

GRI CONTENT INDEX

Reporting Principle	COSCO SHIPPING Ports Limited compiled this report in accordance with the GRI Standards for the period from 1 January 2023 to 31 December 2023.
GRI Standard Used	GRI1: Foundation 2021

GRI Indicator and Description		References or Remarks
GRI 2: General Disclosure (2021)		
The Organisation and its Reporting Practices		
2-1	Organisational details	<ul style="list-style-type: none"> Chapter 1 – About This Report (pages 2-5) Chapter 5 – About COSCO SHIPPING Ports (pages 16-19) The Company's headquarters is located in Hong Kong.
2-2	Entities included in the organisation's sustainability reporting	<ul style="list-style-type: none"> Chapter 1 – About This Report – Reporting Scope (page 4)
2-3	Reporting period, frequency and contact point	<ul style="list-style-type: none"> Chapter 1 – About This Report (pages 2-5)
2-4	Restatement of information	<ul style="list-style-type: none"> Chapter 13 – Appendices – Key Performance Indicators (pages 96-107)
2-5	External assurance	<ul style="list-style-type: none"> Chapter 13 – Appendices – Verification Statement (page 126)
Activities and Workers		
2-6	Activities, value chain and other business relationships	<ul style="list-style-type: none"> Chapter 5 – About COSCO SHIPPING Ports (pages 16-19)
2-7	Employees	<ul style="list-style-type: none"> Chapter 12 – Dynamic – (pages 78-95)
2-8	Workers who are not employees	<ul style="list-style-type: none"> Chapter 12 – Dynamic (pages 78-95) Chapter 13 – Appendices – Key Performance Indicators – Workforce Statistics (pages 96-103) Seasonal and part-time employment had not caused significant variations in the total workforce.
Governance		
2-9	Governance structure and composition	<ul style="list-style-type: none"> Chapter 8 – Governance – Corporate Governance (pages 31-32)
2-10	Nomination and selection of the highest governance body	<ul style="list-style-type: none"> No significant change
2-11	Chair of the highest governance body	<ul style="list-style-type: none"> Chapter 8 – Governance – Corporate Governance (pages 31-32)
2-12	Role of the highest governance body in overseeing the management of impacts	<ul style="list-style-type: none"> Chapter 8 – Governance – Corporate Governance (pages 31-32)
2-13	Delegation of responsibility for managing impacts	<ul style="list-style-type: none"> Chapter 8 – Governance – Corporate Governance (pages 31-32)

Governance (continued)

2-14	Role of the highest governance body in sustainability reporting	<ul style="list-style-type: none"> Chapter 2 – Statement of the Board (pages 6-7) Chapter 3 – Chairman’s Message (pages 8-11)
2-15	Conflicts of interest	<ul style="list-style-type: none"> Chapter 8 – Governance – Corporate Governance (pages 31-32)
2-16	Communication of critical concerns	<ul style="list-style-type: none"> 2023 Annual Report – Corporate Governance Report Chapter 8 – Governance – Corporate Governance (pages 31-32)
2-17	Collective knowledge of the highest governance body	<ul style="list-style-type: none"> Chapter 8 – Governance – Corporate Governance (pages 31-32)
2-18	Evaluation of the performance of the highest governance body	<ul style="list-style-type: none"> Chapter 8 – Governance – Corporate Governance (pages 31-32)
2-19	Remuneration policies	<ul style="list-style-type: none"> 2023 Annual Report – Corporate Governance Report
2-20	Process to determine remuneration	<ul style="list-style-type: none"> 2023 Annual Report – Corporate Governance Report
2-21	Annual total compensation ratio	<ul style="list-style-type: none"> This is confidential information.

