



2023

PNE INDUSTRIES LTD

SUSTAINABILITY REPORT 2023



PNE INDUSTRIES LTD

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BOARD STATEMENT [GRI 2-12, GRI 2-22]

Dear Valued Stakeholders,

In assuming comprehensive responsibility for PNE's business affairs and strategic directions, the Board, alongside the Nominating Committee ("NC"), the Remuneration Committee ("RC"), and the Audit Committee ("AC"), actively identifies and evaluates the material Environment, Social and Governance ("ESG") factors relevant to our Group's operations. This collective effort shapes PNE's approach to sustainability reporting, ensuring a robust foundation for our enduring commitment to environmental, social, and governance considerations.

Our commitment to sustainability is not static; we are dedicated to the continual refinement of our sustainability approach and strategies. Through annual reviews of existing and potential ESG factors, we maintain an adaptive framework that aligns with evolving global standards. Regular and meaningful engagement with stakeholders remains paramount, serving as a dynamic dialogue platform where we glean insights, address concerns, and incorporate diverse perspectives into the formulation of our ESG factors.

Recognising the heightened impact of climate change and the escalating use of natural resources on both human and wildlife ecosystems, we are steadfastly steering our course toward more environmentally sustainable operations. This involves a meticulous assessment of environmental risks and opportunities, strategically positioning PNE to comprehend the far-reaching impacts of climate change. Our commitment extends beyond mere understanding; we are actively working towards building a resilient business that harmonise with our planet. Our disclosures on climate change-related initiatives will be a focal point in the years ahead.

At the heart of our sustainability strategy is the creation of value for all stakeholders: our cherished customers, esteemed shareholders, dedicated employees, and the broader communities where we operate. While we acknowledge the progress we've made, we are equally cognisant that there is more work to be done. As we advance along our sustainability agenda, we extend an invitation to our stakeholders to join us on this transformative journey. Together, we aim to elevate our collective efforts, scale greater heights, and collaboratively construct a sustainable future that enriches lives and communities alike.

COMMITMENT TO SUSTAINABILITY [GRI 2-24]

PNE is unwaveringly committed to sustainability through our four pillars: Marketplace, Environment, Workplace, and Community, aligning seamlessly with the United Nations Sustainable Development Goals (“SDGs”). In the marketplace, we champion ethical practices; environmentally, we innovate for a reduced ecological footprint. Our workplace values diversity, well-being, and engagement, while our community focus underscores the symbiotic relationship between our success and societal well-being.

Aligned with the UN SDGs, our commitment transcends compliance, aiming for meaningful, positive change. PNE envisions a future where responsible business practices lead to a thriving, sustainable world.

REPORT OVERVIEW

The Sustainability Report FY2023 (“SR”) is an annual disclosure by PNE, offering a comprehensive overview of our sustainability initiatives and performance for the financial year concluding on 30th September 2023.

Our Board of Directors have attended ESG-related training conducted by the Singapore Institute of Directors and Institute of Singapore Chartered Accountants. These training sessions help to reinforce the understanding of their roles and responsibilities in driving sustainability compliance and strengthening the Company’s value-making through ESG practices.

This report meticulously delves into key areas under ESG, aligning with the priorities of both our stakeholders and core business operations. It serves as a transparent and accountable testament to our commitment to sustainable practices, illustrating how we integrate ESG considerations into the fabric of our organisational ethos.

In line with SGX’s requirements, the Sustainability Reporting process is subject to Internal Audit Review. This year, we engaged the Internal Audit Unit to perform an internal review of the environmental data collection for sustainability reporting to strengthen the integrity and accuracy of our ESG data collection process. PNE is committed to the ongoing assessment of the ESG data collection. We have not commissioned an independent external assurance on this report.

REPORTING FRAMEWORKS AND BENCHMARKS [GRI 2-3]

This report has been prepared in accordance with the updated Global Reporting Initiative (“GRI”) Standards 2021, serving as our primary framework for disclosing ESG performance. This is because the GRI Standards, globally acclaimed for its robustness, empowers businesses, governments, and organisations to transparently report economic, environmental, and social impacts, showcasing their commitment to sustainable development. In our application of the GRI Standards 2021, we have prioritised the four defining principles for report content:

- **Stakeholder Inclusiveness (Principle 1):** Ensuring a comprehensive engagement approach.
- **Sustainability Context (Principle 2):** Placing our initiatives within the broader sustainability landscape.
- **Materiality (Principle 3):** Emphasising the relevance and significance of reported information.
- **Completeness (Principle 4):** Ensuring a comprehensive and accurate portrayal of our ESG efforts.

This report is also crafted in alignment with the United Nations Sustainable Development Goals (UN SDGs) and complies with Singapore Exchange Securities Limited Listing Rules 711A and 711B. For a detailed reference to GRI principles, please refer to the GRI Content Index on page 22. We believe this comprehensive approach enhances transparency, accountability, and the credibility of our sustainability reporting.

REPORTING PERIOD AND SCOPE [GRI 2-1, GRI 2-2, GRI 2-3]

This SR serves as a comprehensive overview of our sustainability endeavors, encapsulating the performance of our business operations across key geographical landscapes: Singapore, the People's Republic of China ("PRC"), and Malaysia. The headquarters of the Group is based in Singapore. This report meticulously outlines the sustainability milestones and achievements attained during the financial year spanning from 1st October 2022 to 30th September 2023, offering a transparent and detailed account of our commitment to responsible and ethical business practices. Each section provides insights into the distinctive initiatives and advancements implemented in these diverse regions, unless specifically noted otherwise, underscoring our dedication to transparency and accountability in the pursuit of sustainable business practices.

