

Statement of Use	Banyan Tree Group has reported the information cited in this GRI content indices for the period of 1 January 2021 to 31 December 2021 with reference to the following GRI Standards:		
Disclosure Number	Disclosure Title	Response	Notes, URL or Omission
GRI 102: General Disclosures 2016			
Organisation Profile			
102-1	Name of the organisation	Page 4	
102-2	Activities, brands, products, and services	Page 4	
102-3	Location of headquarters	Page 4	
102-4	Location of operations	Page 4, Annual Report (Pages 12 - 19)	
102-5	Ownership and legal form	Publicly traded company	
102-6	Markets served	Page 4	
102-7	Scale of organisation	Page 4	
102-8	Information on employees and other workers	Page 4	We refer to our employees as "associates"
102-9	Supply chain	Page 40	Supply Chain
102-10	Significant changes to the organisation and its supply chain	Annual Report (Pages 34 - 41, 157-166)	
102-11	Precautionary Principle or approach	Pages 1, 5, 12, 39	
102-12	External initiatives	Page 12	We voluntarily support these initiatives
102-13	Membership of associations	N/A	We do not engage in advocacy
Strategy			
102-14	Statement from senior decision maker	Page 1, see also Page 2	Leadership
102-15	Key impacts, risks and opportunities	Page 8, and within each material topic	Material Topics
Ethics and integrity			
102-16	Values, principles, standards and norms of behaviour	Pages 5, 7, 39	Compliance and Ethics
102-17	Mechanisms for advice and concerns about ethics	Page 39, AR Page 85 - 88	Compliance and Ethics
Governance			
102-18	Governance structure	Pages 39 and 42, Annual Report (Pages 78-82)	
102-19	Delegating authority	Pages 39 and 42, Annual Report (Page 78)	
102-20	Executive-level responsibility for economic, environmental and social topics	Pages 39 and 43, Annual Report (Page 78)	
102-21	Consulting stakeholders on economic, environmental and social topics	Pages 9 - 11, Annual Report (Pages 89 - 90)	Stakeholder Engagement
102-22	Report composition of highest governance body and its committee	Page 39, Annual Report (Pages 48 - 51)	
102-23	Report nomination and selection processes for highest governance body	Annual Report (Pages 80- 82)	
102-25	Conflicts of interest	Annual Report (Pages 78 - 81)	
102-26	Role of highest governance body in setting purpose, values and strategy	Pages 2 and 39, Annual Report (Pages 78 - 80)	
102-27	Collective knowledge of highest governance body	Annual Report (Pages 48 - 51, Page 80)	
102-28	Evaluating the highest governance body's performance	Annual Report (Page 82)	
102-29	Identifying and managing economic, environmental and social impacts	Pages 8 and 39	Material Topics
102-30	Effectiveness of risk management processes	Pages 8 and 39, Annual Report (Pages 85-88)	Material Topics
102-31	Review of economic, environmental and social topics	Pages 8 and 39, Annual Report (Pages 85-88)	Material Topics
102-32	Highest governance body's role in sustainability reporting	Page 2	
102-33	Communicating critical concerns	Annual Report (Pages 78 and 85 - 87)	
102-34	Nature and total number of critical concerns	No critical concerns raised in 2021, new materiality assessment conducted (see Page 8) to be reported on in FY2022	
102-35	Remuneration policies	Annual Report (Pages 82-85)	
102-36	Process for determining remuneration	Annual Report (Pages 82-85)	
102-37	Stakeholders' involvement in remuneration	Annual Report (Pages 82-85)	
102-38	Annual total compensation ratio		Confidentiality constraints
102-39	Percentage increase in annual total compensation ratio		Confidentiality constraints

