



**SUSTAINABILITY REPORT  
2023**

**EXPLORING  
NEW  
HORIZONS TO  
PROVIDE  
BETTER  
FUTURE**



**DON AGRO  
INTERNATIONAL LTD**





“ In the long term, a growing population, economic growth and the structural transformation many economies are undergoing will continue to affect food demand. Rising incomes and urbanization rates drive the demand for high value foods and contribute to accelerate the dietary transition away from staples and toward greater consumption of fruits, vegetables, animal products and processed foods <sup>1</sup> ”

The “Environmental Sustainability in Agriculture 2023” Report by  
Food and Agriculture Organization of the United Nations

<sup>1</sup> <https://www.fao.org/3/cc9065en/cc9065en.pdf>

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# INTRODUCTION

Headquartered in Singapore, Don Agro International Limited ("**Don Agro**" or the "**Company**") and, together with its subsidiaries, the "**Group**") is a leading company in the agricultural industry with assets in the Commonwealth of Independent States ("**CIS**"), focusing on producing crops, wheat flour, as well as raw milk. Don Agro primarily cultivates commercial crops such as winter wheat, sunflower, corn, chickpeas, lentils, peas, and barley. The Company uses the latest technology, modern machinery and equipment to maximise yield and efficiency. Don Agro's dairy farms have had more than 4,000 head of cows as of 31 December 2023. The Group operates facilities in the Rostov and Volgograd Regions and is among the most prominent and highest-producing agricultural entities in the area. Don Agro entities had an aggregate headcount of 656 as of 31 December 2023.

The Group is dedicated to having a positive impact on adjacent communities and the world. Don Agro works to keep its environmental, social, and governance ("**ESG**") performance positive by focusing on the key factors of responsibility, diversity and equal opportunities for all. In addition, the Company's sustainable agricultural practices focus on reducing its carbon footprint for a healthier future.

Being aware and having an in-depth knowledge of sustainability challenges, the environmental and social impact of agricultural companies will allow Don Agro to exert a positive impact on the environment and maximise its production efficiency and profit. Even more important, it will be able to play a role in meeting society's demand for food.

This year, we are continuing to address the ESG factors deemed material to Don Agro and our subsidiaries.

This Sustainability Report ("**Report**" or "**SR**") covers the financial period from 1 January 2023 to 31 December 2023 ("**FY2023**").

The Global Reporting Initiative ("**GRI**") Standards is implemented by an independent, international organisation helping businesses and other organisations take responsibility for their ESG impacts by providing them with a common global language for communicating those impacts. GRI provides the GRI Standards, the world's most widely used standards for sustainability reporting. Accordingly, the Company has adopted the GRI Standards for our reporting and prepared this Report as per these Standards.

With the effects of climate change becoming increasingly pronounced, the Group has also disclosed its climate-related risks and opportunities based on the recommendations of the Task Force on Climate-related Financial Disclosures ("**TCFD**").

# INTRODUCTION

The Company has not yet set medium and long-term targets for material ESG factors regarding to the fact that it requires more in depth-study. The Group plans to disclose these targets in the Sustainability Report for the financial year ending 31 December 2024 (“FY2024”).

We have not sought external assurance for this Report but have relied on internal verification to ensure data accuracy. The internal review of the sustainability reporting process for this Report by the internal auditor of the Group is ongoing. The Company will update shareholders if any material weaknesses are highlighted by the internal auditor upon completion of the review.

Please send your feedback or questions to [sustainability@donagroint.com](mailto:sustainability@donagroint.com).



# A MESSAGE FROM OUR CEO



Dear Stakeholders,

The Board of Directors (the “**Board**”) is pleased to continue the Group’s sustainability journey and presents the Sustainability Report of Don Agro for FY2023. This Report provides an overview of the Company’s commitments and its approach towards sustainability through its operations and business practices in the industry.

In 2023, the impact of climate change has never been more evident or immediate. Many of the issues that scientists have long predicted which resulted from global warming are now occurring, such as accelerated sea level rise, drought and more intense heat waves. The Intergovernmental Panel on Climate Change’s (“**IPCC**”) 2023 Synthesis Report<sup>2</sup> reiterates the severity of the situations where we are in and the critical need for action.

Within Don Agro, we are in a position to take action in a meaningful way. As well as being very sensitive to weather and climate, the food system is one of the most important levers of future change. Sustainability is at the heart of our purpose as a business: ‘Providing food and future’, and it runs through our organizational values: Quality, Quantity, Innovative, and Eco-Friendly.

Our goal is to help drive the transition to making our food and agricultural systems more sustainable and resilient. Our work on smart-farming agriculture is central to our efforts in this space. We therefore wanted to take the opportunity to provide organic food such as organic wheat flour which accompanies FY2023’s update on the purchase of flour production equipment as well as the cultivation of organic winter wheat for the last 4 years. We hope it provides insight into the challenges and opportunities of regenerative farming, in a practical and hands-on way.

The progress update sets out an overview of our 2023 activities against each of our three pillars of focus: Sustainable Farming, Resource-Efficient Operations, as well as Satisfied Customers that underpin all we do.

While we recognize that there is more to be done, we are pleased to report progress across each of these areas, in line with our commitments. There are also some achievements of which we are particularly proud. These include an all-time high winter wheat yield which was 4.51 tonnes per hectare, the significant reduction we have achieved in our Scope 1 and 3 greenhouse gas (“**GHG**”) emissions, as well as total Scopes emissions amount despite the purchase of a flour milling plant.

This year, we are continuing to report Scope 1, Scope 2, and Scope 3 GHG emissions for all the Group’s operations.

<sup>2</sup> <https://www.ipcc.ch/report/ar6/syr/>

“There are some achievements of which we are particularly proud. These include an all-time high winter wheat yield which was 4.51 tonnes per hectare, the significant reduction we have achieved in our Scope 1 and 3 greenhouse gas emissions, as well as total Scopes emissions amount despite the purchase of a flour milling plant.”

We are delighted to be publishing our Report for FY2023 in compliance with the Listing Manual Section B: Rules of Catalist (the “**Catalist Rules**”) of the Singapore Exchange Securities Trading Limited (the “**SGX-ST**”). This report shows the ESG key performance indicators (KPIs) that are material to the practices of Don Agro and also discloses climate-related risks and opportunities based on the TCFD recommendations.

At Don Agro, we recognise the importance of excellent governance for continued growth and stakeholder confidence. We are dedicated to improving governance constantly and consistently and have set short-term targets to achieve this. External analysis has identified that the most significant cause of GHG emissions in Don Agro’s operations is associated with enteric fermentation in cattle. This is consistent with the rest of the agricultural industry, but Don Agro is always looking for more sustainable methods to proactively lead the industry in sustainability initiatives.

The Board is collectively responsible for the long-term success of the Group by setting strategic objectives focused on sustainability, including climate change. Additionally, the Board has the ultimate responsibility for the Company’s sustainability reporting. Consistent with its role, the Board has reviewed Don Agro’s existing material sustainability matters, including climate-related risks, and believes that these matters remain material to the Group in FY2023.

All members of the Board are informed that it is necessary to equip themselves with basic knowledge on sustainability matters. All of our Board members have attended sustainability training as of the date of this Report.

Our management team oversees the implementation of all sustainability policies and regularly monitors the progress of key metrics relevant to the Group’s sustainability performance. Management provides regular updates to the Board on the overall progress toward achieving its sustainability goals. The Board will continue to ensure that these material sustainability matters are appropriately monitored and managed and the Board remains committed to working with Management to drive sustainable growth and deliver long-term value for all our stakeholders.