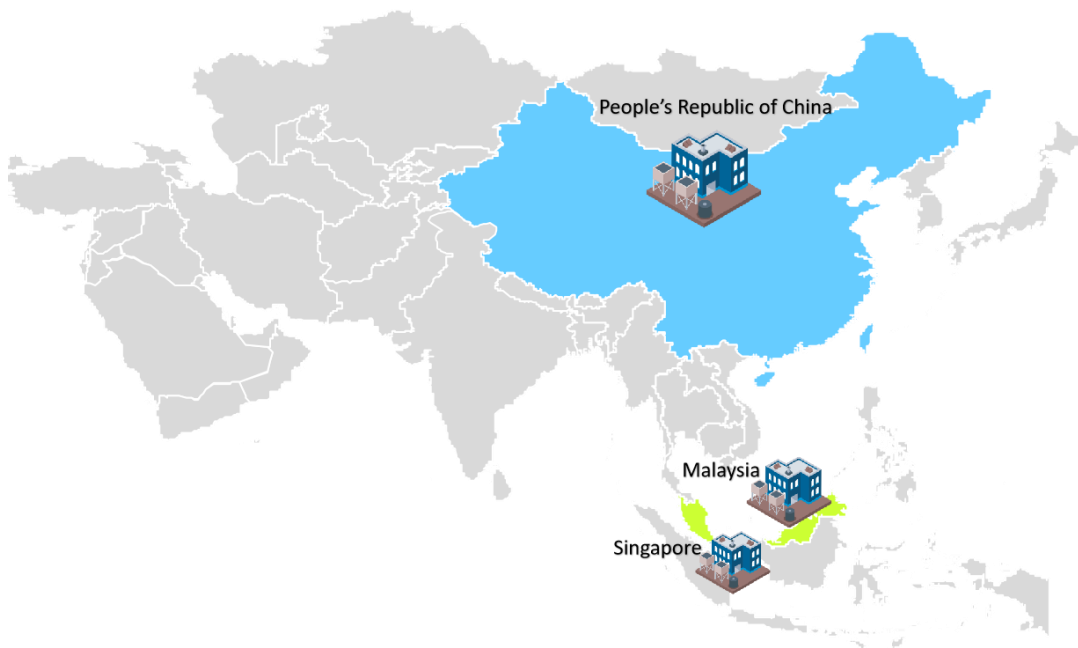


Figure 1: Geographical presentation of PNE's business operation

FEEDBACK [GRI 2-3]

Your feedback is of immense value to us as we continually strive to enhance our Sustainability Report and overall sustainability performance. We warmly welcome insights, suggestions, and comments from our stakeholders. Your input serves as a catalyst for improvement, fostering a more transparent and comprehensive disclosure.

Please feel free to share your feedback by reaching out to us via email at pnehq@pne.com.sg. Your engagement is pivotal to our ongoing commitment to sustainable practices and responsible corporate citizenship. Thank you for being a vital part of our journey towards a more sustainable future.

BUSINESS IN BRIEF [GRI 2-1, GRI 2-2, GRI 2-6]

Since its listing on the Main Board of the Singapore Exchange in 2000, PNE Industries Ltd has been a stalwart presence in the industry. The company operates primarily through two divisions – the Contract Manufacturing Division and the Trading Division.

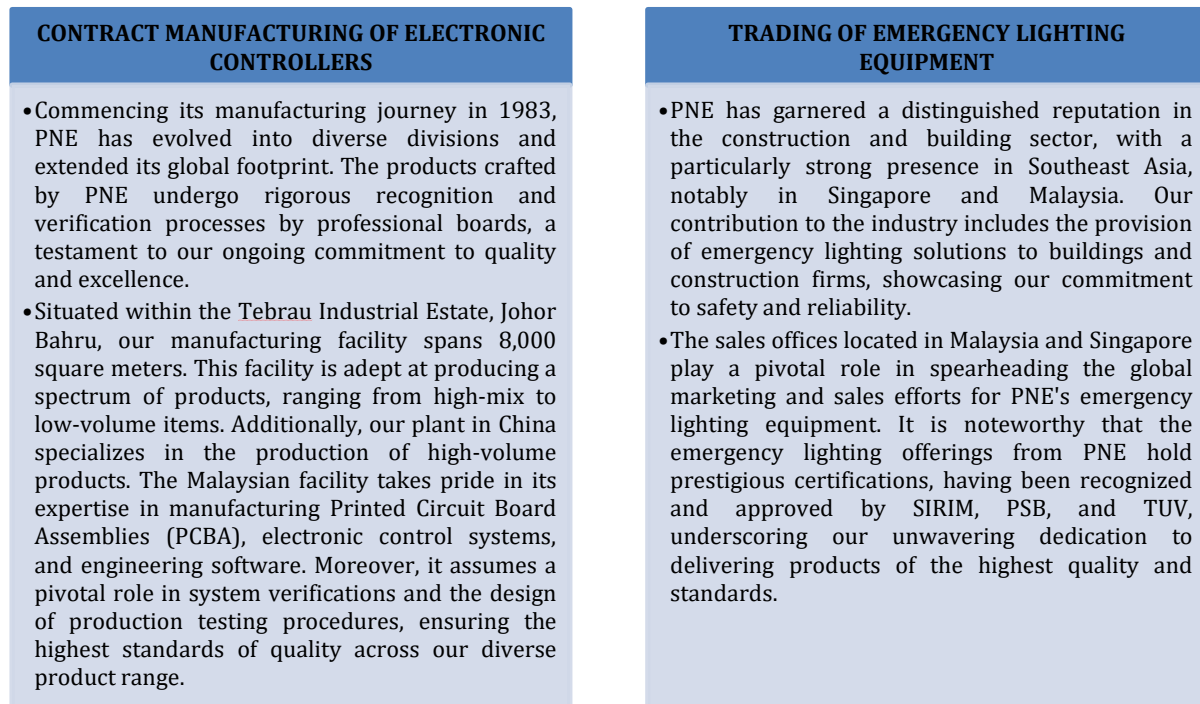


Figure 2: Two main business divisions in PNE

The Contract Manufacturing Division is dedicated to producing customised models tailored to the unique specifications of our discerning customers. This includes the manufacturing of electronic controllers and other electrical products integral to electronic control systems and engineering software. In response to the evolving landscape of Internet of Things (“IoT”) devices and the increasing sophistication of consumers, PNE is experiencing a surge in demand for electrical appliances with intelligent features. Our aspiration is to bridge this gap by collaborating closely with customers to develop electronic controllers that incorporate a broad spectrum of intelligent features available in the market, ultimately facilitating efficient energy management. As part of our forward-looking initiatives, PNE has launched its IoT-enabled emergency lighting equipment in 2023, offering monitoring and control capabilities through software and Wi-Fi.

