

GRI content index

Statement of use	MAHA has reported the information cited in this GRI content index for the FY20/21 and FY21/22 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	WS - About us
	2-2 Entities included in the organization's sustainability reporting	WS - About us
	2-3 Reporting period, frequency and contact point	From April to March. Su Su Soe San, Assistant ESG Manager
	2-4 Restatements of information	N/A
	2-5 External assurance	N/A
	2-6 Activities, value chain and other business relationships	WS - About us
	2-7 Employees	WS - Sustainability
	2-8 Workers who are not employees	N/A
	2-9 Governance structure and composition	WS - About us & Corporate Governance
	2-10 Nomination and selection of the highest governance body	WS - Corporate Governance
	2-11 Chair of the highest governance body	WS - About us
	2-12 Role of the highest governance body in overseeing the management of impacts	WS - Corporate Governance
	2-13 Delegation of responsibility for managing impacts	WS - Corporate Governance
	2-14 Role of the highest governance body in sustainability reporting	WS - Corporate Governance
	2-15 Conflicts of interest	WS - Corporate Governance

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	2-16 Communication of critical concerns	WS - Sustainability
	2-17 Collective knowledge of the highest governance body	WS - Corporate Governance
	2-18 Evaluation of the performance of the highest governance body	WS - About us & Corporate Governance
	2-19 Remuneration policies	WS - About us & Corporate Governance
	2-20 Process to determine remuneration	WS - Corporate Governance
	2-21 Annual total compensation ratio	N/A
	2-22 Statement on sustainable development strategy	WS - Sustainability
	2-23 Policy commitments	WS - Corporate Governance
	2-24 Embedding policy commitments	WS - About us & Corporate Governance
	2-25 Processes to remediate negative impacts	WS - Sustainability
	2-26 Mechanisms for seeking advice and raising concerns	WS - Corporate Governance
	2-27 Compliance with laws and regulations	WS - Corporate Governance
	2-28 Membership associations	MAHA is part of the BCGE.
	2-29 Approach to stakeholder engagement	WS - Sustainability
	2-30 Collective bargaining agreements	WS - Sustainability

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GRI STANDARD	DISCLOSURE	LOCATION
GRI 3: Material Topics 2021	3-1 Process to determine material topics	WS - Sustainability
	3-2 List of material topics	WS - Sustainability
	3-3 Management of material topics	WS - Sustainability
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	WS - Sustainability
GRI 203: Indirect Economic Impacts 2016	203-2 Significant indirect economic impacts	WS - Sustainability
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	WS - Sustainability
GRI 205: Anti-corruption 2016	205-3 Confirmed incidents of corruption and actions taken	WS - Sustainability
GRI 302: Energy 2016	302-1 Energy consumption within the organization	WS - Sustainability
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	WS - Sustainability
	305-2 Energy indirect (Scope 2) GHG emissions	WS - Sustainability
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	WS - Sustainability
	306-2 Management of significant waste-related impacts	WS - Sustainability
	306-3 Waste generated	WS - Sustainability

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GRI 401: Employment 2016	401-1 New employee hires and employee turnover	WS - Sustainability
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	WS - Sustainability
	403-5 Worker training on occupational health and safety	WS - Sustainability
	403-6 Promotion of worker health	WS - Sustainability
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	WS - Sustainability
GRI 404: Training and Education 2016	403-9 Work-related injuries	WS - Sustainability
	404-2 Programs for upgrading employee skills and transition assistance programs	WS - Sustainability
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	WS - Sustainability & WS Corporate Governance
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	WS - Sustainability
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	WS - Sustainability
	413-2 Operations with significant actual and potential negative impacts on local communities	WS - Sustainability