

SUSTAINABILITY REPORT

Financial Year ended

31 January 2021



**CAMSING
HEALTHCARE**

SGinvestors

Section	Content	Page
1	Introduction	2
2	Sustainability Board Statement	2 - 3
3	About Camsing Healthcare	3 - 4
4	Stakeholder Engagement	4 - 6
5	Policy, Practice and Performance Reporting	6 - 7
6	Material Sustainability Factors	7 - 11
7	Supporting the UN Sustainability Development Goals	11 - 12
8	GRI Content Index	13 - 15

1. Introduction

1.1 Reporting framework

Camsing Healthcare Limited (“Camsing Healthcare” or the “Company”), and together with its subsidiaries, the “Group”) is delighted to present our annual Sustainability Report (“Report”) for the financial year (“FY”) 2021. This Report has been prepared in accordance with the Global Reporting Initiative (“GRI”) Standards: Core option and Singapore Exchange Securities Trading Limited (“SGX-ST”) listing rules 711A and 711B. We have chosen to report using the GRI Standards: Core option as it is an internationally recognised reporting framework.

As part of our continual efforts to align our sustainability reporting with relevant market standards, we have mapped our sustainability efforts to the 2030 Agenda for Sustainable Development which is adopted by all United Nations Member States in 2015 (“UN Sustainability Agenda”). The UN Sustainability Agenda provides a shared blueprint for peace and prosperity for people and the planet, now and into the future. At its heart are the 17 Sustainable Development Goals (“SDGs” or “Global Goals”), which form an urgent call for action by all countries - developed and developing - in a global partnership. We have incorporated the SDGs, where appropriate, as a supporting framework to shape and guide our sustainability strategy.

While we have not sought for external assurance for this Report, we have relied on internal data monitoring and verification to ensure accuracy. We will work towards external assurance for our future sustainability reports.

1.2 Reporting period and coverage

This Report details our environmental, social, governance¹ (“ESG”) and economic performance over the financial year ended 31 January 2021 (“Reporting Period”) and covers all business divisions of Nature’s Farm Pte Ltd (“Nature’s Farm”).

1.3 Contact

We are fully committed to listening to our stakeholders and welcome any feedback on our sustainability performance or any aspect of our Report. Please write to email account: enquiry.camsing@naturefarm.com

2. Sustainability Board Statement

We firmly believe that sustainability is integral to achieve long term commercial success. As we continue on our sustainability journey, we are committed to conduct our business in a responsible manner. We acknowledge our role in minimising the environmental and social impact from our operations. In line with our commitment to sustainability, the Board having considered sustainability issues as part of its strategic formulation, determined the material ESG factors and economic performance (collectively as “Sustainability Factors”) and overseen their management.

A sustainability policy (“SR Policy”) covering our reporting structure, materiality assessment and processes in identifying and monitoring material Sustainability Factors has been put in place and serves as a point of reference in the conduct of our sustainability reporting. Under this SR Policy, we will continue to monitor, review and update our material Sustainability Factors from time to time, taking into account the feedback that we receive from our engagement with our stakeholders, organisational and external developments.

You may refer to section 5 for details for our policy, practice and performance reporting.

¹ You may refer to the Corporate Governance Report in our 2021 Annual Report for details of our corporate governance practices.

A summary of our key sustainability performance in FY2021 is as follows:

Sustainability factor	Performance Indicator	Sustainability performance	
		FY2021	FY2020
Economic	Loss before tax	(\$0.8 million)	(\$5.5 million)
Environmental	Percentage of carrier bags issued to customers are non-woven bags	95%	95%
	Electricity consumption intensity (kWh/ square foot)	9.63	- ²
Social	Number of food safety incidents due to the consumption of our products	-	-
	Average training hours per employee	8	8
	Work-related injuries reported to the Ministry of Manpower ("MOM")	-	-
	Number of reported incidents of unlawful discrimination against employees	-	-

Despite the unprecedented challenges posed by the Coronavirus disease 2019 ("COVID-19" or "Pandemic"), we have managed to significantly reduce our operating losses from the previous financial year by augmenting the distribution of our products and rationalising our physical outlets to minimise overheads. We will continue to persevere and intensify our efforts in optimising our business operations amidst this challenging time as well as coming up with business plans and actions to address the challenges ahead so as to turn around the business and create better shareholders' value.

We have detailed our responses to the impact of the Pandemic in the relevant sections of this Report.

