For the Materiality Disclosures Service, GRI Services reviewed that the GRI content index is clearly presented and the references for Disclosures 102-40 to 102-49 align with appropriate sections in the body of the report.

GRI **MATERIALITY DISCLOSURES SERVICE** 2021

GRI Standard No.	Disclosure No.	Webpage Titles	Direct Answers/Reasons for Omission
GRI 101: Foundation 2016			
General Disclosures			
Organisation Profile			
GRI 102 : General Disclosures 2016	102-1 Name of the organisation	About NEA	
	102-2 Activities, brands, products, and services	About NEA	
	102-3 Location of headquarters	About NEA About This Report > Reporting Scope	
	102-4 Location of operations	About This Report > Reporting Scope	
	102-5 Ownership and legal form	About NEA	
	102-6 Markets served	About NEA	
	102-7 Scale of the organisation	About NEA Review of FY2020 > Enabled by a High Performance and Future-ready NEA > Strong Corporate Practices for a Sustainable Organisation	
	102-8 Information on employees and other workers	Review of FY2020 > Enabled by a High Performance and Future-ready NEA > Strong Corporate Practices for a Sustainable Organisation	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. There are no significant variations in the numbers reported in this Disclosure. Numbers reported in this Disclosure are compiled from NEA's HR management system.
	102-9 Supply chain	Review of FY2020 > Enabled by a High Performance and Future-ready NEA > Strong Corporate Practices for a Sustainable Organisation	
	102-10 Significant changes to the organisation and its supply chain	Corporate Governance > CEO's Message	
	102-11 Precautionary Principle or approach	About NEA > Risks and Opportunities	
	102-12 External initiatives	Review of FY2020 > Together with Our Partners and Community > Public Sector Taking the Lead in Environmental Sustainability	NEA aligns our HR practices with the Tripartite Guidelines on Fair Employment Practices.
	102-13 Membership of associations	About NEA	
Strategy			
GRI 102 : General Disclosures 2016	102-14 Statement from senior decision-maker	Corporate Governance > Chairman's Foreword; CEO's Message	
	102-15 Key impacts, risks, and opportunities	About NEA > Material Issues; Risks and Opportunities	
Ethics and Integrity			
GRI 102 : General Disclosures 2016	102-16 Values, principles, standards, and norms of behaviour	Who We Are > Our Purpose	
Governance			
GRI 102 : General Disclosures 2016	102-18 Governance structure	Corporate Governance Review of FY2020 > Enabled by a High Performance and Future-ready NEA > Walking the Talk	

	Stakeholder Engagement		
GRI 102 : General Disclosures 2016	102-40 List of stakeholder groups	About NEA > Material Issues	
	102-41 Collective bargaining agreements	-	96% of staff are eligible to join the Union and are covered under collective agreements.
	102-42 Identifying and selecting stakeholders	About NEA > Material Issues	
	102-43 Approach to stakeholder engagement	Review of FY2020 > Together with Our Partners and the Community > 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	No engagement was undertaken specifically as part of the report preparation process.
	102-44 Key topics and concerns raised	Review of FY2020 > Together with Our Partners and the Community > 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	
	Reporting Practice		
GRI 102 : General Disclosures 2016	102-45 Entities included in the consolidated financial statements	About This Report > Reporting Scope	
	102-46 Defining report content and topic Boundaries	About NEA > Material Issues	
	102-47 List of material topics	About NEA > Material Issues	
	102-48 Restatements of information	Review of FY2020 > Enabled by a High Performance and Future-ready NEA > Walking the Talk	
	102-49 Changes in reporting	-	There were no significant changes.
	102-50 Reporting period	About This Report	
	102-51 Date of most recent report	-	The previous report was published in September 2020.
	102-52 Reporting cycle	-	This report will continue to be published on an annual basis.
	102-53 Contact point for questions regarding the report	About This Report	
	102-54 Claims of reporting in accordance with the GRI Standards	-	This report has been prepared in accordance with the GRI Standards: Core option.
	102-55 GRI content index	Reporting Framework > GRI Standards	
	102-56 External assurance	About This Report	