As we look forward to 2024 and beyond, we know we will face many uncertainties and challenges. But one thing is certain: we are more committed than ever to deliver the tangible change and progress that our world so urgently needs. This is not something we can do alone. Partnership and knowledge are critical for moving forward and transforming the food chain. We will look to stakeholders throughout the value chain – from our suppliers to governments, financial institutions, non-governmental organization (“**NGO**”(s)), customers, and other players in the food system – to collaborate on this transformational journey.

**Marat Devlet-Kildeev**  
Chief Executive Officer and Executive Director  
30 April 2024



## MATERIALITY ASSESSMENT



# MATERIALITY ASSESSMENT

The materiality assessment for the relevant ESG factors for FY2023 was conducted by a committee, which comprises key stakeholders from core business units of the Group and senior management group representatives. Necessary material factors were chosen based on the Group's strategy, core business activities and needs.

The process of choosing material ESG factors includes four steps as below that help in coming up with a result in the form of a list of the material ESG factors as disclosed in this Report. In addition to internal processes, the Group has also included the full list of the Common Set of ESG Metrics by SGX-ST.

To identify the materiality of an ESG factor, the committee assesses its relevance or future impact on business performance, strategy, financial planning, business model, environment, society, workforce and its influence on internal and external stakeholders. During materiality assessment, we used the GRI guidance.

The process in assessing the materiality of relevant ESG factors includes the following steps:

- 1) Identification. The committee identifies necessary ESG factors and responsible departments for data collection and assessment.
- 2) Prioritisation. The committee conducts prioritisation based on business targets, data availability and the business strategy.
- 3) Validation. The committee validates the relevance of each ESG factor to the Group's business and checks the availability of data for fulfilling the requirements of the reporting framework.
- 4) Review. The committee conducts the final check on the validity of chosen ESG factors and compliance with the reporting framework.

Such a materiality review will be conducted every year. We have not included the economic impact in this Report because it is already covered in the Group's annual report for FY2023 (the "Annual Report", "AR").



# MATERIALITY ASSESSMENT

As a result of process execution in FY2023, we have identified the following list of material ESG factors for use in this Report:

## ENVIRONMENTAL

GHG Emissions

Energy Consumption

Water Consumption

Waste Generation

## SOCIAL

Gender Diversity

Age-Based Diversity

Employment

Development & Training

Occupational Health & Safety

Community Impact

## GOVERNANCE

Board Composition

Management Diversity

Anti-Corruption and Anti-Bribery Policies

Whistle-Blowing Policy

# STAKEHOLDER ENGAGEMENT

Regular interactions with our many stakeholders help us perform better as a company. To assess our impacts on the identified ESG material topics, we engage with our stakeholders at a local, regional, national, and international level.

At Don Agro, we apply the Corporate Business Principle of ‘transparent interaction and communication’ in every engagement. This approach encourages collaboration, knowledge sharing, open discussion, and deep dialogue. We run projects, release publications, and host campaigns and events that we believe will help address any risks related to the material topics and advance regenerative food systems at scale.

The table below summarises our stakeholder groups, engagement platforms, frequency of engagement, and the stakeholders’ key concerns regarding sustainability.

## EMPLOYEES



### KEY INTERESTS

- Equal opportunities and non-discrimination
- Health, safety and well-being
- Job satisfaction
- Remuneration
- Training and development

### OUR RESPONSES

- Establish a fair and diverse working environment
- Provide competitive remuneration and employment benefits
- Provide training and volunteering opportunities
- Implement new workplace arrangements to enhance safety

## ENGAGEMENT PLATFORMS

- Company events and activities (Regular)
- Control self-assessment for Senior Management (Regular)
- Human resource channel (Active)
- Training and development programmes (Regular)
- Volunteer community activities (Ad hoc)
- The media and social media (Regular)

# STAKEHOLDER ENGAGEMENT

## CUSTOMERS



## KEY INTERESTS

- Business ethics and sustainable practices
- Food safety and hygiene
- Innovation
- Product quality and nutritional value

## OUR RESPONSES

- Continue to deliver quality products
- Effectively manage the Group's arable land
- Provide for a consistently high production level

## ENGAGEMENT PLATFORMS

- Annual Report and Sustainability Report (Annual)
- Tender-Based trading (Ad hoc)
- Laboratory research of product quality (Ad hoc)
- Surveys and market research (Ad hoc)
- Press releases (Ad hoc)
- The media and social media (Regular)
- Corporate website



# STAKEHOLDER ENGAGEMENT

## SUPPLIERS



## KEY INTERESTS

- Business ethics and sustainable practices
- Long-term business relations with Don Agro
- Financial and operational performance
- Sustainability

## OUR RESPONSES

- Selection of suppliers on a tender basis
- Regular communications and meeting with suppliers
- Close collaboration with our suppliers to achieve a long-term, sustainable relationship

## ENGAGEMENT PLATFORMS

- Annual Report and Sustainability Report (Annual)
- Direct communication, meetings and discussions (Regular)
- Evaluation and monitoring (Ad hoc)
- Joint initiatives and programmes (Ad hoc)
- Site visits and audits/checks

## COMMUNITY



## KEY INTERESTS

- Contribution to economic and social development
- Environmental impact of operations
- Local employment

## OUR RESPONSES

- Supporting local communities through corporate sustainability programmes

## ENGAGEMENT PLATFORMS

- Annual Report and Sustainability Report (Annual)
- Corporate social responsibility initiatives (Ad hoc)
- Sponsorship and philanthropy (Ad hoc)

# STAKEHOLDER ENGAGEMENT

## INVESTORS & SHAREHOLDERS



### KEY INTERESTS

- Financial and operational performance
- Good corporate governance
- Transparency
- Sustainability

### OUR RESPONSES

- Provide reliable and relevant information
- Cultivate a culture of transparent and timely communications

## ENGAGEMENT PLATFORMS

- Annual Report and Sustainability Report (Annual)
- Annual shareholder meeting (Annual)
- Announcements and circulars (Ad-hoc)
- Investor relations channel (Active)
- Investor presentations, roadshows, dialogue sessions (Ad-hoc)
- Half-year reports (2 times a year)
- Press releases (Ad hoc)
- Corporate website
- The media and social media (Regular)



# STAKEHOLDER ENGAGEMENT

## GOVERNMENT AND REGULATIONS



### KEY INTERESTS

Compliance with relevant laws and regulations

Contributions to economic and social development

Environmental impact of operations

### OUR RESPONSES

Comply with all applicable environmental and socioeconomic regulations

Contribute to the local economy through local employment and tax payments to the government

### ENGAGEMENT PLATFORMS

Annual Report and Sustainability Report (Annual)

Industry sector participation channels (Ad hoc)

Participation in conferences, meetings and discussions

Site visits and audits/ checks



# ENVIRONMENTAL IMPACT

## GRI 302, 305, 306, 307



ACHIEVED

### Our Target for FY2023

To maintain use of green technologies and increase its operational efficiency



### Our Target for FY2024

To maintain use of green technologies and increase its operational efficiency

We continue the Group's sustainability reporting with a four-pillar approach to managing our carbon emissions, electricity, and water consumption, as well as to seek a significant waste reduction in the following order:

- 1) Reduce consumption
- 2) Generate renewable energy
- 3) Purchase green energy
- 4) Implement new green and IT solutions/technologies

We are already applying several initiatives as listed below, as per the rules of local and international law, and the priorities for social and economic development in the regions of our presence meeting the Sustainability Developments Goals (the "SDGs") set by the United Nations (the "UN").

Reducing our environmental footprint is one of the Don Agro team's main goals. And we are proud to report the significant decrease in the Group's total Scope 1, 2, and 3 GHG emissions from 47,384.64 tCO<sub>2</sub>eq in FY2022 to 41,458.24 tCO<sub>2</sub>eq in FY2023. The decrease is 12.51%.

