

## 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>GRI 2: 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 2023 The last report was published in the 2nd Quarter of 2023 Group Corporate Communications coordinates the HAECO 2023 SD Report
2-4	Restatements of information	About this Report Environmental Performance Data Summary 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	Corporate Governance
2-11	Chair of the highest governance body	Corporate Governance
2-12	Role of the highest governance body in overseeing the management of impacts	The Group Leadership Team

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GRI Standards	Disclosure	Section / Remarks
<b>GRI 2: General Disclosures 2021</b>		
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 2023.

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GRI Standards	Disclosure	Section / Remarks
<b>GRI 2: 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: Xiamen Association of Environment Protection Industry Xiamen Energy Conservation 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	HAECO Group's spend is USD 1.6bn per annum. USD \$1.1bn of this spend is with the Original Equipment Manufacturer of which the HAECO Group has no control over the location of sourcing. Of the remaining spend, USD 0.5bn, 64% is with local suppliers. Local suppliers being defined as those operating within the same country as the HAECO entity making the purchase.
<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 2023, 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
<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
303-3	Water withdrawal	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	Habitats protected or restored	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
305-3	Other indirect (Scope 3) 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

## GRI STANDARDS CONTENT INDEX

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GRI Standards	Disclosure	Section / Remarks
<b>GRI 401: Employment 2016</b>		
401-1	New employee hires and employee turnover	Social Performance
401-3	Parental leave	Social Performance
<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

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GRI Standards	Disclosure	Section / Remarks
<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
<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 2023.
<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 2023.
<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 2023.



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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 2023.
<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 2023.
<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 2023.