Topic Specific Disclosures

	Economic Performance		
GRI 103 : Management Approach 2016	103-1 Explanation of the material topic and its Boundary	About NEA > Material Issues	
	103-2 The management approach and its components	Review of FY2020 > Enabled by a High Performance and Future-ready NEA > Strong Corporate Practices for a Sustainable Organisation	
	103-3 Evaluation of the management approach	Review of FY2020 > Enabled by a High Performance and Future-ready NEA > Strong Corporate Practices for a Sustainable Organisation	
GRI 201 : Economic Performance 2016	201-1 Direct economic value generated and distributed	About This Report > Financial Statements Review of FY2020 > Enabled by a High Performance and Future-ready NEA > Strong Corporate Practices for a Sustainable Organisation	
	201-2 Financial implications and other risks and opportunities due to climate change	About NEA > Risks and Opportunities Review of FY2020 > Ensuring a Clean and Sustainable Environment for Singapore > Providing Timely and Reliable Weather and Climate Services	
	201-3 Defined benefit plan obligations and other retirement plans	About This Report > Financial Statements, Defined Contribution Plan Review of FY2020 > Enabled by a High Performance and Future-ready NEA > Strong Corporate Practices for a Sustainable Organisation	
	201-4 Financial assistance received from government	Review of FY2020 > Enabled by a High Performance and Future-ready NEA > Strong Corporate Practices for a Sustainable Organisation	

Procurement Practices			
GRI 103 : Management Approach 2016	**103-1 Explanation of the material topic and its Boundary**	About NEA > Material Issues	
	103-2 The management approach and its components	Review of FY2020 > Enabled by a High Performance and Future-ready NEA > Strong Corporate Practices for a Sustainable Organisation	
	103-3 Evaluation of the management approach	Review of FY2020 > Enabled by a High Performance and Future-ready NEA > Strong Corporate Practices for a Sustainable Organisation	
GRI 204 : Procurement Practices 2016	**204-1 Proportion of spending on local suppliers**	Review of FY2020 > Enabled by a High Performance and Future-ready NEA > Strong Corporate Practices for a Sustainable Organisation	
Energy			
GRI 103 : Management Approach 2016	**103-1 Explanation of the material topic and its Boundary**	About NEA > Material Issues; Risks and Opportunities Review of FY2020 > Ensuring a Clean and Sustainable Environment for Singapore > Sustainable and Resource Efficient Singapore	
	103-2 The management approach and its components	Review of FY2020 > Ensuring a Clean and Sustainable Environment for Singapore > Sustainable and Resource Efficient Singapore; Enabled by a High Performance and Future-ready NEA > Walking the Talk	
	103-3 Evaluation of the management approach	Review of FY2020 > Enabled by a High Performance and Future-ready NEA > Walking the Talk	
GRI 302 : Energy 2016	**302-1 Energy consumption within the organisation**	Review of FY2020 > Enabled by a High Performance and Future-ready NEA > Walking the Talk	NEA's total energy consumption (electricity and fuel) was 675 tera-joules during the reporting period.
	302-2 Energy consumption outside of the organisation	-	Information unavailable. NEA has not started tracking energy consumption outside of the organisation.
	302-3 Energy intensity	Review of FY2020 > Enabled by a High Performance and Future-ready NEA > Walking the Talk	
	302-4 Reduction of energy consumption	Review of FY2020 > Enabled by a High Performance and Future-ready NEA > Walking the Talk	
	302-5 Reductions in energy requirements of products and services	-	Not applicable to NEA.
Water and Effluents			
GRI 103 : Management Approach 2016	**103-1 Explanation of the material topic and its Boundary**	About NEA > Material Issues Review of FY2020 > Ensuring a Clean and Sustainable Environment for Singapore > Safe, Healthy and Conducive Living Environment; Sustainable And Resource Efficient Singapore	
	103-2 The management approach and its components	Review of FY2020 > Ensuring a Clean and Sustainable Environment for Singapore > Safe, Healthy and Conducive Living Environment; Enabled by a High Performance and Future-ready NEA > Walking the Talk	
	103-3 Evaluation of the management approach	Review of FY2020 > Enabled by a High Performance and Future-ready NEA > Walking the Talk	
GRI 303 : Water and Effluents 2018	**303-1 Interactions with water as a shared resource**	Review of FY2020 > Ensuring a Clean and Sustainable Environment for Singapore > Safe, Healthy and Conducive Living Environment; Enabled by a High Performance and Future-ready NEA > Walking the Talk	No water bodies and related habitats were significantly affected by water withdrawal, discharges or runoff.
	303-2 Management of water discharge-related impacts	Review of FY2020 > Ensuring a Clean and Sustainable Environment for Singapore > Safe, Healthy and Conducive Living Environment	
	303-3 Water withdrawal	Review of FY2020 > Enabled by a High Performance and Future-ready NEA > Walking the Talk	Water withdrawal is tracked using water meters. All water withdrawal are from third-party sources (PUB).
	303-4 Water discharge	Review of FY2020 > Ensuring a Clean and Sustainable Environment for Singapore > Safe, Healthy and Conducive Living Environment; Enabled by a High Performance and Future-ready NEA > Walking the Talk	

