

metrofile

GRI CONTENT INDEX **2024**



# GRI content index

Metrofile Holdings Limited has reported the information cited in this GRI content index for the period 1 July 2023 to 30 June 2024 with reference to the GRI standards in the integrated annual report available on the website: [www.metrofile.com/investor-relations/](http://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.

\* Not material

^ Not currently reported

Disclosure	GRI disclosure title	Integrated annual report page number
GRI 2: General disclosure 2021	2 - 1 Organizational details	1, 3 - 4, 82
	2 - 2 Entities included in the organization’s sustainability reporting	4
	2 - 3 Reporting period, frequency and contact point	1, 82
	2 - 4 Restatements of information	N/A
	2 - 5 External assurance	1, AFS
	2 - 6 Activities, value chain and other business relationships	3 - 4, 14, 15, 24 - 31
	2 - 7 Employees	29 - 31, 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 - 12, 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	18 - 23
	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 - 73
	2 - 20 Process to determine remuneration	62 - 73
	2 - 21 Annual total compensation ratio	64
	2 - 22 Statement on sustainable development strategy	32 - 33
	2 - 23 Policy commitments	34 - 42
	2 - 24 Embedding policy commitments	34 - 42
	2 - 25 Processes to remediate negative impacts	32 - 42
	2 - 26 Mechanisms for seeking advice and raising concerns	30
	2 - 27 Compliance with laws and regulations	1, 43, 45
	2 - 28 Membership associations	30, 44
	2 - 29 Approach to stakeholder engagement	29 - 30
	2 - 30 Collective bargaining agreements	30

# GRI content index

continued

Disclosure	GRI disclosure title	Integrated annual report page number
GRI 3: Material topics 2021	3 - 1 Process to determine material topics	1, 14, 18 - 23
	3 - 2 List of material topics	19
	3 - 3 Management of material topics	18 - 23
GRI 201: Economic performance 2016	201 - 1 Direct economic value generated and distributed	24 - 31, AFS
	201 - 2 Financial implications and other risks and opportunities due to climate change	19 - 23, 34 - 36
	201 - 3 Defined benefit plan obligations and other retirement plans	62 - 73
	201 - 4 Financial assistance received from government	N/A
GRI 202: Market presence 2016	202 - 1 Ratios of standard entry level wage by gender compared to local minimum wage	64
	202 - 2 Proportion of senior management hired from the local community	37
GRI 203: Indirect economic impacts 2016	203 - 1 Infrastructure investments and services supported	24
	203 - 2 Significant indirect economic impacts	24 - 31, 32 - 42
GRI 204: Procurement practices 2016	204 - 1 Proportion of spending on local suppliers	29, 40 - 41
GRI 205: Anti-corruption 2016	205 - 1 Operations assessed for risks related to corruption	22
	205 - 2 Communication and training about anti-corruption policies and procedures	22, 43 - 44
	205 - 3 Confirmed incidents of corruption and actions taken	44
GRI 206: Anti-corruption 2016	206 - 1 Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	N/A

# GRI content index

continued

Disclosure	GRI disclosure title	Integrated annual report page number
GRI 207: Tax 2019	207 - 1 Approach to tax	AFS, 22
	207 - 2 Tax governance, control, and risk management	56 - 61
	207 - 3 Stakeholder engagement and management of concerns related to tax	30
	207 - 4 Country-by-country reporting	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	27, 34 - 36
	302 - 2 Energy consumption outside of the organization	27, 34 - 36
	302 - 3 Energy intensity	27, 34 - 36
	302 - 4 Reduction of energy consumption	27, 34 - 36
	302 - 5 Reductions in energy requirements of products and services	27, 34 - 36
GRI 303: Water and effluents 2018	303 - 1 Interactions with water as a shared resource	27, 34 - 36
	303 - 2 Management of water discharge – related impacts	27, 34 - 36
	303 - 3 Water withdrawal	27, 34 - 36
	303 - 4 Water discharge	27, 34 - 36
	303 - 5 Water consumption	27, 34 - 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	N/A
	304 - 2 Significant impacts of activities, products and services on biodiversity	27
	304 - 3 Habitats protected or restored	N/A
	304 - 4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	N/A

