## **GRI CONTENT INDEX**

GRI STANDARD	SURES DISCLO	SURE	PAGE NUMBER		
GRI 1:			Sustainability Report 2022		
Foundation 2021					
	The orgo	anisation and its reporting practices			
	2-1	Organisational details	About this report, <u>Website</u>		
	2-2	Entities included in the organisation's sustainability reporting	About this report		
	2-3	Reporting period, frequency and contact point	About this report		
	2-4	Restatements of information	About this report		
	2-5	External assurance	About this report		
	Activities	s and workers			
	2-6	Activities, value chain and other business relationships	56-57, Annual Report 2022, <u>Website</u>		
	2-7	Employees	33-34, 37-38		
	2-8	Workers who are not employees	37		
GRI 2:	Governo	ance			
General Disclosures 2021	2-9	Governance structure and composition	8, Annual Report 2022, <u>Corporate Governance, Websit</u>		
	2-10	Nomination and selection of the highest governance body	Annual Report 2022, Corporate Governance		
	2-11	Chair of the highest governance body	Annual Report 2022, Corporate Governance		
	2-12	Role of the highest governance body in overseeing the management of impacts	8, 19, Annual Report 2022, <u>Corporate Governance</u>		
	2-13	Delegation of responsibility for managing impacts	8, 19, Annual Report 2022, Corporate Governance		
	2-14	Role of the highest governance body in sustainability reporting	8, Annual Report 2022, Corporate Governance		
	2-15	Conflicts of interest	52-54, Annual Report 2022, Corporate Governance		
	2-16	Communication of critical concerns	5-8, Annual Report 2022, Corporate Governance		
	2-17	Collective knowledge of the highest governance body	8		
	2-18	Evaluation of the performance of the highest governance body	Annual Report 2022, Corporate Governance		
	2-19	Remuneration policies	Annual Report 2022, Corporate Governance		
	2-20	Process to determine remuneration	Annual Report 2022, Corporate Governance		
	2-21	Annual total compensation ratio	39 : 1 (Group CEO total compensation to median annu total compensation for Singtel Group, excluding GCEO)		
	Strategy, policies and practices				
	2-22	Statement on sustainable development strategy	3-4		
	2-23	Policy commitments	Disclosed throughout Sustainability Report 2022 across all four sustainability pillars, <u>Website</u>		
	2-24	Embedding policy commitments	Disclosed throughout Sustainability Report 2022 across all four sustainability pillars		
	2-25	Processes to remediate negative impacts	Disclosed throughout Sustainability Report 2022 across all four sustainability pillars		
	2-26	Mechanisms for seeking advice and raising concerns	31, 52-54, <u>Website</u>		
	2-27	Compliance with laws and regulations	24, 49-56		
	2-28	Membership associations	6, 9-10, 20-21, 39-40, 46-47		
	Stakeholder engagement				
	2-29	Approach to stakeholder engagement	5-7		
	2-30	Collective bargaining agreements	30		
GRI 3: Material	3-1	Process to determine material topics	5-7, <u>Website</u>		
Topics 2021	3-2	List of material topics	7, 9-10		

About this
Report
Contents

MATERIAL TOPICS				
GRI STANDARD		DISCLOSURE	PAGE NUMBER	LEVEL OF EXTERNAL ASSURANCE
Climate Change aı	n <mark>d Carbo</mark> r			
GRI 3: Material Topics 2021	3-3	Management of material topics	12-24	
GRI 302: Energy 2016	302-1	Energy consumption within the organisation	26	Singtel Group
	302-3	Energy intensity	26	Singtel Group
	302-4	Reduction of energy consumption	16	Singtel
	305-1	Direct (Scope 1) GHG emissions	25	Singtel Group
	305-2	Energy indirect (Scope 2) GHG emissions	25	Singtel Group
GRI 305: Emissions 2016	305-3	Other indirect (Scope 3) GHG emissions	25	Singtel Group
	305-4	GHG emissions intensity	25	Singtel Group
	305-5	Reduction of GHG emissions	16, 25	Singtel Group
Climate and Infras	structure I	Resilience		
GRI 3: Material Topics 2021	3-3	Management of material topics	12-24	
GRI 203: Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	12-24	
	203-2	Significant indirect economic impacts	12-24	
GRI 2: General Disclosures 2021	2-27	Compliance with laws and regulations	24	Singtel Group
Talent Attraction a	ınd Reten	tion		
GRI 3: Material Topics 2021	3-3	Management of material topics	30-36	
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	34, 37-38	Singtel Group
Talent Developme	nt and Fu	ture Skills		
GRI 3: Material Topics 2021	3-3	Management of material topics	35-36	
GRI 404: Training	404-1	Average hours of training per year per employee	35, 38	Singtel Group
and Education 2016	404-2	Programmes for upgrading employee skills and transition assistance programmes	35-36	
Employee Safety o	and Well-I	seing		
GRI 3: Material Topics 2021	3-3	Management of material topics	28-30, 55-56	
	403-1	Occupational health and safety management system	28-30, 55-56	
	403-2	Hazard identification, risk assessment and incident investigation	28-30, 55-56	
	403-3	Occupational health services	28-30, 55-56	
GRI 403: Occupational Health and Safety 2018	403-4	Worker participation, consultation and communication on occupational health and safety	28-30, 55-56	
	403-5	Worker training on occupational health and safety	28-30, 55-56	
Health and Safety 2018		Promotion of worker health	28-30, 55-56	
•	403-6			
•	403-6	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	28-30, 55-56	

