

DFI Retail Group 2023 GRI Content Index

Statement of Use: DFI has reported in accordance with the GRI Standards for the period from 1 January 2023 to 31 December 2023.

GRI 1 used: GRI 1 : Foundation 2021

Applicable GRI Sector Standard(s): Not applicable

GRI No.	GRI Disclosure	Detail and Location	Requirement Omitted and Reason
GRI 2: General Disclosure 2021			
2-1	Organizational details	DFI Retail Group Limited is a publicly listed company. Group headquarters are located at 11/F Devon House, Taikoo Place, 979 King's Road, Quarry Bay, Hong Kong, China. Please refer to countries in operation in the annual report. DFI Retail Group At-a-Glance - Annual Report P.3	
2-2	Entities included in the organization's sustainability reporting	DFI ESG report reporting entities align with the annual report unless stated otherwise.	
2-3	Reporting period, frequency, and contact point	The reporting frequency is annual, and aligns with the annual report. The publication date of the 2023 ESG Report is 9th April 2024. ESG Report P.47 Contact Us – DFI website	
2-4	Restatements of information	Restatements from 2022 published ESG Report include: - Scope 1 and 2 GHG Emissions: We divested our Malaysia Food business in 2023. We have therefore removed GHG emissions related to Malaysia food for 2021, 2022, and 2023. Furthermore, in 2023 we decided that it would be more accurate to include our Franchisee stores' GHG emissions in Scope 3 (rather than Scope 1 and 2). 2021 and 2022 have been restated in line with these two edits to ensure comparability. - Scope 3 GHG emissions: Category 1 products calculation is now based on weight of goods purchased rather than the spend on each product (for Hong Kong Food, which is the largest emitting business). Furthermore, emissions have been calculated using FLAG and Non-Flag methodology, an early adoption of SBTi's recommendation for the end of 2024. Furthermore, where more appropriate emission factors have become available, the related 2021 Scope 3 figures have been recalculated to ensure comparability. - Waste: We updated our proxy for packaging data based on 2023 site visits and surveys. 2021 and 2022 waste amounts and diversion rates have been updated to reflect this updated proxy and ensure comparability. - Team member training hours, voluntary turnover %, work-related injuries: We divested our Malaysia Food business in 2023, and have therefore restated prior year disclosure to exclude this business. Please refer to prior year ESG report for the effect of the restatements.	
2-5	External assurance	ESG Report P.47 Limited Assurance Report - ESG Report P.79-80	
2-6	Activities, value chain and other business relationships	DFI is in the Food Retailers & Distributors industry per Sustainability Accounting Standard Board. Please refer to the annual report for business activities. DFI Retail Group At-a-glance - Annual Report P.3 Business Review - Annual Report P.12-29	
2-7	Employees	DFI reports full-time, part-time, permanent, and temporary team members only. DFI uses FTE method and data at year end. Diversity - ESG Report P.68-69	Data unavailable/incomplete for 2-7biii.

