

## HAW PAR CORPORATION LIMITED

SUSTAINABILITY REPORT 2022

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## **1. READER'S GUIDE**

#### 1.1 About Haw Par Corporation Limited

Haw Par Corporation Limited (the "Company", together with its subsidiaries, the "Group") is a multinational group which has been listed on the Singapore Exchange since 1969. The Group is an enterprise with a strong consumer healthcare business with a range of healthcare products promoting a healthy lifestyle. The largest contribution to the healthcare business comes from our brand Tiger Balm. With a wide range of products available in over 100 countries, Tiger Balm is arguably one of the world's leading and most versatile topical analgesic brands. Besides the consumer healthcare business, the Group also engages in the leisure business and holds significant investments in securities and properties.

#### 1.2 Report Scope

Our approach and governance for sustainability is set out on our company website:

www.hawpar.com/sustainability/our-approach.html

The Sustainability Report 2022 continues to outline our practices with a focus on performance data and commentary of our material Environmental, Social and Governance ("ESG") issues from 1 January 2022 till 31 December 2022 ("FY 2022"). We have maintained the focus of our sixth report on our Healthcare business, which contributes 90% of our revenue and 56% of total revenue and other income. Information and data relate mainly to our operations in Singapore where we are headquartered. In addition, we have also provided qualitative information on our largest asset segment, Investment.

#### 1.3 Methodology

This report has been prepared with reference to the Global Reporting Initiative Sustainability Reporting Standards ("GRI" Standards), as well as in accordance with Listing Rule 711A and 711B of the Singapore Exchange Securities Trading Limited ("SGX-ST"). The Company has chosen the GRI Standards as it is the most established international sustainability reporting standard. In this report, we focus on the key material issues for our business. Please refer to the GRI Content Index on page 15 for relevant references. The Sustainability Report is published annually as part of our Report to Shareholders and is available on our website.

Our sustainability reporting process for Sustainability Report 2022 has been subject to internal review by the internal audit function. We welcome feedback from our stakeholders on this report at:

sustainability@hawpar.com

## **2. CEO STATEMENT**

#### Dear Stakeholders,

Haw Par Corporation Limited ("Haw Par") is pleased to present its sustainability report for FY 2022. Listed on the Singapore Exchange since 1969, Haw Par is one of the earliest established public companies in Singapore. Central to our management doctrine in the day-to-day running of our business, is our uncompromising preservation of trust that has been built and fortified over the years. The conduct of business in a proper, sustainable, accountable and ethical manner thus comes second nature to our Board and Management. In this report, we are pleased to share with our stakeholders a perspective of our sustainability efforts.

It is noteworthy that Haw Par is not a single-business entity. With our key businesses focused on Healthcare operationally and in Investment by asset base, along with management and control being based in Singapore, we opine that a report revolving the activities in Singapore of these two business divisions will provide a representative picture of the Group's endeavours on business sustainability. After all, Healthcare contributed 90% of the Group's revenue while Investment represented 80% of the Group's net assets in 2022.

With a solid asset backing through our equity holdings coupled with our reserves accumulated from our earnings, we have a strong balance sheet to make substantial investments. One of the sources of growth pursued by Management is business acquisition. Drawing on our core competence, we desire acquisitions to which we would be able to add value. Investment consideration takes into account a holistic view of criteria under the stewardship of the Investment Committee that ensures multifaceted parameters of an investment have been evaluated. We believe our disciplined and calculated approach to investing would enable us to continue to generate shareholder values.

In the operation front, Tiger Balm, with a heritage of over 100 years behind the brand, continues to gain popularity in its key markets while more products are being introduced across the geographies, as demand emanates from diverse segments of consumers experiencing muscular aches and pains for different reasons. Long trusted for its quality, safety and efficacy to our consumers, the trust in the equity of the brand is non-negotiable as we safeguard against any possible brand equity erosion in a growing global consumer healthcare market where competition is a given trait.

