

GRI Content Index

Statement of use	CelcomDigi has reported in reference with the GRI Standards for the period of 1 January 2023 to 31 December 2023, unless otherwise stated.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	Not applicable

GRI STANDARD	DISCLOSURE	LOCATION	
GRI 2: General Disclosures 2021	2-1	Organisational details	Our Corporate Structure - pg. 5, Corporate Information - pg. 238, Corporate Directory - pg. 239
	2-2	Entities included in the organisation's sustainability reporting	About This Report > Scope and Reporting Boundaries - pg. 1
	2-3	Reporting period, frequency, and contact point	About This Report > Scope and Reporting Boundaries - pg. 1, Sustainability Management - pg. 41
	2-4	Restatements of information	<i>No restatements were made for Integrated Annual Report FY2023 unless otherwise stated.</i>
	2-5	External assurance	Independent Assurance Report - pg. 227
	2-6	Activities, value chain, and other business relationships	Value Creation Model - pg. 28, Key Relationships - pg. 45, Manufactured Capital - pg. 61, Intellectual Capital - pg. 65, Social and Relationship Capital - pg. 86
	2-7	Employees	Human Capital - pg. 71, Performance Data Table (Bursa Malaysia ESG Reporting Platform) - pg. 247, Performance Data Table (Additional and Historical ESG Performances) - pg. 249
	2-8	Workers who are not employees	Performance Data Table (Bursa Malaysia ESG Reporting Platform) > Labour Practices and Standards - pg. 248
	2-9	Governance structure and composition	Sustainability Management > Sustainability Governance - pg. 41, Statement on Risk Management and Internal Control > Risk Management (Governance) - pg. 112, Corporate Governance Overview Statement > Board Composition - pg. 96
	2-10	Nomination and selection of the highest governance body	Corporate Governance Overview Statement > Board Appointment Process - pg. 100
	2-11	Chair of the highest governance body	Sustainability Management > Sustainability Governance - pg. 41, Statement on Risk Management and Internal Control > Risk Management (Governance) - pg. 112
	2-12	Role of the highest governance body in overseeing the management of impacts	Sustainability Management > Sustainability Governance - pg. 41, Statement on Risk Management and Internal Control > Responsibilities and Accountabilities - pg. 112, Statement on Risk Management and Internal Control > Board and Senior Management Team Committees - pg. 117
	2-13	Delegation of responsibility for managing impacts	Statement on Risk Management and Internal Control > Risk Management (Governance) - pg. 112, Statement on Risk Management and Internal Control > Board and Senior Management Team Committees - pg. 117

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GRI 2: General Disclosures 2021	2-14	Role of the highest governance body in sustainability reporting	Sustainability Management > Sustainability Governance - pg. 41, Statement on Risk Management and Internal Control > Risk Management (Governance) - pg. 112
	2-15	Conflicts of interest	Corporate Governance Overview Statement > Board Audit Committee (BAC) Report - pg. 106, Corporate Governance Overview Statement > Summary of BAC Activities - Conflict of Interest - pg. 108, Statement on Risk Management and Internal Control > Business Partner Management - pg. 119
	2-16	Communication of critical concerns	Key Relationships- pg. 45, Human Capital > Support labour rights and standards - pg. 75
	2-17	Collective knowledge of the highest governance body	Board of Directors' Profiles - pg. 6
	2-18	Evaluation of the performance of the highest governance body	Corporate Governance Overview Statement > Board Activities - pg. 99
	2-19	Remuneration policies	Non-Executive Directors' Remuneration Policy - https://celcomdigi.listedcompany.com/corporate_governance.html , Remuneration Policy for Senior Management - https://celcomdigi.listedcompany.com/corporate_governance.html , Corporate Governance Overview Statement > Directors' Remuneration - pg. 105
	2-20	Process to determine remuneration	Non-Executive Directors' Remuneration Policy - https://celcomdigi.listedcompany.com/corporate_governance.html , Remuneration Policy for Senior Management - https://celcomdigi.listedcompany.com/corporate_governance.html , Corporate Governance Overview Statement > Board Nomination and Remuneration Committee (BNRC) Report - pg. 103
	2-22	Statement on sustainable development strategy	Chair of the Board's Statement- pg. 18
	2-23	Policy commitments	Key Relationships - pg. 45, Social and Relationship Capital > Upholding human rights across the value chain - pg. 88, Social and Relationship Capital > Managing our supply chain responsibly - pg. 88, Corporate Governance Overview Statement > Board Nomination and Remuneration Committee (BNRC) Report - pg. 103
	2-24	Embedding policy commitments	Human Capital > Integrating the Code of Conduct into our way of work - pg. 73, Statement on Risk Management and Internal Control > Compliance and Monitoring - pg. 118
2-25	Processes to remediate negative impacts	Key Relationships- pg. 45, Intellectual Capital > Strong governance and robust internal controls - pg. 68, Human Capital > Support labour rights and standards - pg. 75, Human Capital > Building a diverse, inclusive, and responsible workforce - pg. 72	