The Trading Division, on the other hand, focuses on electronic products designed for the mass market, including emergency lighting equipment and related products. These products, such as the "Exit" sign, serve a critical function by illuminating during power failures, guiding individuals to emergency escape routes. PNE takes pride in manufacturing a diverse range of its own branded emergency lighting equipment, adhering to rigorous design and manufacturing standards. These products are then distributed to our esteemed trading partners and consumers, further solidifying PNE's position as a reliable provider of quality electronic solutions.

VISION & MISSION

At PNE, our vision is to cultivate enduring business relationships that transcend transactional boundaries. We are committed to elevating corporate value, aligning our efforts with the collective interests of shareholders, customers, employees, and other valued business partners.



We strive to foster business relationships that increase corporate value in the interest of our shareholders, customers, employees and other business partners

Our mission is rooted in the belief that sustainable growth and success are achieved through meaningful collaborations and a shared commitment to mutual benefit. By fostering these relationships, we aim not only to meet but exceed the expectations of our stakeholders, creating a dynamic and interconnected ecosystem that propels PNE and its partners towards shared prosperity and sustainable success.

RESPONSIBLE SUPPLY CHAIN [GRI 308-1]

PNE holds a robust conviction in its capacity to deliver products and manufacturing services that are not only of high quality but also sustainable. Our commitment extends to the cultivation of a transparent and responsible supply chain, fostering enduring, constructive, and transparent relationships with all stakeholders.

Our focus is on elevating supply chain performance through proactive measures that go beyond precautionary actions. We embrace accountable risk management procedures, implementing contemporary procurement and inventory management processes to ensure operational resilience. In our pursuit of excellence, we continually explore innovative methods to fortify the supply chain.

Moreover, PNE places a premium on supplier diversification, an ongoing practice aimed at enhancing business resilience and agility. This approach underscores our dedication to adaptability and reinforces our capacity to navigate dynamic market landscapes. We stand firm in our commitment to sustainable practices, both in the products we offer and the manner in which our supply chain functions.

SUPPLIER ENVIRONMENTAL ASSESSMENT [GRI 308-1]

PNE is dedicated to aligning the expectations of our suppliers with a robust commitment to sustainability. In our pursuit of transparency, we diligently work to minimise any adverse environmental impact across our supply chains. To ensure a comprehensive evaluation, we have instituted a set of supplier assessment forms that seamlessly integrate with environmental assessment criteria, as depicted in Figure 3. This evaluation framework is systematically applied to assess new onboarding suppliers.

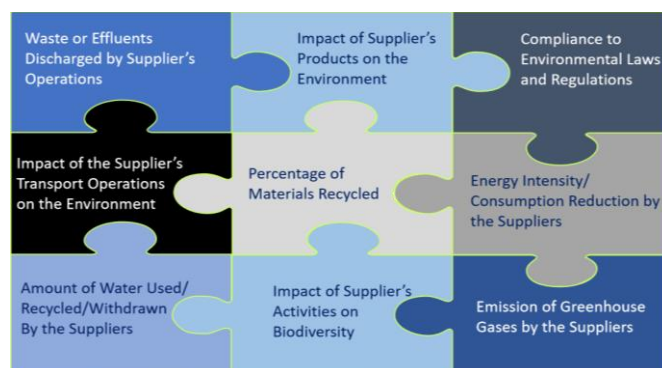
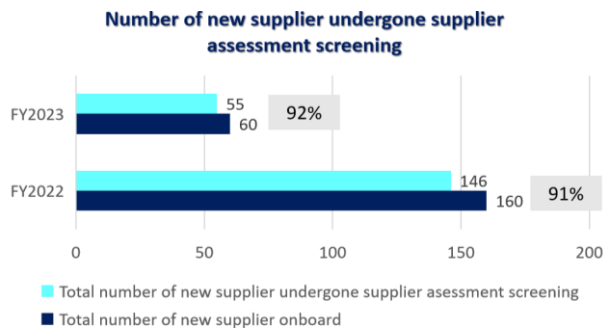


Figure 3: Supplier Assessment Criteria



As part of our commitment to environmental responsibility, we actively encourage our new suppliers to furnish additional environmental data as supporting details. This collaborative approach not only enriches the assessment process but also reinforces our collective dedication to sustainable practices within our supply chain.

TARGET – FY2023	STATUS – FY2023	TARGET – FY2024
Maintain >90% assessment for new suppliers	ACHIEVED	Maintain >90% assessment for new suppliers

SUSTAINABILITY AT PNE

At PNE, sustainability is not just a commitment; it's our compass. We navigate towards a greener future, integrating eco-friendly practices, engaging stakeholders, and fostering resilience in our operations. Our dedication to sustainability is the cornerstone of responsible business, ensuring a positive impact on the planet, people, and prosperity.

STAKEHOLDER ENGAGEMENT [GRI 2-29]

Consistent and meaningful engagement with stakeholders is integral to fostering value-creation processes within the sustainable business ecosystem. The amalgamation of insights from our stakeholders serves as a cornerstone for the organisation, enabling the formulation of strategies to confront challenges and effectively manage risks in the dynamic landscape of the electrical and electronic industry.

In the pursuit of transparency and collaborative decision-making, PNE has employed diverse modes of engagement throughout the fiscal year 2023, as detailed in the following table. This interactive exchange not only strengthens our relationship with stakeholders but also ensures that their perspectives are actively considered in shaping the trajectory of our sustainable business practices.

