strategy	33 - 34
2 - 23	Policy commitments	35 - 42
2 - 24	Embedding policy commitments	35 - 42
2 - 25	Processes to remediate negative impacts	33 - 42
2 - 26	Mechanisms for seeking advice and raising concerns	31
2 - 27	Compliance with laws and regulations	1, 43, 45
2 - 28	Membership associations	31, 44
2 - 29	Approach to stakeholder engagement	30 - 31
2 - 30	Collective bargaining agreements	31

* Not material

^ Not currently reported





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GRI 3:
Material topics 2021

3 - 1	Process to determine material topics
3 - 2	List of material topics
3 - 3	Management of material topics

1, 15, 19 - 24
20
19 - 24

GRI 201:
Economic performance 2016

201 - 1	Direct economic value generated and distributed
201 - 2	Financial implications and other risks and opportunities due to climate change
201 - 3	Defined benefit plan obligations and other retirement plans
201 - 4	Financial assistance received from government

25 - 32, AFS
20 - 24, 35 - 36
62 - 70
N/A

GRI 202:
Market presence 2016

202 - 1	Ratios of standard entry level wage by gender compared to local minimum wage
202 - 2	Proportion of senior management hired from the local community

62
37

GRI 203:
Indirect economic impacts 2016

203 - 1	Infrastructure investments and services supported
203 - 2	Significant indirect economic impacts

25
25 - 32, 33 - 42

GRI 204:
Procurement practices 2016

204 - 1	Proportion of spending on local suppliers
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30, 40 - 41

GRI 205:
Anti-corruption 2016

205 - 1	Operations assessed for risks related to corruption
205 - 2	Communication and training about anti-corruption policies and procedures
205 - 3	Confirmed incidents of corruption and actions taken

23
23, 43 - 44
44

GRI 206:
Anti-corruption 2016

206 - 1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices
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N/A



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GRI 207:
Tax
2019

207 - 1 Approach to tax
207 - 2 Tax governance, control, and risk management
207 - 3 Stakeholder engagement and management of concerns related to tax
207 - 4 Country-by-country reporting

AFS, 23
56 - 61
31
AFS

GRI 301:
Materials
2016

301 - 1 Materials used by weight or volume
301 - 2 Recycled input materials used
301 - 3 Reclaimed products and their packaging materials

^
^
^

GRI 302:
Energy
2016

302 - 1 Energy consumption within the organization
302 - 2 Energy consumption outside of the organization
302 - 3 Energy intensity
302 - 4 Reduction of energy consumption
302 - 5 Reductions in energy requirements of products and services

28, 35 - 36
28, 35 - 36
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28, 35 - 36

GRI 303:
Water and effluents
2018

303 - 1 Interactions with water as a shared resource
303 - 2 Management of water discharge – related impacts
303 - 3 Water withdrawal
303 - 4 Water discharge
303 - 5 Water consumption

28, 35 - 36
28, 35 - 36
28, 35 - 36
28, 35 - 36
28, 35 - 36

GRI 304:
Biodiversity
2016

304 - 1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas
304 - 2 Significant impacts of activities, products and services on biodiversity
304 - 3 Habitats protected or restored
304 - 4 IUCN Red List species and national conservation list species with habitats in areas affected by operations

N/A
28
N/A
N/A



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**GRI 305:
Emissions
2016**

305 - 1	Direct (Scope 1) GHG emissions	28, 35 - 36
305 - 2	Energy indirect (Scope 2) GHG emissions	28, 35 - 36
305 - 3	Other indirect (Scope 3) GHG emissions	28, 35 - 36
305 - 4	GHG emissions intensity	28, 35 - 36
305 - 5	Reduction of GHG emissions	28, 35 - 36
305 - 6	Emissions of ozone – depleting substances (ODS)	*
305 - 7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	N/A

**GRI 306:
Waste
2020**

306 - 1	Waste generation and significant waste – related impacts	28, 35 - 36
306 - 2	Management of significant waste – related impacts	28, 35 - 36
306 - 3	Waste generated	28, 35 - 36
306 - 4	Waste diverted from disposal	28, 35 - 36
306 - 5	Waste directed to disposal	28, 35 - 36

**GRI 308:
Supplier environmental
assessment 2020**

308 - 1	New suppliers that were screened using environmental criteria	^
308 - 2	Negative environmental impacts in the supply chain and actions taken	28, 35 - 36

**GRI 401:
Employment
2016**

401 - 1	New employee hires and employee turnover	32, 37 - 39
401 - 2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	^
401 - 3	Parental leave	^

**GRI 402:
Labour/management
relations 2016**

402 - 1	Minimum notice periods regarding operational changes	32
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GRI 403:
Occupational health
and safety
2016

403 - 1	Occupational health and safety management system	32, 37 - 39
403 - 2	Hazard identification, risk assessment, and incident investigation	32, 37 - 39
403 - 3	Occupational health services	32, 37 - 39
403 - 4	Worker participation, consultation, and communication on occupational health and safety	32, 37 - 39
403 - 5	Worker training on occupational health and safety	32, 37 - 39
403 - 6	Promotion of worker health	32, 37 - 39
403 - 7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	32, 37 - 39
403 - 8	Workers covered by an occupational health and safety management system	32, 37 - 39
403 - 9	Work – related injuries	32, 37 - 39
403 - 10	Work – related ill health	32, 37 - 39

GRI 404:
Training and education
2016

404 - 1	Average hours of training per year per employee	32, 37 - 39
404 - 2	Programs for upgrading employee skills and transition assistance programs	32, 37 - 39
404 - 3	Percentage of employees receiving regular performance and career development reviews	32, 37 - 39

GRI 405:
Diversity and equal
opportunity
2016

405 - 1	Diversity of governance bodies and employees	32, 37 - 39, 45 - 46
405 - 2	Ratio of basic salary and remuneration of women to men	62

GRI 406:
Non-discrimination
2016

406 - 1	Incidents of discrimination and corrective actions taken	32, 37 - 39
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GRI 407:
Freedom of association
and collective bargaining
2016

407 - 1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	^
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GRI 408: Child labor 2016	408 - 1 Operations and suppliers at significant risk for incidents of child labor	AFS 7
GRI 409: Forced or compulsory labor 2016	409 - 1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	AFS 7
GRI 410: Security practices 2016	410 - 1 Security personnel trained in human rights policies or procedures	^
GRI 411: Rights of indigenous peoples 2016	411 - 1 Incidents of violations involving rights of indigenous peoples	30, 32, 37 - 39
GRI 413: Local communities 2016	413 - 1 Operations with local community engagement, impact assessments, and development programs	30 - 31, 40 - 41
	413 - 2 Operations with significant actual and potential negative impacts on local communities	N/A
GRI 414: Supplier social assessment 2016	414 - 1 New suppliers that were screened using social criteria	^
	414 - 2 Negative social impacts in the supply chain and actions taken	^
GRI 415: Public policy 2016	415 - 1 Political contributions	N/A
GRI 416: Customer health and safety 2016	416 - 1 Assessment of the health and safety impacts of product and service categories	^
	416 - 2 Incidents of non-compliance concerning the health and safety impacts of products and services	^



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GRI 417:
Marketing and labeling
2016

417 - 1	Requirements for product and service information and labeling
417 - 2	Incidents of non-compliance concerning product and service information and labeling
417 - 3	Incidents of non-compliance concerning marketing communications

N/A
N/A
N/A

GRI 418:
Customer privacy
2016

418 - 1	Substantiated complaints concerning breaches of customer privacy and losses of customer data
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23, 57 - 58

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