

# GRI STANDARDS CONTENT INDEX

The following table indicates the location of our direct response to GRI Standards disclosures included in this report.

GRI Standards	Disclosure	Section / Remarks
<b>GRI2: General Disclosures 2021</b>		
2-1	Organisational details	Company website - About us
2-2	Entities included in the organisation's sustainability reporting	Company website - About us
2-3	Reporting period, frequency and contact point	Reporting Period: 1st January to 31st December 2022 The last report was published in the 2nd Quarter of 2022 Group Sustainable Development leads to update our performance
2-4	Restatements of information	About this Report Environmental Performance Data Social Data Summary
2-5	External assurance	Verification Statement
2-7	Employees	People
2-9	Governance structure and composition	Sustainability Governance
2-10	Nomination and selection of the highest governance body	Annual Report 2022
2-11	Chair of the highest governance body	Corporate Governance

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GRI Standards	Disclosure	Section / Remarks
<b>GRI2: General Disclosures 2021</b>		
2-12	Role of the highest governance body in overseeing the management of impacts	The Group Leadership Team
2-13	Delegation of responsibility for managing impacts	Corporate Governance
2-14	Role of the highest governance body in sustainability reporting	Corporate Governance
2-15	Conflicts of interest	N/A
2-18	Evaluation of the performance of the highest governance body	N/A
2-19	Remuneration Policy	N/A
2-20	Process to determine remuneration	N/A
2-22	Statement on sustainable development strategy	Message from the CEO
2-23	Policy commitments	SD Policy
2-24	Embedding policy commitments	SD Policy
2-25	Processes to remediate negative impacts	Material Topics
2-26	Mechanisms for seeking advice and raising concerns	Corporate Governance
2-27	Compliance with laws and regulations	No reported cases of non-compliance that had a significant impact on the Group in 2022.

# GRI STANDARDS CONTENT INDEX

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GRI Standards	Disclosure	Section / Remarks
<b>GRI2: General Disclosures 2021</b>		
2-28	Membership associations	<p>Our principal operating companies is/are member(s) of the following shortlisted association(s):</p> <p>HAECO Hong Kong: Business Environment Council</p> <p>HAECO Hong Kong &amp; HAECO Xiamen: International Airline Technical Pool (IATP)</p> <p>HAECO Xiamen: Civil Aviation Maintenance Association of China Xiamen Association of Environment Protection Industry Xiamen Association of Work Safety Xiamen Energy Conservation Association Xiamen Enterprises and Entrepreneurs Association Xiamen Asian Business Aviation Association</p> <p>HAECO Americas: The Aeronautical Repair Station Association of America Greensboro Chamber North Carolina Aerospace &amp; Aviation Industry Association</p>
2-29	Approach to stakeholder engagement	Material Topics
<b>GRI 3: Material Topics 2021</b>		
3-1	Process to determine material topics	Material Topics
3-2	List of material topics	Material Topics
3-3	Management of material topics	Material Topics



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GRI Standards	Disclosure	Section / Remarks
<b>GRI 201: Economic Performance 2016</b>		
201-1	Direct economic value generated and distributed	Economic Performance
<b>GRI 203: Indirect Economic Impacts 2016</b>		
203-1	Infrastructure investments and services supported	Company website – About Us
<b>GRI 204: Procurement Practices 2016</b>		
204-1	Proportion of spending on local suppliers	<p>HAECO Group’s supply chain comprises hundreds of suppliers of products and services. Over 90% of our suppliers are from the United Kingdom and the United States. The remainder are located in other countries of North America and Europe, as well as in Hong Kong, Chinese mainland and Southeast Asia.</p> <p>To ensure our suppliers share the same approach to corporate social responsibility, all registered suppliers are requested to submit a declaration confirming compliance with our Supplier CSR Code of Conduct when registering with us. This is one of the key elements in supplier selection. The Code prescribes, among other requirements, compliance with the relevant regulations and a demonstrated commitment to appropriate standards relating to environmental, health and safety, and labour matters.</p>
<b>GRI 205: Anti-corruption 2016</b>		
205-1	Operations assessed for risks related to corruption	Corporate Code of Conduct
205-2	Communication and training about anti-corruption policies and procedures	Corporate Code of Conduct
205-3	Confirmed incidents of corruption and actions taken	In 2022, there was no confirmed incident in relation to corruption.