The pharmaceutical industry is regulated by health authorities the world over and by international conventions, with increasing stringency imposed on product registrations, manufacturing, quality assurance and marketing authorisations. While these complicate processes, lengthen product development cycles, push back product launches and increase costs, we are closely guided by governance and compliance requirements that are inherent in the industry and our internal processes, e.g. GMP and ISO certifications. This ultimately translates to benefiting our consumers' health and wellbeing with superior products through our continual product development and efforts toward wider presence and deeper market penetration.

Transcending our beliefs in the goodness of Tiger Balm to serve the community, we promote sports as a health enabler. Tiger Balm partners distributors to bring sports to everyone – from International Yoga Day celebrations to trail marathons and various sporting events across our markets.

In Singapore, Haw Par has adopted the Singapore Disability Sports Council ("SDSC") as our charity partner since 2015. As the national sports body for para sports, SDSC provides opportunities for people with special needs to participate in sports at both recreation and competitive level. Our annual sponsorship for the past eight years has contributed to the growth of para sports in Singapore, enabling more to live healthier, active lives.

We are where we are today because of our staff. We recognise our employees as our most vital assets and a key stakeholder group. We are committed to fostering a fair and equal opportunity workplace, one that is built on merit and based on progressive HR practices, by hiring, assessing and rewarding employees on merit, skills, experience and ability to perform the job. Just as we promote health and wellbeing of our consumers, so too, we care for our employees' physical and mental wellbeing.

To address potential future concerns from our stakeholders, we have commenced efforts to integrate our sustainability principles across our supply chain. Alongside our five-year sustainability roadmap, we have begun to look at practical ways to meet the evolving concerns of our various stakeholders.

Beyond this Sustainability Report, we seek to step up our reporting boundaries in the coming years to inform our stakeholders of our endeavours and commitments concerning the material issues the Board and Management have identified.

Wee Ee Lim President and CEO Haw Par Corporation Limited

## **3. SUSTAINABILITY GOVERNANCE**

#### 3.1 Board Statement

The Sustainability Steering Committee ("SSC") consisting of senior management and led by the Chief Executive Officer ("CEO") evaluates sustainability efforts and priorities within the Group. The SSC reports to the Board, which has considered sustainability issues as part of its overall strategy formulation, and has determined the ESG factors identified as material to the business of the Group. The Board oversees the management and monitoring of these ESG factors.

All Board members have also undergone training on sustainability matters in 2022 to equip themselves with the right knowledge to lead the Company towards sustainability.

#### 3.2 Risk Management

While the Group's current risk management process already takes into account overall business risks, the Risk Management Committee also keeps abreast of specific emerging risk trends such as climate-related risks. In 2022, the SSC formed the Climate Change Sub-Committee to monitor market and regulatory related developments on climate reporting requirements that are consistent with the recommendations of the Task Force on Climate-related Financial Disclosures ("TCFD"). The Risk Management Committee continues to assess the materiality of ESG and related risks to the Group as the ESG landscape continues to evolve.

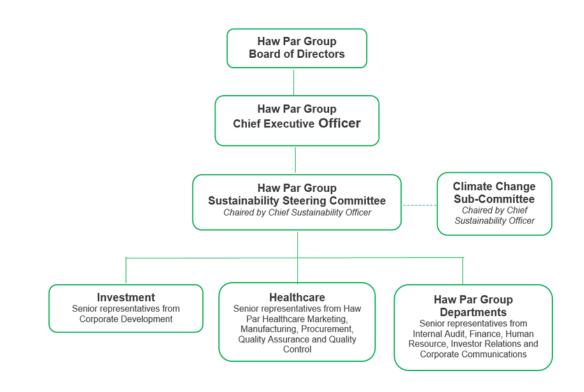


Figure 1: Haw Par's sustainability governance structure

## 4. STAKEHOLDER ENGAGEMENT

Haw Par's approach hinges on the commitments to our key stakeholders who are identified based on the significance of their respective impacts on the organisation. We believe communication with relevant stakeholders is vital to the long-term success of our businesses.

The basis for whom is considered a key stakeholder is understanding our value chain and thus determining who Haw Par has an impact on, and which stakeholders have an impact on our businesses.