There were several factors influencing this result. The first is that the planting acreage for crops, especially winter wheat, was smaller compared to FY2022 due to weather conditions. Therefore, the agricultural operations of the Group required less fuel and fertilizer amount.

The second factor is the slight decrease in the total headcount of young cows, while manure management remains the biggest source of the Group's Scope 1 GHG emissions.

In FY2023, the Group produced 26,870 kilowatt-hours ("kWh") of renewable energy through its solar power plant, which was installed in FY2022. It is a 268.00% increase in the production of renewable energy of the Group. According to Millerovo District authorities, the Group's solar power plant remains the most powerful in this district.

Usage of Cognitive Agro Pilot autopilots installed on combine harvesters, which reduce fuel consumption by up to 5%, helped the Group to achieve an all-time high yield of winter wheat which was 4.51 tonnes per hectare.

Therefore the Group is happy to announce that the target "To maintain the usage of green technologies and increase the Group's operational efficiency" set for FY2023 is achieved.

We are committed to reduce our environmental footprint by generating green energy and making our vehicle fleet less harmful to the environment by using the latest technologies. The plans for the Group's development include a gradual transition to green energy in our operating divisions.



# GHG EMISSIONS

GRI 305-1-A, 305-2, 305-3



PARTIALLY ACHIEVED

## Our Target for FY2023

To reduce Scope 2 GHG emissions and explore the possibilities for achieving GHG emission reduction for Scope 1



## Our Target for FY2024

To reduce total Scope 1,2,3 GHG emissions by 3-5%

GHG emissions are calculated as per the GHG Protocol Agricultural Guidance. When implementing the protocol for calculating our carbon footprint, we have focused on assessing the following emission sources:

### Mechanical sources:

- Purchased electricity
- Mobile machinery
- Stationary machinery

### Non-mechanical sources:

- Addition of synthetic fertilisers, livestock waste and crop residue to the soil
- Enteric fermentation
- Manure management

To calculate carbon emissions, we have set organisational boundaries with an operational control approach. This consolidation method is chosen because the Group accounts for 100% of the GHG fluxes to/from any operation over which it can introduce and implement its operating policies. Another consideration is Don Agro's management information and performance tracking activities. Our managers can only be held accountable for actions under their control, which is why this approach is more beneficial for the impending carbon reduction strategy.

The base period for this calculation is FY2023. For carbon accounting, we have decided to focus on the following scopes and relevant subcategories.

### Scope 1

- Fuel use by mobile and stationary equipment
- Manure management
- Enteric fermentation

### Scope 2

- Electricity consumption

### Scope 3

- Flour production plant
- Business Travel (Flights, Trains and Cars)
- Employee commuting (Cars, Bikes, Public transport)
- Upstream Transportation and Distribution
- Use of Fertilisers

# GHG EMISSIONS

GRI 305-1-A, 305-2, 305-3

Scopes	Scope category	31 December 2021 Total (tCO <sub>2</sub> eq)	31 December 2022 Total (tCO <sub>2</sub> eq)	31 December 2023 Total (tCO <sub>2</sub> eq)	
<b>Scope 1</b>	Fuel use in mobile and stationary equipment	8,572.09	9,357.14	9,139.50	
	Manure management	2,918.02	3,009.94	2,999.11	
	Enteric fermentation	19,371.30	19,980.74	19,911.78	
	<b>Total Scope 1</b>	<b>30,864.41</b>	<b>32,347.82</b>	<b>32,050.40</b>	
<b>Scope 2</b>	Electricity consumption	1,006.09	1,203.06	1,302.21	
	<b>Total Scope 2</b>	<b>1,006.09</b>	<b>1,203.06</b>	<b>1,302.21</b>	
<b>Scope 3</b>	Flour production plant	N/A	N/A	909.72	
	Business travel. Flights	1.11	4.28	30.05	
	Business travel. Trains	0.52	3.28	1.99	
	Business travel. Cars	7.30	7.08	4.89	
	Business travel. Bus	0.27	0.07	0.28	
	Upstream Transportation and Distribution	1.08	0	0.14	
	Employee commuting. Car	1,821.91	1,840.0	1,186.80	
	Employee commuting. Public transport	N/A	28.96	9.33	
	Use of fertilizers	11,301.03	11,950.08	5,962.42	
	<b>Total Scope 3</b>	<b>13,133.21</b>	<b>13,833.75</b>	<b>8,105.63</b>	
	<b>Total Scope 1, Scope 2, and Scope 3</b>		<b>45,060.71</b>	<b>47,384.64</b>	<b>41,458.24</b>

# GHG EMISSIONS

GRI 305-1-A, 305-2, 305-3

GHG Emission intensities by Total, Scope 1, Scope 2 and Scope 3

Total scopes	31 December 2021 Total (tCO2eq)	31 December 2021 Intensity (per employee*)	31 December 2022 Total (tCO2eq)	31 December 2022 Intensity (per employee*)	31 December 2023 Total (tCO2eq)	31 December 2023 Intensity (per employee*)
<b>Scope 1</b>	30,864.41	48.68	32,347.82	47.64	32,050.40	48.86
<b>Scope 2</b>	1,006.09	1.68	1,203.06	1.77	1,302.21	1.98
<b>Scope 3</b>	13,133.21	20.71	13,833.75	20.37	8,105.63	12.36
<b>Total</b>	45,060.71	71.07	47,384.64	69.78	41,458.24	63.20

GHG emission intensity is calculated according to the number of employees.

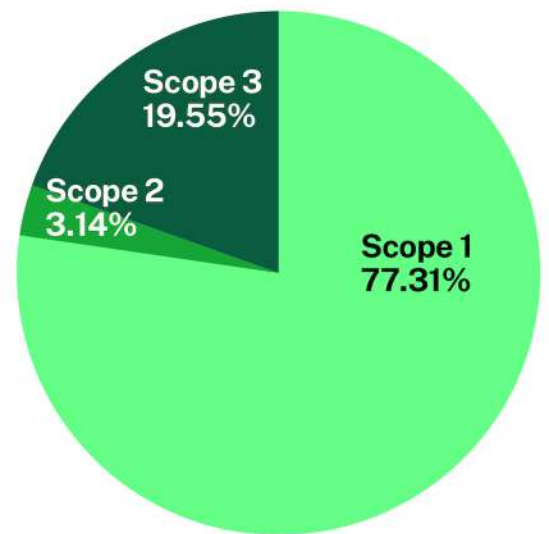
\*FY2021 headcount: 634

\*\*FY2022 headcount: 679

\*\*\*FY2023 headcount: 656

The target for FY2023 was partially achieved by reducing Scope 1 GHG emissions from 32,347.82 tCO2eq in FY2022 to 32050.40 tCO2eq in FY2023.

At the same time, the target to reduce Scope 2 GHG emissions was not achieved. It is mainly attributable to the purchase of the flour production equipment in March 2023. This plant standalone consumed 161,585.42 kWh from the date of the purchase till 31 December 2023



# ENERGY CONSUMPTION

GRI 302-1-A, 302-1-B, 302-3



ACHIEVED

## Our Target for FY2023

To increase renewable energy production and consumption of green electricity by our facilities



## Our Target for FY2024

To increase renewable energy production and consumption of green electricity by our facilities

The Group is proud to announce that the target set for FY2023 was achieved with a 268.00% increase in the amount of renewable energy produced through its solar panels plant.

