

GRI CONTENT INDEX

Statement of use	Dagang NeXchange Berhad ("DNeX") has reported the information cited in this GRI content index for the period 1 July 2022 to 31 December 2023 with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

GRI STANDARD	DISCLOSURE	LOCATION	
GRI 2: General Disclosures 2021	2-1 Organizational details	About this Statement, page 110-111	
	2-2 Entities included in the organization's sustainability reporting	About this Statement, page 110-111	
	2-3 Reporting period, frequency and contact point	About this Statement, page 110-111	
	2-5 External assurance	About this Statement, page 110-111	
	2-6 Activities, value chain and other business relationships	About DNeX, page 111	
	2-7 Employees	Workforce Management, page 121-131	
	2-9 Governance structure and composition	Sustainability Governance, page 112	
	2-10 Nomination and selection of the highest governance body	Sustainability Governance, page 112	
	2-11 Chair of the highest governance body	Sustainability Governance, page 112	
	2-12 Role of the highest governance body in overseeing the management of impacts	Sustainability Governance, page 112	
	2-13 Delegation of responsibility for managing impacts	Sustainability Governance, page 112	
	2-14 Role of the highest governance body in sustainability reporting	Sustainability Governance, page 112	
	2-15 Conflicts of interest	Sustainability Governance, page 112	
	2-16 Communication of critical concerns	Sustainability Governance, page 112	
	2-17 Collective knowledge of the highest governance body	Sustainability Governance, page 112	
	2-22 Statement on sustainable development strategy	Our Approach to Sustainability, page 112-139	
	2-23 Policy commitments	Our Approach to Sustainability, page 112-139	
	2-24 Embedding policy commitments	Our Approach to Sustainability, page 112-139	
	2-25 Processes to remediate negative impacts	Our Approach to Sustainability, page 112-139	
	2-26 Mechanisms for seeking advice and raising concerns	Our Approach to Sustainability, page 112-139	
	2-27 Compliance with laws and regulations	Our Approach to Sustainability, page 112-139	
	2-28 Membership associations	Memberships & Associations, page 111	
	2-29 Approach to stakeholder engagement	Stakeholder Engagement, page 40-52	
	GRI 3: Material Topics 2021	3-1 Process to determine material topics	Materiality, page 113
		3-2 List of material topics	Materiality, page 113
		3-3 Management of material topics	Our Approach to Sustainability, page 112-139

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GRI STANDARD	DISCLOSURE	LOCATION
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Supply Chain Management, page 138
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Business Ethics, page 136-137
	205-2 Communication and training about anticorruption policies and procedures	Business Ethics, page 136-137
	205-3 Confirmed incidents of corruption and actions taken	Business Ethics, page 136-137
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Business Ethics, page 136-137
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Energy Management, page 117
GRI 303: Water and Effluents 2018	303-5 Water consumption	Resource Management, page 118
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	GHG Emissions, page 116
	305-2 Energy indirect (Scope 2) GHG emissions	GHG Emissions, page 116
GRI 306: Waste 2020	306-4 Waste diverted from disposal	Resource Management, page 118-119
	306-5 Waste directed to disposal	Resource Management, page 118-119
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Workforce Management, page 121-131
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Workforce Management, page 121-131
	401-3 Parental leave	Workforce Management, page 121-131
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Employee Health and Safety, page 130-131
	403-5 Worker training on occupational health and safety	Employee Health and Safety, page 130-131
	403-9 Work-related injuries	Employee Health and Safety, page 130-131
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Workforce Management, page 121-131
	404-2 Programs for upgrading employee skills and transition assistance programs	Workforce Management, page 121-131
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Workforce Management, page 121-131
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Community Relations, page 133-134
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Product Quality & Safety, page 132
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Data Privacy and Security, page 137