



Sustainability Report 2022



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Introduction



ABOUT THIS REPORT

The Sustainability Report of Choo Chiang Holdings Ltd. (“Choo Chiang” or the “Company” and together with its subsidiaries, the “Group”) for the financial year ended 31 December 2022 (“FY2022”) (the “Report”) is prepared with reference to Global Reporting Initiative (“GRI”) Standards and its latest Universal Standards 2021 that contains the key materiality topics identified through materiality assessment and will be produced annually. As part of our commitment towards sustainable business practices.

The Report provides information regarding the Group’s performance in various key areas which include Economic and Environmental progress, Social growth and Governance, covering the Group’s operations in Singapore. The Report also covers the vast range of Economic and Environmental, Social and Governance activities between 1 January 2022 and 31 December 2022 which have contributed to the success of the Group. The various goals and the strategies and initiatives undertaken by the Group to achieve the said goals have been addressed to in this Report.

For this sustainability report, the Board have deliberated and decided not to seek external independent assurance for this reporting period and will consider doing so in the future as our sustainability reporting efforts matures.

ABOUT US

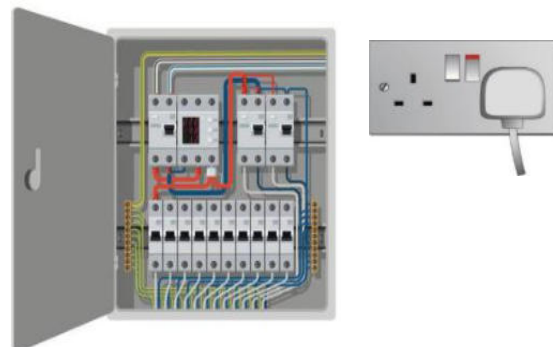
Choo Chiang is one of the leading retailers and distributors of electrical products and accessories in Singapore with a retail presence of more than 20 years. We offer an extensive range of electrical products and accessories for residential and industrial use at our 10 strategically located retail branches in Singapore. We have grown to know what our customers need, and we fulfill that need with products and solutions seamlessly. Our retail outlets are supported by a team of service-oriented sales employees and a fleet of delivery vehicles. We empower builders and



contractors with a better way of working through our products, technical know-how and sincere service. Our mission and vision are to empower a better way of working for builders, contractors, interior designers and homeowners through our products, services and technologies. In addition to this Distribution Business, the Group holds 12 investment properties which are rented out for rental income. The Group was listed on Catalist of the Singapore Exchange Securities Trading Limited (the “SGX-ST”) on 29 July 2015 (stock code 42E) and is headquartered in Singapore. More details on the Group can be found in our Annual Report for FY2022.

CONTACT US

Choo Chiang continuously seeks for annual improvement over our sustainability practices and report. We want to share our sustainability journey and desire to hear from our stakeholders. The Company welcomes stakeholders to submit any feedback or suggestions to info@choochiang.com.



Board Statement



Choo Chiang is pleased to publish its Sustainability Report for the financial year ended 31 December 2022. For this report, the Group has transitioned with reference to the latest version of the GRI Standards - the GRI Universal Standards 2021, demonstrating our commitment towards operational sustainability and corporate responsibility. We have chosen to adopt the GRI Sustainability Reporting Standards as it is the most widely accepted global framework for voluntary corporate reporting of environmental and social performance. In articulating our approach, we have applied the GRI principles of accuracy, balance, clarity, comparability, reliability and timeliness. Corresponding GRI disclosures can be found in the GRI Standards Content Index Section of this Report.

The Management of Choo Chiang has established a Sustainability Council and a Sustainability Working Group, which works under the guidance of the Board to ensure that sustainability measures are implemented across the business. The Sustainability Council will measure and review progress towards our sustainability goals and engage accountable stakeholders to ensure targets are met.

In FY2022, the Group adapted to the progressive easing of COVID-19 restrictions as the health and safety situation improved in Singapore. All staff can return to the workplace, staffs are encouraged to self-test when they feel unwell or had recent contact with an infected person. Notwithstanding that mask-wearing becomes optional for workplaces in Singapore, we remain committed to maintaining workplace hygiene and cleanliness in the office. In addition, the Group continues to maintain a system for Safe Management Measures so as to ensure a sustainable and safe working environment for its employees.

Sustainability standards, compliance requirements and best practices are evolving quickly. Changes in the SGX reporting requirements and climate related financial disclosures signal the importance of these issues going forward as green financing assumes an important role in capital flows. Thus, the Board regularly reviews the sustainability framework to ensure that we identify the relevant material economic, environmental, social and governance factors facing our business, track these material factors on an ongoing basis, and manage them effectively.