Our Key Stakeholders	Forms of Engagement	Key Topics
Business Associates	<ul> <li>One-on-one meetings</li> <li>Local and overseas conferences</li> <li>Site visits</li> <li>Email and phone communication</li> </ul>	<ul> <li>Marketing and distribution</li> <li>Manufacturing and product quality</li> <li>Supply and logistics</li> <li>Value-chain management</li> <li>Financials</li> <li>Business opportunities</li> <li>Market conditions</li> <li>Regulatory landscape</li> </ul>
Employees	<ul> <li>Goals determination and work plans</li> <li>Seminars and training sessions, including induction program for new staff</li> <li>Email messages from management</li> <li>Safety briefings (for on-site employees)</li> <li>Annual Performance appraisals</li> </ul>	<ul> <li>Learning and development</li> <li>Work-life balance</li> <li>Promoting teamwork</li> <li>Work safety awareness</li> <li>Productivity measures</li> </ul>
Communities	<ul> <li>Community engagement activities</li> </ul>	<ul> <li>Continuity of community projects and engagement with local welfare organisations</li> <li>Environmental care</li> </ul>
Regulators	<ul><li>Email and phone communication</li><li>Formal applications and approvals</li></ul>	<ul><li>Compliance</li><li>Permits and licences</li><li>Regulatory landscape</li></ul>
Investors	<ul> <li>AGM / EGM</li> <li>One-on-one IR meetings</li> <li>Email and phone communication</li> <li>SGXNET announcements</li> <li>Corporate website</li> </ul>	<ul> <li>Company performances</li> <li>Future directions</li> </ul>
Consumers	<ul> <li>Social media</li> <li>Tiger Balm global website</li> <li>Consumer surveys</li> <li>Feedback form</li> <li>Email and phone communication</li> </ul>	<ul> <li>Product efficacy</li> <li>Product safety</li> <li>Product usage</li> <li>Product availability</li> </ul>

## **5. MATERIALITY ASSESSMENT**

Haw Par conducted a refresh of our Materiality Assessment in FY 2022 that is based on GRI Standards and supported by background research on peers and industry trends, to identify the material topics that are significant to our Healthcare and Investment businesses and our stakeholders, and ultimately informs the content of the report.

The Board of Directors and Management have validated the material topics for this year's reporting and determined that the material topics identified in 2021 are still relevant to the Company's business and stakeholders.

We have worked with an independent consultant who has guided us through the GRI four-step materiality assessment approach – identification, prioritisation, validation and review. This process included reviewing our strategy and policy commitments, risks and regulation requirements and engagement with internal and external stakeholders to strategically focus on the relevant material topics that have a high level of importance to the business in the coming years.

In total, we have identified and prioritised the 8 material ESG topics listed below under Tier 1 and Tier 2. These ESG topics are relevant to Haw Par's Healthcare and Investment businesses. We intend to review these material topics on a regular basis, particularly when there are significant changes in the Company's business environment and strategic outlook.