Stakeholder Group	Mode of Engagement	Frequency	Interest & Concerns
Government and Regulators	<ul style="list-style-type: none"> SGX Announcements Annual Reports 	<ul style="list-style-type: none"> Ad Hoc Annually 	<ul style="list-style-type: none"> Corporate Governance Anti-bribery and Corruption Compliance Greenhouse Gas Emissions Energy Consumption Water Consumption Waste Generation
Customers	<ul style="list-style-type: none"> Customer Feedback Forms Face to Face/Phone Meetings with Customers Company Website/Phone Calls 	<ul style="list-style-type: none"> Ad Hoc Regular Regular 	<ul style="list-style-type: none"> Product and Service Quality Compliance
Employees	<ul style="list-style-type: none"> Staff Training Sessions Annual Year End Performance Appraisal System Company News via Company Newsletter or Intranet 	<ul style="list-style-type: none"> Annually Annually Regular 	<ul style="list-style-type: none"> Diversity Employment Development and Training Occupational Health and Safety
Investors and Shareholders	<ul style="list-style-type: none"> Annual General Meeting Half-yearly Results and Announcements Company Website 	<ul style="list-style-type: none"> Annually Half-yearly Ad Hoc 	<ul style="list-style-type: none"> Economic Performance Corporate Governance
Contractors and Suppliers	<ul style="list-style-type: none"> Supplier Feedback Forms Face to Face/Phone Meetings with Suppliers 	<ul style="list-style-type: none"> Ad Hoc Regular 	<ul style="list-style-type: none"> Compliance
Communities	<ul style="list-style-type: none"> Volunteer Activities 	<ul style="list-style-type: none"> Ad Hoc 	<ul style="list-style-type: none"> Community Investment

Table 1: Stakeholder Groups and various modes of engagements

MATERIALITY ASSESSMENT [GRI 2-16]

The continual reassessment of PNE's sustainability commitment involves collaboration with external consultants, ensuring a thorough identification of potential and pertinent material topics. A meticulously crafted plan of action, outlined below, ensures a systematic and accountable approach to materiality assessment:

- **Step 1:** Reassess existing material topics selected in FY2023 to guarantee ongoing relevance.
- **Step 2:** Conduct internal meetings within PNE to deliberate on the material topics, aligning them with PNE's business operations and industry dynamics.
- **Step 3:** The working team presents a proposal of identified material topics to Management for comprehensive review and endorsement.
- **Step 4:** Ultimately, PNE discloses the finalised material topics in the Sustainability Report FY2023, providing transparent insight into our prioritised areas of focus.

This structured process ensures that our sustainability efforts are agile, responsive, and aligned with the evolving landscape of our business and the broader industry.

The Figure 4 below offers a detailed representation of the 14 material topics featured in the Materiality Matrix for PNE throughout the FY2023. This matrix serves as a strategic tool, outlining the significance and impact of various aspects on PNE's sustainability performance and stakeholder engagement.

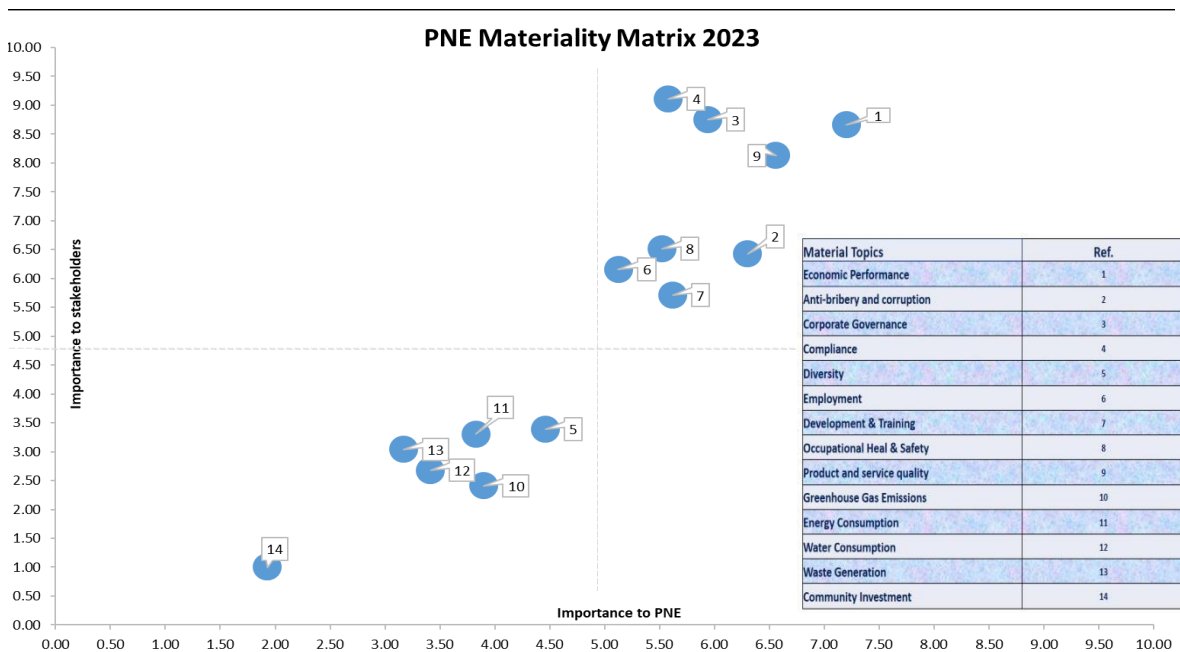


Figure 4: PNE's Materiality Matrix FY2023

In the FY2023, a thorough reassessment of material topics was conducted, resulting in the identification of fourteen crucial material topics outlined in Table 2. These topics are of substantial significance to both our business's sustainable value chain and our stakeholders.

The table below provides a detailed overview of the scopes and boundaries¹ associated with each of the fourteen material topics for FY2023, emphasising our commitment to transparency and strategic focus on areas that are vital to our sustainability objectives.