Strategy, Policies and Practices

2-22	Statement on sustainable development strategy	<ul style="list-style-type: none"> Chapter 5 – About COSCO SHIPPING Ports – The Approach to Sustainability (pages 18-19)
2-23	Policy commitments	<ul style="list-style-type: none"> Chapter 6 – Stakeholder Engagement and Double Materiality Assessment (pages 20-27) Chapter 13 – Appendices – Boundary Mapping of Material Topics (page 125)
2-24	Embedding policy commitments	<ul style="list-style-type: none"> Chapter 6 – Stakeholder Engagement and Double Materiality Assessment (pages 20-27)
2-25	Processes to remediate negative impacts	<ul style="list-style-type: none"> Chapter 6 – Stakeholder Engagement and Double Materiality Assessment (pages 20-27)
2-26	Mechanisms for seeking advice and raising concerns	<ul style="list-style-type: none"> Chapter 6 – Stakeholder Engagement and Double Materiality Assessment (pages 20-27) Chapter 13 – Appendices – Boundary Mapping of Material Topics (page 125)
2-27	Compliance with laws and regulations	<ul style="list-style-type: none"> Chapter 8 – Governance – Corporate Governance (pages 31-32)
2-28	Membership associations	<ul style="list-style-type: none"> Chapter 13 – Appendices – Membership and Charters (pages 112-113)

Stakeholder Engagement

2-29	Approach to stakeholder engagement	<ul style="list-style-type: none"> Chapter 6 – Stakeholder Engagement and Double Materiality Assessment (pages 20-27)
2-30	Collective bargaining agreements	<ul style="list-style-type: none"> Chapter 13 – Appendices – Key Performance Indicators – Workforce Statistics (pages 96-103)

GRI 3: Material Topics 2021

3-1	Process to determine material topics	<ul style="list-style-type: none"> Chapter 6 – Stakeholder Engagement and Double Materiality Assessment (pages 20-27)
3-2	List of material topics	<ul style="list-style-type: none"> Chapter 6 – Stakeholder Engagement and Double Materiality Assessment (pages 20-27)
3-3	Management of material topics	<ul style="list-style-type: none"> Chapter 5 – About COSCO SHIPPING Ports – The Approach to Sustainability (pages 18-19) Chapter 6 – Stakeholder Engagement and Double Materiality Assessment (pages 20-27)

GRI 201: Economic Performance (2016)

GRI 3: Material Topics 2021	Management of material topics	<ul style="list-style-type: none"> 2023 Annual Report – Operational Review
201-1	Direct economic value generated and distributed	<ul style="list-style-type: none"> 2023 Annual Report – Financial Review Chapter 5 – About COSCO SHIPPING Ports – Corporate Overview (page 17)

GRI 204: Procurement Practices (2016)

GRI 3: Material Topics 2021	Management of material topics	<ul style="list-style-type: none"> Chapter 8 – Governance – Corporate Governance (pages 31-32)
204-1	Proportion of spending on local suppliers	<ul style="list-style-type: none"> Chapter 9 – Resilience – Supply Chain Management (pages 60-61)

GRI 205: Anti-corruption (2016)

GRI 3: Material Topics 2021	Management of material topics	<ul style="list-style-type: none"> Chapter 8 – Governance – Corporate Governance (pages 31-32)
205-3	Confirmed incidents of corruption and actions taken	<ul style="list-style-type: none"> During the year, there were no cases of corruption.

GRI 206: Anti-competitive Behaviour (2016)

GRI 3: Material Topics 2021	Management of material topics	<ul style="list-style-type: none"> Chapter 8 – Governance – Corporate Governance (pages 31-32)
206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	<ul style="list-style-type: none"> During the year, there were no cases of anti-competitive behaviour, anti-trust, and monopoly practices.