Choo Chiang is aware of the Singapore Exchange (“SGX”)’s requirement for all issuers to provide climate-related reporting in its sustainability report based on the recommendations of the Task Force on Climate-related Financial Disclosures (“TCFD”) on a ‘comply or explain’ basis for the financial years commencing on or after 1 January 2022. The Group will review and consider the disclosure requirements based on TCFD recommendations next year. We will proceed to ensure compliance with the TCFD recommendations based on a phased approach to report on climate risk disclosures on a ‘comply or explain’ basis once the Group collects sufficient climate-related data relating to its supply chain and operations.

ECONOMIC

By incorporating sustainability measures and corporate social responsibility values in our business strategies, this has allowed us to enhance our stakeholders' value and higher positive returns. Amid the challenging environment, we have multiplied our growth and we are committed on an ongoing basis to improve the Group's sustainability. Looking forward, we believe this would lead the Group towards positive growth.

ENVIRONMENT

Reducing the impacts that we have on the environment has been an important part of how we run our business for many years. We have proven that this approach brings lasting, mutual benefits to our business and in the world that we live in. During the year, we have worked with waste contractors on our long-term no-waste ambition. Besides reducing the impact on the natural environment through efficient waste management, and recycling disposable items such as copper and paper, we have also raised employee awareness on critical issues in sustainable development through relevant initiatives.

SOCIAL

In order to ensure the long-term success of the business, the Management recognises the importance of attracting, retaining and developing a high-quality workforce. Hence, we have invested in employee trainings to promote professional and personal development for employees as well as rewarding those who uphold our values within the organisation.

GOVERNANCE

Having a high standard of corporate governance is at the heart of our business in achieving the Group's sustainability goals. Building a system with no compromise in quality and applying best practices business-wide is essential to our successful long-term performance. We strive to maintain integrity, transparency, accountability and discipline in all our practices and have put in place a robust governance framework to ensure we meet our objectives.

Looking ahead, we hope to further improve our sustainability tracking through a target-based approach with clear and measurable metrics. In this Report, you will be provided with a balanced view of our position and performance with regards to some key issues and added-value measurements.

We hope you find the Report interesting and informative as we continue our sustainability journey.

Yours sincerely,

Thomas Lim

Executive Chairman and CEO

On behalf of Choo Chiang's Board of Directors

Sustainability Management Structure

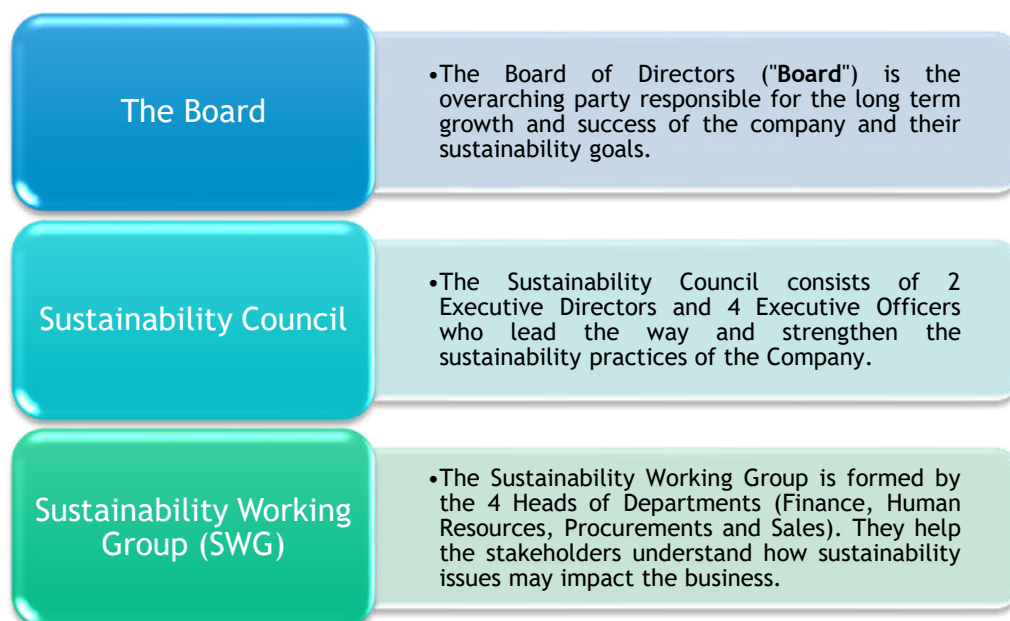


Figure 1: Sustainability Management Structure for Choo Chiang

RESPONSIBILITIES OF SUSTAINABILITY MANAGEMENT STRUCTURE



Figure 2: Responsibilities of Sustainability Management Structure for Choo Chiang

Sustainability Reporting

OUR SUSTAINABILITY APPROACH

Choo Chiang's sustainability approach is focused on creating value for all its stakeholders. The approach follows our sustainability policy which is to:

- Observe and comply with all relevant legislation, regulations, and codes of practice;
- Consider sustainability issues in key areas of impact and integrate these considerations in business decisions;
- Ensure all of Choo Chiang's employees and Management are aware of its sustainability initiatives and are committed to implementing, supporting, and measuring these activities; and
- Review, report and continuously strive to improve sustainability performance.