Materiality Topics	Corresponding GRI Indicators			Aspect Boundary ¹	
Economic Performance	GRI 201	Economic Performance 2016	201-1	Direct economic value generated and distributed	Within organisation
Anti-bribery and Corruption	GRI 205	Anti-corruption 2016	205-3	Confirmed incidents of corruption and actions taken	Within organisation
Energy Consumption	GRI 302	Energy 2016	302-1	Energy consumption within the organization	Within organisation
Water Consumption	GRI 303	Water and Effluents 2018	303-1	Water withdrawal	Within organisation
Greenhouse Gas Emissions	GRI 305	Emissions 2016	305-2	Energy indirect (Scope 2) GHG emissions	Within organisation
Waste Generation	GRI 306	Waste 2020	306-1	Waste generated	Within organisation
Employment	GRI 401	Employment 2016	401-1	New employee hires and employee turnover	Within organisation
Occupational Health and Safety	GRI 403	Occupational Health and Safety 2018	403-9	Work-related injuries	Within organisation
Development and Training	GRI 404	Training and Education 2016	404-1	Average hours of training per year per employee	Within organisation
Diversity	GRI 405	Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	Within organisation
Community Investment	GRI 413	Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	Within organisation
Corporate Governance	GRI 2	General Disclosure 2021	2-9 to 2-21	Governance	Within organisation
Product and Service Quality	GRI 2	General Disclosure 2021	2-22 to 2-28	Strategy, policies and practices	Within organisation
	GRI 2	General Disclosure 2021	2-27	Compliance with laws and regulations	Within organisation
Compliance	GRI 308	Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	Within organisation

Table 2: Material Topics and Boundary

¹ Aspect Boundary is a description of where the impacts occur for a material topic and the organisation's involvement with those impacts. Organisations might be involved with impacts either through their activities or as a result of their business relationships with other entities. Global Reporting Initiatives (GRI).

SUSTAINABLE DEVELOPMENT GOALS (SDG) [GRI 2-22]

The Sustainable Development Goals (“SDGs”) form an integral and essential framework for PNE due to their holistic approach to addressing global challenges. The SDGs provide a universal language that transcends borders, uniting nations and businesses in a shared vision for a sustainable and equitable future. As a responsible corporate entity, PNE recognises that our operations and decisions have far-reaching impacts on society, the environment, and the economy. The SDGs offer a structured roadmap that aligns seamlessly with our commitment to responsible business practices, guiding us in our pursuit of creating positive impacts across various dimensions, from environmental conservation and social equity to economic inclusivity.



Goal 3: Good Health and Well-Being

Ensure healthy lives and promote well-being for all at all ages.

PNE’s Position:

PNE places high importance on the health and safety of its stakeholders and proactively promote safety, health and well-being at the workplace and the communities it serves.



Goal 5: Gender Equality

Achieve gender equality and empower all women and girls.

PNE’s Position:

PNE treats everyone with respect and uphold gender equality in hiring and employment, striving to provide a workplace where equal opportunities are given regardless of gender.

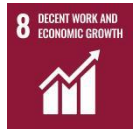


Goal 7: Affordable and Clean Energy

Increase substantially the share of renewable energy in the global energy mix.

PNE’s Position:

PNE adopts cleaner energy to optimise the use of energy across all business divisions.



Goal 8: Decent Work and Economic Growth

Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.

PNE's Position: PNE upholds fair employment practices across its business and supply chain, making a decent workplace for its employees.



Goal 10: Reduced Inequalities

Reduce inequality within and among countries.

PNE's Position: PNE creates equal opportunities for both its employees and communities.



Goal 16: Peace, Justice and Strong Institutions

Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels.

PNE's Position: PNE upholds integrity and compliance with all applicable laws and regulations across its business operations.

Figure 5: Six SDGs Aligned in PNE's business

Moreover, the SDGs serve as a strategic compass for PNE, helping us identify opportunities for innovation, collaboration, and positive influence. By aligning our business strategies with the SDGs, we not only contribute to the global development agenda but also enhance our resilience, reputation, and stakeholder relationships. The SDGs are not just a set of goals, they represent a collective vision for a better world, and PNE is dedicated to playing a meaningful role in achieving this vision through our actions, initiatives, and unwavering commitment to sustainable development.

MARKET PLACE

ECONOMIC PERFORMANCE [GRI 201-1]

As of the conclusion of the financial year ending on 30th September 2023, our company achieved commendable financial performance, reporting a total revenue of SGD 53,528 a profit before tax of SGD 765 and a profit after tax of SGD 753 (all figures in '000s). For a comprehensive breakdown of our fiscal year 2023 financial results, we invite you to explore the pertinent sections of our Annual Report 2023. Our ongoing commitment is to consistently pursue positive and sustainable returns, ensuring enduring value for our shareholders in the long term.

CORPORATE GOVERNANCE [GRI 2-27]

Robust corporate governance is the bedrock upon which we secure and fortify the trust of our stakeholders. It serves as the guiding force for shaping our corporate strategy, navigating risk management, and upholding ethical business conduct. A comprehensive exposition of our corporate governance framework and practices is meticulously detailed in the "Corporate Governance" section of PNE's Annual Report FY2023.

The Board assumes a pivotal role in ensuring that PNE is equipped with the requisite structure, strategy, and human capital to deliver enduring value to our shareholders. With an unwavering commitment to transparency, accountability, and ethical standards, our corporate governance practices lay the foundation for sustainable growth and resilience in a dynamic business landscape. By adhering to the highest standards of governance, we affirm our dedication to preserving the confidence of our stakeholders and maintaining the integrity of our operations.

GOVERNANCE AND ETHICS [GRI 2-23, GRI 2-27]

PNE's unwavering commitment to cultivating a culture of responsibility and ethical conduct extends throughout our organisational fabric. This commitment is not merely an expectation, it's a shared responsibility cascaded to every employee within our diverse workforce. In line with this ethos, adherence to PNE's sustainability-related policies is a fundamental requirement. These policies intricately outline the principles, rules, and guidelines that delineate ethical behavior across various ESG elements, ensuring that our employees operate with integrity, accountability, and a shared commitment to driving positive impact. Through this collective adherence, we fortify our foundation as a responsible corporate entity, dedicated to fostering a workplace culture that mirrors our values and contributes to a sustainable future.