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GRI 2: General Disclosures 2021	2-26	Mechanisms for seeking advice and raising concerns	Sustainability Management - pg. 41, Human Capital > Support labour rights and standards - pg. 75, Human Capital > Building a diverse, inclusive, and responsible workforce - pg. 72
	2-27	Compliance with laws and regulations	<i>No significant non-compliances were reported.</i>
	2-28	Membership associations	Natural Capital > Adopting whole-of-society approach towards decarbonisation opportunities - pg. 85
	2-29	Approach to stakeholder engagement	Key Relationships - pg. 45
	2-30	Collective bargaining agreements	Human Capital > Support labour rights and standards - pg. 75
GRI 3: Material Topics 2021	3-1	Process to determine material topics	Materiality - pg. 48
	3-2	List of material topics	Materiality - pg. 48
	3-3	Management of material topics	Materiality - pg. 48
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	Financial Capital - pg. 56
	201-2	Financial implications and other risks and opportunities due to climate change	Key Risks - pg. 35, Operating Landscape and Outlook - pg. 30
	201-3	Defined benefit plan obligations and other retirement plans	Notes to the Financial Statements - pg. 144-226
	201-4	Financial assistance received from government	Notes to the Financial Statements - pg. 144-226
GRI 202: Market Presence 2016	202-2	Proportion of senior management hired from the local community	Management's Profiles - pg. 12
GRI 203: Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	Value Creation Model - pg. 28, Financial Capital - pg. 56, Manufactured Capital - pg. 61, Intellectual Capital - pg. 65, Social and Relationship Capital - pg. 86
	203-2	Significant indirect economic impacts	Value Creation Model - pg. 28, Intellectual Capital - pg. 65, Social and Relationship Capital - pg. 86
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	Social and Relationship Capital > Managing our supply chain responsibly - pg. 88 Performance Data Table (Bursa Malaysia ESG Reporting Platform) > Supply Chain Management- pg. 248

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GRI STANDARD	DISCLOSURE	LOCATION
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Value Creation Model - pg. 28, Human Capital > Building a diverse, inclusive, and responsible workforce - pg. 72, Statement on Risk Management and Internal Control > Compliance and Monitoring - pg. 118, Performance Data Table (Bursa Malaysia ESG Reporting Platform) > Anti-Corruption - pg. 247
GRI 205: Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	Intellectual Capital > Strong governance and robust internal controls - pg. 68, Human Capital > Building a diverse, inclusive, and responsible workforce - pg. 72, Statement on Risk Management and Internal Control > Compliance and Monitoring - pg. 118, Performance Data Table (Bursa Malaysia ESG Reporting Platform) > Anti-Corruption - pg. 247
	205-3 Confirmed incidents of corruption and actions taken	Value Creation Model - pg. 28, Performance Data Table (Bursa Malaysia ESG Reporting Platform) > Anti-Corruption - pg. 247
GRI 206: Anticompetitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	<i>No incidents of anti-competitive behaviour were reported.</i> Intellectual Capital > Strong governance and robust internal controls - pg. 68
GRI 207: Tax 2019	207-1 Approach to tax	Notes to the Financial Statements - pg. 144-226
	207-2 Tax governance, control, and risk management	Notes to the Financial Statements - pg. 144-226
	207-3 Stakeholder engagement and management of concerns related to tax	Notes to the Financial Statements - pg. 144-226
	207-4 Country-by-country reporting	<i>Our Audited Financial Statement is within Malaysian jurisdiction.</i>
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	Natural Capital > Managing our environmental impact positively - pg. 80, Performance Data Table (Bursa Malaysia ESG Reporting Platform) > Energy Management - pg. 248
	302-2 Energy consumption outside of the organisation	Natural Capital > Managing our environmental impact positively - pg. 80
	302-3 Energy intensity	Natural Capital > Managing our environmental impact positively - pg. 80
	302-4 Reduction of energy consumption	Natural Capital > Managing our environmental impact positively - pg. 80
	302-5 Reductions in energy requirements of products and services	Natural Capital > Managing our environmental impact positively - pg. 80
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	<i>Water is primarily consumed for drinking, cleaning, and other domestic use within office premises.</i> Natural Capital > Managing our environmental impact positively - pg. 80