GRI STANDARD		DISCLOSURE	PAGE NUMBER	LEVEL OF EXTERNAL ASSURANCE
Data Privacy and	l Cyber Se	curity		ASSORATEL
GRI 3: Material Topics 2021	3-3	Management of material topics	49-51	
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	51	Singtel Group
Ethical and Fair Bu	siness Pr	actices		
GRI 3: Material Topics 2021	3-3	Management of material topics	52-54	
GRI: 417: Marketing and Labeling 2016	417-3	Incidents of non-compliance concerning marketing communications	52	
Innovation				
GRI 3: Material Topics 2021	3-3	Management of material topics	56-58	
GRI 203: Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	56-58	
	203-2	Significant indirect economic impacts	56-58	
Customer Satisfac	tion			
GRI 3: Material Topics 2021	3-3	Management of material topics	56	
GRI 2: General Disclosures 2021	2-27	Compliance with laws and regulations	56	Singtel Group
Sustainable Suppl	y Chain N	lanagement		
GRI 3: Material Topics 2021	3-3	Management of material topics	54-55	
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	55	Singtel Group
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	55	Singtel Group
Anti-Bribery and C	orruption	1		
GRI 3: Material Topics 2021	3-3	Management of material topics	52-54	
GRI 205: Anti- corruption 2016	205-3	Confirmed incidents of corruption and actions taken	53-54	
Community Resilie	nce and I	Disaster Response		
GRI 3: Material Topics 2021	3-3	Management of material topics	39-48	
GRI 201: Economic performance 2016	201-1	Direct economic value generated and distributed	41	
GRI 203: Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	39-48	
GRI 413: Local Communities 2016	413-2	Operations with significant actual and potential negative impacts on local communities	39-48	
Online Safety				
GRI 3: Material Topics 2021	3-3	Management of material topics	43-44	
GRI 413: Local Communities 2016	413-2	Operations with significant actual and potential negative impacts on local communities	43-44	

About
this
Report
Contents

MATERIAL TOPICS				
GRI STANDARD		DISCLOSURE	PAGE NUMBER	LEVEL OF EXTERNAL ASSURANCE
Waste Manageme	nt			
GRI 3: Material Topics 2021	3-3	Management of material topics	12, 14-15, 22-24	
	306-1	Waste generation and significant waste-related impacts	12, 14-15, 22-24	
	306-2	Management of significant waste-related impacts	12, 14-15, 22-24	
GRI 306: Waste 2020	306-3	Waste generated	26	Singtel Group
	306-4	Waste diverted from disposal	26	Singtel Group
	306-5	Waste directed to disposal	26	Singtel Group
Good Labour Prac	tices			
GRI 3: Material Topics 2021	3-3	Management of material topics	30-31	
GRI 402: Employment 2016	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	30-31	
Diversity and Inclu	ision			
GRI 3: Material Topics 2021	3-3	Management of material topics	32-33	
GRI 405: Diversity and Equal Opportunity 2016	405-2	Ratio of basic salary and remuneration of women to men	37	
Education and Em	oloyabilit	y		
GRI 3: Material Topics 2021	3-3	Management of material topics	46-48	
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	46-47	
GRI 413: Local Communities 2016	413-2	Operations with significant actual and potential negative impacts on local communities	46-48	
Water Manageme	nt			
GRI 3: Material Topics 2021	3-3	Management of material topics	<u>Website</u>	
	303-1	Interactions with water as a shared resource	Website	
GRI 303: Water and Effluents 2018	303-2	Management of water discharge-related impacts	<u>Website</u>	
	303-3	Water withdrawal	26	Singtel Group
Product Health an	d Safety			
GRI 3: Material Topics 2021	3-3	Management of material topics	<u>Website</u>	
GRI 416: Customer Health and Safety 2016	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	51	
GRI 2: General	2-27	Compliance with laws and regulations	56	