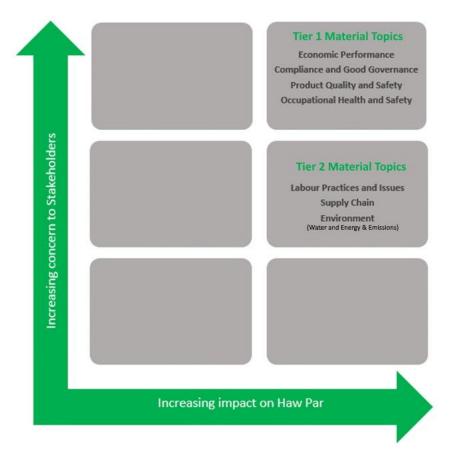


Figure 2: Haw Par's materiality matrix

## 6. ESG SUSTAINABILITY REVIEW

Focus	Objective /	Policies, Performance and Practices					
	Targets						
Tier 1 Material	Topics						
Economic Performance	To ensure the Group is in good financial health	in SGD '000	2022	2021	2020	2019*	2018
	and is poised for sustainable generation of shareholder	Direct Economic Value Generated: Revenues	295,082	229,468	217,867	360,453	345,781
	value.	Economic Value Distributed	215,345	189,821	169,480	434,017	225,774
		Economic Value Retained	79,737	39,647	48,387	(73,564)	120,007
Compliance and Good Governance	To have an effective, transparent and robust governing platform at the Group that ensures long-term values are always	<ul> <li>Continual product de</li> <li>Exercise due care and</li> <li>High standard of corp accountability.</li> <li>Internal audit of diffe year.</li> <li>Risk management rev</li> <li>Internal Audit reports</li> <li>Sustainability Steering different business uni</li> </ul>	l discipline i porate gover rent busine riew carried s independe g Committe	n investmer mance set b ss units and out quarter ntly to the A e comprisin	nt and expen y the Board functions c ly. Audit and Ri g senior rep	l promotes o arried out tl sk Committe presentative	hroughout the ee. s from
	in check. <u>Target/s for 2023</u> Disclosure on maintaining a record of business practices free of corruption	<ul> <li>sustainability issues concerning the Group.</li> <li>Code of Business Conduct undertaken by every employee requires strict adherence to the Code in all business dealings, including but not limited to corruption policies, prohibition of anti-competitive conduct, conflicts of intra and disclosure of confidential information.</li> <li>Strong ethical stance on anti-corruption and preference to work with organisations that have a strong corporate governance structure.</li> <li>The Group's anti-corruption policies have been communicated to staff.</li> <li>Whistle Blowing Policy in place to address issues in confidence.</li> <li>Abide by the laws and resolutions of every country in which we operate.</li> <li>Being part of the corporate governance process of the target company is a requisite for direct investment.</li> <li>We did not incur any significant monetary fines or sanctions for any non- compliance with operational regulatory requirements or environmental conditions of our operations in 2022.</li> <li>We did not incur any significant fines for non-compliance with laws and regulations concerning the provision and use of products and services in 20 We maintained a record of business practices free of corruption and anti- competitive behaviour in 2022.</li> </ul>			ited to anti- is of interest h aff. arate. any is a pre- ntal and es in 2022.		

Focus	Objective /	Policies, Performance and Practices				
	Targets					
		Haw Par received the SIAS Most Transp Runner-up in 2022.	oarent Co	mpany Av	ward (Hea	ilthcare) —
Product Quality and Safety	To ensure that safety is never compromised in any part of our value chain as any repercussion can bring harm to the long-term value of the Group. <u>Target/s for 2023</u> Disclosure on any product recall arising from quality or safety failure	<ul> <li>Customer health and safety is a strong value that Haw Par Healthcare upholds.</li> <li>Keep abreast with the latest development via regular engagement with stakeholders such as regulatory bodies, marketing authorisation holders, distributors, suppliers and consumers to maintain a high standard of Product Quality and Safety.</li> <li>Maintain the manufacturing standards by ensuring a valid GMP (Good Manufacturing Practices) certification for our production premises and facilities.</li> <li>Conduct periodic customer satisfaction survey and evaluate feedback to keep the product quality and safety in check.</li> <li>Develop KPIs and collect the relevant data to monitor the achievement of these objectives routinely.</li> <li>Every aspect of the value chain from procurement and inspection of raw materials to shipment of finished goods goes through stages of checks in accordance with stringent GMP.</li> <li>In 2022, there were no incidents of non-compliance concerning product and labelling. There were no incidents of any product recall arising from quality or safety failure.</li> <li>Maintain the ISO 9001 QMS which entails the critical review of management, development, manufacturing, marketing and distribution processes.</li> </ul>				
Occupational Health and Safety	To ensure that the Group's manufacturing unit remains free from risk to employees, or any other persons on our premises. <u>Target/s for 2023</u> Disclosure on rate of recordable work-related injuries	-		h. utlines that we ork procedures e Union agreed /. Internally, we ide feedback to mmittee. Since e conducted by matter included il items, fire and rations of daily mittee wer (MOM). None I cases considered		