### Total energy consumption

31 December 2021	31 December 2022	31 December 2023
3,436,792.00 kWh (3,436.79 MWhs)	3,878,343.15 kWh (3,878.34 MWhs)	4197977,05 kWh (4,197.98 MWhs)

### Energy consumption intensity

31 December 2021	31 December 2022	31 December 2023
3,436.79 MWhs / 634 = 5.42 MWh per employee	3,436.79 MWhs / 634 = 5.42 MWh per employee	4,197.98 MWhs / 656 = 6.40 MWh per employee

Energy consumption intensity is calculated over the number of employees

### Energy consumption – renewable sources

31 December 2021	31 December 2022	31 December 2023
N/A	7,300.53 kWh 7.30 MWhs	26,870.00 kWh 26.87 MWh



# WATER CONSUMPTION

## GRI 306-1



**PARTIALLY ACHIEVED**  
**Our Target for FY2023**

To maintain the total amount of waste generated and water consumption



**Our Target for FY2024**

To maintain the total amount of waste generated and water consumption

The target set for FY2023 was partially achieved by a decrease in the amount of total waste generated by 48.28%. At the same time, the amount of water consumption increased by 10.50%. It is mainly attributable to the change in dairy herd management policy, which increased the number of required cleaning activities. It is necessary for maintaining the well-being of a dairy herd

### Total water consumption across all operations

31 December 2021, cubic meters	31 December 2022, cubic meters	31 December 2023, cubic meters
34,930.10	35,230.10	38,930.10

### Water consumption intensity

31 December 2021, cubic meters	31 December 2022, cubic meters	31 December 2023, cubic meters
34,930.10 / 634 = 55.09 per employee	35,230.10 / 679 = 51.88 per employee	38,930.10 / 656 = 59.34 per employee

# WASTE GENERATION

## GRI 306-2

### Total waste generated

31 December 2021	31 December 2022	31 December 2023
18,434.00 kg (18.43 t)	18,442.64 kg (18.42 t)	9,538 kg (9.54 t)

# RESPONSE TO THE TCFD

As a responsible agri-business, we are committed to ensuring transparency and action around climate-related risks and opportunities, we support the recommendations of the Financial Stability Board's TCFD.

The identification, assessment, and management of climate-related risks and opportunities are periodically reviewed and improved upon.

## TCFD RECOMMENDED DISCLOSURE

## SUMMARY OF DON AGRO'S RESPONSE

### GOVERNANCE

#### DESCRIBE THE BOARD'S OVERSIGHT OF CLIMATE- RELATED RISKS AND OPPORTUNITIES

- The Management of the Group is mandated to support the Board in monitoring and managing environmental, social, and governance-related risks and opportunities. It includes providing guidance to the Executive Management and recommendations to the Board across environmental, social, and governance topics, including climate change (read more at AR15, AR29)
- Since 2022, all members of the Board have completed mandatory training on climate-related matters.

#### DESCRIBE MANAGEMENT'S ROLE IN ASSESSING AND MANAGING CLIMATE- RELATED RISKS AND OPPORTUNITIES

- The Executive Management actively engages with the Corporate Sustainability ("CR") function in the formulation and implementation of policies and initiatives for climate risk mitigation and resilience.
- To inform this process, the CR function actively assesses climate-related risks on an operational level such as by monitoring soil, crops, and herd conditions, as well as water stress, and disruptions of supply chains. Along with business units, CR also explores opportunities through climate-smart products.
- On a Company-wide strategic level, a dedicated team in the Finance function is responsible for identifying, measuring, assessing, monitoring and reporting the potential financial impacts of climate and nature-related risks and opportunities. The team also uses multi-capital valuation to estimate the economic value of impacts to and dependencies on nature and communities to inform business decisions.
- Read more at AR29-31.

### STRATEGY

#### DESCRIBE THE CLIMATE-RELATED RISKS AND OPPORTUNITIES IDENTIFIED OVER THE SHORT-, MEDIUM AND LONG-TERM

- Don Agro has identified and assessed key physical and transition climate-related risks and their potential impacts on the businesses (read more at pages AR61-62, AR79-80, AR91 and AR96). Don Agro has identified climate-related opportunities (read more at SR19).

# RESPONSE TO THE TCFD

## TCFD RECOMMENDED DISCLOSURE

## SUMMARY OF DON AGRO'S RESPONSE

### STRATEGY

DESCRIBE THE IMPACT OF CLIMATE-RELATED RISKS AND OPPORTUNITIES ON OUR BUSINESSES, STRATEGY, AND FINANCIAL PLANNING

- Our climate disclosures will progressively cover the potential financial impacts of climate-related risks and opportunities on our businesses.
- Don Agro's responses to mitigating and adapting to climate change are a growing consideration in its strategic business decision making processes.

DESCRIBE THE RESILIENCE OF THE STRATEGY, TAKING INTO CONSIDERATION DIFFERENT CLIMATE-RELATED SCENARIOS, INCLUDING A 2°C OR LOWER SCENARIO

- Having assessed where the risks and opportunities lie, Don Agro is reviewing its strategy to build resilience against climate-related risks, identify climate adaptation measures, and to capitalise on the opportunities identified.
- Our principle for adaptation and resilience is to advance and scale up existing efforts for wider impact within our business, integrating climate adaptation and decarbonisation into our business strategies (read more at SR6-7, SR11-16)

### RISK MANAGEMENT

DESCRIBE THE PROCESSES FOR IDENTIFYING AND ASSESSING CLIMATE-RELATED RISKS

- Changes in the climate-related regulatory landscape are monitored on an ongoing basis by the relevant teams.

DESCRIBE THE PROCESSES FOR MANAGING CLIMATE-RELATED RISKS

- Don Agro reviews its climate-related risks and opportunities on an ongoing basis to assess their continued relevance to the business.
- As appropriate, the risks and opportunities are updated, and the associated strategies are amended to address an evolving climate landscape.
- The Internal Audit ("IA") drives an annual process where the effectiveness of control measures across business operations is reviewed by business unit teams, functional Heads and the IA team. The control assessments are then presented to the Board Audit and Risk Committee.

DESCRIBE HOW PROCESSES FOR IDENTIFYING, ASSESSING, AND MANAGING CLIMATE-RELATED RISK ARE INTEGRATED INTO OVERALL RISK MANAGEMENT

- To institutionalise climate risk management, climate risks have been integrated into the annual budgeting process.

# RESPONSE TO THE TCFD

## TCFD RECOMMENDED DISCLOSURE

## SUMMARY OF DON AGRO'S RESPONSE

### METRICS AND TARGETS

DISCLOSE THE METRICS USED TO ASSESS CLIMATE-RELATED RISKS AND OPPORTUNITIES IN LINE WITH THE STRATEGY AND RISK MANAGEMENT PROCESS

DISCLOSE SCOPE 1, 2 AND 3 GHG EMISSIONS AND THE RELATED RISKS

DESCRIBE THE TARGETS USED TO MANAGE CLIMATE-RELATED RISKS AND OPPORTUNITIES AND PERFORMANCE AGAINST TARGETS

- Don Agro's key environmental and GHG metrics are identified, measured and reported (read more at SR11-16).
- Don Agro reports its Scope 1, 2, and 3 GHG emissions. Reported metrics follow the GRI standards (read more at SR12-15).
- Don Agro had set eleven targets in its Sustainability Report for FY2023, four of them are climate-related. In FY2023, the Group achieved two of these target, and partially achieved another two (read more at SR11-16).





# RESPONSE TO THE TCFD

## CLIMATE CHANGE STRATEGY AND RISK MANAGEMENT

Don Agro conducted an in-depth climate risk and opportunity assessment in alignment with the TCFD recommendations. The outputs from these assessments are being used to inform investment decisions and business strategies that span the short-, medium-, and long-term time horizons.

The Group continues assessing its physical climate change risks across all business divisions to evaluate the climate hazards faced by large processing facilities and upstream assets globally. Extreme weather conditions such as floods and droughts as well as chronic climatic changes such as precipitation patterns and extreme temperatures are some of the hazards which could potentially disrupt our operations and are explored within this assessment.

