

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	REASON	OMISSION EXPLANATION
GRI 2: General disclosures 2021	2-1 Organizational details	Who we are (Page 12 - 16)		
	2-2 Entities included in the organization's sustainability reporting	About the report (Page 4 - 5)		
	2-3 Reporting period, frequency and contact point	About the report (Page 4 - 5)		
	2-4 Restatements of information	About the report (Page 4 - 5)		
	2-5 External assurance	About the report (Page 4 - 5)		
	2-6 Activities, value chain and other business relationships	Business model (Page 22)		Not applicable
	2-7 Employees	Our team (Page 26)  Annexures (Page 56)		Not applicable
	2-8 Workers who are not employees	Omitted	Not applicable	All employees are classified as FTE.
	2-9 Governance structure and composition	Corporate Governance: Our Governance Framework (Page 50)		
	2-10 Nomination and selection of the highest governance body	Omitted	Confidentiality constraints	Nomination of the Board is conducted according to the Company's CG Manual. However, as a family-owned organization, the manual is not made public.
	2-11 Chair of the highest governance body	Our Ethics: Board of Directors (Page 46 - 47)  Corporate Governance: Our Governance Framework (Page 50)		
	2-12 Role of the highest governance body in overseeing the management of impacts	Our Ethics (Page 45 - 55)		
	2-13 Delegation of responsibility for managing impacts	Our Ethics (Page 45 - 55)		Not applicable
	2-14 Role of the highest governance body in sustainability reporting	Chairman's message and CEO's statement (Page 8 - 11)  Our Ethics (Page 45 - 55)		
	2-15 Conflicts of interest	Our Ethics (Page 45 - 55)		
	2-16 Communication of critical concerns	Omitted	Information unavailable/incomplete	Communication of critical concerns occurs on a case-by-case basis. Systems dictated by the CG Manual are under development for disclosure.

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GRI 2: General disclosures 2021	2-17 Collective knowledge of the highest governance body	Our Ethics (Page 45 - 55)		Not applicable
	2-18 Evaluation of the performance of the highest governance body	Our Ethics (Page 45 - 55)		Not applicable
	2-19 Remuneration policies	Omitted	Confidentiality constraints	While dictated by a comprehensive HR policy, this information is bound by confidentiality.
	2-20 Process to determine remuneration	Omitted	Confidentiality constraints	While dictated by a comprehensive HR policy, this information is bound by confidentiality.
	2-21 Annual total compensation ratio	Omitted	Confidentiality constraints	While comprehensive HR policies are in place to define and dictate remuneration, analysis and disclosure of this information is still under review.
	2-22 Statement on sustainable development strategy	Chairman's message and CEO's statement (Page 8 - 11)  Our ESG Framework (Page 37)		Not applicable
	2-23 Policy commitments	Social and Environmental Impact (Page 34 - 44)		Not applicable
	2-24 Embedding policy commitments	Our Ethics (Page 45 - 55)  Social and Environmental Impact (Page 34 - 44)		Not applicable
	2-25 Processes to remediate negative impacts	Omitted	Information unavailable/incomplete	While guided by long-standing values and a code of conduct; considering the Company's small footprint across the value-chain and level of ESG maturity, these systems and processes are still being developed.
	2-26 Mechanisms for seeking advice and raising concerns	Our Ethics (Page 45 - 55)		Not applicable
	2-27 Compliance with laws and regulations	Our Ethics (Page 45 - 55)		Not applicable
	2-28 Membership associations	Omitted	Not applicable	Not applicable to line of business

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	2-29 Approach to stakeholder engagement	Social and Environmental Impact: Stakeholder Engagement (Page 36)		Not applicable
	2-30 Collective bargaining agreements	Omitted	Not applicable	Not applicable to line of business
GRI 3: Material topics 2021	3-1 Process to determine material topics	Social and Environmental Impact: Materiality (Page 35)		
	3-2 List of material topics	Social and Environmental Impact: Our ESG Framework (Page 37)		
	3-3 Management of material topics			
GRI 413: Local communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Social and Environmental Impact: Empowering Communities (Page 39)		Not applicable
GRI 3: Material topics 2021	3-3 Management of material topics	Social and Environmental Impact: Empowering Communities (Page 39)		Not applicable
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Our Team (Page 26) Annexures (Page 56)		Not applicable
GRI 401: Employment 2016	401-3 Parental leave	Omitted	Information unavailable/incomplete	While organizational policies provide for parental leave, recording and disclosure of these metrics is under development.
GRI 3: Material topics 2021	3-3 Management of material topics	Our Team (Page 26)		Not applicable
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Omitted	Information unavailable/incomplete	While in compliance with labour laws and directives, the Company comes under the category of "lowest-risk environment" since it is a commercial employer. As such, these systems, monitoring, and disclosures are under development, albeit at a lower priority.