Sustainability is managed across the business through relevant policies, programs and operating procedures that are in place. These are shared with all employees of Choo Chiang, supported with training and well-defined roles and responsibilities. This guides the Management of Choo Chiang on its decision-making processes and ensures that we continually deliver on our business principles across all of our operations.

We employ a risk-based management approach. This involves reviewing our policies periodically, adjusting how we work in the event of any breach, and reporting compliance levels.

We believe that to meet our sustainability goals and live by our values we need to integrate best practices into our day-to-day operations.

Our aim is to contribute to local economies where we have a presence as well as to create a workplace that brings out the best in our employees. Most importantly, we want to build a sustainable business based on trust.

The Management is committed to integrate positive sustainability practices into our working environment and business processes. This is essential in order to deliver value to our business partners, foster trust with our communities and ensure transparency and sustainable growth for our investors.



SCOPE OF REPORT

The scope of this Report covers all businesses of Choo Chiang and its subsidiaries.

In defining the Report's content and the aspect boundaries, Choo Chiang considered the principles of materiality, stakeholder inclusiveness, sustainability context, and completeness. In determining the materiality factors, Choo Chiang has engaged key stakeholders through various channels, including but not limited to formalised surveys. The sustainability concerns from the various stakeholders were then consolidated and prioritised into a materiality matrix. Please refer to the stakeholders' engagement table on page 6 and materiality aspects on page 8 for more information.

EXTERNAL CHARTER AND PRINCIPLES

Choo Chiang's policies and business activities are aligned to the global standards and are supported by a variety of external charters and principles. We have also developed and adopted a range of corporate policies and internal controls that support the Board and Management.

❖ Global Standards

- ✓ Applicable provisions of the Securities and Futures Act (2001)
- ✓ Listing Manual Section B: Rules of Catalyst issued by SGX-ST
- ✓ Code of Corporate Governance
- ✓ Other policies and procedures adopted by Choo Chiang include the Whistle Blowing Policy and the Personal Data Protection Policy. These can be found in Choo Chiang's website under the Corporate Governance section at <https://www.choochiang.com/corporate-governance/>

❖ Corporate Policies and Controls

- ✓ Personal Data Protection
- ✓ Conflicts of Interest
- ✓ Business Continuity
- ✓ Insider Dealing
- ✓ Enterprise Risk Management

Stakeholders' Engagement

Choo Chiang's stakeholders are highly diverse, reflecting the breadth of our footprint within the Singapore market.

Choo Chiang has identified the main stakeholder groups using the GRI standards and have put in place processes for effective communication with the key stakeholders.

Based on influence, representation, responsibility, dependency and proximity, the Company has narrowed down six (6) main stakeholder groups. Understanding their key sustainability concerns is essential in building a sustainable business.







CHOO CHIANG'S STAKEHOLDER GROUPS					
Investors and Shareholders 	Government/ Regulator/ Authority 	Employees 	Media/Public Relation 	Supplier/ Customer 	Local Communities 
METHODS OF ENGAGEMENT					
<ul style="list-style-type: none"> ▪ Annual General Meeting ▪ Annual Report ▪ Company website ▪ SGXNet announcements 	<ul style="list-style-type: none"> ▪ Surveys ▪ Electronic Communications ▪ Annual Return 	<ul style="list-style-type: none"> ▪ Performance Plan Evaluation ▪ Training ▪ Email announcements ▪ Whistle blowing mechanism ▪ Regular dialogue ▪ Annual events 	<ul style="list-style-type: none"> ▪ Public Conferences and Events ▪ Press Releases ▪ Publications 	<ul style="list-style-type: none"> ▪ Electronic Communication ▪ Surveys ▪ Customer Feedback Management ▪ Company website 	<ul style="list-style-type: none"> ▪ Electronic Communications
FREQUENCY OF ENGAGEMENT					
<ul style="list-style-type: none"> ▪ Annually ▪ Ad-Hoc 	<ul style="list-style-type: none"> ▪ Annually ▪ Quarterly ▪ Ad-Hoc 	<ul style="list-style-type: none"> ▪ Annually ▪ As and when necessary 	<ul style="list-style-type: none"> ▪ Ad-Hoc 	<ul style="list-style-type: none"> ▪ Annually ▪ Ad-Hoc 	<ul style="list-style-type: none"> ▪ Ad-Hoc