GRI 301: Material (2016)

GRI 3: Material Topics 2021	Management of material topics	<ul style="list-style-type: none"> Chapter 11 – Nature – Management Approach (page 72)
301-1	Materials used by weight or volume	<ul style="list-style-type: none"> Chapter 11 – Nature (pages 70-77)

GRI 302: Energy (2016)

GRI 3: Material Topics 2021	Management of material topics	<ul style="list-style-type: none"> Chapter 9 – Resilience – Management Approach (pages 40-41)
302-1	Energy consumption within the organization	<ul style="list-style-type: none"> Chapter 9 – Resilience (pages 38-61)

GRI 303: Water and Effluents (2018)		
GRI 3: Material Topics 2021	Management of material topics	<ul style="list-style-type: none"> Chapter 11 – Nature – Management Approach (page 72)
303-1	Interactions with water as a shared resource	<ul style="list-style-type: none"> The Group uses municipal water, which does not cause material impact on water resources.
303-2	Management of water discharge-related impacts	<ul style="list-style-type: none"> Chapter 11 – Nature (pages 70-77)
303-4	Water discharge	<ul style="list-style-type: none"> Chapter 13 – Appendices – Key Performance Indicators – Environmental Performance (pages 104-107)
303-5	Water consumption	<ul style="list-style-type: none"> Chapter 13 – Appendices – Key Performance Indicators – Environmental Performance (pages 104-107)
GRI 304: Biodiversity (2016)		
GRI 3: Material Topics 2021	Management of material topics	<ul style="list-style-type: none"> Chapter 11 – Nature – Management Approach (page 72)
304-2	Significant impacts of activities, products and services on biodiversity	<ul style="list-style-type: none"> Chapter 11 – Nature – Management Approach (page 72)
GRI 305: Emissions (2016)		
GRI 3: Material Topics 2021	Management of material topics	<ul style="list-style-type: none"> Chapter 9 – Resilience – Management Approach (page 40)
305-1	Direct (Scope 1) GHG emissions	<ul style="list-style-type: none"> Chapter 13 – Appendices – Key Performance Indicators – Environmental Performance (pages 104-107)
305-2	Energy indirect (Scope 2) GHG emissions	<ul style="list-style-type: none"> Chapter 13 – Appendices – Key Performance Indicators – Environmental Performance (pages 104-107)
305-5	Reduction of GHG emissions	<ul style="list-style-type: none"> Chapter 9 – Resilience (pages 38-61)
GRI 306: Waste (2020)		
GRI 3: Material Topics 2021	Management of material topics	<ul style="list-style-type: none"> Chapter 11 – Nature (pages 70-77)
306-1	Waste generation and significant waste-related impacts	<ul style="list-style-type: none"> Chapter 11 – Nature (pages 70-77)
306-2	Management of significant waste-related impacts	<ul style="list-style-type: none"> Chapter 11 – Nature (pages 70-77)
306-3	Waste generated	<ul style="list-style-type: none"> Chapter 11 – Nature (pages 70-77) Chapter 13 – Appendices – Key Performance Indicators – Environmental Performance (pages 104-107)
GRI 308: Supplier Environmental Assessment (2016)		
GRI 3: Material Topics 2021	Management of material topics	<ul style="list-style-type: none"> Chapter 9 – Resilience (pages 38-61)
308-1	New suppliers that were screened using environmental criteria	<ul style="list-style-type: none"> Chapter 9 – Resilience (pages 38-61)

GRI 401: Employment (2016)

GRI 3: Material Topics 2021	Management of material topics	<ul style="list-style-type: none"> Chapter 12 – Dynamic (pages 78-95)
401-1	New employee hires and employment turnover in terms of age, gender and geographical location	<ul style="list-style-type: none"> Chapter 13 – Appendices – Key Performance Indicators – Workforce Statistics (pages 96-99)

GRI 402: Labour/Management Relations (2016)

GRI 3: Material Topics 2021	Management of material topics	<ul style="list-style-type: none"> Chapter 12 – Dynamic (pages 78-95)
401-2	Minimum notice periods regarding operational changes	<ul style="list-style-type: none"> Chapter 13 – Appendices – Key Performance Indicators – Workforce Statistics (page 100)

GRI 403: Occupational Health and Safety (2018)