Focus	Objective /	Policies, Pe	erformance ar	nd Practices		
	Targets					
Tier 2 Material	Topics					
Labour Practices and Issues	To identify employees' work motivation (including work- life balance) and the conditions in the environment 			<ul> <li>employees.</li> <li>Our stance on human rights – more specifically fair labour practiced discrimination is made clear to employees through our Code of Busine</li> <li>The Company undertakes to provide a safe and healthy work environmemployees and other persons at work in accordance with applicab regulations, including but not limited to adhering to minimum leemployment and adhering to guidelines for fair employment practices</li> <li>Our local practices are in our Employee Handbook, which is readily ava Group's intranet.</li> <li>Statistics and trends that warrant attention are monitored for measures.</li> <li>Training budgets are allocated to ensure continual talent development</li> <li>Whistle Blowing Policy in place to address issues in confidence.</li> <li>The Company values its employees and recognises the integral role that in safeguarding the interests of its employees. We regularly consult wit and seek the amicable resolution of issues in a manner that is construant beneficial to all parties involved.</li> <li>There were no incidents of discrimination or corrective actions taken i</li> <li>Employee at Haw Par Healthcare Singapore – Breakdown by Employment</li> </ul>		
		<b>Gender</b> Male	Permanent	Contract / Temp 0	<b>Total</b> ++ 112	
		Female	167	11	178	
		Total	279	11	290	
			have part-time Ir employees ea e of employee	ach received an	average of 1.42 acturing division	2 training hours. on of Haw Par Healthcare ::
Supply Chain	To guide and encourage corporate social responsibility across our supply chain. <u>Target/s for 2023</u> Disclosure on percentage of new suppliers that were screened for compliance with local labour law	<ul> <li>Committed to an ethical and accountable procurement process that maintain integrity and fairness.</li> <li>Supplier Code of Business Conduct aims to integrate our sustainability principle across our supply chain, and aims to positively influence the environmental, socia and governance performance of our suppliers.</li> <li>A vendor assessment is carried out for all contract manufacturers and supplier based on product specifications and defined criteria.</li> <li>Products are tested by qualified and competent laboratories.</li> <li>Once our key suppliers meet Haw Par Healthcare's quality standards and regulato requirements such as GMP certification for drug licence or ISO, they are subject to Haw Par Healthcare's audits.</li> <li>We continually engage critical suppliers to remain updated on approved supplier of raw materials (our largest suppliers are in Asia).</li> <li>In line with Haw Par Healthcare's policy, supplier audits are scheduled every three years for our key suppliers.</li> <li>We generally screen our new suppliers for compliance with local labour law.</li> </ul>			ur sustainability principles e the environmental, social anufacturers and suppliers ories. Ty standards and regulatory or ISO, they are subject to ated on approved supplies are scheduled every three	

Focus	Objective /	Policies, Performance and Practices				
	Targets					
		<ul> <li>Local and foreign regulatory bodies visit and audit our raw material suppliers.</li> <li>Developed a sustainable supply chain strategy in 2022 based on a review of the existing standard operating processes as well as insights drawn from leading industry practices.</li> <li>Our sustainable supply chain strategy includes enhancing and implementing additional policies and procedures to strengthen our internal system.</li> <li>Established an implementation roadmap which outlines our key actions up till 202 to guide us through our vision of building a supply chain network that progressive embeds ESG considerations where practicable and reasonable throughout the lifecycle of our products.</li> </ul>			f the adin ntin 2020 sivel	
EnvironmentTo minimise our environmental footprint through efficient use of resources.Image: transformed base of the second b		<ul> <li>We are committed to operating in an emanner for the health of our commun</li> <li>We strive to monitor, manage and opminimise impact on environment.</li> <li>We continually develop and improvenvironmental sustainability in our op</li> <li>We comply with all relevant environmente.</li> <li>We have embarked on an internal ("GHG") emissions to develop a sense</li> </ul>	ities and plane timise use of r e our system erations. ental legislatio exercise to c	et. resources in s and proce on in all coun alculate our	our operation sses to enha	ns t anc h w
	Greenhouse Gas (GHG) Emissions	Haw Par Healthcare - Singapore	2022	2021	2020	]
		Incidents of non-compliance with environmental laws and regulations	Nil	Nil	Nil	-
		Energy consumption within the Organisation (MWh)	3,232.56	3,197.5	2,868.4	
		Purchased Grid Electricity				
		Scope 2 GHG emissions (tCO2e)**	1,311.5	1,297.2	1,168.6	
		Water withdrawal from third-party water source (megalitre)	10.75	8.0	6.49	
		Water discharge (megalitre)	7.42	5.24	4.42	
		Water consumption (megalitre)	3.33	2.76	2.07	1
		Note: Our manufacturing plants are powered by ele- is only for Haw Par Healthcare's operations in Sing municipal authorities. Our scope 2 GHG emissions of the Energy Market Authority of Singapore.	gapore and is extr	acted from utili	ty bills issued by	y loc
		**This is the first year Haw Par has begun measur. comparison purposes, we have additionally calculat two years.				