3. About Camsing Healthcare

The Company was incorporated in Singapore on 19 December 1979 and is listed on the Mainboard of the Singapore Exchange Securities Trading Limited (stock code: BAC). The current principal activities of the Group are the distribution and retailing of health supplements and foods in Singapore.

Nature's Farm Pte Ltd ("Nature's Farm") was incorporated in 1982 and has established itself as a trusted and recognised name in quality imported health supplements, honey, and health foods. Today we operate 13 retail stores across major shopping malls in Singapore and is also accessible to consumers 24/7 via our e-store and presence in major e-commerce platforms such as Shopee, Qoo10 and Lazada.

3.1 Membership of associations and regulatory bodies

- Health Sciences Authority ("HSA")
- Singapore Business Federation ("SBF")

3.2 Supply chain

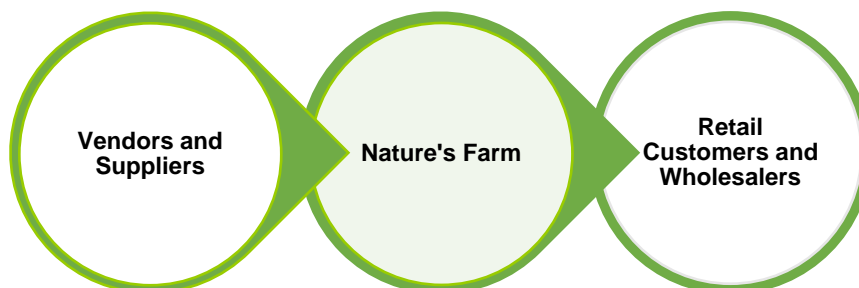
Sustainability is a business strategy to help us conduct business the right way. Therefore, we endeavour to embed sustainability across our value chain where we operate as well as where we sell our products.

In keeping with our brand's commitment of curating the best quality health supplements from international leading health supplements and health foods manufacturers, we continue to maintain a strong focus in the area of new product development, working with only Good Manufacturing Practice ("GMP") certified manufacturers, such as Wakunaga Kyolic®, Dr. Ohhira's®, Twinlab®, Norwegian Fish Oil®, NOW®, Bluebonnet® in ensuring only supplements and health foods manufactured to the highest quality are presented in our retail platforms.

² No comparative data is provided for prior year as this is a newly disclosed performance indicator in FY2021.

Our key suppliers cover Singapore, United States of America, New Zealand, Taiwan, Japan, Germany, Norway, France, Italy, Hong Kong and Korea. In the future, we aim to embed sustainability measures into our value chain and integrate environmental factors where possible.

We have a simple supply chain structure consisting of three main parties as shown below:



3.3 Our core values

Quality with value

To be a modern health supplement and health food brand, catering to a large consumer market with our reasonable prices, yet never compromising on the quality delivered.

Passion and commitment

To have a fiery passion in health and wellness, our heart lies in delighting customers with quality products and services to help them achieve optimum health for themselves and their loved ones.

Integrity and respect

To always make it a point to treat each and every individual, both within and outside the organisation, with utmost respect and dignity.

Lasting relationships

To take our relationships with our customers and business associates one step further, establishing mutual trust, understanding and a familiarity that keeps us close at heart – for now and the future.

3.4 Our mission

It is our mission to deliver only the highest quality dietary health supplements and health foods at the best value to our customers. We will remain committed in our focus as specialty health supplements and health foods retailer, distributor, and wholesaler by bridging lasting customer relationships with commendable customer service and by providing superiorly safe products.

We make it a point to remain loyal and true to the core values that have built us the foundation of where we stand today. Along our journey, our goal has been to inculcate a set of firm values that will act as guiding principles in the way we operate, communicate and build relationships.

We take pride in what we do, and that is precisely why our customers continue patronising us.

4. Stakeholder Engagement

We consider stakeholder engagement essential to understand the impact of our business. We are committed to identify factors most important to our stakeholders and address their concerns while formulating our business strategies and policies.

Through an internal stakeholder mapping exercise, we have identified key stakeholder groups which we prioritise our engagements with. These include entities or individuals that can reasonably be expected to be significantly affected by our activities, products or services and whose actions can reasonably be expected to affect our ability to implement our strategies to achieve our objectives.

