



SUSTAINABILITY REPORT



INTRODUCTION

GLOBAL SUSTAINABILITY REPORTING FRAMEWORK

Far East Hospitality Trust ("Far East H-Trust") is pleased to publish its first annual Sustainability Report, developed in accordance with the Global Reporting Initiative (GRI) Standards 2016 (Core option). Refer to the GRI Content Index at the end of this report for the relevant references.

SCOPE OF THE REPORT AND PERIOD

This report covers the Economic, Social and Governance ("ESG") activities and performance of Far East H-Trust, from 1 January to 31 December 2017. The scope of this report also covers all the hotels¹ and serviced residences² in Singapore within the Far East Hospitality REIT (the "REIT") portfolio unless otherwise stated.

ACCESSIBILITY OF REPORT

In line with its efforts towards greater environmental conservation, limited copies of this report have been printed. Far East H-Trust's Sustainability Report can be downloaded separately from the corporate website.

Far East H-Trust has not sought external independent assurance for this reporting period and will factor

this into its consideration when its sustainability reporting matures over time.

Far East H-Trust constantly seeks to enhance the accuracy, completeness and coverage of its Sustainability Report and practices and welcomes feedback and suggestions for improvements.

Please write to Ms Denise Wong, Manager, Investor Relations & Asset Management, Sustainability Champion for Far East H-Trust's Sustainability Working Committee, at denisewong@fareast.com.sg.

STAKEHOLDER ENGAGEMENT

Far East H-Trust strives to maintain open and fair communication with its key stakeholders, to understand their views, concerns, and objectives in order to work towards more sustainable growth. The REIT Manager has identified stakeholder groups which have a significant influence and interest in Far East H-Trust's operations and business, and engaged these stakeholders to understand their ESG expectations. The key stakeholders identified are the REIT's Board of Directors (the "Board"), employees, Sponsor³, Stapled Securityholders and hotel and serviced residence operator (the "Operator").

1 Village Hotel Albert Court, Village Hotel Changi, The Elizabeth Hotel, Village Hotel Bugis, Oasia Hotel Novena, Orchard Parade Hotel, The Quincy Hotel, Rendezvous Hotel Singapore

2 Village Residence Clarke Quay, Village Residence Hougang, Regency House, Village Residence Robertson Quay

3 Sponsor refers to Far East Organization group of companies

OUR KEY STAKEHOLDERS



Engaging Far East H-Trust's stakeholders in ongoing dialogue provides important input that enables the REIT Manager to make informed business decisions while working towards its sustainability goals. The following are various modes of engagement which the REIT Manager adopts for the respective stakeholder groups.

Stakeholder Group	Engagement mode
Board of Directors	<ul style="list-style-type: none"> ✦ Monthly updates on Far East H-Trust's financial and operating performance ✦ Quarterly communication and reporting to review portfolio and financial performance, business outlook, movement in Stapled Securityholdings, and to deliberate growth opportunities and sustainability factors ✦ Annual General Meetings ✦ Induction and orientation programmes for new Board members
Employees	<ul style="list-style-type: none"> ✦ Training and induction programmes ✦ Annual Colleague Engagement Survey ✦ Performance and career development appraisals ✦ Company dialogues and lunch talks ✦ Staff bonding/recreational activities and company retreats
Sponsor	<ul style="list-style-type: none"> ✦ Monthly updates on Far East H-Trust's financial and operating performance ✦ Quarterly financial reporting ✦ One-on-one Management briefings/meetings ✦ Annual General Meetings
Stapled Securityholders	<ul style="list-style-type: none"> ✦ Quarterly financial reporting ✦ One-on-one Management briefings/meetings ✦ Annual General Meetings ✦ Corporate website
Hotel and Serviced Residence Operator	<ul style="list-style-type: none"> ✦ Monthly performance reviews and meetings with property general managers/residence managers ✦ Site visits to properties ✦ Quarterly updates to the Board

For more details on other methods of engagement with stakeholders, please refer to page 41 on Investor Relations.



SUSTAINABILITY REPORT



SUSTAINABILITY STRATEGY

WHAT SUSTAINABILITY MEANS TO FAR EAST H-TRUST

Far East H-Trust's policies, procedures and reports as well as contracts with third parties encompass key areas of sustainability such as corporate governance, regulatory compliance, occupational health and safety, and employee conduct and ethics. These sustainability management practices are extended to the hotels and serviced residences. The REIT Manager works closely with the Operator to integrate sustainability across the REIT's property portfolio.