To analyse the potential financial impacts of physical climate risks, we are adopting a phased approach within our risk management framework. This approach begins with assessing the various climate-related risks that could have a potential adverse effect on operations, assets, and supply chains. Having understood the various climate risks that could impact the Group, Don Agro is progressively assessing the potential impact of each risk while continuing to implement appropriate mitigation and adaptation mechanisms.

## POTENTIAL CLIMATE-RELATED RISKS AND IMPACTS

### Physical risks

- Increased frequency and severity of extreme weather events (e.g. floods, wildfires) and chronic shifts in climate patterns (e.g. rising mean temperatures, change in precipitation patterns) may impact crop volume and quality as well as the operations at our processing facilities. For example, water scarcity due to lower or change in rainfall duration may impact crop quality and operational costs e.g. smaller harvests and therefore decreased revenue.
- Failure of farms to adapt and build resilience to climate change may exacerbate the poverty cycle and future ability to grow required volumes for Don Agro and a growing population

### Potential risks mentioned above may cause the following financial impacts:

- Decreased revenue due to decreased amount of collected harvest
- Increased operating costs in order to collect harvest in more difficult weather conditions
- Increased capital costs

### Transition risks

#### Policy and legal

- Increased carbon pricing or taxes which may be directly levied on the emission-generating assets or passed to the Company through increased cost of utilities and raw materials.
- Increased costs due to other relevant regulations.

# RESPONSE TO THE TCFD

## Technology

- Significant shifts in capital investments and costs to transition to new and alternative low-carbon and carbon storage technologies and practices such as biomass boilers, solar panels, nature-based solutions or the alternate techniques for crops farming.
- Costs to adopt/deploy new practices and processes.

## Market

- Shifts in consumer preferences towards more sustainably sourced and produced products.
- Shifts in land prices and rentals could potentially impact Don Agro's controlled land bank and suppliers.

## Reputation

- Increased stakeholder concern if a company is perceived not to be living up to societal expectations on climate action.

## Potential risks mentioned above may cause the following financial impacts:

- Increased operating costs (i.e. higher compliance costs, increased insurance payments)
- Decreased land bank due to lower profitability of rented land
- Decreased revenue due to lower crops prices and lower sales volume
- Increased cost of sales due to capital investments into the implementation of new technologies

## CLIMATE-RELATED OPPORTUNITIES AND POTENTIAL FINANCIAL IMPACT

The challenges of climate change facing our planet require collaborative and immediate actions. We work with partners to help protect our environments, decarbonise our operations, and build climate-resilient supply chains.

With our customers and other partners, we have continued to make progress over the year on addressing our climate impacts and protecting ecosystems and biodiversity, reducing food loss and waste, and regenerating soils.

We work to reduce emissions associated with farming practices and support climate resilience. Our approach is focused on four areas:

- Adapt to climate change by improving farming practices and access to technologies such as higher-yielding, climate-resilient seed varieties and fertilizers.
- All interventions at the farm level have a livelihood component that allows employees to change their behavior toward good agricultural practices and its potential to improve yield, resilience and living conditions. Don Agro created agricultural and climate mitigation manuals that are being used to train employees on field practices (e.g. fertiliser reduction, soil improvement, pesticide management).
- Management of on-farm water and electricity use efficiency.

# RESPONSE TO THE TCFD

**Build resilient strategies** against the impact of climate change by promoting crop diversification and other opportunities such as no-till farming method and production of organic wheat.

**Regenerate soils and ecosystems** through nature-related solutions which help address physical and transition risks through the multiple services provided by ecosystems in terms of climate adaptation (e.g. water management, adaptation to disaster risks) and climate mitigation. Initiatives include regenerative agriculture practices such as crop rotation, composting, mulching, soil erosion control, integrated soil fertility management and integrated pest management (e.g. winter wheat and sunflower).

## **Reduce GHG emissions through the following:**

- Working with our suppliers to identify opportunities to utilise climate-smart agriculture practices, above mentioned nature-based solutions as well as technologies to reduce emissions while increasing crop yields.
- Reducing post-harvest loss from improper processing, drying and storage.
- To enable successful deployment of nature-based solutions, Don Agro reviews progress through satellite monitoring and on-ground site visits. Investment in these monitoring efforts and technologies enables the Group to effectively implement its climate mitigation strategies.
- Improved traceability and granular approach to land use change including farm polygon mapping.

## **Our climate mitigation and adaptation strategy for processing assets includes:**

- Developing a decarbonisation strategy and assessing carbon abatement technologies and approaches for our processing assets, including renewable energy and energy efficiencies.
- Recycling of biomass waste as manure using it as an organic fertilizer, thereby improving resource efficiency and energy security.

## **Looking forward**

The Group continues to engage with supply chain partners to map out and deploy decarbonisation and nature-based solutions to address our climate-related impacts, dependencies, risks and opportunities, recognising that the majority of its emissions occur at farm level. On-ground efforts will continue to further inform the Group's climate mitigation and adaptation strategies.



# SOCIAL IMPACT

GRI 401, 403, 404, 405

Don Agro believes that our employees are our biggest asset and are critical for the long-term success of our business. We are committed to providing a fair and inclusive working environment with equal opportunities for continual development in order to achieve a high level of workforce retention and productivity. The Group's hiring practices are non-discriminatory, objective and based solely on merit. Learning and development are essential for employees to grow professionally and Don Agro provides equal opportunity for career development of all employees.

Agriculture industry is not as popular among younger generations as the IT or Social Media fields. For example, we at Don Agro see popularisation of agriculture-related jobs as one of our main priorities. We strive to employ graduates and specialists under 30 years of age to guarantee continuity of professional experience gained throughout the years by our current specialists.

## **Social Engagement**

The Group implements social initiatives to attract new employees and to provide better living standards in the areas of our business operations.

Don Agro considers every employee vital for its success and prosperity. We recognise our responsibilities to our employees, business partners and the communities in which we operate, and we are committed to achieving long-term, mutually sustainable relations with them. The Group strives to enhance its corporate social responsibility through several initiatives. We always contribute to our communities and their institutions.

For example, Don Agro makes quarterly donations to our community nursing home and organises activities for its residents.

In FY2023, the Group organised several trainings in local schools explaining an importance of sustainable farming and ESG matters to youth generations.

The Company also provides its employees and their families with gifts for holidays.

## **Employee Diversity and Inclusion**

The Group promotes equal opportunities, fairness and respect in our employment policies. Our recruitment, training, career development, compensation, promotion, termination and other employment-related policies do not discriminate on grounds of gender, age, marital status, religion, race, nationality, disability, or any status protected by law. As per local laws, employees are entitled to paid holidays, including statutory holidays, annual, maternity, paternity, compassionate and sick leave.

# SOCIAL IMPACT

GRI 401, 403, 404, 405

We believe that diversity and inclusion:

- Are essential to our business;
- Have a profound impact on business results and reputation enhancement, and assist in attracting, recruiting and hiring fresh, diversified business talents;
- Mean recognising that all individuals are different and that it is important to value the differences and experience of each and every one of them; and

Promote improved business results by leveraging and valuing employees' differences and providing them with the freedom to be creative and innovative.

## GENDER DIVERSITY

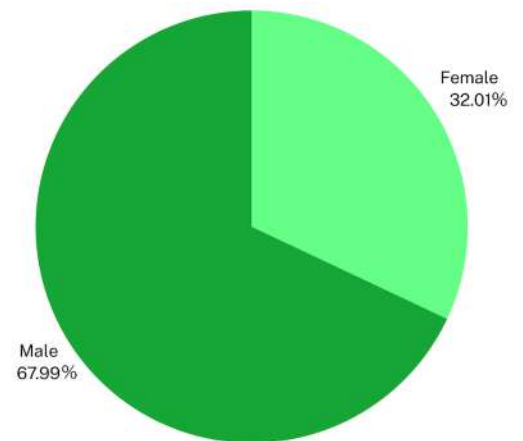
### GRI 405-1

Gender equality is a fundamental human right and a necessary foundation for a peaceful, prosperous and sustainable world.