# 7. CONTRIBUTIONS TO UNITED NATIONS SUSTAINABLE DEVELOPMENT GOALS

Haw Par has a long history of contributing to local communities in regions where the company conducts business. As we bring health and wellbeing to the people we serve through our innovative products and solutions, we are committed to giving back to society and upholding environmental protection and conservation.

The pandemic has disproportionately impacted the poor and vulnerable in society, as well as those at the frontlines. We reinforced our commitment to support our communities through donations of Tiger Balm products. In Hong Kong, we presented Tiger Balm as Chinese New Year gifts to the homeless and elderly at nursing homes. In Singapore, seniors staying alone at rental flats or at nursing homes, low wage workers, migrant workers were among the beneficiaries who received Tiger Balm products during befriending programmes organised by non-governmental organisations.

In India, we focused on initiatives to advance basic maternal and child health in regions that have limited access to healthcare with the aim of improving the health and wellbeing of women and children. Working with the charities — Public Health Technologies Trust ("PHTT") and Apnalaya, our donations helped equip PHTT healthcare frontline workers with the technology and tools to conduct pregnancy screening and classes for some 1000 women and provided much needed wheelchairs and aids to Apnalaya's beneficiaries with disabilities.

We believe that no one should be constrained from leading an active life, and sport is a force for wellbeing and empowerment. Since 2015, the Group has been supporting athletes from the Singapore Disability Sports Council ("SDSC"). In 2022, we funded the Boccia Team, Tiger Balm Boccia Training Camp Singapore x Thailand, Tiger Balm WeHeartBoccia Community Outreach, National Youth Para Championships (Swimming & Athletics) and the Singapore Disability Sports Awards. Our contribution of \$120,000 to SDSC benefitted the organisation in key areas of development, such as coaching, organisation of local competitions, participation in overseas competitions, nurturing young talent and education programmes, especially Boccia – our adopted sport, where a new generation of young athletes are beginning to win recognition regionally and internationally. To ensure that we are giving back to the community meaningfully, our management and staff visited SDSC in November 2022 to understand the work and journey of SDSC and their athletes. Our support for SDSC has contributed to the growth of para sports in Singapore, enabling more to live healthier, active lives.

As a company that contributes to the health and wellbeing of our consumers, we appreciate that we can only be as healthy as the planet we live on, and we continue to explore ways to contribute to biodiversity conservation and education. As the tiger and leopard are the namesakes of Haw Par and our founders, we have been sponsoring the Malayan Tiger Exhibit and the Leopard Exhibit at the Night Safari and the Singapore Zoo since 1995 and 1986 respectively. In 2021, we further extended our sponsorship through our adoption of the twin Malayan tiger cubs born at Night Safari. This was the first successful birth of the critically endangered Malayan tiger at the attraction in 23 years. On International Tiger Day, the pair was named via a public online vote. They serve as ambassadors for their wild counterparts, helping to raise awareness on the need to protect these animals and their natural habitats. We continued our sponsorship in 2022 as an expression of our support for the protection of these animals listed among the most endangered species on Earth.

In line with our Blue Mission to inspire, educate and conserve, Underwater World Pattaya introduces the public to its showcase of various species of aquatic life onsite and online. To mark World Oceans Day in June 2022, the Aquarium conducted an educational outreach on social media to highlight the environmental impacts of marine debris and to call for preservation of our shared oceans for future generations. In a show of support for Earth Hour on 26 March 2022, façade lights were switched off. Going beyond that, Underwater World Pattaya also encouraged the public to join Earth Hour and take action against global warming. Tips on saving energy were shared though communications to staff and on social media. We have been supporting this annual environmental event since 2009.