Together with its stakeholders, Far East H-Trust's management seeks to improve on the management of its ESG factors, to effect positive change on the REIT's performance, people and operating environment.

In recognition of its efforts to reduce environmental footprint, the REIT has been awarded the BCA Green Mark certification by the Building and Construction Authority ("BCA") of Singapore for several of its properties.

ENVIRONMENTAL POLICY: A SAFE AND GREEN CULTURE

Far East H-Trust seeks to minimise the impact of its operations on the environment. Working with the Operator, Far East H-Trust's management advocates an environmentally-friendly approach in carrying

out activities at the REIT's properties. The REIT's Environmental Policy provides guidance on various areas, including the procurement of supplies and consumption of energy. Far East H-Trust aims to:

- ✧ Fully comply with the law, current legislation and regulations, and to take a proactive approach towards future legal requirements or obligations;
- ✧ Ensure that everybody within the company has a duty to care for the environment, its habitats and biodiversity;
- ✧ Seek to conserve natural resources by ensuring the responsible use of energy, water and materials and still provide the quality of service expected by the REIT's tenants and hotel and serviced residence guests;
- ✧ Source for products that have minimal environmental impact;
- ✧ Gain support from customers and suppliers and ensure that they are made aware of the REIT Manager's Environmental Policy.



LEADING SUSTAINABILITY PRACTICES

Far East H-Trust has established a robust sustainability governance structure to ensure continued development and execution of its sustainability journey, initiatives and practices. The Board reviews Far East H-Trust’s strategic plans, factoring in sustainability considerations and ensuring conformance with applicable regulations related to sustainability such as SGX Listing Rules 711A and 711B. Far East H-Trust’s sustainability management is overseen by its CEO who provides the overall sustainability direction and approves key sustainability practices. He is supported by the Sustainability Working Committee (“SWC”), comprising of representatives from Finance, Asset Enhancement Management, and Investor Relations, which helps to drive, guide and improve Far East H-Trust’s sustainability action plans as change-agents of the REIT’s properties and REIT Manager’s employees.





SUSTAINABILITY REPORT

DEFINING MATERIAL FACTORS

Far East H-Trust conducted a materiality assessment in line with GRI Standards (2016) and SGX sustainability reporting requirements, to identify several key material factors relevant to the REIT and its key stakeholders.

A materiality matrix was then used to prioritise the material factors and their topics, factoring in the significance to stakeholders and significance to the business.

An external sustainability consultant was appointed to facilitate the sustainability workshop, which was attended by Far East H-Trust's management and other key stakeholders. The workshop factored in existing business risks (related to ESG factors) as well as key material factors observed across other hospitality/property REITs, GRI Standards (2016) and the hospitality sector.

Far East H-Trust's management identified five ESG factors (illustrated in the table below) that it believes to be most material to Far East H-Trust in 2017.

Category	No.	Material Factors	Disclosure*
Economic	1	Economic Performance	⌘ Direct economic value generated and distributed
Environment	2	Energy	⌘ Reduction of energy consumption
	3	Employment	⌘ Benefits provided to full-time employees that are not provided to temporary or part-time employees
Social	4	Occupational Health & Safety	⌘ Types of injury and rates of injury, occupational diseases, lost days, absenteeism, and number of work-related fatalities
	5	Corporate Governance	⌘ Sufficient levels of rules, systems, practices and processes by which the company is directed and controlled

*Material factors 1, 2, 3, 4 and their specific disclosures are extracted from GRI Standards (2016)

The material factors and their respective performance data and targets are reviewed by Far East H-Trust on an annual basis.





ECONOMIC PERFORMANCE

The REIT Manager is committed to delivering long-term sustainable distribution growth through three key strategies – value adding acquisitions, asset management and enhancement, and capital and risk management.

