

DFI Retail Group 2024 GRI Content Index

Statement of Use: DFI has reported in accordance with the GRI Standards for the period from 1 January 2024 to 31 December 2024.

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 2024	N/A
2-2	Entities included in the organization's Sustainability Reporting	DFI ESG Disclosure reporting entities align with the Annual Report unless stated otherwise.	N/A
2-3	Reporting period, frequency, and contact point	The reporting frequency is annual, and aligns with the Annual Report. The publication date of the 2024 ESG Report is 9 April 2025. Basis of Preparation - ESG Disclosure 2024 Contact Us – DFI website	N/A
2-4	Restatements of information	Restatements from 2023 or 2022 published ESG Disclosure include: - Climate Change: For Scope 1 and 2 GHG emissions, the accounting treatment of divestments and acquisitions is in line with the composition reflected in the group financial statements reporting. 2022 Scope 1 and Scope 2 emissions and energy consumption have been restated to align with this reporting boundary. Emissions from divested businesses are not included in the Scope 1 and 2 figures reported for target tracking purposes. For Scope 3 emissions, the accounting treatment of divestments and acquisitions is in line with the composition reflected in the group financial statements reporting. The 2022 and 2023 Scope 3 emissions were restated to ensure alignment with our updated ESG accounting policy. - Waste: The waste (disposal and diversion) figures in 2022 and 2023 have been restated to incorporate divestment figures to align with ISSB standards and reclassification of our waste types. Additionally, the 2022 and 2023 product waste (non-food) diverted were restated from zero to n/a to maintain data integrity, as limited data availability made accurate reporting unfeasible. Diversity: The 2022 data of team members training, team members turnover, and team members diversity were restated to ensure alignment with our updated ESG accounting policy. -Health and Safety: We restated the 2023 fatality count from one to zero following the completion of Labour Department's investigation. Due to the restatement of one fatality case, we also restated the recordable work-related injuries rate accordingly. Additionally, the 2022 high-consequence work-related injuries were restated from zero to N/A to maintain data integrity, as limited data availability made accurate reporting unfeasible. The 2022 recordable injury rate and hours worked were also adjusted to align with the updated ESG accounting policy. Please refer to prior year ESG report for the effect of the restatements.	N/A
2-5	External assurance	Independent practitioner's limited assurance report on DFI Retail Group Holdings Limited's ESG data - ESG Disclosure	N/A

2-6	Activities, value chain and other business relationships	DFI is in the Food Retailers & Distributors industry per Sustainability Accounting Standards Board. Please refer to the Annual Report for business activities. DFI Retail Group At-a-glance - Annual Report 2024 Business Review - Annual Report 2024	N/A
2-7	Employees	DFI reports full-time, part-time, permanent, and temporary team members only. DFI uses full-time equivalent (FTE) method and data at year-end. Diversity - ESG Disclosure 2024	Data unavailable/incomplete for 2-7b.
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	ESG Governance - ESG Disclosure 2024 Corporate Governance - Annual Report 2024	Data unavailable/incomplete for 2-9c.
2-10	Nomination and selection of the highest governance body	Corporate Governance - Annual Report 2024	Data unavailable/incomplete for 2-10b.
2-11	Chair of the highest governance body	Corporate Governance - Annual Report 2024	N/A
2-12	Role of the highest governance body in overseeing the management of impacts	The DFI CEO is responsible for reviewing and approving the ESG report. There is a review process of the ESG report that includes all relevant directors from the responsible Working Group. 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 biannually.	N/A
2-13	Delegation of responsibility for managing impacts		N/A
2-14	Role of the highest governance body in Sustainability Reporting	ESG Governance - ESG Disclosure 2024 ESG Materiality Assessment - ESG Disclosure 2024 Risk Management and Internal Control - Annual Report 2024	N/A
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 up as described in the Sustainability Report.	Data unavailable/incomplete for 2-15b and 2-16b.
2-16	Communication of critical concerns	Related Party Transaction - Annual Report 2024 Corporate Governance - Annual Report 2024	
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. ESG Governance - ESG Disclosure	N/A
2-18	Evaluation of the performance of the highest governance body	There is no third-party evaluation of board performance.	N/A
2-19	Remuneration policies	ESG Governance - ESG Disclosure 2024	Data unavailable/incomplete for 2-19a.
2-20	Process to determine remuneration	Corporate Governance - Annual Report 2024	N/A
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 - Annual Report 2024 Sustainability Overview - Annual Report 2024	N/A
2-23	Policy commitments	DFI policies are available on https://www.dfiretailgroup.com/en/about-us/governance-and-policies/ . Jardine Matheson sustainability policy is available on https://www.jardines.com/en/sustainability/our-approach/policies-and-statements . DFI's policies are approved by senior executives and are reviewed as needed. Some policies that are not publicly available. ESG Governance - ESG Disclosure 2024	N/A
2-24	Embedding policy commitments	ESG Governance - ESG Disclosure 2024	N/A

