

**GRI
CONTENT INDEX**

This document provides
NEA's Annual & S

GRI Content Index



**CONTENT INDEX
ESSENTIALS SERVICE**

2023

NEA's annual report and Our Sustainability Commitments supplementary document were prepared in accordance with the GRI 2021 Standards.

For the Content Index – Essentials Service, GRI Services reviewed that the GRI content index is clearly presented, in a manner consistent with the Standards, and that the references for disclosures 2-1 to 2-5, 3-1 and 3-2 are aligned with the appropriate sections in the body of the report.

Statement of use	NEA has reported in accordance with the GRI Standards, for the reporting period of 1 April 2022 to 31 March 2023.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	N/A

GRI Standard / Other Source	Disclosure	Location	Page No.	Direct Answer / Reasons for Omission
General Disclosures				
GRI 2: General Disclosures 2021	2-1 Organisational details	About the National Environment Agency About This Report: Reporting Scope	11 48	
	2-2 Entities included in the organisation's sustainability reporting	About This Report: Reporting Scope	48	
	2-3 Reporting period, frequency and contact point	About This Report	48	This report will continue to be published on an annual basis. The previous report was published in September 2022.
	2-4 Restatements of information	Our Sustainability Commitments	S2-S4	The resource consumption data and carbon footprint figures have been restated for FY2020 and FY2021. Details are in the footnotes of the supplementary document.
	2-5 External assurance	About This Report	48	
	2-6 Activities, value chain and other business relationships	About the National Environment Agency Strong Corporate Practices for a Sustainable Organisation	11 35	

	2-7 Employees	Engaging a Diverse Workforce	38-39	
	2-8 Workers who are not employees	Strong Corporate Practices for a Sustainable Organisation	39	A significant portion of NEA's activities are performed by workers who are not NEA employees. These activities include waste collection, public cleaning services, pest control services, public hygiene enforcement, and call-centre services.
	2-9 Governance structure and composition	Corporate Governance	8-10	
	2-10 Nomination and selection of the highest governance body	Corporate Governance	8	
	2-11 Chair of the highest governance body	-	-	NEA's Chairman is not a senior executive in the organisation.
	2-12 Role of the highest governance body in overseeing the management of impacts	Corporate Governance Material Issues Enterprise Risk Management Framework Our Sustainability Commitments	8 12-16 S1-S5	
	2-13 Delegation of responsibility for managing impacts	Sustainability Governance	10	
	2-14 Role of the highest governance body in sustainability reporting	-	-	The Board oversees NEA's sustainability plans, strategies and targets, which feed into the sustainability reporting process that is driven by our senior management. The Annual & Sustainability Report is subsequently reviewed and approved by the Minister for Sustainability and the Environment before its launch.
	2-15 Conflicts of interest	Corporate Governance	8	
	2-16 Communication of critical concerns	Whistleblowing Policy Employee Grievance	37 38	There were no cases of critical concerns reported during the reporting period.
	2-17 Collective knowledge of the highest governance body	-	-	NEA's mission centres on sustainability, and the Board provides strategic direction towards our mission. Hence, the Board is familiar with sustainability topics.
	2-18 Evaluation of the performance of the highest governance body	-	-	Confidentiality Constraints: This will not be disclosed as the evaluation process contains sensitive information of business affairs, as NEA is a statutory board.
	2-19 Remuneration policies	-	-	As NEA is a statutory board, compensation policies are aligned with the guidelines of the Public Service Division.

	2-20 Process to determine remuneration	-	-	As NEA is a statutory board, compensation policies are aligned with the guidelines of the Public Service Division.
	2-21 Annual total compensation ratio	-	-	As NEA is a statutory board, compensation policies are aligned with the guidelines of the Public Service Division.
	2-22 Statement on sustainable development strategy	Chairman's Foreword CEO's Message	4 5	
	2-23 Policy commitments	Creating a Positive Work Environment	36	
	2-24 Embedding policy commitments	Creating a Positive Work Environment	36-38	
	2-25 Processes to remediate negative impacts	Employee Grievance	38	
	2-26 Mechanisms for seeking advice and raising concerns	Whistleblowing Policy	37	
	2-27 Compliance with laws and regulations	-	-	There were no significant instances of NEA's non-compliance with laws and regulations, nor were there any fines or sanctions imposed on NEA during the reporting period.
	2-28 Membership associations	About the National Environment Agency	11	
	2-29 Approach to stakeholder engagement	Material Issues Environmental Services Industry as a Force Multiplier for Mission Success Active Community as Stewards of the Environment Public Sector Taking the Lead in Environmental Sustainability International Partnerships as Strategic Levers Strong Corporate Practices for a Sustainable Organisation	12-14 25 26 27 28 35	No engagement was undertaken specifically as part of the report preparation process.
	2-30 Collective bargaining agreements	-	-	93% of staff are eligible to join the Union and are covered under collective agreements.