The table below showcases our stakeholder engagement mechanisms:

Stakeholder	Mode of engagement	Frequency of engagement	Key concern raised
Shareholders	Direct engagement between the Company and its investors to promote transparency of information on the Company's performances and operations	<ul style="list-style-type: none"> Annual general meeting Extraordinary general meeting Ad-hoc meetings 	Economic performance
Suppliers	Emails/ teleconference calls to follow-up on order-related queries/issues, new products and resolve product quality issues	<ul style="list-style-type: none"> Purchase order submission (monthly) Request for quotation (as required) Product enquiry (as required) Product feedback/complaint (as required) Yearly supplier evaluation 	Order volatility
Customers	<ul style="list-style-type: none"> Front line team members Customer feedback forms (in- store) Customer service hotline/emails to improve the customers' shopping experience 	We will revert to the customers within 24 hours either by phone or email	<ul style="list-style-type: none"> Product quality and reliability Sustainable packaging Environmental concerns
Regulators	<ul style="list-style-type: none"> Enquiry forms (to HSA for product classification before sale) Application forms/ renewal of licenses (wholesaler and importer)/ declaration letters/ other relevant documents required by regulators Email communications Phone conversation via call centre/hotline HSA routine audits (to ensure non-conformance matters have been resolved) 	<ul style="list-style-type: none"> For new applications, as and when the new requirements arise or initiated by the Management For renewals (annual), email notification will be sent out by the relevant authority two months before license expiry For other enquiries/ ad-hoc matters, direct emails/ phone calls will be made whenever necessary 	Corporate governance
Management	Open-minded and approachable management	<ul style="list-style-type: none"> Monthly management meetings Ad-hoc meetings requested by particular department heads to address urgent matters/issues 	<ul style="list-style-type: none"> Economic performance Training and education Occupational health and safety

Stakeholder	Mode of engagement	Frequency of engagement	Key concern raised
Employees	Direct communication between employees and management to provide feedback related to particular issues/situations	<ul style="list-style-type: none"> Weekly Area Managers meetings Monthly meetings of all shop in-charge Regular staff meetings in the shop with designated Area Manager Company team building sessions 	<ul style="list-style-type: none"> Career development Remuneration Training and education Occupational health and safety
Communities	Environmental disclosures	Annually sustainability report	Environmental concerns

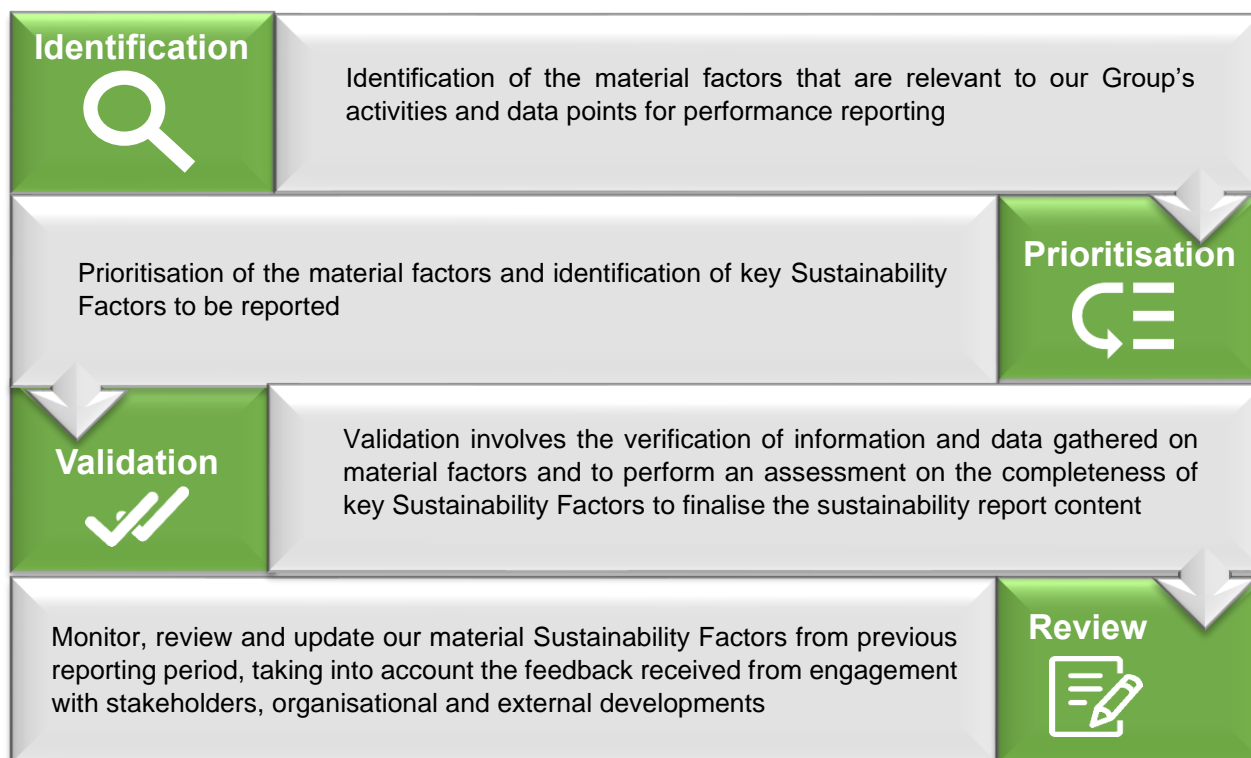
5. Policy, Practice and Performance Reporting