2-25	Processes to remediate negative impacts	Corporate Governance - Annual Report 2024	Data unavailable/incomplete for 2-25d.
2-26	Mechanisms for seeking advice and raising concerns	Governance - Sustainability Report 2024	N/A
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 2-27a,b, and d for confidentiality constraint.
2-28	Membership associations	Sustainability Overview - Annual Report 2024	N/A
2-29	Approach to stakeholder engagement	ESG Materiality Assessment - ESG disclosure 2024	N/A
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.	N/A
3-2	List of material topics		N/A
3-3	Management of material topics	ESG Materiality Assessment - ESG Disclosure 2024	N/A
GRI 207: Tax 2019			
207_1	Approach to tax	DFI's tax strategy is reviewed by senior management and parent company as needed.	N/A
207_2	Tax governance, control and risk management		N/A
207_3	Stakeholder engagement and management of concerns related to tax	Governance - Sustainability Report 2024 Corporate Governance - Annual Report 2024 Notes to the Financial Statements - Annual Report 2024 Independent Auditors's - Annual Report 2024 Tax Governance - ESG Disclosure 2024	N/A
207_4	Country by country reporting	Governance - Sustainability Report 2024	Data unavailable/incomplete for 207-4b and c.
GRI 301: Materials 2016			
301-1	Materials used by weight or volume	DFI uses SKU counts as metrics to measure recycalable material used instead of weight. Sustainable Packaging - ESG Disclosure 2024	Data unavailable/incomplete for 301-1a.
301-2	Recycled input materials used		Data unavailable/incomplete for 301-2a.
301-3	Reclaimed products and their packaging materials		Data unavailable/incomplete for 301-3a and b.
GRI 302: Energy 2016			
302_1	Energy consumption within the organization	DFI uses earliest avaiable data as the base year, and energy reduction requirements are included in our transition plan and emission reduction targets.	Data unavailable/incomplete for 302-1b and c. Data not applicable for 302-1d.
302_2	Energy consumption outside of the organization		Data unavailable/incomplete for 302-2.
302_3	Energy intensity	Climate Change - ESG Disclosure 2024	N/A
302_4	Reduction of energy consumption	ESG Performance Table - ESG Disclosure 2024	Data unavailable/incomplete for 302-4a.
302_5	Reductions in energy requirements of products and services		Data unavailable/incomplete for 302-5.
GRI 305: Emissions 2016			
305-1	Direct (Scope 1) GHG emissions	Climate Change - ESG Disclosure 2024	Requirement not applicable for 305-1c.
305-2	Energy indirect (Scope 2) GHG emissions	Basis of Preparation - ESG Disclosure 2024	N/A
305-3	Other indirect (Scope 3) GHG emissions	ESG Performance Table - ESG Disclosure 204	Requirement not applicable for 305-3c.
305-4	GHG emissions intensity		N/A
305-5	Reduction of GHG emissions		Data unavailable/incomplete for 305-5a and b.
305-6	Emissions of ozone-depleting substances (ODS)	Climate Change - ESG Disclosure 2024 ESG Performance Table - ESG Disclosure 2024	N/A
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 waste management contractors.	N/A
306-2	Management of significant waste-related impacts	Waste - ESG Disclosure 2024	N/A
306-3	Waste generated		N/A
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.	N/A
-		Human Capital - ESG Disclosure 2024 ESG Performamnce Table - ESG disclsoure 2024	
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 Singapore as part of ISO45001 certification standard.	N/A
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 Disclosure and Sustainability Report.	N/A
403 3	Occupational health services	Health and Safety - ESG Disclosure 2024 People - Sustainability Report 2024	N/A
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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.	N/A
403 5	Worker training on occupational health and safety	Health and Safety - ESG Disclosure 2024	N/A
403 6	Promotion of worker health	Human Capital - ESG Disclosure 2024	N/A
403_7	Prevention and mitigation of occupational health and safety	People - Sustainability Report 2024	N/A
403_8	Workers covered by an occupational health and safety management system	The system covers all full-time and part-time team members.	N/A
403 9	Work related injuries	Health and Safety - ESG Disclosure 2024 People - Sustainability Report 2024	Data unavailable/incomplete for 403-9.
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.	Data unavailable/incomplete for 404-1.
404_2	Programs for upgrading employee skills and transition assistance programs		N/A
404 3	Percentage of team members receiving regular performance and career development reviews		N/A
		Human Capital - ESG Disclosure 2024	
GRI 405: Diversity and Equal Opportunity 2016			
405-1	Diversity of governance bodies and team members	Directors' Profiles - Annual Report 2024 Human Capital - ESG Disclosure 2024	N/A
405-2	Ratio of basic salary and remuneration of women to men	Human Capital - ESG Disclosure 2024	N/A
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. Supply Chain Management - ESG Disclosure 2024	N/A