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GRI STANDARD	DISCLOSURE	LOCATION
GRI 303: Water and Effluents 2018	303-5 Water consumption	Natural Capital > Managing our environmental impact positively - pg. 80, Performance Data Table (Bursa Malaysia ESG Reporting Platform) > Water - pg. 248
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Natural Capital > Managing our environmental impact positively - pg. 80, Performance Data Table (Additional and Historical ESG Performances) > Carbon Emissions - pg. 249
	305-2 Energy indirect (Scope 2) GHG emissions	Natural Capital > Managing our environmental impact positively - pg. 80, Performance Data Table (Additional and Historical ESG Performances) > Carbon Emissions - pg. 249
	305-3 Other indirect (Scope 3) GHG emissions	Natural Capital > Managing our environmental impact positively - pg. 80, Performance Data Table (Additional and Historical ESG Performances) > Carbon Emissions - pg. 249
GRI 305: Emissions 2016	305-5 Reduction of GHG emissions	Natural Capital - pg. 78-85
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	<i>General waste (domestic office waste) and e-waste (decommissioned electrical and electronic waste) are generated.</i> Value Creation Model - pg. 28, Natural Capital > Managing our environmental impact positively - pg. 80
	306-2 Management of significant waste-related impacts	Operating Landscape and Outlook > Environment - pg. 34, Key Risks > Climate and Environmental Risk - pg. 36
	306-3 Waste generated	Natural Capital > Managing our environmental impact positively - pg. 80, Performance Data Table (Additional and Historical ESG Performances) > Waste Management - pg. 249
	306-4 Waste diverted from disposal	Natural Capital > Managing our environmental impact positively - pg. 80, Performance Data Table (Additional and Historical ESG Performances) > Waste Management - pg. 249
	306-5 Waste directed to disposal	Natural Capital > Managing our environmental impact positively - pg. 80, Performance Data Table (Additional and Historical ESG Performances) > Waste Management - pg. 249
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Social and Relationship Capital > Managing our supply chain responsibly - pg. 88
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Performance Data Table (Additional and Historical ESG Performances) > Employee Statistics - pg. 250
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Notes to the Financial Statements - pg. 144-226
	401-3 Parental leave	Performance Data Table (Additional & Historical ESG Performances) > Employee Statistics - pg. 250

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GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system Human Capital > Building a healthy and safe workplace environment - pg. 76
	403-2	Hazard identification, risk assessment, and incident investigation Human Capital > Building a healthy and safe workplace environment - pg. 76
	403-3	Occupational health services Human Capital > Establishing one unified workforce - pg. 72, Human Capital > Building a healthy and safe workplace environment - pg. 76
	403-4	Worker participation, consultation, and communication on occupational health and safety Human Capital > Building a healthy and safe workplace environment - pg. 76
	403-5	Worker training on occupational health and safety Human Capital > Building a healthy and safe workplace environment - pg. 76, Performance Data Table (Bursa Malaysia ESG Reporting Platform) > Health and Safety - pg. 248
	403-6	Promotion of worker health Human Capital > Building a healthy and safe workplace environment - pg. 76
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships Key Risks > Health and Safety Risk - pg. 38
	403-9	Work-related injuries Human Capital > Building a healthy and safe workplace environment - pg. 76, Performance Data Table (Bursa Malaysia ESG Reporting Platform) > Health and Safety - pg. 248
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee Human Capital > Nurturing industry-best talents - pg. 74, Performance Data Table (Bursa Malaysia ESG Reporting Platform) > Labour Practices and Standards- pg. 248
	404-2	Programmes for upgrading employee skills and transition assistance programmes Human Capital > Nurturing industry-best talents - pg. 74
	404-3	Percentage of employees receiving regular performance and career development reviews <i>100% of employees received regular performance and career development reviews regardless of category and gender.</i> Human Capital > Nurturing industry-best talents - pg. 74
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees Human Capital > Building a diverse, inclusive, and responsible workforce - pg. 72, Performance Data Table (Bursa Malaysia ESG Reporting Platform) > Diversity- pg. 247
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk Human Capital > Support labour rights and standards - pg. 75
GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor Social and Relationship Capital > Upholding human rights across the value chain - pg. 88

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GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Social and Relationship Capital > Upholding human rights across the value chain - pg. 88
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	<i>Security personnel contracted via third party suppliers. As suppliers, they are bound by the same Agreement of Responsible Business Conduct (ABC) requirements.</i> Social and Relationship Capital > Managing our supply chain responsibly - pg. 88
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	<i>There were no material incidents reported.</i>
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Value Creation Model - pg. 28, Social and Relationship Capital - pg. 86, Performance Data Table (Bursa Malaysia ESG Reporting Platform) > Community/Society - pg. 247
	413-2 Operations with significant actual and potential negative impacts on local communities	<i>No incidents of negative impacts were reported.</i>
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Statement on Risk Management and Internal Control > Compliance and Monitoring - pg. 118, Social and Relationship Capital > Managing our supply chain responsibly - pg. 88
	414-2 Negative social impacts in the supply chain and actions taken	Social and Relationship Capital > Managing our supply chain responsibly - pg. 88
GRI 415: Public Policy 2016	415-1 Political contributions	Refer to the Code of Conduct on political contributions https://corporate.celcomdigi.com/company/governance
GRI 416: Customer Health and Safety 2016	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	<i>No incidents of non-compliance concerning the health and safety impacts of products and service were reported.</i>
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	Operating Landscape and Outlook > Government Initiatives and Regulations - pg. 31
	417-2 Incidents of non-compliance concerning product and service information and labeling	<i>No incidents of non-compliance concerning product and service information and labelling were reported.</i>
	417-3 Incidents of non-compliance concerning marketing communications	<i>No incidents of non-compliance concerning marketing communications were reported.</i>
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Performance Data Table (Bursa Malaysia ESG Reporting Platform) > Data Privacy and Security - pg. 248