

# GRI CONTENT INDEX 2022



**Metrofile**  
Group

Metrofile Holdings Limited has reported the information cited in this GRI content index for the period 1 July 2021 to 30 June 2022 with reference to the GRI standards in the integrated annual report available on the website:

[www.metrofilegroup.com/investor-relations](http://www.metrofilegroup.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

# GRI content index

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GRI 201:  
Supplier environmental  
assessment  
2016

2 - 1	Organizational details	1, 3 - 4, back cover
2 - 2	Entities included in the organization's sustainability reporting	3 - 4
2 - 3	Reporting period, frequency and contact point	1
2 - 4	Restatements of information	N/A
2 - 5	External assurance	1, AFS
2 - 6	Activities, value chain and other business relationships	3 - 4, 23 - 30
2 - 7	Employees	28 - 30, 34
2 - 8	Workers who are not employees	^
2 - 9	Governance structure and composition	39, 44
2 - 10	Nomination and selection of the highest governance body	39, 44, 48
2 - 11	Chair of the highest governance body	7 - 8, 39 - 40
2 - 12	Role of the highest governance body in overseeing the management of impacts	7 - 12, 39 - 42
2 - 13	Delegation of responsibility for managing impacts	44 - 49
2 - 14	Role of the highest governance body in sustainability reporting	44, 47
2 - 15	Conflicts of interest	37 - 42
2 - 16	Communication of critical concerns	17 - 22
2 - 17	Collective knowledge of the highest governance body	39 - 40
2 - 18	Evaluation of the performance of the highest governance body	42
2 - 19	Remuneration policies	56 - 64
2 - 20	Process to determine remuneration	56 - 64
2 - 21	Annual total compensation ratio	56
2 - 22	Statement on sustainable development strategy	31 - 32
2 - 23	Policy commitments	33 - 36
2 - 24	Embedding policy commitments	33 - 36
2 - 25	Processes to remediate negative impacts	31 - 36
2 - 26	Mechanisms for seeking advice and raising concerns	29
2 - 27	Compliance with laws and regulations	1, 37, 39
2 - 28	Membership associations	29, 38
2 - 29	Approach to stakeholder engagement	28 - 29
2 - 30	Collective bargaining agreements	29

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GRI 3: Material topics 2021	3 - 1	Process to determine material topics	1, 14, 17 - 22
	3 - 2	List of material topics	18
	3 - 3	Management of material topics	17 - 22
GRI 201: Economic performance 2016	201 - 1	Direct economic value generated and distributed	23 - 30, AFS
	201 - 2	Financial implications and other risks and opportunities due to climate change	18 - 22
	201 - 3	Defined benefit plan obligations and other retirement plans	56 - 64
	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	56
	202 - 2	Proportion of senior management hired from the local community	^
GRI 203: Indirect economic impacts 2016	203 - 1	Infrastructure investments and services supported	23
	203 - 2	Significant indirect economic impacts	23 - 30, 31 - 36
GRI 204: Procurement practices 2016	204 - 1	Proportion of spending on local suppliers	28, 35
GRI 205: Anti-corruption 2016	205 - 1	Operations assessed for risks related to corruption	21
	205 - 2	Communication and training about anti-corruption policies and procedures	21, 37 - 38
	205 - 3	Confirmed incidents of corruption and actions taken	38
GRI 206: Anti-corruption 2016	206 - 1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	N/A



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GRI 207: Tax 2019	207 - 1	Approach to tax	AFS 21, 25 - 27
	207 - 2	Tax governance, control, and risk management	50 - 55
	207 - 3	Stakeholder engagement and management of concerns related to tax	29
	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	26, 33
	302 - 2	Energy consumption outside of the organization	26, 33
	302 - 3	Energy intensity	26, 33
	302 - 4	Reduction of energy consumption	26, 33
	302 - 5	Reductions in energy requirements of products and services	26, 33
GRI 303: Water and effluents 2018	303 - 1	Interactions with water as a shared resource	26, 33
	303 - 2	Management of water discharge - related impacts	26, 33
	303 - 3	Water withdrawal	26, 33
	303 - 4	Water discharge	26, 33
	303 - 5	Water consumption	26, 33
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	*
	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



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<b>GRI 305: Emissions 2016</b>	305 - 1	Direct (Scope 1) GHG emissions	26, 33
	305 - 2	Energy indirect (Scope 2) GHG emissions	26, 33
	305 - 3	Other indirect (Scope 3) GHG emissions	26, 33
	305 - 4	GHG emissions intensity	26, 33
	305 - 5	Reduction of GHG emissions	26, 33
	305 - 6	Emissions of ozone - depleting substances (ODS)	*
	305 - 7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	N/A
<b>GRI 306: Waste 2020</b>	306 - 1	Waste generation and significant waste - related impacts	26, 33
	306 - 2	Management of significant waste - related impacts	26, 33
	306 - 3	Waste generated	26, 33
	306 - 4	Waste diverted from disposal	26, 33
	306 - 5	Waste directed to disposal	26, 33
<b>GRI 308: Supplier environmental assessment 2020</b>	308 - 1	New suppliers that were screened using environmental criteria	^
	308 - 2	Negative environmental impacts in the supply chain and actions taken	26, 33
<b>GRI 401: Employment 2016</b>	401 - 1	New employee hires and employee turnover	30, 34
	401 - 2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	^
	401 - 3	Parental leave	^
<b>GRI 402: Labour/management relations 2016</b>	402 - 1	Minimum notice periods regarding operational changes	30



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**GRI 403:**  
Occupational health  
and safety  
2016

403 - 1	Occupational health and safety management system	30, 34
403 - 2	Hazard identification, risk assessment, and incident investigation	30, 34
403 - 3	Occupational health services	30, 34
403 - 4	Worker participation, consultation, and communication on occupational health and safety	30, 34
403 - 5	Worker training on occupational health and safety	30, 34
403 - 6	Promotion of worker health	30, 34
403 - 7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	30, 34
403 - 8	Workers covered by an occupational health and safety management system	30, 34
403 - 9	Work - related injuries	30, 34
403 - 10	Work - related ill health	30, 34

**GRI 404:**  
Training and education  
2016

404 - 1	Average hours of training per year per employee	30, 34
404 - 2	Programs for upgrading employee skills and transition assistance programs	30, 34
404 - 3	Percentage of employees receiving regular performance and career development reviews	30, 34

**GRI 405:**  
Diversity and equal  
opportunity 2016

405 - 1	Diversity of governance bodies and employees	30, 34, 39 - 40
405 - 2	Ratio of basic salary and remuneration of women to men	56

**GRI 406:**  
Non-discrimination  
2016

406 - 1	Incidents of discrimination and corrective actions taken	30, 34
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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	28, 30, 34
GRI 413: Local communities 2016	413 - 1	Operations with local community engagement, impact assessments, and development programs	28 - 29, 35
	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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<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	21, 52







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