Figure 3: Stakeholder Groups for Choo Chiang

STAKEHOLDERS' SUSTAINABILITY CONCERNS AND VALUE CREATION




KEY STAKEHOLDERS 	VALUE CREATION 	KEY CONCERNS 
Investors and Shareholders	Choo Chiang is dedicated to ensuring long-lasting relationships with its shareholders and also aims on maximising the returns. The Company strongly believes in publishing its annual and sustainability reports in order to communicate in a more transparent manner with its shareholders.	<ul style="list-style-type: none"> ➤ Economic performance ➤ Risk management
Government/Regulator/ Authority	Choo Chiang strongly believes in abiding by the law and ensuring that all the practices meet regulatory requirements. The Company has high standards set in place to ensure it follows the highest standard of corporate governance.	<ul style="list-style-type: none"> ➤ Economic performance ➤ Supplier environmental assessment ➤ Compliance with rules and regulations
Employees	Choo Chiang is highly committed in ensuring that the workplace is safe and is a source of constant growth and development for all its employees since the employees are the pillars of the organisation. The Company also ensures that the employees are equipped with relevant skills to contribute positively to the business operations. Hence, there are various training programmes in place for career development.	<ul style="list-style-type: none"> ➤ Training and education ➤ Occupational health and safety ➤ Effective communications ➤ Employees' feedback
Media/Public Relation	Choo Chiang ensures that all its business practices are conducted with the highest standards of corporate governance and is always on par with the industry practices.	<ul style="list-style-type: none"> ➤ Economic performance ➤ Supplier environmental assessment
Supplier/Customer	Choo Chiang always aim to maintain strong relationship with the suppliers and customers through regular communication and feedback exercises. This is to achieve utmost satisfaction between suppliers and customers towards the Company.	<ul style="list-style-type: none"> ➤ Product price and warranty ➤ Supplier environmental assessment ➤ Customer satisfaction
Local Communities	Choo Chiang is highly committed to maintain a safe and sustainable environment which benefit the local communities.	<ul style="list-style-type: none"> ➤ Preservation of local communities

Figure 4: Stakeholders' Key Concerns and Value Creation

Materiality Assessment

Choo Chiang had conducted its materiality assessment to identify the ESG topics material to the Group and its stakeholders in FY2022. In line with the newly released GRI-3 (2021) Materiality Standard, we have conducted an updated assessment of our potential material topics. A key development in the new Materiality Standard for GRI 2021 is the requirement for reporting companies to assess the significance of their actual and potential impacts, using the criteria in the standard. Previous materiality analyses for GRI 2016 were typically focused at the topic level, whereas now the assessment is specifically focused on direct and indirect impacts.

In the process of identifying the material topics, Management applied their knowledge of their respective business areas, the challenges faced and the corresponding implications on Choo Chiang's business and operations. Insights gained from key stakeholders during the stakeholder engagements are also incorporated into the assessment. This allowed Choo Chiang to completely assess the effect of these topics on the economy, environment and society, as well as its influence on stakeholders.

The following key material aspects are identified for FY2022.

Material Factors	Area of impact	Management Approach
Economic		
Economic Performance	Group and shareholders	To drive value creation in a sustainable and viable approach
Environment		
Supplier Environmental Assignment	Suppliers	To identify similar values of suppliers
Social		
Employment	All employees	To retain and promote a diverse workforce
Occupational Health and Safety	All employees	Provide a safe and accident-free environment
Training and Education	All employees	Provide all employees with opportunities for skill upgrade and knowledge development
Governance		
Anti-corruption	Internal controls and dealings with a range of stakeholders	Zero-tolerance policy towards corruption and bribery

Material Factors – Economic and Environmental



ECONOMIC PERFORMANCE

Choo Chiang aims to expand its customer base by offering high-quality electrical products and accessories and also continue to be the leading retailer and distributor of electrical products and accessories in Singapore. Choo Chiang emphasizes on exceeding its year-on-year internal targets and customer expectations which would allow the company to grow further and attract more customers and partners.