5.1 Reporting structure

Sustainability is ingrained at various levels in our organisation. We have set up a committee responsible for overseeing our sustainability targets ("Committee"). This Committee is led by our Director, Sales & Marketing and consists of the key management executives as its members. They ensure the alignment of our business objectives with our sustainability targets and further hold the responsibility to communicate our sustainability progress to the Board.

5.2 Sustainability reporting processes

Under our SR policy, our sustainability process begins with the identification of relevant factors. Relevant factors are then prioritised as material factors which are then validated. The end results of this process are a list of material Sustainability Factors disclosed in this Report. Inter-relations of which are as shown in the chart below:



5.3 Materiality assessment

The content of our Report has been shaped by the key material Sustainability Factors identified in our materiality assessment process. To determine our material factors, we undertook a process of identification, prioritisation, and validation with our senior management.

We first conducted a thorough peer benchmarking exercise to list the Sustainability Factors reported by them in their sustainability reports. We further prioritised the key material Sustainability Factors by their importance to our stakeholders and the environment, social and governance impact created by our business. The selected Sustainability Factors were then endorsed by the senior management and the Board.

5.4 Performance tracking and reporting

We track the progress of our material Sustainability Factors by identifying the relevant data points, monitoring and measuring them. In addition, we set performance targets that are aligned with our strategy to ensure that we remain focused in our path to sustainability. We shall consistently enhance our performance-monitoring processes and improve our data capturing systems.

6. Material Sustainability Factors

Presented below are a list of material Sustainability Factors applicable to our Group:

S/N	Material Sustainability Factor	SDG	Key stakeholder
Economic			
1	Economic performance	Decent work and economic growth	<ul style="list-style-type: none"> ▪ Regulators ▪ Shareholders
Environmental			
2	Waste management	Responsible consumption and production	Customers
3	Energy conservation	Affordable and clean energy	<ul style="list-style-type: none"> ▪ Communities ▪ Shareholders
Social			
4	Product quality	Peace, justice and strong institutions	<ul style="list-style-type: none"> ▪ Customers ▪ Regulators ▪ Suppliers
5	Training and education	Quality education	<ul style="list-style-type: none"> ▪ Management ▪ Employees
6	Occupational health and safety	Good health and well-being	<ul style="list-style-type: none"> ▪ Management ▪ Employees
7	Equality and diversity in the workplace	Reduced inequalities	<ul style="list-style-type: none"> ▪ Management ▪ Employees

6.1 Economic performance

Measuring our economic and financial performance is important to evaluate our business and ensure we are on track to achieve our financial goals. We strive to continuously enhance our financial performance and create long-term value for our investors and stakeholders.

We will continue to preserve and intensify our efforts in optimising our business operations amidst this challenging time as well as coming up business plans so as to turn around the business and create better shareholders' value.

More information on our financial performance is disclosed in our Annual Report 2021 available online.

Target for FY2021	Performance in FY2021	Target for FY2022
Improve or maintain our financial performance subject to market conditions.	Loss before tax decreased by S\$4.7 million from S\$5.5 million in FY2020 to S\$0.8 million in FY2021	Improve or maintain our financial performance subject to market conditions.

6.2 Waste management

We are committed to manage and minimise the impact of our retail operations on the environment through reducing waste generated from the sale of products.

In an effort to reduce our environmental footprint, we offer customers non-woven reusable carrier bags at our retail stores for greater reusability and sustainability. During the Reporting Period, approximately 95% of carrier bags issued to customers are non-woven bags (FY2020: 95%).