2-8	Workers who are not employees	DFI reports full-time, part-time, permanent, and temporary team members only.	Data unavailable/incomplete for 2-8.
2-9	Governance structure and composition	Managing our ESG performance - ESG Report P.49-52 Corporate Governance - Annual Report P.176-211	Data unavailable/incomplete for 2-9c.
2-10	Nomination and selection of the highest governance body	Corporate Governance - Annual Report P.176-211	Data unavailable/incomplete for 2-10b.
2-11	Chair of the highest governance body	Corporate Governance - Annual Report P.176-211	
2-12	Role of the highest governance body in overseeing the management of impacts	DFI CEO is responsible for reviewing and approving the ESG report. There is a review process of the ESG report that includes all relevant Working Group responsible directors. This review process exists for the quarterly ESG reporting which is reported to the Sustainability Management Committee based on key ESG metrics and initiatives. Complete ESG performance updates are presented to the board bi-annually.	
2-13	Delegation of responsibility for managing impacts		
2-14	Role of the highest governance body in sustainability reporting	Governance - TCFD Report P.36-37 ESG Governance - ESG Report P.49 ESG Materiality Assessment - ESG Report P.50 Risk Management and Internal Control - Annual Report P.200-210	
2-15	Conflicts of interest	DFI does not explicitly report conflict of interest in cross-board membership, cross-shareholding. Critical concerns are treated as confidential and are not disclosed publicly. A whistleblowing hotline is available to all suppliers and team members. All cases raised are followed as described in the Speak Up Program section of the ESG report.	Data unavailable/incomplete for 2-15b.
2-16	Communication of critical concerns	Related Party Transaction - Annual Report P.142 Corporate Governance - Annual Report P.176-211	
2-17	Collective knowledge of the highest governance body	All board members are deemed to have sufficient knowledge of sustainability, refer to Directors' Profiles of the annual report for details. DFI has yet to provide sustainability training to board members.	Data unavailable/incomplete for 2-17
2-18	Evaluation of the performance of the highest governance body	There is no third-party evaluation on board performance. Corporate Governance - Annual Report P.176-211	
2-19	Remuneration policies	There is no linkage of remuneration to ESG objective.	Data unavailable/incomplete for 2-19.
2-20	Process to determine remuneration	Corporate Governance - Annual Report P.176-211	
2-21	Annual total compensation ratio	Directors' remuneration is covered in Remuneration Report.	Data unavailable/incomplete for 2-21.
2-22	Statement on sustainable development strategy	Group Chief Executive's Review P.8-11	
2-23	Policy commitments	Supplier Code of Conduct and Privacy Policy are available on www.dfiretailgroup.com . Jardine Matheson sustainability policy is available on https://www.jardines.com/en/sustainability/our-commitment . DFI's policies are approved by senior executives and are reviewed as needed. Some policies that are not publicly available. ESG Policies - ESG Report P.49	
2-24	Embedding policy commitments	ESG Governance - ESG Report P.49	
2-25	Processes to remediate negative impacts	Ethics and Anti-corruption - ESG Report P.74-76	Data unavailable/incomplete for 2-25d.
2-26	Mechanisms for seeking advice and raising concerns		
2-27	Compliance with laws and regulations	There was no instance where significant fines and sanctions incurred. Significant instance of non-compliance is determined based on risk assessment and monetary threshold.	Data unavailable for 2-27 for confidentiality constraint.
2-28	Membership associations	Sustainability Overview - ESG Report P.34	
2-29	Approach to stakeholder engagement	ESG Materiality Assessment - ESG Report P.50-53	