FINANCIAL HIGHLIGHTS

	FY 2017
Gross Revenue (S\$ million)	103.8
Net Property Income (S\$ million)	93.2
Income Available for Distribution (S\$ million)	72.0
Distribution per Stapled Security (Singapore cents)	3.90

For a detailed breakdown of Far East H-Trust's FY 2017 financial results, please refer to the following sections:

- ✦ Financial Highlights, Pg. 4
- ✦ Growth Strategies, Pg. 5
- ✦ Letter from the Chairman, Pg. 8
- ✦ Our Portfolio, Pg. 24



ENERGY

Far East H-Trust makes a conscious effort to minimize the energy consumption across the REIT's properties, as it has a direct impact on the environment and carbon footprint. A considerable amount of energy and related costs are required to run hotels and serviced residences, which operate round the clock, 24/7.

Each year, Far East H-Trust monitors the properties' energy consumption and introduces new initiatives

to reduce usage. Several of its properties have achieved the Green Mark certification by BCA. For example, Orchard Parade Hotel and Rendezvous Hotel Singapore have been awarded the Green Mark Gold certification and Village Hotel Albert Court has been awarded the Green Mark Platinum certification. The BCA Green Mark provides a meaningful differentiation of buildings in the real estate market. It is a benchmarking scheme which incorporates internationally recognised best practices in environmental design and performance.



SUSTAINABILITY REPORT



RENDEZVOUS HOTEL SINGAPORE

At Rendezvous Hotel Singapore, energy efficient lighting systems involving the use of Light Emitting Diodes ("LED") and motion sensors are installed in the staircases and carparks. Electrical sub-meters are used to monitor energy consumption at various major end-uses, and natural daylight is also available at the courtyard of the hotel, reducing the need for artificial lighting. In addition, double-glazed glass is also used, to introduce skylight into the courtyard while minimizing heat emitted into the area. With these measures in place, the REIT is able to obtain an estimated energy savings of 57,938 kWh/year.

ENERGY CONSERVATION POLICY

The REIT Manager's Energy Conservation Policy outlines the key principles and action plans that the properties must put in place to reduce the consumption of energy. These action plans are periodically monitored and evaluated by the Operator.

CONTINUOUS MAINTENANCE FOR OPTIMAL ENERGY EFFICIENCY

A crucial aspect of the REIT's operations is in ensuring that detailed maintenance checks are conducted on the various equipment/facilities within the hotels and serviced residences. These checks not only allow Far East H-Trust to better serve its guests and ensure their safety in all its premises, but are also essential in supporting optimal building energy efficiency.

Through this process, Far East H-Trust can also seize opportunities to identify energy-saving technologies to invest in, to better reduce energy consumption. In 2016, the REIT's hotel and serviced residence operator replaced 50 Fan Coil Units ("FCU") at guestrooms and guest corridors, which improved the efficiency of heat exchange and hence cut down the cooling load and energy consumption of the chiller system. In 2017, the Operator converted Programmable Logic Controller ("PLC") lighting, which emits a larger amount of heat, to LED lighting, likewise reducing the cooling load and energy consumption. These initiatives have been implemented at Rendezvous Hotel Singapore, Village Hotel Bugis and Village Hotel Albert Court.

Objective/Principle	Action Plans
Improve energy savings	<ul style="list-style-type: none"> ✧ Frequent checks of equipment to be done to maintain efficiency ✧ To set target to reduce building energy consumption year on year through improvement works and addition of new energy saving technologies
Improve green features of buildings	<ul style="list-style-type: none"> ✧ Partner with staff and public on green education initiatives
New builds with environmentally-preferred designs	<ul style="list-style-type: none"> ✧ All new Far East Hospitality buildings in Singapore to be designed at least to Singapore Green Mark gold status

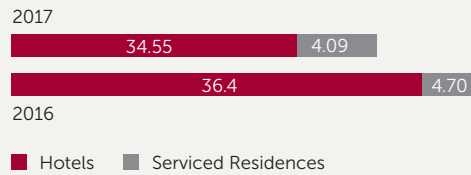
MONITORING ENERGY CONSUMPTION

All Far East H-Trust properties monitor their energy consumption each month and work towards achieving energy consumption targets. The energy consumption data is reported by each property to Far East H-Trust.

Between FY 2016 and FY 2017, energy consumption for both hotels and serviced residences decreased by approximately 5.2% from 40.7 million kWh to 38.6 million kWh. This decrease is in line with the REIT Manager's energy saving targets and the result of the REIT Manager's oversight of the properties in its portfolio.