For more information regarding the Group’s financial results for the latest financial year, please refer to the following sections in Choo Chiang’s 2022 Annual Report:

- Financial Highlights, page 8
- Operating and Financial Review, pages 9 to 12
- Financial Statements, pages 56 to 107

SUPPLIER ENVIRONMENTAL ASSIGNMENT

The Board believes that it is essential to put in constant effort in order to develop and maintain long-lasting relationships with our suppliers. Choo Chiang strongly believes in partnering with suppliers that have minimal negative repercussions on the environment. As a part of the Company’s internal controls, it is mandatory for all suppliers to go through the Group’s initial screening process. The criteria of the screening process are highly aligned with the common international standard of ISO (International Organisation of Standardisation) or OHSAS (Occupational Health and Safety Assessment Series). The supplier assessment is ideally reviewed and approved by the Management.

Choo Chiang has built up a strong network of reliable, quality and cost-effective suppliers over the years. We worked closely with our suppliers on a continuous basis to minimise supply chain disruptions, so as to ensure our suppliers could reliably to fulfil our order. Timeliness of delivery and product quality are essential in our supplier selection to enable us to continue providing our products and services to our customers.



Figure 5: Supplier's Environmental Assessment Criteria

Choo Chiang had engaged a total of 16 new suppliers in FY2022. All new suppliers were assessed through the said environmental criteria and had gone through the Group’s screening process. The Company is aiming to maintain 100% assessment for new suppliers in FY2023.

TARGET FOR FY2022	PERFORMANCE FOR FY2022
Maintain 100% assessment for new suppliers.	Achieved.

Material Factors – Social

OCCUPATIONAL HEALTH AND SAFETY

Being one of the leading distributors of electrical products and equipment, our operation exposes the local community to road traffic safety risks across our supply chain from purchasing of inputs to delivering of outputs. At Choo Chiang, we aim to keep the accidents at bay and ensure our drivers return home safely at the end of each day. Hence, it is extremely important to mitigate these risks for the betterment of the employees as well as the Company.

Choo Chiang has established a health and safety committee that helps monitor and advise on occupational health and safety related matters. In FY2022, 2% of total workforce is part of the health and safety committee to monitor and improve the performance and safety standards of the workplace environment. The health and safety committee takes charge of work-related investigations and identifies hazards in employee's day-to-day environment.

Choo Chiang has a longstanding policy in place which delineates its dedication to road safety. With this policy, the safety vision is reinforced to the employees to take extra care when commuting from one place to another while distributing the goods. At Choo Chiang, we support working conditions which allows the employees to focus on their work in a healthy condition, including recovery from illness and incidents. We also log in accidents involving employees in order to support them better during their recovery phase.

This year, there were two (2) traffic accident case with non-serious injuries that involved the Group's drivers. The health and safety committee has spoken with the drivers to understand the circumstances surrounding the incidents. There was no other workplace injury case reported in FY2022.

The diagram in page 11 shows a full breakdown of Choo Chiang's occupational health and safety statistics for FY2022 and FY2021.

Choo Chiang strives to continue the emphasis on managing workplace health and safety and to better manage health and safety concerns of its employees. Choo Chiang will continue to update the necessary warning notice and statement around the office, warehouse and branches for safety purpose. In addition, Choo Chiang will continue to provide health and safety session internally in order to update or share the knowledge and information of health and safety to its employees.



The Group targets to continuously monitor and strive to improve the performance and safety standards of the workplace environment.

For FY2023, the Group aims to maintain the workplace injury rate at below 2% and accident severity rate at below 0.05%.

IMPACT OF COVID-19 ON WORKFORCE MANAGEMENT

With the evolving Covid-19 situation and emerging Covid-19 variants, the Group continues to put in place health and safety measures to safeguard our employees.

There were various Vaccination-Differentiated Safe Management Measures ("VDS") that we had to track and ensure compliance at our outlets and work premises, such as the Ministry of Health ("MOH")'s directive that from 1 January 2022, all non-vaccinated individuals are not allowed to return to the workplace unless they have tested negative.

The Group's policy had complied strictly with the Singapore Government's Covid-19 regulations and guidelines implemented from time-to-time. We strongly encouraged all staff to get vaccinated for their own safety and the safety of colleagues and customers.

The Group followed the Government's advisory on work and leave arrangements for employees who tested positive for Covid-19, our staff would self-isolate at home for 120 hours. Thereafter, they would do a second self-test. If the result was negative, the staff can return to work and resume normal activities. If the result was positive, the staff has to continue self-isolation until they obtained a negative result.

We did not retrench any staff arising from the impact of Covid-19 in FY2022.