2-30	Collective bargaining agreements	DFI Retail Group recognises and respects the rights of all our team members. We understand and acknowledge their right to join associations or unions, as well as their right to organise and negotiate collectively. We recognise the importance of protecting these rights and ensuring that our team members have a voice in shaping their working conditions. For team members whose employment terms and conditions are not governed by a collective agreement, their employment conditions are determined by award entitlements, or employment contractual terms based on common law principles, and local legislation. DFI does not track the number of employees covered by collective bargaining agreements.	Data unavailable/incomplete for 2-30.
GRI 3: Material Topics 2021			
3-1	Process to determine material topics	Management of material topics are reported in the respective section of the ESG report. DFI continuously refined materiality assessment and has added Water as a material topic and has expanded on some of the material topic.	
3-2	List of material topics		
3-3	Management of material topics		ESG Materiality Assessment - ESG Report P.50-53
GRI 205: Anti-corruption 2016			
205-1	Operation assessed for risks related to corruption	DFI has a range of governance policies, such as the Code of Conduct, Speak Up Policy, and No-gift Policy, that aim to foster a culture of lawful and ethical behaviour. Our Speak Up Programme is accessible online, enabling individuals to report any concerns they may have. These policies are readily available online internally, and team members are informed about ethics and anti-corruption measures. 92% of team members completed the Code of Conduct training in 2023.	
205-2	Communication and training about anti-corruption policies and procedures		Data unavailable/incomplete for 205-2.
205-3	Confirmed incidents of corruption and actions taken		Data unavailable for 205-3 for confidentiality constraint.
		Ethics and Anti-corruption - ESG Report P.74-76 Corporate Governance - Annual Report P.176-211	
GRI 207: Tax 2019			
207-1	Approach to tax	DFI tax strategy is reviewed by senior management and parent company as needed.	
207-2	Tax governance, control and risk management		
207-3	Stakeholder engagement and management of concerns related to tax		Ethics and Anti-corruption - ESG Report P.74-76 Tax Governance - ESG Report P.77
207-4	Country-by-country reporting		Corporate Governance - Annual Report P.176-211
			Data unavailable/incomplete for 207-4b and c.
GRI 302: Energy 2016			
302-1	Energy consumption within the organization	DFI uses the first year of available data as base year. Climate Change - ESG Report P.53-59	Data unavailable/incomplete for 302-1b, cii, iv. Data not applicable for 302-1d.
302-2	Energy consumption outside of the organization		Data unavailable/incomplete for 302-2.
302-3	Energy intensity		
302-4	Reduction of energy consumption		Data unavailable/incomplete for 302-4a.
302-5	Reductions in energy requirements of products and services		
GRI 303: Water and Effluent 2018			
303-1	Interaction with water as a shared resource	DFI conducted sample testing for stores in Hong Kong, showing that all water discharged by sampled stores is freshwater ($\leq 1,000$ mg/L), the results apply to all DFI stores when reporting water. DFI withdraws and discharges only third-party water in normal store operation such as the cleaning of fresh food and food stall. DFI is considering strategy for water consumption. Water - ESG Report P.61-62	Data unavailable/incomplete for 303-1c, d.
303-2	Management of water-discharge related impact		Data unavailable/incomplete for 303-2.
303-3	Water withdrawal		
303-4	Water discharge		
303-5	Water consumption		

GRI 305: Emissions 2016			
305-1	Direct (Scope 1) GHG emissions	Emissions are calculated based on operational control approach. We use the first year of available data as base year and provide the year-on-year changes on our Group-wide Scope 1, 2, and 3 emissions. The ESG report's Climate Change section provides detailed information about the specific initiatives we undertake to achieve these emissions reductions. Climate Change - ESG Report P.53-59	Requirement not applicable for 305-1c.
305-2	Energy indirect (Scope 2) GHG emissions		
305-3	Other indirect (Scope 3) GHG emissions		Requirement not applicable for 305-3c.
305-4	GHG emissions intensity		
305-5	Reduction of GHG emissions		Data unavailable/incomplete for 305-5a.
305-6	Emissions of ozone-depleting substances (ODS)	DFI purchased 17,171kg of ODS in 2023 (R22: 15,908kg, R134A: 1,214kg, R11: 48kg). Climate Change - ESG Report	
305-7	Nitrogen oxides (NOx), sulphur oxides (SOx), and other significant air emissions		Data unavailable/incomplete for 305-7.
GRI 306: Waste 2020			
306-1	Waste generation and significant waste-related impact	Supplier due-diligence was conducted prior to employing the contractors. Waste - ESG Report P.61-62 Plastic - ESG Report P 62-64	
306-2	Management of significant waste-related impacts		
306-3	Waste generated		
306-4	Waste diverted from disposal		Data unavailable/incomplete for 306-4d.
306-5	Waste directed to disposal		Data unavailable/incomplete for 306-5b, c, d, e.
GRI 401: Employment 2016			
401-1	New employee hires and employee turnover	DFI reports new hires in total and by age group only, and reports turnover rate in total only. Human Capital - ESG Report P.65-70	
401-2	Benefits provided to full-time team members that are not provided to temporary or part-time team members	DFI provides a comprehensive benefits package to both full-time and part-time team members, which includes flexible work options among other benefits. Non-fulltime team members may not be eligible for certain benefits as they are covered by regulatory-related benefits.	Data unavailable/incomplete for 401-2.
401-3	Parental leave		Data unavailable/incomplete for 401-3.
GRI 403: Occupational Health and Safety 2018			
403-1	Occupational health and safety management system	The H&S system implemented throughout all markets is the same and it is audited by third party in SG as part of ISO45001 certification standard.	
403-2	Hazard identification, risk assessment, and incident investigation	DFI has a dedicated Health and Safety team to manage related issues outlined in the ESG report.	
403-3	Occupational health services	Health, Safety, and Well-being - ESG Report P.70-72	
403-4	Worker participation, consultation and communication on occupational health and safety	In every market, there is a H&S committee where they meet on monthly basis. The annual 'Your Voice Counts' survey which is sent to all team members allow them to provide feedbacks on DFI operations.	
403-5	Worker training on occupational health and safety	Health, Safety, and Well-being - ESG Report P.70-72	
403-6	Promotion of worker health	Human Capital - ESG Report P.65-70	
403-7	Prevention and mitigation of occupational health and safety		
403-8	Workers covered by an occupational health and safety management system	The system covers all full-time and part-time team members and contractors.	
403-9	Work-related injuries	Health, Safety, and Well-being - ESG Report P.70-72 Human Capital - ESG Report P.65-70	Data unavailable/incomplete for 403-9aiv, biv, cii.
403-10	Work-related ill health		Data unavailable/incomplete for 403-10.