For 2018, Far East H-Trust targets to reduce the energy consumption of Far East H-Trust properties by 2% and ensure that all new Far East H-Trust buildings in Singapore are designed to minimally qualify for the Singapore Green Mark Gold status.

ENERGY CONSUMPTION (million kWh)



EMPLOYMENT

As a REIT, Far East H-Trust does not have any employees. The data on employees in this report is in relation to the REIT Manager. As at 31 December 2017, the REIT Manager had nine full-time equivalent employees, seven of whom were Singapore citizens and two of whom were Singapore Permanent Residents. Far East H-Trust promotes a culture of diversity in terms of age, gender and skill sets. The REIT Manager believes that this diversity in talent pool fosters a culture of innovation and inclusiveness that results in productivity for all members of staff.

EMPLOYEE WELFARE

The REIT Manager's human resources remain its most valuable asset, representing the driving force behind the REIT's sustained growth and performance. Apart from ensuring that its employees are adequately

rewarded and compensated, the REIT Manager also believes that a safe, healthy and fulfilling working environment provides for a productive and high performing team.

All employees of the REIT Manager are covered by the Employment Act, which outlines the basic employment terms and working conditions including contract requirements, remuneration, hours of work, overtime, rest days and annual leave entitlement. On top and above the statutory benefits outlined in the Employment Act, full-time employees also enjoy welfare and benefits which promote employee health, wellness and development. Annual salary benchmarking is conducted by external consultants for the REIT Manager to better understand, motivate and reward its employees in line with industry peers.





SUSTAINABILITY REPORT

Some examples of the REIT Manager's employment benefits include:

Life insurance/ Disability and invalidity coverage	<ul style="list-style-type: none">⌘ Group term life insurance⌘ Group personal accident insurance
Healthcare	<ul style="list-style-type: none">⌘ Group hospitalisation and surgical insurance
Parental leave	<ul style="list-style-type: none">⌘ Maternity leave⌘ Paternity leave⌘ Childcare leave⌘ Infant care leave (unpaid)⌘ Government paid adoption leave (GPAL)
Retirement provision	<ul style="list-style-type: none">⌘ Conditional re-employment (beyond 62 years)
Employee health and wellness	<ul style="list-style-type: none">⌘ Dental care, optical and vision care expenses⌘ Preventive care (e.g. health screenings)⌘ Maternity / Fertility treatments⌘ Personal insurance premiums⌘ Childcare costs
Wellness and self-development	<ul style="list-style-type: none">⌘ Musculo-skeletal treatments (e.g. chiropractor)⌘ Social & health club membership (e.g. gym)⌘ Fitness courses (e.g. personal fitness training)⌘ Sports & physical fitness courses (e.g. tennis, dance)⌘ Weight management programmes⌘ Fees for personal development courses including training offerings from the Skills Future credit course directory and purchase of books / periodicals for self-development

EMPLOYEE ENGAGEMENT

Employees of the REIT Manager participate in an annual Colleague Engagement Survey, which seeks to delve into the team's level of engagement, identifying areas of strength and improvement.

For 2018, Far East H-Trust aims to benchmark its engagement score against real estate management and development companies in the Asia Pacific region, and attain a score which is in line with these companies⁴.

CAREER DEVELOPMENT

The REIT Manager takes proactive steps to help its employees plan and work towards their career goals. This involves regular communication and feedback with supervisors as well as opportunities for learning and skills upgrading. In particular, the REIT Manager actively focuses on:

- ⌘ Inclusion of individual development and career goals in the performance appraisal forms;
- ⌘ Career development workshops;
- ⌘ Learning and training opportunities; and
- ⌘ Employee transfers – internal mobility

⁴ Based on survey conducted by Aon Hewitt



OCCUPATIONAL HEALTH & SAFETY

At Far East H-Trust, health and safety is a top priority for both customers and employees, the two biggest stakeholder groups which the Operator engages with on a daily basis.

As employers, the REIT Manager and Operator are responsible for their employees' safety and well-being. Not only does providing a healthy working environment offer employees a sense of comfort, thereby boosting morale and work performance, the avoidance of health and safety breaches also safeguards against reputational risks and costly fines.