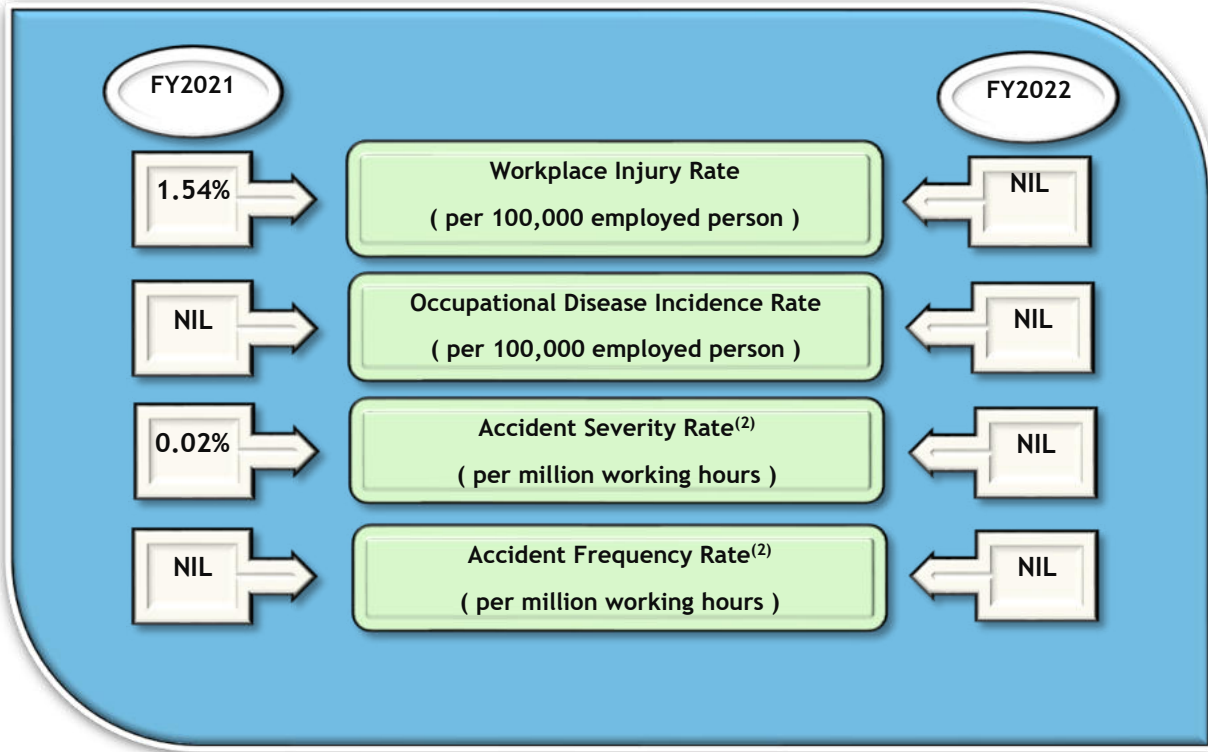


Figure 6: Occupational Health and Safety Rates for FY2021 and FY2022

TARGET FOR FY2022	PERFORMANCE FOR FY2022
The Group aims to maintain the workplace injury rate at below 2% and accident severity rate at below 0.05%.	Achieved.

² Accident Severity Rate and Frequency Rate calculations are adopted from the WSH Institute’s Guidance on Workplace Safety and Health Reporting in Singapore. In FY2022, the Accident Frequency Rate was 0.0007 (2021: 0.0015) percent per million working hours, which is close to zero percent.

TRAINING AND EDUCATION

In FY2022, Choo Chiang has a total of 135 full time and permanent employees, comprising 94 males and 41 females. With the aim of developing our employees, Choo Chiang strongly believes in providing all levels of employees with training since this would lead to long-term success for the Company. Overall, 1,700 hours of training were provided to all employees, out of which, the top-management clocked in a total of 40 hours and the mid-management a total of 68 hours. Choo Chiang believes that employees should be kept informed and knowledgeable with the latest updates, the Group's training programs for FY2022 covered various topics such as ISCA-Sustainability E-Training, Appraisal System training, Dealer Counterhand training (new products introduction), IT-related Payroll training, etc.

i. Training for Senior Management

Choo Chiang understands the importance of training its senior management and that it would add value to the Company's operations. The senior management are constantly kept up to date with all the accounting and legal frameworks and developments. In FY2022, trainings such as finance-related training, IT training on payroll application and ISCA Sustainability E-Training were carried out

to ensure that the senior management are aware of SGX's requirement for issuers to provide climate-related reporting based on the recommendations of the TCFD. All Directors have attended the mandatory training on Environmental, Social and Governance before the end of FY2022.

In FY2022, there has not been any new director appointed to the Board.

ii. Training for All Employees

Annual training sessions are carried out for all employees on various topics. This included on-the-job training, product-related training and any new update on any policy to be rolled out. All new hires go through onboarding training to familiarize them with the Company's culture and their duties and obligations towards the Company.