Staying committed to our environmental cause, we have taken direct action over the years to increase the recycled content in our packaging materials for Tiger Balm products. Since 2011, we have switched to using paper with recycled paper content for our boxes for majority of our Tiger Balm products. We are continuously working with our vendors to reduce the usage of packaging materials. We will continue to explore ways to incorporate the 3Rs of Reduce, Reuse, Recycle into our business operations, as we source for efficient solutions to minimise our environmental footprint.

The United Nations adopted 17 Sustainable Development Goals in 2015 to achieve sustainable development for all by 2030. The Group contributes to five of the goals.



### People and the Community 2022 highlights



Row 1: Delivering Health and Wellbeing to Communities

(left to right) Chinese New Year Gifting of Tiger Balm in Hong Kong; Sponsoring pregnancy screening in India to reduce maternal and neonatal morbidity and mortality; Donating life-changing wheelchair to special-needs child and family in India. Photos: Gingko House; PHTT; Apnalaya

#### Row 2: Supporting Specially-abled Athletes at the Singapore Disability Sports Council (SDSC)

(left to right) Brian Loo, Group General Manager of Haw Par Corporation, presenting the cheque of \$120,000 to Singapore Disability Sports Council; Boccia up-and-coming athlete Jeralyn Tan winning the Bronze medal for BC1 event at the 2022 ASEAN Para Games; Winners at the Haw Par National Youth Para Swimming Championships 2022. Photos: SDSC/SNPC

#### Row 3: Supporting Biodiversity Conservation through Promoting Awareness

(left to right) Tiger Balm continues the adoption of twin Malayan tiger cubs born at Night Safari; Underwater World Pattaya supported the 2022 Earth Hour.

Photo: MWR/WWF

## 8. GRI CONTENT INDEX

GRI Standard	Disclosure Title	Page Reference				
General Dis	General Disclosures					
2-1	Organisational details	Reader's Guide, pg. 2 Annual Report: Corporate Profile, pg. 1, Corporate Information, pg. 11, Tiger Balm – Global Player, pg. 18				
2-2	Entities included in the organisation's sustainability reporting	Reader's Guide, pg. 2				
2-3	Reporting period, frequency and contact point	Reader's Guide, pg. 2				
2-4	Reinstatements of Information	None				
2-6	Activities, value chain and other business relationships	Reader's Guide, pg. 2 Annual Report: Operations Review, pg. 16 There were no significant changes to our supply chain in 2022.				
2-7	Employees	ESG Sustainability Review: Labour Practices and Issues, pg. 10				
2-9	Governance structure and composition	Annual Report: Board of Directors, pg. 6, Corporate Information, pg. 11				
2-10	Nomination and selection of the highest governance body	Annual Report: Corporate Governance Report, pg. 34				
2-11	Chair of the highest governance body	Annual Report: Board of Directors, pg. 6				
2-12	Role of the highest governance body in overseeing the management of impacts	Sustainability Governance, pg. 5 Annual Report: Corporate Governance Report, pg. 34				
2-13	Delegation of responsibility for managing impacts	Sustainability Governance, pg. 5 Annual Report: Corporate Governance Report, pg. 34				
2-14	Role of the highest governance body in sustainability reporting	Materiality Assessment, pg. 7				
2-15	Conflicts of interest	Annual Report: Corporate Governance Report, pg. 34				
2-16	Communication of critical concerns	Annual Report: Corporate Governance Report, pg. 34				