WORK INJURY COMPENSATION INSURANCE

All employees across the REIT's properties are insured under the Workmen's Compensation Insurance Scheme, which provides monetary compensation for injuries suffered or sustained during the course of work. The amount of compensation depends on the extent of the injury in accordance with the Work Injury Compensation Act.

INTEGRATING HEALTH & SAFETY IN ALL OPERATIONS

Beyond ensuring compliance with regulations such as the Workplace Safety and Health Act and Fire Safety Act, Far East H-Trust seeks to proactively

minimise health and safety risks and has put in place several key initiatives at the REIT's properties.

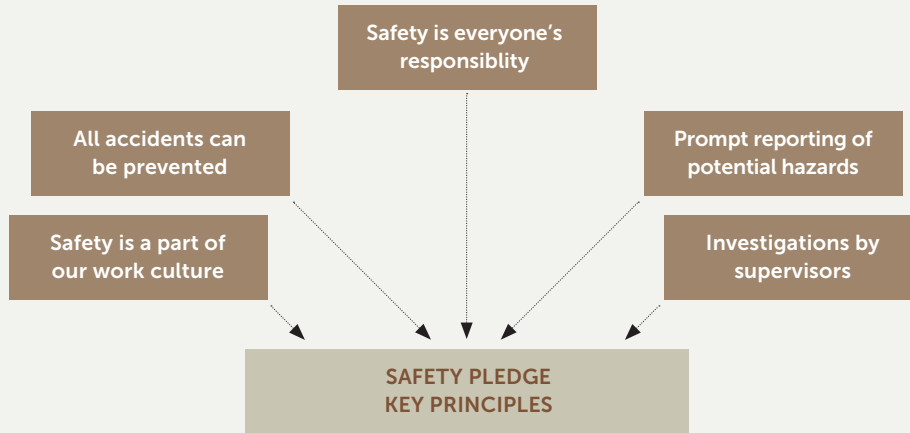
The REIT Manager ensures that Workplace Safety & Health ("WSH") risk assessments are incorporated by the Operator into all of the properties' operational activities, to identify hazardous activities and/or workspaces, and put in mitigation measures where necessary to prevent harm, injury or accidents from taking place.

In doing so, Company Emergency Response Teams ("CERT") are formed and members of staff are provided with necessary health and safety training on a periodic basis. The CERT are equipped with safety equipment to perform emergency response roles (e.g. operation of Automated External Defibrillator drills), and emergency drills are also conducted to prepare for potentially hazardous situations such as power failures, medical emergencies, fires and lift entrapment. To strengthen Far East H-Trust's health and safety efforts, certified Fire Safety Managers ("FSM") are engaged to evaluate the fire safety measures at the properties. Periodic emergency drills are also conducted by the FSM, to assess the level of preparedness in response to an emergency.





SUSTAINABILITY REPORT



Across the REIT's properties, an Employee Handbook documents the annual pledge to acknowledge and comply with Far East H-Trust's commitment to safety.

FOSTERING A HEALTH & SAFETY CULTURE

To foster a strong health and safety culture, Far East H-Trust's Operator tracks the following health and safety indicators. The statistics for FY 2017 are presented in the table below. In FY 2017, there were no workplace fatalities across Far East H-Trust's

properties. There were seven workplace injuries which resulted in 88 lost days, an accident frequency rate of 5.3 and an accident severity rate of 66.3.

As the REIT Manager continues to work with its Operator to review the nature of past accidents and evaluate safety performance to prevent future recurrences, the REIT Manager targets to achieve zero workplace fatality across all properties in 2018.

Health & Safety Indicators ⁵	FY 2017
Number of Workplace Fatalities	0
Number of Workplace Injury	7
Number of Lost Days	88
Accident Frequency Rate (per million work-hours)	5.3
Accident Severity Rate (per million work-hours)	66.3

⁵ Health and safety definitions and calculations are adopted from the Singapore Workplace Safety & Health Institute's guidance on Workplace Safety and Health Reporting.



CORPORATE GOVERNANCE

The REIT Manager and the Trustee-Manager believe that sound and effective corporate governance policies and practices are essential in achieving sustainable growth, and consequently a trusted, successful and respected Far East H-Trust.