Throughout FY2023, PNE maintained a commendable record with zero confirmed incidents of corruption. This commitment underscores our dedication to ethical business practices and integrity, contributing to a transparent and responsible corporate environment.

Sustainability-Related Policies	
Anti-Corruption and Anti-Bribery Policy	This policy sets out the parameters, including the principles and guidelines, which PNE adopts concerning anti-corruption and anti-bribery.
Anti-Slavery and Human Trafficking Policy	This policy sets out to prevent modern slavery from taking place within PNE or in any of its supply chain.
Drug and Alcohol Policy	This policy sets out to ensure the safety of PNE employees and to have a safe working environment by preventing accidents or other dangerous incidents that may result from drug or alcohol use.
Employee Grievance Procedure Policy	This policy sets out to guide employees to raise issues with their supervisors, managers or with the Human Resource department in a constructive way.
Environment Policy	This policy sets out the commitment of PNE to strive for continual improvement in the environmental performance relating to its activities, products and services.
Environmental Sustainability Policy	This policy aims to integrate sustainable development actions in all its activities by promoting sound environmental practices in PNE.
Human Rights Policy	This policy sets out to provide a working environment free of any form of discrimination or harassment.
Safety and Health Policy	This policy sets out the commitment to prevent work related injuries and illnesses, fire hazards and accidents and ensure that all employees work in safe and healthy environment.
Conflict Minerals Policy Statement	This policy sets out to supports Dodd-Franks act to the ending of human rights violations in the mining of 3TG minerals from the area known as the "Conflict Region" in the east of the Democratic Republic of Congo (DRC) and surrounding countries.

Table 3: Sustainability-Related Policies in PNE's business operation

TARGET – FY2023	STATUS – FY2023	TARGET – FY2024
Maintained zero confirmed incidents of corruption	ACHIEVED	Maintained zero confirmed incidents of corruption

QUALITY STATEMENT [GRI 2-25]

Our unwavering commitment to the continuous enhancement of product and service delivery is exemplified through a strategic framework:

1. **Setting Strategic Annual Objectives:** We proactively establish annual objectives for both our business and processes, aligning our focus with the dynamic needs of our customers and the evolving business landscape.
2. **Performance Measurement and Review:** We rigorously measure and review our performance against these set objectives, ensuring a keen understanding of our progress and identifying areas for refinement.
3. **Adhering to Statutory and Regulatory Requirements:** Meeting statutory and regulatory requirements is a non-negotiable aspect of our commitment, underpinning our dedication to compliance and ethical business conduct.
4. **Continuous Improvement:** Our pursuit of excellence is marked by a commitment to continually enhance the effectiveness of our processes and our Quality Management System ("QMS"), notably compliant with ISO 9001 standards.
5. **Environmental Transparency:** We place a premium on environmental transparency, ensuring compliance and achievements in environmental standards. This commitment is a testament to our responsibility towards sustainable business practices.

All our business divisions implement management systems benchmarked against relevant local and international standards. Our attainment of the ISO 9001:2015 Quality Management System certification is a testament to our commitment to meeting the highest international standards. This certification signifies that our products and services are consistently delivered to meet both customer expectations and regulatory requirements. Figure 6 provides a visual representation of the international standard quality and regulatory achievements accomplished by PNE, reinforcing our dedication to excellence and customer satisfaction.



Figure 6: International Standard Quality and Regulatory Requirements attained by PNE

"Quality is not just a benchmark; it's the cornerstone of our business. It's the assurance we provide to our customers, the standard we uphold in every process, and the commitment we make to excellence. Quality is not an option; it's the essence of who we are and the promise we deliver in every product and service."

- Head of Quality Department, PNE

ENVIRONMENT

RESPONDING TO CLIMATE CHANGE – CARBON DIOXIDE (CO₂) EMISSIONS [GRI 305-2]

In response to SGX's directive mandating climate reporting for listed companies in specific sectors starting in 2023, PNE has taken proactive measures to assess environmental risks and opportunities. This intentional approach is designed to comprehensively grasp the multifaceted impacts of climate change, thereby fortifying the resilience of our business operations. As we navigate this crucial juncture, our unwavering dedication to transparency and sustainability will be evident in forthcoming climate change-related disclosures, emphasizing our commitment to aligning with global and local initiatives for a more sustainable and resilient future. Furthermore, while acknowledging the importance of climate-related disclosures and adhering to the Task Force on Climate-related Financial Disclosures ("TCFD") recommendations endorsed by SGX in Practice Note 7.6, PNE recognizes that climate risk exposure may not currently be the top priority for the Group. Nevertheless, our senior management actively monitors emerging climate-related risks and opportunities, considering the disclosure of TCFD recommendations in the near future as part of our commitment to transparent and responsible business practices. As an initial step, the Group has already initiated the disclosure of its carbon emission data, exemplifying our proactive approach to environmental stewardship and sustainability reporting.

In FY2023, PNE meticulously calculated its carbon emissions, adhering to the stringent standards set forth by the World Business Council for Sustainable Development and World Resources Institute's ("WBCSD/WRI") GHG Protocol. Recognised as the pinnacle of corporate accounting and reporting standards, this protocol stands as the prevailing best practice for comprehensive emissions reporting by corporations and organisations. Our commitment to transparency and adherence to globally recognised benchmarks underscore our dedication to precise and credible reporting of our carbon footprint, aligning with the highest industry standards for sustainable practices.