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. Supply Chain Management - ESG Disclosure 2024	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 Disclosure 2024	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. Product Safety and Quality - ESG Disclosure 2024	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 2024. Cybersecurity and Data Privacy - ESG Disclosure 2024	N/A

DFI Retail Group 2024 Sustainability Accounting Standards Board (SASB) Standards Index

As part of our dedication to trust and transparency, the table below highlights key topics from the SASB list across industries that we consider important to our company. These topics are covered in DFI's ESG Disclosure and Sustainability Report.

Please refer to our ESG Disclosure and Sustainability Report for detailed data and information.

Sustainability Disclosure Topics & Metrics						
Industry	SASB Topic	Metric	SASB Code	Detail and Location	Comments	
Food & Beverage						
Food retailers & distributors	Air emissions from refrigeration	Gross global Scope 1 emissions from refrigerants	FB-FR-110b.1	Climate Change - ESG Disclosure 2024 ESG Performance Table - ESG Disclosure 2024	N/A	
	Energy Management	(1) Operational energy consumed, (2) percentage grid electricity and (3) percentage renewable	FB-FR-130a.1	Climate Change - ESG Disclosure 2024 ESG Performance Table - ESG Disclosure 2024	DFI reports energy consumed in kWh. Data unavailable/incomplete for (2) percentage grid electricity and (3) percentage renewable.	
	Food waste management	Amount of food waste generated, percentage diverted from the waste stream	FB-FR-150a.1	Waste - ESG Disclosure 2024 ESG Performance Table - ESG Disclosure 2024	N/A	
	Data Security	Description of approach to identifying and addressing data security risks	(1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of customers affected	FB-FR-230a.1	Cybersecurity and Data Privacy - ESG Disclosure 2024 People - Sustainability Report 2024	DFI has zero material data breaches in 2024. Data not applicable for (2) percentage involving personally identifiable information (PII), (3) number of customers affected.
			FB-FR-230a.2	Cybersecurity and Data Privacy - ESG Disclosure 2024 People - Sustainability Report 2024	N/A	
	Management of Environmental & Social Impacts in the Supply Chain	Discussion of strategies to reduce the environmental impact of packaging	Discussion of strategy to manage environmental and social risks within the supply chain, including animal welfare	FB-FR-430a.3	Climate Change - ESG Disclosure 2024 Supply Chain Management - ESG Disclosure 2024 Planet - Sustainability Report 2024	N/A
FB-FR-430a.4			Sustainable Packaging - ESG Disclosure 2024 Product - Sustainability Report 2024	N/A		
Consumer Goods						
Multiline & specialty retailers and distributors	Workforce Diversity & Inclusion	Percentage of (1) gender and (2) diversity group representation for (a) executive management, (b) non-executive management and (c) all other employees	CG-MR-330a.1	ESG Performance Table - ESG Disclosure 2024	Data unavailable/incomplete for (2) diversity group representation	
E-commerce	Employee Recruitment, Inclusion & Performance	(1) Voluntary and (2) involuntary turnover rate for all employees	CG-EC-330a.2	ESG Performance Table - ESG Disclosure 2024	Data unavailable/incomplete for (2) involuntary turnover rate for all employees	
Household & personal products	Packaging Lifecycle Management	Discussion of strategies to reduce the environmental impact of packaging throughout its lifecycle	CG-HP-410a.2	Sustainable Packaging - ESG Disclosure 2024 Product - Sustainability Report 2024	N/A	
Activity Metrics						
Industry	Activity Metrics	Category	Code	Detail and Location	Comments	
Food retailers & distributors	Number of (1) retail locations and (2) distribution centres	Quantitative	FB-FR-000.A	Group Chief Executive's Review - Annual Report 2024	Data unavailable/incomplete for (2) distribution centres	
Multiline & specialty retailers and distributors	Number of: (1) retail locations and (2) distribution centres	Quantitative	CG-MR-000.A	Group Chief Executive's Review - Annual Report 2024	Data unavailable/incomplete for (2) distribution centres	