Far East H-Trust is focused on complying with the principles and requirements of the various legislations and guidelines governing Far East H-Trust, including the Code of Corporate Governance 2012. For more information on Far East H-Trust's corporate governance practices, you may refer to pages 60 to 82.

CORPORATE POLICIES AND GUIDELINES

Far East H-Trust has also put in place corporate policies to ensure high standards of corporate governance, including:

- * Investment Management Policy
- * Remuneration Policy
- * Roles and Responsibilities of Board of Directors
- * Enterprise Risk Management Framework
- * Employee Code of Conduct
- * Personal Data Protection Policy

Far East H-Trust's Investment Management Policy provides a set of guidelines on making investment and divestment decisions. Beyond financial parameters, the scope of the policy encompasses risks and opportunities related to ESG drivers. The policy is disseminated to all employees, which enables a common understanding and reduces the likelihood of subjectivity or non-compliance when making investment or divestment decisions.

Far East H-Trust's Personal Data Protection Policy outlines how the REIT Manager manages all personal data held, in compliance with the Personal Data Protection Act ("PDPA") in Singapore. The policy applies to Far East H-Trust and the REIT Manager. Far East H-Trust also complies with local data protection and privacy laws in all operations out of Singapore. Refer to www.fehtrust.com for more information.

In 2017, Far East H-Trust was ranked 21st out of 42 locally listed REITs and Business Trusts in the Singapore Governance and Transparency Index ("SGTI"), which is the leading index for assessing corporate governance practices of Singapore-listed companies. Sustainable governance is an integral component in today's business landscape, as stakeholders demand greater transparency and accountability from companies. For 2018, Far East H-Trust aims to further improve its SGTI score.



SUSTAINABILITY REPORT



BROADER COMMUNITY

SUSTAINABILITY ACROSS THE VALUE CHAIN

As part of responsible supply chain management, Far East H-Trust ensures that all its supplies purchased are recognized under the Singapore Green Label Scheme ("SGLS"). The scheme endorses industrial and consumer products that have less undesirable effects on the environment. Administered by the Singapore Environment Council, the SGLS is the region's most established eco-labelling scheme with over 3,000 unique products certified across 28 countries. Through this initiative, Far East H-Trust makes aware its commitment to the environment across all of the REIT's suppliers.

Far East H-Trust's Operator has also put in place principles to monitor the safety and environmental performance of its suppliers, contractors, or landscapers. These principles include:

- ※ Giving preference to suppliers, contractors or landscapers who are ISO 14001 and OHSAS 18001 certified;
- ※ Requiring all suppliers, contractors or landscapers to comply with local government and other legal requirements;

- ※ Reviewing, monitoring, and appraising all re-contracting suppliers, contractors or landscapers on their level of compliance with prevailing laws and regulations;
- ※ Considering appropriate and adequate risk management controls and action plans put forth to ensure health and safety.

COMMUNITY INVOLVEMENT

Far East H-Trust is committed to giving back to communities in need. Together with volunteers from Far East Organization, the employees of the REIT Manager spent time with the elderly from St John's Home and those living in one-room rental flats in Chai Chee.

St John's Home for Elderly Persons

An adopted charity of Far East Organization, St. John's Home for Elderly Persons provides shelter and care for elderly who have no suitable accommodation and relatives with adequate resources to look after them. The home bustled with activity when the volunteers from Far East paid a visit to the senior citizens one Saturday morning, interacting and eating with the senior citizens, and engaging them in a rojak competition and game of pass-the-parcel.



Senior citizens of St John's Home and volunteers from Far East had fun over lunch and games

Elderly at Chai Chee

Volunteers from Far East and employees of the REIT Manager spread the Christmas cheer by organising a morning of activity for the elderly living in one-room rental flats in Chai Chee. The senior citizens were accompanied on a walk around East Coast Park and Bedok jetty, before they were treated to a sumptuous peranakan spread at Village Hotel Katong. The brilliant smiles of the elderly certainly brought warmth to the festive season.



Volunteers from Far East accompanying the elderly from Chai Chee on a walk around East Coast Park

GRI CONTENT INDEX

This report has been prepared in accordance with the GRI Standards: Core option.