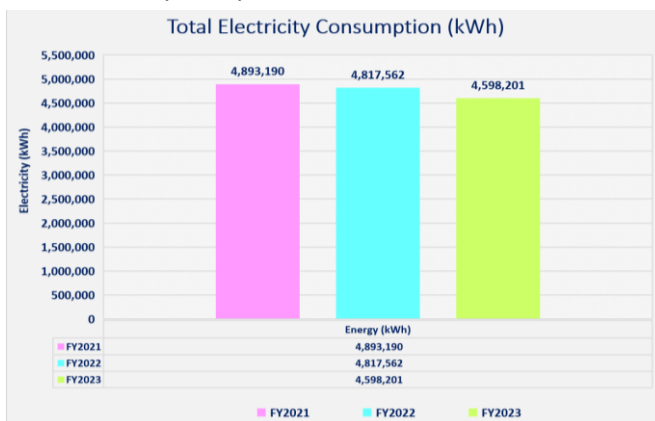
Our emissions reporting encompasses distinct scopes, with a particular focus on Scope 2 emissions. This category refers to the total CO₂ emitted, capturing the indirect emissions stemming from purchased electricity. Our electricity consumption, a critical aspect of our carbon footprint, is sourced from our key business segments across Malaysia, Singapore and People's Republic of China. This delineation offers a granular understanding of our emissions profile, allowing for targeted strategies and initiatives to reduce our environmental impact. By honing in on Scope 2 emissions and their specific sources, we aim to enhance our overall sustainability efforts and contribute to a lower-carbon future. In the FY2023, the aggregate Scope 2 emissions reached a notable 2,651 metric tons of carbon dioxide equivalent (tCO₂e).

We are currently in the process of diligently collecting data related to Scope 1 emissions, and we anticipate disclosing this information in our upcoming sustainability statement for the next reporting year. This proactive approach underscores our commitment to transparency and accountability in reporting, as we work towards providing a comprehensive overview of our direct emissions. By keeping our stakeholders informed about our environmental impact, we aim to foster a deeper understanding of our sustainability efforts and contribute to a more sustainable and responsible future.

DRIVING ENERGY EFFICIENCY [GRI 302-1]

We have been actively spearheading a range of initiatives aimed at bolstering energy efficiency throughout our operations. These include:

- **Data Monitoring and Investigation:** Our designated officials conduct rigorous data monitoring on electricity usage, allowing us to swiftly identify and investigate any significant abnormalities.
- **Routine Inspections and Assessment:** We conduct fortnightly inspections on critical areas such as electrical rooms, transformer rooms, and main switchboard rooms. Simultaneously, we assess the readings on electric meters to ensure the seamless functioning of our electrical systems.
- **Calibration for Precision:** Ensuring the accuracy and repeatability of our measurements is a top priority. To achieve this, the calibration of electrical recording instruments is mandatory every two years.



In FY2023, these concerted efforts yielded significant results, with PNE's overall operations across three countries achieving 4% reduction in electricity consumption; a notable reduction of 219,361 kWh, bringing the total electricity consumption down to 4,598,201 kWh from 4,817,562 kWh in FY2022.

Despite these substantial strides in energy efficiency, we are committed to advancing further. Our focus extends to the widespread adoption of renewable energy

across all our business operations. This strategic direction aligns with our overarching commitment to sustainability and reinforces our dedication to mitigating environmental impact across our global footprint.

TARGET – FY2023	STATUS – FY2023	TARGET – FY2024
4% reduction of total energy consumption compared to previous year	ACHIEVED	1% of reduction of total energy consumption in accordance to sales value

MINIMISING WASTE GENERATION [GRI 306-1]

At PNE, our unwavering commitment to minimizing waste generation drives our comprehensive approach across all stages of operations, emphasising the principles of reduce, reuse, and recycle. Through strategic waste management, we aim to curtail our environmental impact, implementing efficient waste segregation systems to divert a significant portion away from landfills.

Throughout FY2023, our dedicated efforts culminated in the generation of 36,185 metric tons of waste generated in Malaysia operations. This notable figure underscores the imperative for a continuous commitment to sustainable practices and proactive waste reduction initiatives.

MAINTAINING ENVIRONMENTAL STANDARDS PRACTICES [GRI 2-27]

Our commitment to legal compliance and environmental responsibility at PNE is underscored by our adherence to all applicable laws and regulatory requirements across the cities in which we operate. Our guiding Environmental Policy articulates our commitment to:

- **Transparency and Communication:** Making our environmental policy accessible to the public and communicating it comprehensively to all employees and stakeholders.
- **Pollution Prevention and Resource Conservation:** Undertaking measures to prevent pollution and reduce resource depletion through strategic reduction, reuse, and recycling processes.
- **Regulatory Compliance:** Ensuring strict compliance with environmental regulations and other subscribed environmental requirements.
- **ISO 14001 Environmental Management System:** Establishing, implementing, and maintaining an environmental management system in line with ISO 14001 requirements.

This approach not only safeguards our licenses to operate in diverse markets but also effectively manages the risks associated with our activities.

To remain competitive and relevant in the global market, PNE actively promotes sustainable development initiatives through sound environmental practices. Our website provides detailed insights into our past and ongoing sustainability practices. Internally, comprehensive training on environmental policies is provided to all employees, embedding sustainability into our products and services throughout the organisation.

To uphold the highest standards, we have a dedicated team responsible for updating our environmental sustainability policy in response to changes in environmental laws and regulations. Annual reviews by SGS further evaluate the effectiveness of our implementations, ensuring alignment with regulatory requirements.

In FY2023, our dedication to stringent compliance and responsible management resulted in zero significant fines, non-monetary sanctions, or cases brought through dispute resolution mechanisms. We remain steadfast in our pursuit of maintaining this exemplary track record through robust policies and responsible management practices.