Disclosure Number	Disclosure Title	Response	Notes, URL or Omission
Stakeholder engagement			
102-40	List of stakeholder groups	Pages 9 - 11	Stakeholder Engagement
102-41	Collective bargaining agreements	Page 39	
102-42	Identifying and selecting stakeholders	Page 9. We do not favour individual political parties	Stakeholder Engagement
102-43	Approach to stakeholder engagement	Pages 9 - 11	Stakeholder Engagement
102-44	Key topics and concerns raised	Page 8, and within each material topic	Stakeholder Engagement
Reporting practice			
102-45	Entities included in the consolidated financial statements	Annual Report (Pages 71 - 76, further detail Pages 159 - 167)	
102-46	Defining report content and topic boundaries	Pages 8, 12, and in individual topics	Material Topics
102-47	List of material topics	Page 8, and within each material topic	Material Topics
102-48	Restatements of information	Annual Report (Pages 42 - 47, 71 - 76)	
102-49	Changes in reporting	Pages 4 and 12	
102-50	Reporting period	Page 12	
102-51	Date of most recent previous report	Page 12	
102-52	Reporting cycle	Page 12	
102-53	Contact point for questions regarding the report	Page 12	
102-54	Claims of reporting in accordance with the GRI Standards	Page 12	GRI
102-55	GRI content index	Page 12	GRI
102-56	External Assurance	EarthCheck (Pages 17), Ernst and Young (Page 42), internal audits (Annual Report, Pages 85 - 88, Pages 102-105)	
Material topics - Environmental Responsibility			Our Environment
Climate change: Prioritised Material Topic			
103-1, 2, 3	Explanation, management and evaluation of topic	Pages 15 - 16, Annual Report page 86	Climate Change
103-2	Management approach and its components	Pages 15 - 16, Annual Report page 86	Climate Change
103-3	Evaluation of the management approach	Mitigation, adaptation and resilience to climate change is addressed within individual initiatives, Pages 14 - 26	Climate Change
Resource Use and Waste: Prioritised Material Topic			
103-1, 2, 3	Explanation, management and evaluation of topic	Pages 17 - 22	Pollution and Waste
302-1	Energy consumption within the organisation	Page 18	
302-2	Energy consumption outside the organisation		Information currently unavailable
302-3	Energy intensity	Page 18	
302-4	Reduction of energy consumption	Page 18	
302-5	Reductions in energy requirements of products and services	Page 18	
305-1	Direct (Scope 1) GHG Emissions	Page 18	Pollution and Waste
305-2	Direct (Scope 2) GHG Emissions	Page 18	
305-3	Direct (Scope 3) GHG Emissions		Information currently unavailable
305-4	GHG emissions intensity	Page 18	
305-5	Reduction of GHG emissions	Page 18	Information unavailable for individual initiatives
305-6	Emissions of ozone-depleting substances (ODS)		Information currently unavailable
305-7	Nitrogen oxides, sulfur oxides and other significant air emissions		Not applicable for purchased energy
303-1	Water withdrawal by source	Page 19, total water use presented from municipal, public or private utilities	Pollution and Waste
303-2	Water sources significantly affected by withdrawal of water		Information unavailable
303-3	Water recycled and reused	Page 19, methodologies under EarthCheck	
306-1	Water discharge by quality and destination		Not applicable
306-2	Waste type and disposal method	Pages 19 - 21	Pollution and Waste
306-3	Significant spills	No significant spills reported	
306-4	Transport of hazardous waste		Not applicable
306-5	Water bodies affected by water discharges and/or runoff	No discharges in areas protected or with high biodiversity	

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Biodiversity and the Environment: Prioritised Material Topic			
103-1, 2, 3	Explanation, management and evaluation of topic	Pages 23 - 26	Biodiversity
304-1	Operational sites in or adjacent to protected areas and areas of high biodiversity value	Included on website	Property List
304-2	Significant impacts of activities, products and services on biodiversity	Pages 23 - 26; no significant negative impacts	
304-3	Habitats protected or restored	Pages 23 - 26	
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	Areas of high biodiversity listed under 304-1	Species lists to be compiled
Material topics - Social Responsibility			Our Community
Associate Satisfaction: Prioritised Material Topic			
103-1, 2, 3	Explanation, management and evaluation of topic	Pages 29 and 30	Associate satisfaction
403-2	Rates of injury and work-related fatalities	Page 30	
NA	Associate wellbeing	Page 30	
NA	Fire awareness and CPR training	Page 30; provided to support welfare	
Associate Development: Voluntary Material Topic			
103-1, 2, 3	Explanation, management and evaluation of topic	Pages 31 - 35	Associate Development
404-1	Average hours of training per year per employee	Page 31	Gender tracking started in 2019
404-2	Programs for upgrading employee skills and transition assistance programs	Page 32; further details in Annual Report (Page 70)	Associate Development
404-3	Percentage of employees receiving regular performance and career development reviews	Page 31; performance evaluations conducted for all employees biannually as per company standard	
Community Empowerment/Culture & Heritage: Voluntary Material Topic			
103-1, 2, 3	Explanation, management and evaluation of topic	Pages 36 - 37	Our Society
413-1	Operations with local community engagement, impact assessments and development programs	Pages 36 - 37	
413-2	Operations with significant actual and potential negative impacts on local communities		Not applicable
Material topics - Good Governance			
Leadership: Prioritised Material Topic			
103-1, 2, 3	Explanation, management and evaluation of topic	Page 39	Leadership
Data Privacy: Prioritised Material Topic			
103-1, 2, 3	Explanation, management and evaluation of topic	Page 40	Data Privacy
Ethical Compliance and Corruption: Prioritised Material Topic			
103-1, 2, 3	Explanation, management and evaluation of topic	Page 39	Ethics and Anti-Corruption
205-1	Operations assessed for risks related to corruption	Operations assessed annually, all associates sign a Code of Conduct	
205-2	Communication and training about anti-corruption	Communicated through company policies, new training delivered in 2019	
205-3	Confirmed incidents of corruption and actions taken	Page 39	
Diversity and Inclusion: Statement of Voluntary Material Topic			
103-1, 2, 3	Explanation, management and evaluation of topic	Page 41	Ethics and Anti-Corruption
Supply Chain: Voluntary Material Topic			
103-1, 2, 3	Explanation, management and evaluation of topic	Page 40	Buy for Good
204-1	Proportion of spending on local suppliers		Boundary to be set and supplier reporting data to be evaluated in 2022
414-1	New suppliers that were screened using social criteria	Significant suppliers are required to sign code of conduct	
414-2	Negative social impacts in the supply chain and actions taken		Supplier assessment to be completed by 2025