Material Topics				
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Material Issues	12	
	3-2 List of material topics	Material Issues	12-14	
High Public Health Standards				
GRI 3: Material Topics 2021	3-3 Management of material topics	Material Issues High Standards of Public Health	12 17-18	
Safe, Healthy and Conducive Living Environment				
GRI 3: Material Topics 2021	3-3 Management of material topics	Material Issues Safe, Healthy and Conducive Living Environment Our Sustainability Commitments	12 18-20 S4	
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Safe, Healthy and Conducive Living Environment Our Sustainability Commitments	19 S4	No water bodies and related habitats were significantly affected by water withdrawal, discharges or runoff.
	303-2 Management of water discharge-related impacts	Safe, Healthy and Conducive Living Environment	19	No water bodies and related habitats were significantly affected by water withdrawal, discharges or runoff.
	303-3 Water withdrawal	Our Sustainability Commitments	S4	Water withdrawal is from third-party sources – PUB, Singapore's National Water Agency, and tracked using water meters.
	303-4 Water discharge	Safe, Healthy and Conducive Living Environment	19	
GRI 305: Emissions 2016	305-7 Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions	Safe, Healthy and Conducive Living Environment	19	
Sustainable and Resource Efficient Singapore				
GRI 3: Material Topics 2021	3-3 Management of material topics	Material Issues Sustainable and Resource Efficient Singapore Our Sustainability Commitments	12 20-22 S1-S5	

GRI 302: Energy 2016	302-1 Energy consumption within the organisation	Our Sustainability Commitments	S1-S4	NEA's total energy consumption (electricity and fuel) was 487.9 TJ during the reporting period.
	302-3 Energy intensity	Our Sustainability Commitments	S1-S4	
	302-4 Reduction of energy consumption	Our Sustainability Commitments	S1-S4	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Our Sustainability Commitments	S1-S3	
	305-2 Energy indirect (Scope 2) GHG emissions	Our Sustainability Commitments	S1-S3	
	305-3 Other indirect (Scope 3) GHG emissions	Our Sustainability Commitments	S1-S3	
	305-4 GHG emissions intensity	Our Sustainability Commitments	S1-S3	
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Sustainable and Resource Efficient Singapore Our Sustainability Commitments	20-22 S4-S5	
	306-2 Management of significant waste-related impacts	Sustainable and Resource Efficient Singapore Our Sustainability Commitments	20-22 S4-S5	NEA does not import or export hazardous waste.
	306-3 Waste generated	Our Sustainability Commitments	S4-S5	
Timely and Reliable Weather and Climate Services				
GRI 3: Material Topics 2021	3-3 Management of material topics	Material Issues Timely and Reliable Weather and Climate Services	13 23	
Vibrant Hawker Culture				
GRI 3: Material Topics 2021	3-3 Management of material topics	Material Issues Vibrant Hawker Culture	13 24	
Private Sector as Force Multipliers for Mission Success				
GRI 3: Material Topics 2021	3-3 Management of material topics	Material Issues Environmental Services Industry as Force Multipliers for Mission Success	13 25	

Active Community as Stewards of the Environment				
GRI 3: Material Topics 2021	3-3 Management of material topics	Material Issues	13	
		Active Community as Stewards of the Environment	26	
Public Sector Taking the Lead in Environmental Sustainability				
GRI 3: Material Topics 2021	3-3 Management of material topics	Material Issues	13	
		Public Sector Taking the Lead in Environmental Sustainability	27	
International Partnerships as Strategic Levers				
GRI 3: Material Topics 2021	3-3 Management of material topics	Material Issues	13	
		International Partnerships as Strategic Levers	27-29	
Creation of Capacity				
GRI 3: Material Topics 2021	3-3 Management of material topics	Material Issues	14	
		Creation of Capacity	30-32	
Strong Capabilities for Mission Success				
GRI 3: Material Topics 2021	3-3 Management of material topics	Material Issues	14	
		Strong Capabilities for Mission Success	33-34	
Strong Corporate Practices for a Sustainable Organisation				
GRI 3: Material Topics 2021	3-3 Management of material topics	Material Issues	14	
		Strong Corporate Practices for a Sustainable Organisation	35-41	
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Refer to Annual Financial Statements	5	
	201-3 Defined benefit plan obligations and other retirement plans	Refer to Annual Financial Statements Strong Corporate Practices for a Sustainable Organisation	13 36-37	

	201-4 Financial assistance received from government	Strong Corporate Practices for a Sustainable Organisation	41	
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Strong Corporate Practices for a Sustainable Organisation	35-39	
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Strong Corporate Practices for a Sustainable Organisation	35-39	
	401-3 Parental leave	Strong Corporate Practices for a Sustainable Organisation	35-39	
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Strong Corporate Practices for a Sustainable Organisation	39-40	
	403-2 Hazard identification, risk assessment, and incident investigation	Strong Corporate Practices for a Sustainable Organisation	39-40	
	403-3 Occupational health services	Strong Corporate Practices for a Sustainable Organisation	39-40	
	403-4 Worker participation, consultation, and communication on occupational health and safety	Strong Corporate Practices for a Sustainable Organisation	39-40	NEA has a Workplace Safety and Health (WSH) driver. All officers are represented by the relevant safety committees.
	403-5 Worker training on occupational health and safety	Strong Corporate Practices for a Sustainable Organisation	39-40	
	403-6 Promotion of worker health	Strong Corporate Practices for a Sustainable Organisation	39-40	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Strong Corporate Practices for a Sustainable Organisation	-	The safety of workers (who are not NEA employees) is covered by our WSH governance structure and policies.
	403-9 Work-related injuries	Strong Corporate Practices for a Sustainable Organisation	39-40	NEA aligns with the Ministry of Manpower in using the injury rate per 100,000 workers to assess WSH performance.

Conducive Culture for Collaboration, Learning and Innovation				
GRI 3: Material Topics 2021	3-3 Management of material topics	Material Issues Conducive Culture for Collaboration, Learning and Innovation	14 41-42	
GRI 404: Training and Education 2016	404-2 Programs for upgrading employee skills and transition assistance programs	Conducive Culture for Collaboration, Learning and Innovation	41-42	NEA has pivoted towards competency-based learning to focus on both individual and organisational competencies, rather than the number of learning hours.
	404-3 Percentage of employees receiving regular performance and career development reviews	Conducive Culture for Collaboration, Learning and Innovation	41-42	



**National
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Agency**

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