



GRI CONTENT INDEX 2025



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Metrofile Holdings Limited has reported the information cited in this GRI content index for the period 1 July 2024 to 30 June 2025 with reference to the GRI Standards as per the GRI 1: GRI Foundation 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 continues to be 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	2, 4 - 5, 85
	2 - 2 Entities included in the organization's sustainability reporting	5
	2 - 3 Reporting period, frequency and contact point	2, 85
	2 - 4 Restatements of information	N/A
	2 - 5 External assurance	2, AFS
	2 - 6 Activities, value chain and other business relationships	4 - 5, 15, 16, 25 - 32
	2 - 7 Employees	30 - 32, 38 - 40
	2 - 8 Workers who are not employees	^
	2 - 9 Governance structure and composition	44 - 56
	2 - 10 Nomination and selection of the highest governance body	46 - 56
	2 - 11 Chair of the highest governance body	8 - 9, 46 - 49
	2 - 12 Role of the highest governance body in overseeing the management of impacts	8 - 13, 46 - 49
	2 - 13 Delegation of responsibility for managing impacts	46 - 56
	2 - 14 Role of the highest governance body in sustainability reporting	51 - 56
	2 - 15 Conflicts of interest	44 - 50
	2 - 16 Communication of critical concerns	19 - 24
	2 - 17 Collective knowledge of the highest governance body	46 - 49
	2 - 18 Evaluation of the performance of the highest governance body	49
	2 - 19 Remuneration policies	63 - 76
	2 - 20 Process to determine remuneration	63 - 76
	2 - 21 Annual total compensation ratio	65
	2 - 22 Statement on sustainable development strategy	33 - 34
	2 - 23 Policy commitments	35 - 43
	2 - 24 Embedding policy commitments	35 - 43
	2 - 25 Processes to remediate negative impacts	35 - 43
	2 - 26 Mechanisms for seeking advice and raising concerns	31
	2 - 27 Compliance with laws and regulations	2, 44, 46
	2 - 28 Membership associations	31, 45
	2 - 29 Approach to stakeholder engagement	30 - 31
	2 - 30 Collective bargaining agreements	31

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Disclosure	GRI disclosure title	Integrated annual report page number
GRI 3: Material topics 2021	3 - 1 Process to determine material topics	2, 15, 19 - 24
	3 - 2 List of material topics	20
	3 - 3 Management of material topics	19 - 24
GRI 201: Economic performance 2016	201 - 1 Direct economic value generated and distributed	25 - 32, AFS
	201 - 2 Financial implications and other risks and opportunities due to climate change	20 - 24, 35 - 37
	201 - 3 Defined benefit plan obligations and other retirement plans	63 - 76
	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	65
	202 - 2 Proportion of senior management hired from the local community	38
GRI 203: Indirect economic impacts 2016	203 - 1 Infrastructure investments and services supported	25
	203 - 2 Significant indirect economic impacts	25 - 32, 33 - 43
GRI 204: Procurement practices 2016	204 - 1 Proportion of spending on local suppliers	30, 41 - 42
GRI 205: Anti-corruption 2016	205 - 1 Operations assessed for risks related to corruption	23
	205 - 2 Communication and training about anti-corruption policies and procedures	23, 44 - 45
	205 - 3 Confirmed incidents of corruption and actions taken	45
GRI 206: Anti-corruption 2016	206 - 1 Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	N/A