# GRI content index

continued

Disclosure	GRI disclosure title	Integrated annual report page number
GRI 305: Emissions 2016	305 - 1 Direct (Scope 1) GHG emissions	27, 34 - 36
	305 - 2 Energy indirect (Scope 2) GHG emissions	27, 34 - 36
	305 - 3 Other indirect (Scope 3) GHG emissions	27, 34 - 36
	305 - 4 GHG emissions intensity	27, 34 - 36
	305 - 5 Reduction of GHG emissions	27, 34 - 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	27, 34 - 36
	306 - 2 Management of significant waste-related impacts	27, 34 - 36
	306 - 3 Waste generated	27, 34 - 36
	306 - 4 Waste diverted from disposal	27, 34 - 36
	306 - 5 Waste directed to disposal	27, 34 - 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	27, 34 - 36
GRI 401: Employment 2016	401 - 1 New employee hires and employee turnover	31, 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: Labor/management relations 2016	402 - 1 Minimum notice periods regarding operational changes	31

# GRI content index

continued

Disclosure	GRI disclosure title	Integrated annual report page number
GRI 403: Occupational Health and Safety 2018	403 - 1 Occupational health and safety management system	31, 37 - 39
	403 - 2 Hazard identification, risk assessment, and incident investigation	31, 37 - 39
	403 - 3 Occupational health services	31, 37 - 39
	403 - 4 Worker participation, consultation, and communication on occupational health and safety	31, 37 - 39
	403 - 5 Worker training on occupational health and safety	31, 37 - 39
	403 - 6 Promotion of worker health	31, 37 - 39
	403 - 7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	31, 37 - 39
	403 - 8 Workers covered by an occupational health and safety management system	31, 37 - 39
	403 - 9 Work-related injuries	31, 37 - 39
	403 - 10 Work-related ill health	31, 37 - 39
GRI 404: Training and education 2016	404 - 1 Average hours of training per year per employee	31, 37 - 39
	404 - 2 Programs for upgrading employee skills and transition assistance programs	31, 37 - 39
	404 - 3 Percentage of employees receiving regular performance and career development reviews	31, 37 - 39
GRI 405: Diversity and equal opportunity 2016	405 - 1 Diversity of governance bodies and employees	31, 37 - 39, 45 - 46
	405 - 2 Ratio of basic salary and remuneration of women to men	64
GRI 406: Non-discrimination 2016	406 - 1 Incidents of discrimination and corrective actions taken	31, 37 - 39
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	^

# GRI content index

continued

Disclosure	GRI disclosure title	Integrated annual report page number
GRI 408: Child labor 2016	408 - 1 Operations and suppliers at significant risk for incidents of child labor	AFS 8
GRI 409: Forced or compulsory labor 2016	409 - 1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	AFS 8
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	29, 31, 37 - 39
GRI 413: Local communities 2016	413 - 1 Operations with local community engagement, impact assessments, and development programs	29 - 30, 40 - 41
	413 - 2 Negative social impacts in the supply chain and actions taken	N/A
GRI 414: Supplier social assessment 2016	414 - 1 New suppliers that were screened using social criteria	^
	414 - 2 Work-related injuries	^
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	^

# GRI content index

continued

Disclosure	GRI disclosure title	Integrated annual report page number
<b>GRI 417:</b> Marketing and labeling 2016	417 - 1 Requirements for product and service information and labeling	N/A
	417 - 2 Incidents of non-compliance concerning product and service information and labeling	N/A
	417 - 3 Incidents of non-compliance concerning marketing communications	N/A
<b>GRI 418:</b> Customer privacy 2016	418 - 1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	22, 57 - 58



metrofile