Emissions			
GRI 103 : Management Approach 2016	**103-1 Explanation of the material topic and its Boundary**	About NEA > Material Issues Review of FY2020 > Ensuring a Clean and Sustainable Environment for Singapore > Safe, Healthy and Conducive Living Environment	
	103-2 The management approach and its components	Review of FY2020 > Ensuring a Clean and Sustainable Environment for Singapore > Safe, Healthy and Conducive Living Environment; Enabled by a High Performance and Future-ready NEA > Walking the Talk	
	103-3 Evaluation of the management approach	Review of FY2020 > Enabled by a High Performance and Future-ready NEA > Walking the Talk	
GRI 305 : Emissions 2016	**305-1 Direct (Scope 1) GHG emissions**	Review of FY2020 > Enabled by a High Performance and Future-ready NEA > Walking the Talk	
	305-2 Energy indirect (Scope 2) GHG emissions	Review of FY2020 > Enabled by a High Performance and Future-ready NEA > Walking the Talk	
	305-3 Other indirect (Scope 3) GHG emissions	Review of FY2020 > Enabled by a High Performance and Future-ready NEA > Walking the Talk	
	305-4 GHG emissions intensity	Review of FY2020 > Enabled by a High Performance and Future-ready NEA > Walking the Talk	
	305-5 Reduction of GHG emissions	-	Information unavailable. NEA did not track reductions in GHG emissions for specific initiatives or projects.
	305-6 Emissions of ozone-depleted substances (ODS)	-	Not material as NEA is not a significant emitter of ODS.
	305-7 Nitrogen oxides (NO$_x$), sulfur oxides (SO$_x$), and other significant air emissions	Review of FY2020 > Enabled by a High Performance and Future-ready NEA > Walking the Talk	Under the Environmental Protection and Management (Air Impurities) Regulations, air emissions is reported based on mg/Nm^3.
Waste			
GRI 103 : Management Approach 2016	**103-1 Explanation of the material topic and its Boundary**	About NEA > Material Issues Review of FY2020 > Ensuring a Clean and Sustainable Environment for Singapore > Safe, Healthy and Conducive Living Environment	
	103-2 The management approach and its components	Sustainable and Resource Efficient Singapore	
	103-3 Evaluation of the management approach	Review of FY2020 > Enabled by a High Performance and Future-ready NEA > Walking the Talk	
GRI 306 : Waste 2020	**306-1 Waste generation and significant waste-related impacts**	Review of FY2020 > Ensuring a Clean and Sustainable Environment for Singapore > Sustainable and Resource Efficient Singapore	
	306-2 Management of significant waste-related impacts	Review of FY2020 > Enabled by a High Performance and Future-ready NEA > Walking the Talk	NEA does not import or export hazardous waste.
	306-3 Waste generated	Review of FY2020 > Enabled by a High Performance and Future-ready NEA > Walking the Talk	
	306-4 Waste diverted from disposal	Review of FY2020 > Enabled by a High Performance and Future-ready NEA > Walking the Talk	
Environmental Compliance			
GRI 103 : Management Approach 2016	**103-1 Explanation of the material topic and its Boundary**	About NEA > Material Issues Review of FY2020 > Ensuring a Clean and Sustainable Environment for Singapore > Safe, Healthy and Conducive Living Environment	
	103-2 The management approach and its components	Review of FY2020 > Ensuring a Clean and Sustainable Environment for Singapore > Sustainable and Resource Efficient Singapore; Enabled by a High Performance and Future-ready NEA > Strong Capabilities for Mission Success	
	103-3 Evaluation of the management approach	Review of FY2020 > Ensuring a Clean and Sustainable Environment for Singapore > Safe, Healthy and Conducive Living Environment	
GRI 307 : Environmental Compliance 2016	**307-1 Non-compliance with environmental laws and regulations**	-	NEA did not receive any environmental fines and sanctions.
Employment			
GRI 103 : Management Approach 2016	**103-1 Explanation of the material topic and its Boundary**	About NEA > Material Issues	
	103-2 The management approach and its components	Review of FY2020 > Enabled by a High Performance and Future-ready NEA > Strong Corporate Practices for a Sustainable Organisation	
	103-3 Evaluation of the management approach	Review of FY2020 > Enabled by a High Performance and Future-ready NEA > Strong Corporate Practices for a Sustainable Organisation	
GRI 401 : Employment 2016	**401-1 New employee hires and employee turnover**	Review of FY2020 > Enabled by a High Performance and Future-ready NEA > Strong Corporate Practices for a Sustainable Organisation	
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Review of FY2020 > Enabled by a High Performance and Future-ready NEA > Strong Corporate Practices for a Sustainable Organisation	
	401-3 Parental leave	Review of FY2020 > Enabled by a High Performance and Future-ready NEA > Strong Corporate Practices for a Sustainable Organisation	