Target for FY2021	Performance in FY2021	Target for FY2022
Minimise the amount of waste generated in operations	Approximately 95% of carrier bags issued to customers are non-woven bags, which equivalent to the previous financial year	Minimise the amount of waste generated in operations

6.3 Energy conservation

We are driven by our commitment to responsible usage of energy resources, reduce carbon emissions, preserve the environment we operate in and yet reduce our costs, resulting in enhanced returns to shareholders.

To run our operations, we rely on electricity mainly for lighting, office equipment and cooling. Key statistics on energy consumption during the Reporting Period are as follows:

Energy	Units	FY2021
Electricity consumption	kWh	188,419
Electricity consumption intensity	kWh/ square foot	9.63

We track and review spending on energy consumption regularly to control usage and corrective actions are taken when there are unusual consumption patterns. We constantly remind our staff on basic and socially responsible habits at their workplaces such as adopting greener work ethics, switching off appliances if not in use and enabling power saving modes.

Target for FY2021	Performance in FY2021	Target for FY2022
³	Electricity consumption intensity is 9.63 kWh/ square foot of operating space utilised	Maintain or reduce energy consumption rate

6.4 Product quality

As a local healthcare retailer, which specialises in dietary supplements, we place our utmost priority on customer safety. Accordingly, we ensure that the products we sell are sourced from GMP certified manufacturing plants and comply with the local regulatory requirements.

We review all our new suppliers and work closely with them to establish or bring in the products that can meet our quality requirements. Currently, most of our products are free of preservatives and artificial components to safeguard our consumer's health and safety.

As the health products come with a recommended shelf life, we adopt First-In and First-Out ("FIFO") practice to minimise product write-off and wastage.

³ Not applicable as this is a newly disclosed Sustainability Factor.

While working with suppliers, we conduct regular supplier evaluation. We also follow-up with them for necessary changes to ensure better product management and workflow in the future.

During the Reporting Period, there is no reported food safety incident due to the consumption of our products (FY2020: zero).

Target for FY2021	Performance in FY2021	Target for FY2022
Maintain zero food safety incident due to the consumption of our products	There is no reported food safety incidents due to consumption of our products during the Reporting Period.	Maintain zero food safety incident due to the consumption of our products.

6.5 Training and education

We recognise that our employees are instrumental in the success and growth of our Group. We, therefore, invest in providing training and development opportunities to enable them to provide the highest quality service to our customers. We will continue to help our employees to be more productive and service oriented.

As one of the leading providers of nutrition and health supplements, it is our responsibility to help our customers or potential customers receive proper as well as accurate information. We, therefore, train our employees on how to advise customers about their supplementary requirements according to their body needs. We aim to transform our sales staff into nutrition advisor. By helping them learn about the product content and origin, we want them to develop a deeper understanding of the products. Our goal is to complement the products we sell with advice from well-equipped and trained retail nutrition advisors.

We conduct in-house training of our products to all retail employees from frontlines to Area Managers. This training is conducted by our qualified Nutritionists. It aims to help new employees fully understand the purpose, usage and health benefits of our products.

All our new employees are required to attend a three-day product skills and knowledge workshop. We have set a minimum standard of understanding that all employees need to achieve for completing the workshop. We also provide training to existing employees in the form of refresher courses once per month. This provides a good opportunity for discussion between Nutritionists and Area managers. When a new product is introduced, suppliers and Nutritionists join forces to conduct new products skills training to all retail employees.

Our Nutritionists team also allocates time each morning to ensure new employees practice correct pronunciation of the products. They also conduct shops visits to check on the performance of our new employees. Performance feedback and review from Shop Manager or Area Manager are also key to monitoring our employee performance.

The distribution of the average training hours per employee by gender is as follows:

Training hour ⁴	FY2021	FY2020
Average training hours per employee	8	8
Average training hours by gender		
Male	8	8
Female	8	8
Average training hours by employee category		
Area manager	10	14
Shop in-charge	8	8
Salesperson	8	8

⁴ Data excludes that of office employees.

Target for FY2021	Performance in FY2021	Target for FY2022
Maintain or improve training hours for employees	We recorded an average of 8 hours of training per employee, which equivalent to the previous financial year	Maintain or improve training hours for employees

6.6 Occupational health and safety

At Camsing Healthcare, the well-being and safety of our employees is one of our top concerns. We are committed to providing them with a safe and healthy work environment. Our management team consistently educates our employees about proper workplace safety procedures, practices, and behaviour to prevent any potential injuries and illness.