GRI 404: Training and Education 2016			
404-1	Average hours of training per year per employee	DFI reports the average training hour of all employee only. DFI ensures that all salaried team members undergo formal performance reviews on an annual basis, providing them with valuable opportunities for growth and development. Additionally, we foster continuous conversations throughout the year, encouraging regular feedback on performance and progress towards individual development goals. This approach enables us to maintain open lines of communication, support professional growth, and ensure that team members receive consistent guidance and recognition for their efforts. Human Capital - ESG Report P.65-70	Data unavailable/incomplete for 404-1.
404-2	Programs for upgrading employee skills and transition assistance programs		
404-3	Percentage of team members receiving regular performance and career development reviews		
GRI 405: Diversity and Equal Opportunity 2016			
405-1	Diversity of governance bodies and team members	Human Capital - ESG Report	Data unavailable/incomplete for 405-1a.
405-2	Ratio of basic salary and remuneration of women to men	DFI report Hong Kong and Singapore gender pay ration only. DFI has not define significant location of operation in the context of this reporting requirement. Human Capital - ESG Report P.65-70	Data unavailable/incomplete for 405-2b.
GRI 414: Supplier Social Assessment 2016			
414-1	New suppliers that were screened using social criteria	All new Own Brand suppliers are screened using social criteria. Social Compliance - ESG Report	
414-2	Negative social impacts in the supply chain and action taken	DFI's Supplier Code of Conduct and Ethical Sourcing Standards set out our expectations and monitoring requirements of our suppliers regarding labour rights, human rights, environment, health and safety, and business integrity.	Data unavailable/incomplete for 414-2b, c, d, e.
GRI 416: Customer Health and Safety 2016			
416-1	Assessment of the health and safety impacts of product and service categories	DFI currently tracks only the percentage of production factories of DFI own brand products that have a globally recognised food safety audit certification. Product Safety and Quality - ESG Report P.73-74	Data unavailable/incomplete for 416-1.
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	In the event of a product recall or withdrawal, our procedures outline the necessary steps to be taken to minimise any potential risks associated with the product and to swiftly remove it from the market.	Data unavailable/incomplete for 416-2.
GRI 418: Customer Privacy 2016			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	There were no substantiated complaints regarding breaches of customer privacy and there are no significant cases of data breaches in 2023. Cyber Security and Data Protection - ESG Report P.76-66	