

**SHEIN
GRI INDEX
2023**

Disclosure	Notes
GRI 1: Foundation	
Statement of use	SHEIN Group has reported with reference to GRI 2021 for the period January 1 to December 31 2023.
GRI 1 used	GRI 1: Foundation 2021

Disclosure	Pages in 2023 Sustainability and Social Impact report	Notes
GRI 2: General disclosure		
2-1: Organizational profile	Pg. 4	SHEIN is headquartered in Singapore.
2-3: Reporting period, frequency and contact point	Pg. 2 and 62	
2-5: External Assurance	Pg. 53-61	Deloitte has provided limited assurance of specific information in our 2023 Sustainability and Social Impact Report. See Appendix 1A to the limited assurance report for information reported under the GRI Standards 2021 that has received limited assurance.
2-7: Employees	Pg. 4 and 14	
2-9: Governance structure and composition	Pg. 48	SHEIN's Executive Chairman, Donald Tang, and CEO, Sky Xu, provide oversight on ESG matters at the executive level. In 2023, SHEIN established a Sustainability Committee at the Board-level with full advisory and oversight authority on ESG-related measures within SHEIN.
2-11: Chair of highest governing body	Pg. 48	SHEIN's Executive Chairman, Donald Tang, is the head of the Sustainability Committee.
2-12: Role of highest governing body in overseeing the management of impacts	Pg. 48	

2-14: Role of highest governance body in sustainability reporting	Pg.48	The Sustainability Committee is responsible for reviewing and assessing SHEIN's ESG performance and public disclosures relative to industry peers and reporting and regulatory requirements, as well as other relevant benchmarks.
2-16: Communication of critical concerns	Pg. 48	Areas of critical concern are communicated between the ESG team and SHEIN's Executive Chairman and CEO, with other members of SHEIN's senior leadership, in regular meetings.
2-17: Collective knowledge of the highest governance body	Pg. 48	
2-22: Statement on sustainable development strategy	Pg. 3	
2-23: Policy commitments	Pg. 15-17, 22-23, 39, 49	All policies are approved by SHEIN's senior leadership. SHEIN's key policy statements can be found here .
2-24: Embedding commitments	Pg. 14-16, 19-20, 22-23, 31-32, 34-37, 48-49,50-51	
2-25: Process to remediate negative impacts	Pg. 9, 22, 35, 44-45	
2-26: Mechanism for seeking advice and raising concerns	Pg. 15, 22, 49	
2-28: Membership associations	Pg. 2, 36, 39	
2-29: Approach to stakeholder engagement	Pg. 12, 15-18, 35, 44, 49	
GRI 3: Material topics		
3-1: Process to determine material topics	Pg. 6	
3-2: List of material topics	Pg. 6	
3-3: Management of material topics	-	See all relevant disclosures by topic.

GRI 205: Anti-corruption		
3-3: Management approach	Pg. 49	
205-2: Communication and training about anti-corruption policies and procedures	Pg. 49	
GRI 301: Materials		
3-3: Management approach	Pg. 9, 34-37, 39	
301-1: Materials used by weight or volume	Pg. 36	SHEIN describes materials used in terms of percentage of our fiber portfolio, i.e. textiles designated by SHEIN for use by contract manufacturers.
301-2: Recycled materials used	Pg. 36	Recycled materials comprise recycled polyester in our products and recycled polyethylene plastic in our packaging.
GRI 302: Energy		
3-3: Management of material topics	Pg. 32	
302-1c: Energy consumed within the organization (in joules, watt-hours or multiple): total energy consumption	Pg. 32	
302-4: Reduction of energy consumption	Pg. 32	
GRI 305: Emissions		
3-3: Management approach	Pg. 9, 31-32, 42, 47	
305-1: Direct (Scope 1) GHG Emissions	Pg. 31	
305-2: Energy indirect (Scope 2) GHG emissions	Pg. 31	
305-3: Other indirect (Scope 3) GHG emissions	Pg. 31	
305-5: Reduction of GHG emissions	Pg. 32, 42, 47	

GRI 306: Waste		
3-3: Management approach	Pg. 42, 44	
306-2: Management of significant waste – related impacts	Pg. 44-45	
GRI 308: Supplier environmental assessment		
3-3: Management approach	Pg. 18-19	SHEIN's requirements on our suppliers with regard to management of their environmental impact can also be found in our Supplier Code of Conduct and the SHEIN Responsible Sourcing Policy .
308-1: New suppliers that were screened using environmental criteria	Pg. 19	Please refer to our SHEIN Responsible Sourcing Policy .
308-2: Negative environmental impacts in the supply chain and actions taken	Pg. 21, 32, 42	
GRI 403: Occupational health and safety		
3-3: Management approach	Pg. 16	
403-2: Hazard identification, risk assessment, and incident investigation	Pg. 16	
GRI 404: Training and education		
3-3: Management approach	Pg. 9, 14-15, 20, 34, 49	
404-1: Programs of upgrading employee skills and transition assistance programs	Pg. 14-15, 20, 34 and 49	
GRI 408: Child labor		
3-3: Management approach	Pg. 18-22	Please see our Human Rights Policy, Supplier Code of Conduct and our SHEIN Responsible Sourcing Policy, which can be found here .
408-1: Operations and suppliers at significant risk for incidents of child labor	Pg. 20-22	Please see breakdown of critical violations at pg. 21. Our approach towards child and forced labor is at pg. 22, with measures taken at pg. 20.

GRI 409: Forced or compulsory labor		
3-3: Management approach	Pg. 18-22	
409-1: Operations and suppliers at significant risk for incidents of forced or compulsory labor	Pg. 20-22	Please see breakdown of critical violations at pg. 21. Our approach towards child and forced labor is at pg. 22, with measures taken at pg. 20.
GRI 414: Supplier social assessment		
3-3: Management of material topics	Pg. 18-22	SHEIN discloses its policies and commitments in place for management of this material topic (e.g. SHEIN Supplier Code of Conduct, SHEIN Supplier Responsibility Standards, SHEIN Responsible Sourcing (SRS) Policy). SHEIN also reports on the actions taken to manage related impacts, including the SRS audits conducted to evaluate supplier compliance, and the outcomes of these audits.
414-2: Negative social impacts in the supply chain and actions taken	Pg. 22	Please refer to our SHEIN Responsible Sourcing Policy .
GRI 416: Customer health and safety		
3-3: Management approach	Pg. 34-35	Please also refer to our SHEIN Restricted Substances List and Manufacturing Restricted Substances List .
GRI 417: Marketing and labelling		
3-3: Management of material topics	Pg. 36-39	
417-1: Requirements for product and service information and labelling	Pg. 36-39	SHEIN labels products based on its material composition, including to indicate the presence of preferred materials. Preferred materials are traced through SHEIN's proprietary traceability management system as referred to on pg. 39.
GRI 418: Customer privacy		
3-3: Management of material topics	Pg. 49	

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