We ensure that all our employees across different operations are aware of the Workplace Safety and Health Act and we aim to provide continuous education for our employees on related matters.

In our warehouses, the Warehouse Assistant Supervisor regularly conducts briefing about road safety, loading, and unloading safety procedures to our drivers. The Warehouse Assistant Supervisor also conducts sessions for our warehouse personnel regarding safety practices while handling, lifting, and transferring products.

New employees are required to attend a one-week onboarding training conducted by the Shop Manager. The onboarding training includes a Safety and Health module. Once an employee is assigned to a particular shop, the respective Shop Manager conducts briefing on daily operations. Our Marketing and Operations Personnel, who frequently travel to the shops to support our sales team, are also aware of the safety measures to be adopted while working outside office premises.

All employees are covered with insurance benefits such as Group Hospitalisation, Work Injury Compensation Act, Personal Accident and Personal Accident with Reimbursement. As part of management initiative, non-job related accidents are also covered under Personal Accident with Reimbursement, irrespective of the location of the incident.

Health products are given to employees at almost no cost to help them improve their health and job performance.

To counter the adverse impact of the Pandemic on our operations, we have implemented efforts to safeguard the wellbeing of our employees and customers amidst the Pandemic. We complied with the Safe Management Measures⁵ to protect our employees at the workplace.

Key statistics on workplace injuries are as follows:

	FY2021	FY2020
Work-related injuries reported to the MOM	-	-
Occupational disease rate	-	-
Number of work-related fatalities	-	-

Target for FY2021	Performance in FY2021	Target for FY2022
To be able to achieve a zero-injury rate	Zero work-related injury reported to the MOM	To be able to achieve a zero-injury rate

⁵ The MOM, the National Trades Union Congress (“NTUC”), and the Singapore National Employers Federation (“SNEF”) have issued details of the Safe Management Measures for employers to resume operations.

6.7 Equality and diversity in the workplace

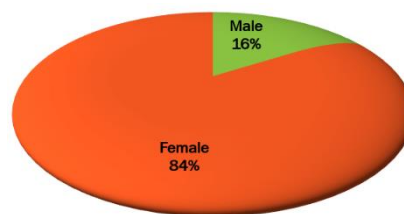
We value the diversity within our operations and are committed to provide a work environment for all employees that fosters fairness, equality and respect, irrespective of their gender, age or education background. We have a workforce of 49 (as at 31 January 2020: 65) full-time employees as at 31 January 2021. The decrease in the number of full-time employees was due to rationalisation of the number of outlets.

On gender diversity, due to the nature of our industry, the workforce is predominantly female. As at 31 Jan 2021, the percentage of female to total full-time employees is 84% (as at 31 January 2020: 78%).

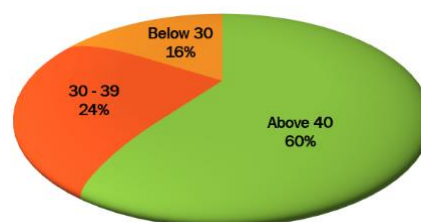
On age diversity, matured workers are valued for their experience, knowledge and skill. As at 31 January 2021, 60% (as at 31 January 2020: 62%) of our employees are at least 40 years old.

During the Reporting Period, we maintain zero (FY2020: zero) incidents of unlawful discrimination against employees.

Gender diversity





Age diversity








Target for FY2021	Performance in FY2021	Target for FY2022
Maintain zero reported incident of discrimination against employees	Zero incident of unlawful discrimination reported against employees	Maintain zero reported incident of unlawful discrimination against employees

7. Supporting the UN Sustainability Goals

The 2030 Agenda for Sustainable Development, adopted by all United Nations Member States in 2015, provides a shared blueprint for peace and prosperity for people and the planet, now and into the future. At its heart are the 17 SDGs, which form an urgent call for action by all countries – developed and developing – in a global partnership. We believe that everyone plays an important part in advancing sustainable development and to align our business objectives with the SDGs, we have identified the relevant SDGs which we can contribute to through our business practices, products and services. The SDGs that we focus on and the related Sustainability Factors are as follows:

SDG	Our effort
3 GOOD HEALTH AND WELL-BEING  Ensure healthy lives and promote well-being for all at all ages.	6.6 Occupational health and safety We are committed to providing our employees with a safe and healthy working environment through proper education on workplace safety.
4 QUALITY EDUCATION  Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all	6.5 Training and education We invest in providing training and development opportunities to enable our employees to provide the highest quality service to our customers.