	Occupational Health and Safety		
GRI 103 : Management Approach 2016	**103-1 Explanation of the material topic and its Boundary**	About NEA > Material Issues	
	103-2 The management approach and its components	Review of FY2020 > Enabled by a High Performance and Future-ready NEA > Strong Corporate Practices for a Sustainable Organisation	
	103-3 Evaluation of the management approach	Review of FY2020 > Enabled by a High Performance and Future-ready NEA > Strong Corporate Practices for a Sustainable Organisation	
GRI 403 : Occupational Health and Safety 2018	**403-1 Occupational health and safety management system**	Review of FY2020 > Enabled by a High Performance and Future-ready NEA > Strong Corporate Practices for a Sustainable Organisation	
	403-2 Hazard identification, risk assessment, and incident investigation	Review of FY2020 > Enabled by a High Performance and Future-ready NEA > Strong Corporate Practices for a Sustainable Organisation	
	403-3 Occupational health services	Review of FY2020 > Enabled by a High Performance and Future-ready NEA > Strong Corporate Practices for a Sustainable Organisation	
	403-4 Worker participation, consultation, and communication on occupational health and safety	Review of FY2020 > Enabled by a High Performance and Future-ready NEA > Strong Corporate Practices for a Sustainable Organisation	NEA has a Workplace Safety and Health (WSH) Driver and WSH Representative from each department and offsite premises. All NEA staff are represented by the safety committee.
	403-5 Worker training on occupational health and safety	Review of FY2020 > Enabled by a High Performance and Future-ready NEA > Strong Corporate Practices for a Sustainable Organisation	
	403-6 Promotion of worker health	Review of FY2020 > Enabled by a High Performance and Future-ready NEA > Strong Corporate Practices for a Sustainable Organisation	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Review of FY2020 > Enabled by a High Performance and Future-ready NEA > Strong Corporate Practices for a Sustainable Organisation	The safety of workers other than employees are also covered by our WSH policy and governance.
	403-9 Work-related injuries	Review of FY2020 > Enabled by a High Performance and Future-ready NEA > Strong Corporate Practices for a Sustainable Organisation	Information on high-consequence work-related injuries, the rate of recordable work-related injuries and the number of hours worked are not tracked.
	Training and Education		
GRI 103 : Management Approach 2016	**103-1 Explanation of the material topic and its Boundary**	About NEA > Material Issues Review of FY2020 > Enabled by a High Performance and Future-ready NEA > Conducive Culture for Collaboration, Learning and Innovation	
	103-2 The management approach and its components	Review of FY2020 > Enabled by a High Performance and Future-ready NEA > Conducive Culture for Collaboration, Learning and Innovation	
	103-3 Evaluation of the management approach	Review of FY2020 > Enabled by a High Performance and Future-ready NEA > Conducive Culture for Collaboration, Learning and Innovation	
GRI 404: Training and Education 2016	**404-2 Programs for upgrading employee skills and transition assistance programs**	Review of FY2020 > Enabled by a High Performance and Future-ready NEA > Conducive Culture for Collaboration, Learning and Innovation	
	404-3 Percentage of employees receiving regular performance and career development reviews	Review of FY2020 > Enabled by a High Performance and Future-ready NEA > Conducive Culture for Collaboration, Learning and Innovation	