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GRI Standards	Disclosure	Section / Remarks
<b>GRI 302: Energy 2016</b>		
302-1	Energy consumption within the organisation	Environmental Performance
302-3	Energy intensity	Environmental Performance
302-4	Reduction of energy consumption	Environmental Performance
<b>GRI 303: Water and Effluents 2018</b>		
303-1	Interactions with water as a shared resource	Environmental Performance
303-2	Management of water discharge-related impacts	Environmental Performance
303-5	Water consumption	Environmental Performance
<b>GRI 304: Biodiversity 2016</b>		
304-2	Significant impacts of activities, products and services on biodiversity	Not material
304-3	Management of water discharge-related impacts	Not material

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GRI Standards	Disclosure	Section / Remarks
<b>GRI 305: Emissions 2016</b>		
305-1	Direct (Scope 1) GHG emissions	Environmental Performance
305-2	Energy indirect (Scope 2) GHG emissions	Environmental Performance
305-4	GHG emissions intensity	Environmental Performance
305-5	Reduction of GHG emissions	Environmental Performance
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Not material
<b>GRI 306: Waste 2020</b>		
306-1	Waste generation and significant waste-related impacts	Environmental Performance
306-2	Management of significant waste-related impacts	Environmental Performance
306-3	Waste generated	Environmental Performance
306-4	Waste diverted from disposal	Environmental Performance
306-5	Waste directed to disposal	Environmental Performance
<b>GRI 401: Employment 2016</b>		
401-1	New employee hires and employee turnover	Social Performance
401-2	Parental leave	Social Performance



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GRI Standards	Disclosure	Section / Remarks
<b>GRI 403: Occupational Health and Safety 2018</b>		
403-1	Occupational health and safety management system	Social Performance
403-2	Hazard identification, risk assessment, and incident investigation	Social Performance
403-3	Occupational health services	Social Performance
403-4	Worker participation, consultation, and communication on occupational health and safety	Social Performance
403-5	Worker training on occupational health and safety	Social Performance
403-6	Promotion of worker health	Social Performance
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Social Performance
403-9	Work-related injuries	Social Performance
403-10	Work-related ill health	Social Performance
<b>GRI 404: Training and Education 2016</b>		
404-1	Average hours of training per year per employee	Social Performance
404-2	Programs for upgrading employee skills and transition assistance programs	Social Performance

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GRI Standards	Disclosure	Section / Remarks
<b>GRI 405: Diversity and Equal Opportunity 2016</b>		
405-1	Diversity of governance bodies and employees	Social Performance
<b>GRI 406: Non-discrimination 2016</b>		
406-1	Incidents of discrimination and corrective actions taken	No reported cases of non-compliance related to discrimination that had a significant impact on the Group in 2022.
<b>GRI 408: Child Labor 2016</b>		
408-1	Operations and suppliers at significant risk for incidents of child labor	No reported cases of non-compliance related to child labor that had a significant impact on the Group in 2022.
<b>GRI 409: Forced or Compulsory Labor 2016</b>		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	No reported cases of non-compliance related to forced or compulsory labor that had a significant impact on the Group in 2022.



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GRI Standards	Disclosure	Section / Remarks
<b>GRI 413: Local Communities 2016</b>		
413-1	Operations with local community engagement, impact assessments, and development programs	Social Performance
413-2	Operations with significant actual and potential negative impacts on local communities	No reported cases of non-compliance related that had a significant impact on the local communities in 2022.
<b>GRI 416: Customer Health and Safety 2016</b>		
416-1	Incidents of non-compliance concerning the health and safety impacts of products and services	No concluded cases of regulatory non-compliance regarding Health and Safety that had a significant impact on the Group in 2022.
<b>GRI 418: Customer Privacy 2016</b>		
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	No concluded cases of regulatory non-compliance regarding customer privacy in 2022.