SDG	Our effort
 <p>7 AFFORDABLE AND CLEAN ENERGY</p>	<p>Ensure access to affordable, reliable, sustainable and modern energy for all</p>
 <p>8 DECENT WORK AND ECONOMIC GROWTH</p>	<p>Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all</p>
 <p>10 REDUCED INEQUALITIES</p>	<p>Reduce inequality within and among countries</p>
 <p>12 RESPONSIBLE CONSUMPTION AND PRODUCTION</p>	<p>Ensure sustainable consumption and production patterns</p>
 <p>16 PEACE, JUSTICE AND STRONG INSTITUTIONS</p>	<p>Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels.</p>
	<p>Our effort</p>
	<p><u>Section 6.3 Energy conservation</u> We implement measures to reduce our energy consumption as not only does it help to improve energy efficiency and reduce GHG emissions, it also helps us to reduce costs incurred to support our business operations</p>
	<p><u>6.1 Economic performance</u> We contribute to economic growth through creating long-term economic value for our shareholders.</p>
	<p><u>6.7 Equality and diversity in the workplace</u> We value the diversity within our operations and are committed to provide a work environment that fosters fairness, equality and respect among employees.</p>
	<p><u>6.2 Waste management</u> We contribute to the reduction of waste generation through offering customers non-woven bags at our retail stores.</p>
	<p><u>6.4 Product quality</u> We review and work closely with our suppliers to ensure they can meet our quality requirements.</p>

8. GRI content index

GRI standard & disclosure title		Section reference	Page
Organisational profile			
102-1	Name of the organisation	Sustainability Report 2021 (“SR 21”) > Introduction > Reporting Framework	2
102-2	Activities, brands, products, and services	<ul style="list-style-type: none"> ▪ SR 21 > About Camsing Healthcare ▪ Annual Report 2021 (“AR 21”) > Corporate Profile ▪ AR 21 > Nature’s Farm Pte Ltd ▪ AR 21 > Directors’ Statement and Financial Statements > Notes to the Financial Statements > Investment in Subsidiaries 	3 - 1 69 – 70
102-3	Location of headquarters	<ul style="list-style-type: none"> ▪ SR 21 > About Camsing Healthcare ▪ AR 21 > Corporate Information ▪ AR 21 > Directors’ Statement and Financial Statements > Notes to the Financial Statements > General Information 	3 2 47
102-4	Location of operations	<ul style="list-style-type: none"> ▪ SR 21 > About Camsing Healthcare ▪ AR 21 > Directors’ Statement and Financial Statements > Notes to the Financial Statements > Segment Information 	3 87 - 89
102-5	Ownership and legal form	<ul style="list-style-type: none"> ▪ AR 21 > Directors’ Statement and Financial Statements > Notes to the Financial Statements > General Information ▪ AR 21 > Directors’ Statement and Financial Statements > Notes to the Financial Statements > Investment in subsidiaries ▪ AR 21 > Analysis of Shareholdings 	47 69 – 70 90 - 91
102-6	Markets served	<ul style="list-style-type: none"> ▪ SR 21 > About Camsing Healthcare ▪ AR 21 > Corporate Profile 	3 -
102-7	Scale of the organisation	<ul style="list-style-type: none"> ▪ SR 21 > About Camsing Healthcare ▪ SR 21 > Material Sustainability Factors > Economic Performance ▪ AR 21 > Executive Director’s Statement and Review ▪ AR 21 > Group Financial Highlights ▪ AR 21 > Directors’ Statement and Financial Statements > Statements of Financial Position ▪ AR 21 > Directors’ Statement and Financial Statements > Consolidated Statement of Profit or Loss and other Comprehensive Income 	3 7 – 8 4 – 5 6 38 – 39 40 - 41
102-8	Information on employees and other workers	SR 21 > Material Sustainability Factors > Training and Education	9 – 10