We value our specialists' professional and personal qualities so we do not separate employees by gender.

210 specialists out of Don Agro's 656 employees are women. Owing to the specifics of agricultural business processes, a large amount of work requires heavy physical labour, which explains the higher ratio of male employees.

### CURRENT EMPLOYEES BY GENDER



### Current Employees by Gender

#### GRI 401-1

	31 December 2021	31 December 2022	31 December 2023
Total	336	378	328
Female	104	132	118
Male	232	246	210

# SOCIAL IMPACT

GRI 401, 403, 404, 405

## Current Employees by Gender

GRI 401-1

	31 December 2021	31 December 2022	31 December 2023
Total	345	337	366
Female	105	122	102
Female turnover	16.6%	18.1%	15.28%
Male	240	215	262
Male turnover	37.8%	32.4%	39.25%



**ACHIEVED**  
**Our Target for FY2023**

To maintain zero complaints on discrimination



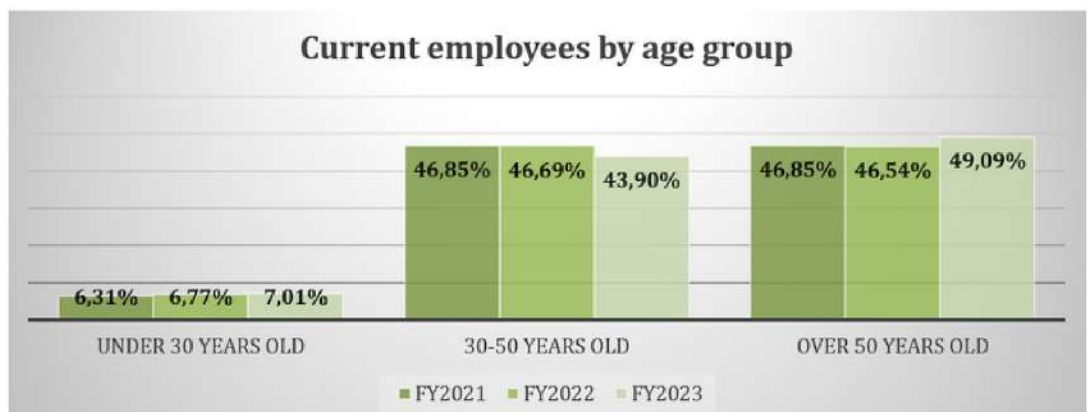
**Our Target for FY2024**

To maintain zero complaints on discrimination

## AGE-BASED DIVERSITY

Current Employees by age group

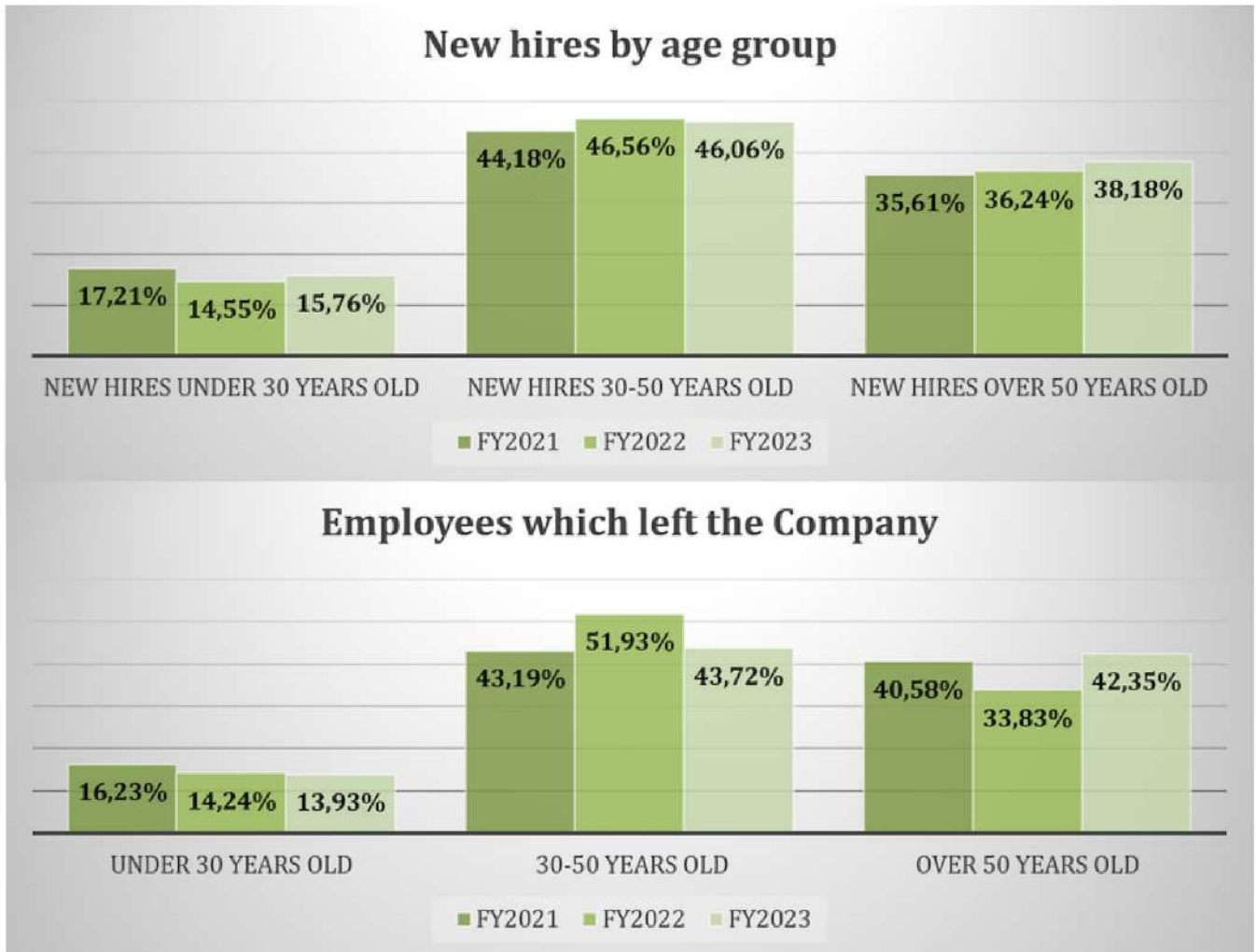
GRI 405-1



# SOCIAL IMPACT

GRI 401, 403, 404, 405

## New hires and turnover by age groups



ACHIEVED



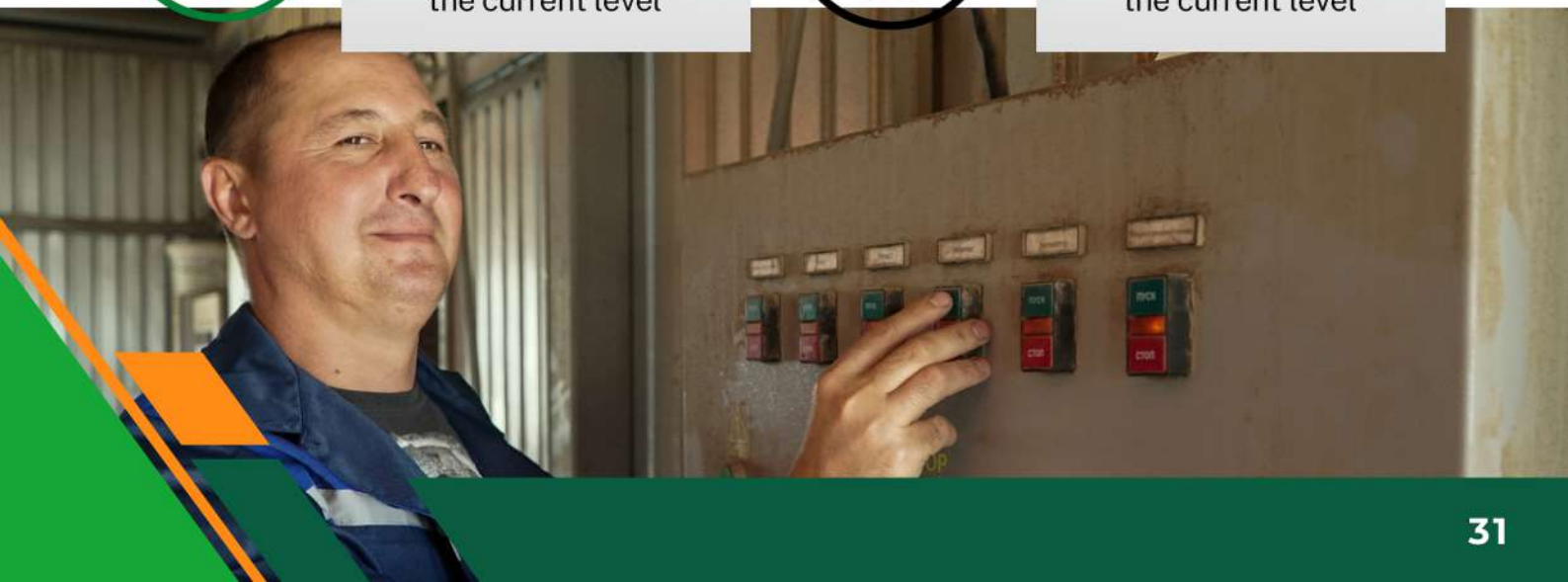
### Our Target for FY2023

To maintain the age-based diversity at the current level



### Our Target for FY2024

To maintain the age-based diversity at the current level



# EMPLOYMENT

## GRI 401

### TOTAL TURNOVER GRI 401-1

31 December 2021	31 December 2022	31 December 2023
54%	51%	49%

### PROMOTED EMPLOYEES

	31 December 2021	31 December 2022	31 December 2023
Total	2	1	4
Female	1	0	1
Male	1	1	3

Total headcount: 656



**PARTIALLY ACHIEVED**

**Our Target for FY2023**

To increase the total headcount and provide more promotion opportunities



**Our Target for FY2024**

To maintain the total headcount and provide more promotion opportunities

This target was partially achieved due to difficult situation with new hires in agriculture in the CIS countries. The Group hires employees from different regions, providing accommodation and relocation packages, but the situation is still tough. To maintain the total headcount the Group provides more promotion opportunities, this part of the target was achieved.





# DEVELOPMENT & TRAINING

## GRI 404

Employee development is essential for any successful business and Don Agro recognises that training and regular performance reviews assist in workforce motivation, engagement, and business success.

### GRI 404-1

**664 employees went through training programmes in FY2023**  
(365 employees in FY2022, 335 employees in FY2021)

	31 December 2021	31 December 2022	31 December 2023
Total	61,640	1500	24,064
Female	27,456	815	8,256
Male	34,184	685	15,808

### Average training hours per employee

	31 December 2021	31 December 2022	31 December 2023
	97	4.11	36.24

### Average training hours per employee by gender



# DEVELOPMENT & TRAINING

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### Average training hours per employee

	31 December 2021	31 December 2022	31 December 2023
	97	4.11	36.24

### Average training hours per employee by gender



ACHIEVED

#### Our Target for FY2023

To maintain the average training hours per employee



#### Our Target for FY2024

To maintain the average training hours per employee

# OCCUPATIONAL HEALTH & SAFETY

## GRI 403

Ensuring healthy lives and promoting wellbeing for people of all ages is crucial for sustainable development.

We are happy to announce that the Group reached the target set for FY2023: to achieve zero major injury and fatal accidents. This is mainly attributable to strengthened control over occupational health and safety in the workplace.

All operating divisions of Don Agro are equipped with CCTV. Employees of the Group monitor the CCTV stream in real time and report safety violations, if any, to the Security Service. Don Agro pays special attention to ensure compliance with all laws and regulations on labour protection and safety measures.