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GRI 403: Occupational Health and Safety 2018	403-6 Promotion of worker health	Our Team (Page 26)  Social and Environmental Impact: Investing in Our People (Page 39)		Not applicable
GRI 3: Material topics 2021	3-3 Management of material topics	Our Team (Page 26)		Not applicable
GRI 404: Training and education 2016	404-1 Average hours of training per year per employee	Our Team (Page 26)		Not applicable
GRI 404: Training and education 2016	404-2 Programs for upgrading employee skills and transition assistance programs	Our Team (Page 26)		Not applicable
GRI 404: Training and education 2016	404-3 Percentage of employees receiving regular performance and career development reviews	Our Team (Page 26)		Not applicable
GRI 3: Material Topics 2021	3-3 Management of material topics	Our Team (Page 26)		
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Our Team (Page 26)  Annexures (Page 56)		
GRI 405: Diversity and Equal Opportunity 2016	405-2 Ratio of basic salary and remuneration of women to men	Omitted	Confidentiality constraints	As a family-owned organization, this financial information is not disclosed publicly.
GRI 3: Material Topics 2021	3-3 Management of material topics	Our Team (Page 26)  Our Ethics: Code of Business Conduct (Page 54)		
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Our Team (Page 26)  Annexures (Page 56)		
GRI 3: Material Topics 2021	3-3 Management of material topics	Our Team (Page 26)  Our Ethics: Code of Business Conduct (Page 54)		
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Social and Environmental Impact: Energy (Page 38)		
GRI 3: Material Topics 2021	3-3 Management of material topics	Environmental review (Page 38)		
GRI 303: Water and Effluents 2018	303-3 Water withdrawal	Social and Environmental Impact: Water (Page 38)		

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GRI 303: Water and Effluents 2018	303-5 Water consumption	Omitted		
GRI 3: Material Topics 2021	3-3 Management of material topics	Social and Environmental Impact: Water (Page 38)		
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Omitted	Information unavailable/incomplete	Considering the Company's minimal environmental footprint, and ESG maturity, reporting on emissions is still under development.
GRI 305: Emissions 2016	305-2 Energy indirect (Scope 2) GHG emissions	Omitted	Information unavailable/incomplete	Information unavailable/incomplete
GRI 305: Emissions 2016	305-3 Other indirect (Scope 3) GHG emissions	Omitted	Information unavailable/incomplete	Information unavailable/incomplete
GRI 305: Emissions 2016	305-4 GHG emissions intensity	Omitted	Information unavailable/incomplete	Information unavailable/incomplete
GRI 305: Emissions 2016	305-5 Reduction of GHG emissions	Omitted	Information unavailable/incomplete	Information unavailable/incomplete
GRI 3: Material Topics 2021	3-3 Management of material topics	Omitted	Information unavailable/incomplete	Considering the Company's minimal engagement with the supply-chain and level of ESG maturity, procurement processes are being developed in line with the Company's sustainable sourcing intentions, and disclosure metrics are being improved.
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Omitted	Information unavailable/incomplete	Considering the Company's minimal engagement with the supply-chain and level of ESG maturity, procurement processes are being developed in line with the Company's sustainable sourcing intentions, and disclosure metrics are being improved.
GRI 3: Material Topics 2021	3-3 Management of material topics	Social and Environmental Impact: Be'aty (Page 38)		
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Omitted	Not applicable	Considering the Company's minimal waste footprint, waste-generation and waste-related impacts are considered negligible/non-significant.

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GRI 306: Waste 2020	306-2 Management of significant waste-related impacts	Omitted	Not applicable	Considering the Company's minimal waste footprint, waste-generation and waste-related impacts are considered negligible/non-significant.
GRI 306: Waste 2020	306-4 Waste diverted from disposal	Social and Environmental Impact: Waste (Page 38)		
GRI 3: Material Topics 2021	3-3 Management of material topics	Social and Environmental Impact: Waste (Page 38)		
GRI 3: Material Topics 2021	3-3 Management of material topics	Social and Environmental Impact: Waste (Page 38)		
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Omitted	Confidentiality constraints	As a family-owned organization, financial information related to EVG&D is not disclosed publicly.
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	Omitted	Information unavailable/incomplete	As part of the transition to a financial investor, the Company is re-assessing implications of risks and opportunities, and involvement/engagement with the investment portfolio.
GRI 3: Material Topics 2021	3-3 Management of material topics	Strategic Direction (Page 17 - 26)		
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Investment Impact (Page 27 - 33)		
GRI 203: Indirect Economic Impacts 2016	203-2 Significant indirect economic impacts	Investment Impact (Page 27 - 33)		
GRI 3: Material Topics 2021	3-3 Management of material topics	Investment Impact (Page 27 - 33)  Social and Environmental Impact: Our ESG Framework (Page 37)		