Internal training allows the employee to boost their skill sets in order to enhance their productivity and knowledge which further helps them to meet the strategic targets of the Company successfully. When employees are able to achieve their targets successfully, it leads to a boost in employee satisfaction, which further enhances productivity.

In FY2022, all our staff are received a regular performance and career development review during the reporting period.



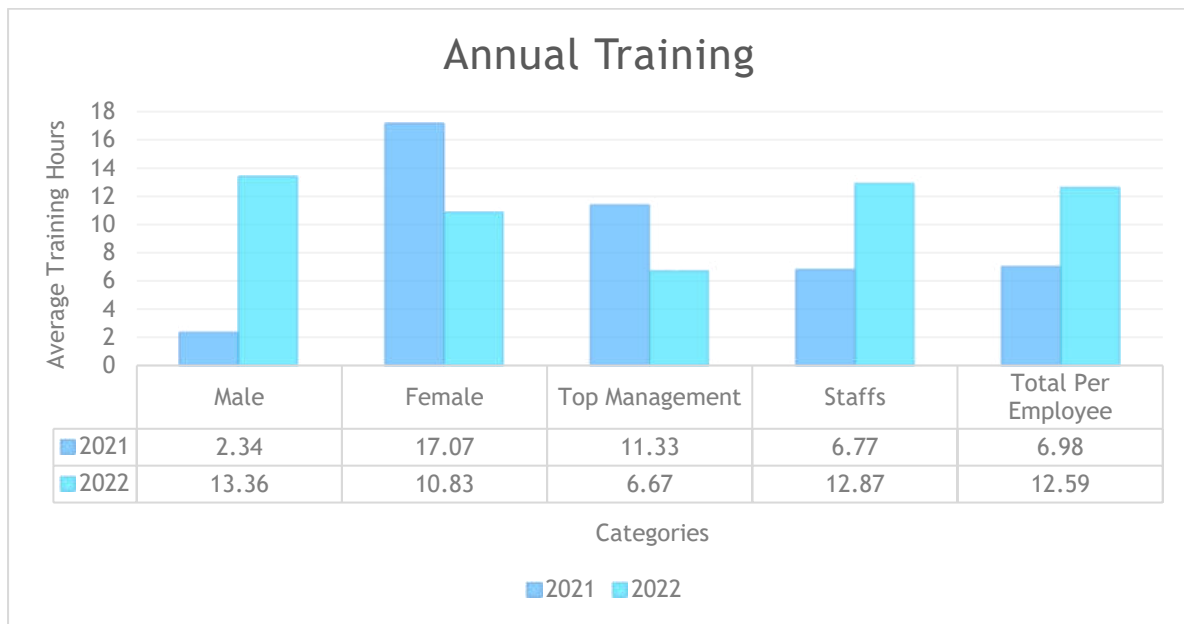


Figure 7: Training Hours Achieved for FY2021 and FY2022

For 2023, as an effort to improve the skill level of the workforce, the Group aims to maintain an average training hour of 10 hours per employee.

TARGET FOR FY2022	PERFORMANCE FOR FY2022
The Group aims to achieve an average training hours of 5 hours per employee.	Exceeded target for FY2022 as average training hours per employee is approximately 13 hours.

Material Factors – Governance

CORPORATE GOVERNANCE AND POLICIES

We believe that it is important for the Group to operate with integrity and we carry our operations with honesty and transparency. Creating transparency is to provide information on structures and processes, areas of responsibility and decision procedures, as well as rights and obligations of various stakeholders. For FY2022, the Company has complied with the Code of Corporate Governance, which was issued by the Monetary Authority of Singapore on 6 August 2018 (the “2018 Code”).

The Group will ensure full compliance of governance by having the business unit heads to regularly communicate the business ethics guidelines, rules and regulations to the employees. Details on Corporate Governance and the Group Structure can be found in the Choo Chiang’s Annual Report FY2022.

CONFLICT OF INTEREST

Choo Chiang adopts a strong stance against corruption and requires all employees to practise equal treatment, unbiased professionalism and non-discriminatory actions in relation to all business dealings. We have established and communicated the guidelines and procedures to our employees. Choo Chiang strictly does not allow any of its employees to accept gifts, benefits and/or cash from all vendors, service providers etc. The Group does not condone any of our business associates or any parties dealing with our Group to engage in the practice of giving cash, gifts and benefits to any employees of Choo Chiang.

Since the implementation of Declaration of Independence policy in 2016, the policy requires all key employees to declare and submit Annual Declaration of Independence Form on a yearly basis. This policy aims to prevent any unfair appointment of suppliers due to their relationship with any of our employees. In the event of a conflict of interest, the employee shall abstain from involving in supplier evaluation/appointment.