A briefing on the rules of safety in the workplace is conducted for all new hires. During the probationary period, the manager closely monitors the performance of a new employee and explains where the violations, if any, were committed and can be corrected.

At the same time, we have security guards working at every operational division of Don Agro. They are responsible for safeguarding the Company’s material assets, as well as protecting and upholding public order in the division’s area.

The management of the Group focuses particularly on our employees’ health. At Don Agro, employees undergo an annual medical checkup at a private clinic, with all expenses covered by the Company.

### GRI 403-9, 403-9-a

	31 December 2021	31 December 2022	31 December 2023
Fatalities	1	0	0
High-consequence injuries	1	0	0
Recordable injuries	1	0	0
Recordable work-related ill health cases	0	0	0



ACHIEVED

#### Our Target for FY2023

To maintain zero major injury and fatal accidents



#### Our Target for FY2024

To maintain zero major injury and fatal accidents

# COMMUNITY IMPACT

## Accessible, quality nutrition

The food and agriculture sector offers critical solutions for development and is central to eradicating hunger and poverty.

Food is not only a vital commodity but also a basic human right. Recently, the world has been facing global challenges associated with the geopolitical situation, economic diversification and market reorientation. These events have made food security and scarcity more sensitive issues than ever before. The demand for wheat and other commodities has been rising over the last few years and is now extremely high. The Group plays a constant role in meeting this demand by raising yields, increasing its land bank and improving its overall business operations.

In FY2023, the Group achieved an all-time high winter wheat yield of approximately 4.51 tonne per hectare. Also Don Agro started to produce wheat flour, lentils, chickpeas, peas, barley. These measures were taken to reduce dependence on wheat and the corresponding harvesting costs.

The Group has continued using the no-till farming method, which prevents soil erosion and reduces the exhaust gases emitted by vehicles. The Company has also quadrupled the area sown to organic wheat.

## Youth Impact

The Group annually helps in renovation of local schools, supports local children's horse-riding schools and guarding squads with animal feed on an ongoing basis.



### ACHIEVED

#### Our Target for FY2023

To maintain or increase support for local communities



#### Our Target for FY2024

To maintain or increase support for local communities



# GOVERNANCE

GRI 102, 201, 102

Don Agro believes that efficient operation of the company also requires well-adjusted, fair policies. So, Don Agro pursues the company policies for Equal Opportunities, Employee Diversity and Inclusion, Anti-Corruption and Anti-Bribery, Code of Conduct, a Grievance Process, and Disciplinary Policy, all underlining the commitment to respect everyone involved in its business and the supply chain around the world. The section below provides a more detailed breakdown of the governance structures.

## BOARD COMPOSITION

As the Chairman of the Board and the CEO of the Group are part of the management, fifty percent of the Board is made up of Independent Non-Executive Directors. The Company will ensure compliance with provisions 2.2 and 2.3 of the Code of Corporate Governance 2018 in due course where the Independent Directors are required to make up a majority of the Board where the Chairman is not independent and to have majority of non-executive directors on the Board.

The Company's Board Diversity Policy is set out to ensure that there is diversity on the composition of the Board.

The Company recognizes the need and benefits of having diversity at the Board level to enhance stewardship and decision-making abilities to meet up to the fast-changing business environment. The Board should have a balance of skills, knowledge and experience so as to avoid groupthink and convergent of ideas.