GRI 3: Material Topics 2021	Management of material topics	<ul style="list-style-type: none"> Chapter 12 – Dynamic (pages 78, 87-93)
403-1	Occupational health and safety management system	<ul style="list-style-type: none"> Chapter 12 – Dynamic (pages 78, 87-93)
403-2	Hazard identification, risk assessment and incident investigation	<ul style="list-style-type: none"> Chapter 12 – Dynamic (pages 78, 87-93)
403-3	Occupational health services	<ul style="list-style-type: none"> Chapter 12 – Dynamic (pages 78, 87-93)
403-4	Worker participation, consultation, and communication on occupational health and safety	<ul style="list-style-type: none"> Chapter 12 – Dynamic (pages 78, 87-93)
403-5	Worker training on occupational health and safety	<ul style="list-style-type: none"> Chapter 12 – Dynamic (pages 78, 87-93)
403-6	Promotion of worker health	<ul style="list-style-type: none"> Chapter 12 – Dynamic (pages 78, 87-93)
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	<ul style="list-style-type: none"> Chapter 12 – Dynamic (pages 78, 87-93)
403-8	Workers covered by an occupational health and safety management system	<ul style="list-style-type: none"> Chapter 12 – Dynamic (pages 78, 87-93)
403-9	Work-related injuries	<ul style="list-style-type: none"> Chapter 13 – Appendices – Key Performance Indicators – Workforce Statistics (pages 102-103)
403-10	Work-related ill health	<ul style="list-style-type: none"> Chapter 13 – Appendices – Key Performance Indicators – Workforce Statistics (pages 102-103)

GRI 404: Training and Education (2016)

GRI 3: Material Topics 2021	Management of material topics	<ul style="list-style-type: none"> Chapter 12 – Dynamic (pages 78-95)
404-1	Average hours of training per year per employee	<ul style="list-style-type: none"> Chapter 13 – Appendices – Key Performance Indicators – Workforce Statistics (page 101)

GRI 405: Diversity and Equal Opportunities (2016)

GRI 3: Material Topics 2021	Management of material topics	<ul style="list-style-type: none"> Chapter 12 – Dynamic (pages 78-95)
405-1	Diversity of governance bodies and employees	<ul style="list-style-type: none"> Chapter 13 – Appendices – Key Performance Indicators – Workforce Statistics (pages 96-103)

GRI 406: Non-discrimination (2016)

GRI 3: Material Topics 2021	Management of material topics	<ul style="list-style-type: none"> Chapter 12 – Dynamic (pages 78-95)
406-1	Incidents of discrimination and corrective actions taken	<ul style="list-style-type: none"> During the year, there was no complaint or case regarding discrimination.

GRI 408: Child Labor (2016)

GRI 3: Material Topics 2021	Management of material topics	<ul style="list-style-type: none"> Chapter 12 – Dynamic (pages 78-95)
408-1	Operations and suppliers at significant risk for incidents of child labour	<ul style="list-style-type: none"> Chapter 12 – Dynamic (pages 78-95)

GRI 409: Forced or Compulsory Labour (2016)

GRI 3: Material Topics 2021	Management of material topics	<ul style="list-style-type: none"> Chapter 12 – Dynamic (pages 78-95)
409-1	Operations and suppliers at significant risk for incidents of forced and compulsory labour	<ul style="list-style-type: none"> Chapter 12 – Dynamic (pages 78-95)

GRI 414: Supplier Social Assessment (2016)

GRI 3: Material Topics 2021	Management of material topics	<ul style="list-style-type: none"> Chapter 9 – Resilience (pages 39, 60-61)
414-1	New suppliers that were screened using social criteria	<ul style="list-style-type: none"> Chapter 9 – Resilience (pages 60-61)

GRI 418: Customer Privacy (2016)

GRI 3: Material Topics 2021	Management of material topics	<ul style="list-style-type: none"> Chapter 8 – Governance (pages 30-37)
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	<ul style="list-style-type: none"> During the year, there was no complaint or case regarding loss of customer information.