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Disclosure	GRI disclosure title	Integrated annual report page number
GRI 207: Tax 2019	207 - 1 Approach to tax	AFS, 23
	207 - 2 Tax governance, control, and risk management	57 - 62
	207 - 3 Stakeholder engagement and management of concerns related to tax	31
	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	28, 35 - 37
	302 - 2 Energy consumption outside of the organization	28, 35 - 37
	302 - 3 Energy intensity	28, 35 - 37
	302 - 4 Reduction of energy consumption	28, 35 - 37
	302 - 5 Reductions in energy requirements of products and services	28, 35 - 37
GRI 303: Water and effluents 2018	303 - 1 Interactions with water as a shared resource	28, 35 - 37
	303 - 2 Management of water discharge – related impacts	28, 35 - 37
	303 - 3 Water withdrawal	28, 35 - 37
	303 - 4 Water discharge	28, 35 - 37
	303 - 5 Water consumption	28, 35 - 37
GRI 101: Biodiversity 2024	101 - 1 Policies to halt and reverse biodiversity loss	N/A
	101 - 2 Management of biodiversity impacts	N/A
	101 - 3 Access and benefit-sharing	N/A
	101 - 4 Identification of biodiversity impacts	28, 35 - 37
	101 - 5 Locations with biodiversity impacts	N/A
	101 - 6 Direct drivers of biodiversity loss	N/A
	101 - 7 Changes to the state of biodiversity	N/A
	101 - 8 Ecosystem services	N/A

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Disclosure	GRI disclosure title	Integrated annual report page number
GRI 305: Emissions 2016	305 - 1 Direct (Scope 1) GHG emissions	28, 35 - 37
	305 - 2 Energy indirect (Scope 2) GHG emissions	28, 35 - 37
	305 - 3 Other indirect (Scope 3) GHG emissions	28, 35 - 37
	305 - 4 GHG emissions intensity	28, 35 - 37
	305 - 5 Reduction of GHG emissions	28, 35 - 37
	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 - 37
	306 - 2 Management of significant waste-related impacts	28, 35 - 37
	306 - 3 Waste generated	28, 35 - 37
	306 - 4 Waste diverted from disposal	28, 35 - 37
	306 - 5 Waste directed to disposal	28, 35 - 37
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 - 37
GRI 401: Employment 2016	401 - 1 New employee hires and employee turnover	32, 38 - 40
	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	32, 38 - 40

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Disclosure	GRI disclosure title	Integrated annual report page number
GRI 403: Occupational Health and Safety 2018	403 - 1 Occupational health and safety management system	32, 38 - 40
	403 - 2 Hazard identification, risk assessment, and incident investigation	32, 38 - 40
	403 - 3 Occupational health services	32, 38 - 40
	403 - 4 Worker participation, consultation, and communication on occupational health and safety	32, 38 - 40
	403 - 5 Worker training on occupational health and safety	32, 38 - 40
	403 - 6 Promotion of worker health	32, 38 - 40
	403 - 7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	32, 38 - 40
	403 - 8 Workers covered by an occupational health and safety management system	32, 38 - 40
	403 - 9 Work-related injuries	32, 38 - 40
	403 - 10 Work-related ill health	32, 38 - 40
GRI 404: Training and education 2016	404 - 1 Average hours of training per year per employee	32, 38 - 40
	404 - 2 Programs for upgrading employee skills and transition assistance programs	32, 38 - 40
	404 - 3 Percentage of employees receiving regular performance and career development reviews	32, 38 - 40
GRI 405: Diversity and equal opportunity 2016	405 - 1 Diversity of governance bodies and employees	32, 38 - 40, 46 - 47
	405 - 2 Ratio of basic salary and remuneration of women to men	65
GRI 406: Non-discrimination 2016	406 - 1 Incidents of discrimination and corrective actions taken	32, 38 - 40
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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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	30, 32, 38 - 40
GRI 413: Local communities 2016	413 - 1 Operations with local community engagement, impact assessments, and development programs	30 - 31, 41 - 42
	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	^

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Disclosure	GRI disclosure title	Integrated annual report page number
GRI 417: 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
GRI 418: Customer privacy 2016	418 - 1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	23, 58 - 59

The background features a complex network of thin grey lines and dots, some of which are connected by thicker lines. There are also larger, faint geometric shapes like squares and hexagons. In the lower-left corner, there are several concentric, semi-circular bands in shades of green and blue, each containing a series of dots. A large, bold, black arrow points upwards and to the right, positioned over the green bands. Another smaller, outlined arrow points upwards and to the right, located above the main arrow. A circular icon containing a stylized arrow is also visible on the right side of the image.

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