GRI standard & disclosure title		Section reference	Page
102-9	Supply chain	SR 21 > About Camsing Healthcare > Supply Chain	3 – 4
102-10	Significant changes to the organisation and its supply chain	There was no significant change to the organisation and its supply chain during the Reporting Period	-
102-11	Precautionary Principle or approach	None	-
102-12	External initiatives	SR 21 > Supporting the UN Sustainability Goals	11 - 12
102-13	Membership of associations	SR 21 > About Camsing Healthcare > Membership of Associations and Regulatory Bodies	3
Strategy			
102-14	Statement from senior decision-maker	SR 21 > Sustainability Board Statement	2 - 3
Ethics and integrity			
102-16	Values, principles, standards, and norms of behaviour	<ul style="list-style-type: none"> ▪ SR 21 > About Camsing Healthcare > Our Core Values ▪ SR 21 > About Camsing Healthcare > Our Mission ▪ Annual Report 2021 (“AR 21”) > Corporate Governance Report 	4 4 7 – 25
Governance			
102-18	Governance structure	<ul style="list-style-type: none"> ▪ SR 21 > Policy, Practice, and Performance Reporting > Reporting Structure ▪ AR 21 > Corporate Governance Report 	6 7 – 25
Stakeholder Engagement			
102-40	List of stakeholder groups	SR 21 > Stakeholder Engagement	4 – 6
102-41	Collective bargaining agreements	None of our employees are covered by collective bargaining agreements	-
102-42	Identifying and selecting stakeholders	SR 21 > Stakeholder Engagement	4 – 6
102-43	Approach to stakeholder engagement	SR 21 > Stakeholder Engagement	4 – 6
102-44	Key topics and concerns raised	SR 21 > Stakeholder Engagement	4 – 6
Reporting practice			
102-45	Entities included in the consolidated financial statements	AR 21 > Directors’ Statement and Financial Statements > Notes to the Financial Statements > Investment in subsidiaries	69 – 70
102-46	Defining report content and topic Boundaries	SR 21 > Policy, Practice, and Performance Reporting > Sustainability Reporting Processes	6
102-47	List of material topics	SR 21 > Material Sustainability Factors	7 – 11
102-48	Restatements of information	None	-
102-49	Changes in reporting	Sustainability factor added: SR 21 > Material Sustainability Factors > Energy Conservation	8
102-50	Reporting period	SR 21 > Introduction > Reporting Period and Coverage	2
102-51	Date of most recent report	Sustainability Report 2020	-

GRI standard & disclosure title		Section reference	Page
102-52	Reporting cycle	SR 21 > Introduction > Reporting Period and Coverage	2
102-53	Contact point for questions regarding the report	SR 21 > Introduction > Contact	2
102-54	Claims of reporting in accordance with the GRI Standards	<ul style="list-style-type: none"> ▪ SR 21 > Introduction > Reporting Framework ▪ SR 21 > GRI Content Index 	2 13 – 15
102-55	GRI content index	SR 21 > GRI Content Index	13 – 15
102-56	External assurance	We will work towards external assurance for our future sustainability reports.	-
Management approach			
103-1	Explanation of the material topic and its Boundary	SR 21 > Material Sustainability Factors	7 - 11
103-2	The management approach and its components	<ul style="list-style-type: none"> ▪ SR 21 > Sustainability Board Statement ▪ SR 21 > Policy, Practice and Performance Reporting ▪ SR 21 > Material Sustainability Factors 	2 – 3 6 – 7 7 – 11
103-3	Evaluation of the management approach	SR 21 > Material Sustainability Factors	7 – 11
Category: Economic			
201-1	Direct economic value generated and distributed	<ul style="list-style-type: none"> ▪ SR 21 > Material Factors > Economic Performance ▪ AR 21 > Executive Director's Statement and Review ▪ AR 21 > Group Financial Highlights ▪ AR 21 > Statements of Financial Position ▪ AR 21 > Consolidated Statement of Profit or Loss and Other Comprehensive Income 	7 – 8 4 – 5 6 38 – 39 40 - 41
Category: Environmental			
306-2	Management of significant waste related impacts	SR 21 > Material Sustainability Factors > Waste Management	8
302-3	Energy intensity	SR 21 > Material Sustainability Factors > Energy Conservation	8
Category: Social			
403-9	Work-related injuries	SR 21 > Material Sustainability Factors > Occupational Health and Safety	10
404-1	Average hours of training per year per employee	SR 21 > Material Sustainability Factors > Training and Education	9 – 10
404-2	Programs for upgrading employee skills and transition assistance programs	SR 21 > Material Sustainability Factors > Training and Education	9 – 10
405-1	Diversity of governance bodies and employees	SR 21 > Material Sustainability Factors > Equality and Diversity in the Workplace	11
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	SR 21 > Material Sustainability Factors > Product Quality	8 – 9