2-17	Collective knowledge of the highest governance body	Sustainability Governance, pg. 5
2-18	Evaluation of the performance of the highest governance body	Annual Report: Corporate Governance Report, pg. 34
2-19	Remuneration policies	Annual Report: Corporate Governance Report, pg. 34
2-20	Process to determine remuneration	Annual Report: Corporate Governance Report, pg. 34
2-22	Statement on sustainable development strategy	CEO Statement, pg. 3 CEO Statement, Company Website: www.hawpar.com/sustainability/our-approach.html
2-23	Policy Commitments	ESG Sustainability Review: Compliance and Good Governance, pg. 8, Labour Practices and issues, pg. 10 Annual Report: Corporate Governance Report, pg. 34
2-24	Embedding policy Commitments	ESG Sustainability Review: Compliance and Good Governance, pg. 8, Labour Practices and issues, pg. 10 Annual Report: Corporate Governance Report, pg. 34
2-25	Processes to remediate negative impacts	Annual Report: Corporate Governance Report, pg. 34
2-26	Mechanisms for seeking advice and raising concerns	Annual Report: Corporate Governance Report, pg. 34
2-27	Compliance with laws and regulations	ESG Sustainability Review: Compliance and Good Governance, pg. 8
2-28	Membership associations	We do not have memberships that are strategic or beyond routine dues in 2022.
2-29	Approach to stakeholder engagement	Stakeholder engagement, pg. 6 Annual Report: Corporate Governance Report, pg. 34 Our Approach, Company Website: www.hawpar.com/sustainability/our-approach.html
2-30	Collective bargaining agreements	ESG Sustainability Review: Labour practices and issues, pg. 10
Material <sup>-</sup>	Topics	
3-1	Process to determine material topics	Materiality Assessment, pg. 7 Our Approach, Company Website: www.hawpar.com/sustainability/our-approach.html

3-2 List of material topics

Materiality Assessment, pg. 7 Our Approach, Company Website: www.hawpar.com/sustainability/our-approach.html

Economic I	Performance	
3-3	Management of material topics	ESG Sustainability Review, Economic Performance, pg. 8 Annual Report, Operations Review, pg. 16
201-1	Direct economic value generated and distributed	ESG Sustainability Review, Economic Performance, pg. 8
Complianc	e and Good Governance	
3-3	Management of material topics	ESG Sustainability Review, Compliance and Good Governance, pg. 8
205-2	Communication and training about anti-corruption policies and procedures	ESG Sustainability Review, Compliance and Good Governance, pg. 8
205-3	Confirmed incidents of corruption and actions taken	ESG Sustainability Review, Compliance and Good Governance, pg. 8
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	ESG Sustainability Review, Compliance and Good Governance, pg. 8
Product Qu	uality and Safety	
3-3	Management of material topics	ESG Sustainability Review, Product Quality and Safety, pg. 9
417-2	Incidents of non-compliance concerning product and service information and labelling	ESG Sustainability Review, Product Quality and Safety, pg. 9
Occupatio	nal Health and Safety	
3-3	Management of material topics	ESG Sustainability Review, Occupational Health and Safety, pg. 9
403-4	Worker participation, consultation and communication on occupational health and safety	ESG Sustainability Review, Occupational Health and Safety, pg. 9
403-5	Worker training on occupational health and safety	ESG Sustainability Review, Occupational Health and Safety, pg. 9
403-9	Work-related injuries	ESG Sustainability Review, Occupational Health and Safety, pg. 9

403-10	Work-related ill health	ESG Sustainability Review, Occupational Health and Safety, pg. 9
Labour P	ractices and Issues	
3-3	Management of material topics	ESG Sustainability Review, Labour Practices & Issues, pg. 10
404-1	Average hours of training per year per employee by gender, and by employee category	ESG Sustainability Review, Labour Practices & Issues, pg. 10
406-1	Incidents of discrimination and corrective actions taken	ESG Sustainability Review, Labour Practices & Issues, pg. 10
Supply Cl	hain	
3-3	Management of material topics	ESG Sustainability Review, Supply Chain, pg. 10
414-1	New suppliers that were screened using social criteria	ESG Sustainability Review, Supply Chain, pg. 10
Environm	nent (Water and Energy & Emissions)	
3-3	Management of material topics	ESG Sustainability Review, Environment, pg. 11
302-1	Energy consumption within the organization – purchased grid electricity	ESG Sustainability Review, Environment, pg. 11
	Includes quantification of GHG emissions from purchased grid electricity	
303-2	Management of water discharge- related impacts	ESG Sustainability Review, Environment, pg. 11
303-3	Water withdrawal	ESG Sustainability Review, Environment, pg. 11
303-4	Water discharge	ESG Sustainability Review, Environment, pg. 11
303-5	Water consumption	ESG Sustainability Review, Environment, pg. 11
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