A diverse Board consist of Directors of different age, gender, length of service with varied skills and other relevant qualities considered necessary for the effective governance of the Board. These differences are considered in determining the composition of the Board and where possible, would be balanced appropriately.

The Nominating Committee ("**NC**") reviews and assesses the Board composition on behalf of the Board and recommends the appointment of new directors. All appointments to the Board are based on merit and the NC will consider diversity factors like skills, knowledge, experience, age, gender, length of service and any other relevant factors.

More information about it can be found in the Group's Annual Report.

There are 4 members on the Board of Directors.

2 independent members

0 women members

Board independence

50% of directors are independent



### Our Target for FY2024

To maintain independence of the Board

# MANAGEMENT DIVERSITY

	31 December 2021	31 December 2022	31 December 2023
Total number of senior management team members	30	41	52
Total number of female managers	9	16	22
Women in the management team, %	30.00%	39.02%	42.31%



## Our Target for FY2024

To maintain or increase percentage of women in the management team

## ETHICAL BEHAVIOUR

### GRI 102-16, 205-2, 205-3

#### Anti-Corruption, Anti-Bribery and Whistleblowing Policy

Don Agro is committed to acting lawfully, ethically and with integrity in every aspect of our business. This policy applies to all Don Agro employees, including contractors and temporary hires. Don Agro exercises a zero-tolerance policy toward bribery and corruption in any form or situation.

Every employee of the Group receives communications about anti-corruption policies and procedures, as well as business partners. Every contract with external counterparties includes the requisite anti-corruption clause and ethical code of conduct.

In FY2023, there were zero confirmed incidents of corruption, as well as zero confirmed incidents of contracts with business partners being terminated or not renewed as a result of violations related to corruption.

#### Whistle-Blowing Policy

This policy provides mechanisms which ensure a secure and confidential channel that allows employees and external parties to report possible improprieties and disclose any wrongdoings such as fraud, misconduct, breach of any laws or any other illegal acts directly to the Chairman of the Company's Audit and Risk Committee ("**ARC**"). Reports can be lodged via email to [whistleblower@donagroint.com](mailto:whistleblower@donagroint.com). In addition, there are policies and reporting mechanisms for employees and customers to raise concerns to the management, who will escalate significant issues to the Board as required.

Employees making the report in good faith and without malice are protected from reprisals, unfair treatment or victimization. The ARC is responsible for oversight and monitoring of whistle-blowing and has reviewed the Whistle-Blowing Policy that the Group has established. The ARC is satisfied that arrangements are in place to ensure independent investigation of such matters and for appropriate follow-up actions to be taken. There was no whistle-blowing report received via the whistle-blowing channels in FY2023.

# ETHICAL BEHAVIOUR

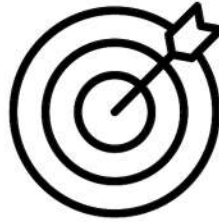
GRI 102-16, 205-2, 205-3



ACHIEVED

## Our Target for FY2023

Continue to maintain strong Ethical Behavior and Governance policies, maintain zero incidents of corruption or legal compliance issues.



## Our Target for FY2024

Continue to maintain strong Ethical Behavior and Governance policies, maintain zero incidents of corruption or legal compliance issues.

## ALIGNMENT WITH FRAMEWORKS

GRI 102-54

GRI



# GRI CONTENT INDEX

## GRI 102-55

Disclosure number	Disclosure Title	Comments	Page References	Section References
<b>GRI 102: ORGANISATIONAL PROFILE</b>				
102-1	Name of organisation		AR 49	Notes to the Consolidated Financial Statement
102-2	Activities, brands, products, and services		AR 49	Notes to the Consolidated Financial Statement
102-3	Location of headquarters		AR 14	Corporate Information
102-4	Location of operations		AR 14	Corporate Information
102-5	Ownership and legal form		AR 102	Shareholding Statistics
102-6	Markets served		AR 49	Notes to the Consolidated Financial Statement
102-7	Scale of the organisation		AR 08-13, SR 4-5	Financial Review
102-8	Information on employees and other workers		SR 28-32	Employment
102-9	Supply chain description		AR 96	Notes to the Consolidated Financial Statement
102-13	Membership of associations	None	-	-
<b>GRI 102: STRATEGY</b>				
102-14	Statement from the senior decision-maker		SR 6-7	Board Statement
<b>GRI 102: ETHICS AND INTEGRITY</b>				
102-16	Values, principles, standards, and norms of behavior		SR 37-39	Governance
<b>GRI 102: STAKEHOLDER ENGAGEMENT</b>				
102-40	List of stakeholder groups		AR 35, SR 11-15	Corporate Governance Report
102-41	Collective bargaining agreements	No employees covered under collective bargaining agreements		
102-43	Approach to stakeholder engagement		AR 35, SR 11-15	Corporate Governance Report
<b>GRI 102: REPORTING PRACTICE</b>				
102-45	Entities included in the consolidated financial statements		AR 71	Introduction
102-46	Defining report content and topic Boundaries	No employees covered under collective bargaining agreements	SR 4-5, 8-10	Introduction
102-47	List of material topics	No employees covered under collective bargaining agreements	SR 8-10	Materiality Assesment



# GRI CONTENT INDEX

## GRI 102-55

102-1	Restatements of information		AR 49	Notes to the Consolidated Financial Statement
102-2	Reporting period		AR 49	Notes to the Consolidated Financial Statement
102-3	Date of the most recent report		AR 14	Corporate Information
102-4	Reporting cycle		AR 14	Corporate Information
102-5	Contact point for questions regarding the report		AR 102	Shareholding Statistics
102-6	Claims of reporting in accordance with the GRI standards		AR 49	Notes to the Consolidated Financial Statement
102-7	GRI content index		SR 40-42	Governance
102-8	External assurance		SR 4	Introduction

### GRI 201: ECONOMIC PERFORMANCE

201-1	Direct economic value generated and distributed		AR 08-13	Financial Review
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### GRI 205: ANTI-CORRUPTION

205-3	Confirmed incidents of corruption and actions taken		SR 38-39	Ethical behaviour
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### GRI 302: ENERGY

302-1-a	Fuel consumption from non-renewable sources		SR 16-20	Environmental Impact
302-1-b	Fuel consumption from renewable sources		SR 20	Environmental Impact
302-3	Energy intensity		SR 20	Environmental Impact

### GRI 305: EMISSIONS

305-1-a	Direct greenhouse gas (GHG) emissions (Scope 1)		SR 18-19	Environmental Impact
305-1-b	Direct greenhouse gas (GHG) emissions (Scope 2)		SR 18-19	Environmental Impact
305-3	Direct greenhouse gas (GHG) emissions (Scope 3)		SR 18-19	Environmental Impact

### GRI 306: EFFLUENTS AND WASTE

306-1	Total Water Discharge		SR 21	Environmental Impact
306-2	Total Waste Generated		SR 21	Environmental Impact

# GRI CONTENT INDEX

## GRI 102-55

### GRI 401: EMPLOYMENT

401-1	New employee hires and employee turnover		SR	Social impact
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### GRI 403: OCCUPATIONAL HEALTH AND SAFETY

403-9	Worker fatalities		SR 29-30	Social impact
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403-9-a	Total injuries		SR 15	Social impact
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### GRI 404: TRAINING AND EDUCATION

404-1	Average hours of training (female)		SR 11-15	Social impact
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404-1	Average hours of training per employee		SR 11-15	Social impact
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404-1	Average hours of training (male)		SR 15	Social impact
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### GRI 405: DIVERSITY AND EQUAL OPPORTUNITY

405-1	Diversity of governance bodies and employees		SR 29	Social impact
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N/A	Response to the Task Force on Climate-related Financial Disclosures (TCFD)		SR 15	
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