As of FY 2022, there were zero incidents of breach of conflict-of-interest policy across businesses managed by Choo Chiang.

For 2023, the Company will continue to maintain no incident of breach of conflict-of-interest policy.



GRI CONTENT INDEX

Statement of Use	Choo Chiang Holdings Ltd has reported the information cited in this GRI content index for the period 1 January 2022 to 31 December 2022 with reference to the GRI Standards.
GRI 1 Used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	Not applicable as a GRI sector standard is not available for our industry

GRI Standard	Disclosure	Page Reference & Remarks
GRI 2: General Disclosures 2021		
ORGANIZATIONAL DETAILS AND REPORTING PRACTICES		
GRI 2-1	Organizational details	Pg 1
GRI 2-2	Entities included in the organization's sustainability reporting	Pg 1
GRI 2-3	Reporting period, frequency and contact point	Pg 1
GRI 2-4	Restatements of information	Not applicable as there are no restatements of information to the sustainability report.
GRI 2-5	External assurance	The Group has not sought external assurance for FY2022 and may consider it for future periods.
ACTIVITIES AND WORKERS		
GRI 2-6	Activities, value chain and other business relationships	Pg 1
GRI 2-7	Employees	Pg 12
GRI 2-8	Workers who are not employees	Pg 12
GOVERNANCE		
GRI 2-9	Governance structure and composition	2022 Annual Report: Pg 21 to Pg 26
GRI 2-10	Nomination and selection of the highest governance body	2022 Annual Report: Pg 27 to Pg 36
GRI 2-11	Chair of the highest governance body	2022 Annual Report: Pg 26 to Pg 27
GRI 2-12	Role of the highest governance body in overseeing the management of impacts	2022 Annual Report: Pg 21 to Pg 24
GRI 2-13	Delegation of responsibility for managing impacts	2022 Annual Report: Pg 23 to Pg 24
GRI 2-14	Role of the highest governance body in sustainability reporting	2022 Annual Report: Pg 19 and Pg 21
GRI 2-15	Conflicts of interest	Pg 14
GRI 2-16	Communication of critical concerns	Pg 14

GRI 2-17	Collective knowledge of the highest governance body	2022 Annual Report: Pg 22
GRI 2-18	Evaluation of the performance of the highest governance body	2022 Annual Report: Pg 36
GRI 2-19	Remuneration policies	2022 Annual Report: Pg 37 to Pg 38
GRI 2-20	Process to determine remuneration	2022 Annual Report: Pg 37 to Pg 38
GRI 2-21	Annual total compensation ratio	Unable to disclose due to confidentiality constraints
STRATEGIES, POLICIES AND PRACTICES		
GRI 2-22	Statement on sustainable development strategy	Pg 5
GRI 2-23	Policy commitments	Pg 5
GRI 2-24	Embedding policy commitments	Pg 5
GRI 2-25	Processes to remediate negative impacts	Pg 5
GRI 2-26	Mechanisms for seeking advice and raising concerns	Pg 5
GRI 2-27	Compliance with laws and regulations	Pg 14
GRI 2-28	Membership associations	Not applicable as the Group is currently not involved in any membership of associations.
STAKEHOLDER ENGAGEMENT		
GRI 2-29	Approach to stakeholder engagement	Pg 6-7
GRI 2-30	Collective bargaining agreements	Not applicable as none of the Group's employees are involved in any union organisations
MATERIAL TOPICS		
GRI 3-1	Process to determine material topics	Pg 8
GRI 3-2	List of material topics	Pg 8
ECONOMIC PERFORMANCE		
Economic Performance		
GRI 201: Economic Performance	201-1 Direct economic value generated and distributed	Pg 9
	201-2 Financial implications and other risks and opportunities due to climate change	The Company will adopt the phased approach to report on climate-related disclosures in next Sustainability Report.
Anti-corruption		
GRI 205: Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	Pg 14
	205-3 Confirmed incidents of corruption and actions taken	Pg 14

ENVIRONMENTAL PERFORMANCE		
Supplier Environmental Assignment		
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Pg 9
SOCIAL		
Occupational Health and Safety		
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Pg 10
	403-2 Hazard identification, risk assessment, and incident investigation	Pg 10
	403-3 Occupational health services	Pg 10
	403-5 Worker training on occupational health and safety	Pg 10
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Pg 10
	403-9 Work-related injuries	Pg 10-11
Training and Education		
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Pg 12
	404-2 Programs for upgrading employee skills and transition assistance programs	Pg 12
	404-3 Percentage of employees receiving regular performance and career development review	Pg 12

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