GRI Standards 2016		Notes/Page Number(s)
General Disclosures		
Organisational Profile		
102 – 1	Name of the organisation	Far East Hospitality Trust
102 – 2	Activities, brands, products, and services	FY 2017 Annual Report, Pg. 1
102 – 3	Location of headquarters	Scope of the Report and Period, Pg. 44
102 – 4	Location of operations	Scope of the Report and Period, Pg. 44
102 – 5	Ownership and legal form	FY 2017 Annual Report, Pg. 2
102 – 6	Markets served	FY 2017 Annual Report, Pg. 1
102 – 7	Scale of the organisation	FY 2017 Annual Report, Pg. 1
102 – 8	Information on employees and other workers	Employment, Pg. 51-52
102 – 9	Supply chain	Sustainability Across the Value Chain Pg. 56
102 – 10	Significant changes to the organisation and its supply chain	First reporting in FY 2017
102 – 11	Precautionary principle or approach	Far East H-Trust does not specifically refer to the precautionary approach when managing risk; however, Far East H-Trust applies a risk-based consideration in all risk management practices (Risk Management and Internal Controls, Pg. 70-75)
102 – 12	External initiatives	First reporting in FY 2017
102 – 13	Membership of associations	Far East H-Trust is not a member of any associations.
Strategy		
102 – 14	Statement from senior decision-maker	Letter from the Chairman, Pg. 10
Ethics and Integrity		
102 – 16	Values, principles, standards, and norms of behaviour	Website: Mission & Vision
Governance		
102 – 18	Governance structure	Leading Sustainability Practices, Pg. 47



SUSTAINABILITY REPORT

Stakeholder Engagement

102 – 40	List of stakeholder groups	Stakeholder Engagement, Pg. 44-45
102 – 41	Collective bargaining agreements	None of the REIT Manager's employees are covered under collective bargaining agreements
102 – 42	Identifying and selecting stakeholders	Stakeholder Engagement, Pg. 44-45
102 – 43	Approach to stakeholder engagement	Stakeholder Engagement, Pg. 44-45
102 – 44	Key topics and concerns raised	Stakeholder Engagement, Pg. 44-45

Reporting Practice

102 – 45	Entities included in the consolidated financial statements	FY 2017 Annual Report, Pg. 112
102 – 46	Defining report content and topic boundaries	Scope of the Report and Period, Pg. 44
102 – 47	List of material topics	Defining Material Factors, Pg. 48
102 – 48	Restatements of information	First reporting in FY 2017
102 – 49	Changes in reporting	First reporting in FY 2017
102 – 50	Reporting period	Scope of the Report and Period, Pg. 44
102 – 51	Date of most recent report	First reporting in FY 2017
102 – 52	Reporting cycle	Annual
102 – 53	Contact point for questions regarding the report	Accessibility of Report, Pg. 44
102 – 54	Claims of reporting in accordance with the GRI Standards	Global Sustainability Reporting Framework, Pg. 44
102 – 55	GRI content index	GRI Content Index, Pg. 57-59
102 – 56	External assurance	Accessibility of Report, Pg. 44

Management Approach		
103-1	Explanation of the material topic and its boundary	Economic Performance, Pg. 49
103-2	The management approach and its components	Energy, Pg. 49-51 Employment, Pg. 51-52
103-3	Evaluation of the management approach	Occupational Health & Safety, Pg. 53-54 Corporate Governance ⁶ , Pg. 55
Material Topics		
Economic Performance		
201 – 1	Direct economic value generated and distributed	FY 2017 Annual Report, Pg. 4, 102-105
Energy		
302 – 4	Reduction of energy consumption	Continuous Maintenance for Optimum Energy Efficiency, Pg. 50 Monitoring Energy Consumption, Pg. 51
Employment		
401 – 2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Employee Welfare, Pg. 51-52
Occupational Health & Safety		
403 – 2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	Fostering a Health and Safety, Culture Pg. 54
Corporate Governance		
102 – 18	Governance structure	Leading Sustainability Practices, Pg. 47
-	Sufficient levels of rules, systems, practices and processes by which company is directed and controlled	Corporate Governance, Pg. 55

⁶ Far East H-Trust has identified Corporate Governance as a material factor. This factor is not covered by the GRI topic-specific standards but reported under Corporate Governance (Pg. 55) and Leading Sustainability Practices (Pg. 47).