TARGET – FY2023	STATUS – FY2023	TARGET – FY2024
Maintained zero significant fines, non-monetary sanctions, or cases brought through dispute-resolution mechanisms	ACHIEVED	Maintained zero significant fines, non-monetary sanctions, or cases brought through dispute-resolution mechanisms

WORKPLACE

MAINTAINING INTERNAL OCCUPATIONAL HEALTH AND SAFETY [GRI 403-1, GRI 403-2, GRI 403-3, GRI 403-4, GRI 403-5, GRI 403-6, GRI 403-7, GRI 403-9]

At PNE, we recognise the evolving landscape of occupational health and safety (“OHAS”) within the manufacturing industry and acknowledge its pivotal significance. Safeguarding the health and well-being of our employees is not just a priority; it's an embedded ethos shaping our organisational culture. Our unwavering commitment is articulated through our robust Safety and Health Policy, affirming our fundamental responsibility to cultivate a workplace where safety and health are non-negotiable principles.

In aligning with this commitment, we diligently adhere to all prevailing laws and regulations governing safety and health, underscoring our obligation to the welfare of our workforce. Collaboratively, our management and employees actively embrace the responsibility of taking measures to prevent work-related injuries, illnesses, fire hazards, and accidents, fostering a proactive safety culture.

Our efforts transcend mere compliance, embodying a deep-rooted commitment to creating an environment where safety is everyone's responsibility. Each team member is encouraged to take ownership of and contribute to organisational safety, fostering a collective commitment to reporting accidents and identifying potential hazards.

To fortify this commitment, we have implemented a comprehensive occupational health and safety management system, intricately designed to align with both local regulatory requirements and International Labour Organisation (“ILO”) guidelines. The formation of the Safety and Health Committee underscores our dedication to not only compliance but also the provision of occupational health services, systematic hazard identification, risk assessment, and control implementation.

Embracing the Responsible Business Alliance (“RBA”) management system version 7.0, we exemplify our commitment to consistently identifying and controlling health and safety risks. This system, aligned with a standardised code of conduct, places a heightened focus on Health and safety, covering all PNE staff and contractors. The active involvement of employees in decision-making, consultation, and communication mechanisms showcases our dedication to a culture of continuous improvement.

Our commitment to safety excellence extends beyond routine compliance measures. Internal safety audits, coupled with annual audits from the Department of Occupational Safety and Health, validate our adherence to the highest standards. The senior management's annual internal review of OHAS policies further emphasises our dedication to continuous improvement and alignment with regulatory requirements.

Compulsory OSHA training for the Health and Safety Committee and all employees serves as a testament to our proactive approach to enhancing awareness and understanding of work-related hazards. Beyond training, our Health and Safety Committee orchestrates impactful health campaigns and informative banners, instilling a heightened awareness of employees' health across the organisation.

In our pursuit of safety excellence, hazard risk assessments are conducted systematically, with a particular focus on manufacturing settings. The implementation of preventive measures, including engineering controls and the provision of personal protective equipment (“PPE”), reflects our holistic and proactive stance towards maintaining a safe and healthy working environment for every member of the PNE family.

The adoption of the RBA management system is integral to PNE's commitment to monitor and manage OHAS issues in our business operations. Guided by a set of comprehensive codes, we adhere to the highest standards outlined by the RBA. Some of the key RBA codes that serve as pivotal guidelines in implementing our OHAS management system include:

Responsible Business Alliance (RBA) Management System Code
RBA-P-HS-05_Emergency Medical Assistance Management
RBA-P-HS-06_Machine Safeguard Procedure
RBA-P-HS-07_Pregnancy and Breast Feeding
RBA-P-HS-08_Incident and Emergency Management
RBA-P-HS-09_Hazard Identification and Risk Assessment Management
RBA-P-HS-10_PPE Management

Table 4: RBA management system code implemented to monitor and manage OHAS issues

In the fiscal year 2023, PNE achieved a commendable milestone by recording zero reported injuries, a testament to our unwavering commitment to prioritising workplace safety. This exemplary safety record not only reflects our dedication to the well-being of our workforce but also highlights our proactive measures in creating a secure and healthy working environment. Moving forward, we remain resolute in our goal to sustain this remarkable safety performance, providing a detailed overview of our ongoing commitment to ensuring the safety and health of all our employees in the upcoming fiscal years.

TARGET – FY2023	STATUS – FY2023	TARGET – FY2024
Maintained zero reported injuries at workplace	ACHIEVED	Maintained zero reported injuries at workplace

MAINTAINING A DIVERSE WORKFORCE [GRI 2-7, GRI 401-1, GRI 405-1]

PNE's dynamic workforce, comprising 776 dedicated individuals across Singapore, Malaysia, and the PRC, reflects a rich tapestry of backgrounds, encompassing diverse gender and age groups. Upholding a commitment to fair employment, PNE actively fosters inclusion, prioritising diversity as a cornerstone of our workforce ethos. This diversity not only brings together a wealth of skills but also diverse perspectives and characteristics, fostering a culture where varied thoughts contribute to identifying opportunities, anticipating challenges, and crafting innovative solutions.

Our steadfast adherence to a Human Rights Policy ensures the eradication of any form of discrimination or harassment within our business environment. Aligned with Sustainable Development Goal 8 - "Decent Work & Economic Growth" and SDG 10 - "Reduced Inequalities," PNE's core business practices echo our dedication to fair employment practices throughout our business operations and value chain. This commitment extends beyond compliance, creating an environment conducive to collaboration and mutual respect.

PNE stands unwavering in its commitment to cultivate an inclusive work environment, firmly opposing discrimination and harassment based on age, race, gender, religion, or nationality. Through these efforts, we strive to create a workplace where every individual feels valued, contributing to a harmonious and innovative organisational culture. Illustrated in Figure 7, PNE proudly boasts a robust workforce of 776 employees for the FY2023, with a noteworthy gender diversity showcasing 60% female and 40% male representation. Figure 8 further elucidates the distribution of employees across gender and age groups, presenting a comprehensive snapshot of our inclusive workforce composition.

At PNE, we prioritise an equitable work environment, and our Grievance Procedure Policy stands as a cornerstone in ensuring an effective and accessible mechanism for all members of our organisation. This policy serves as a comprehensive guide, providing clear procedures for raising concerns, irrespective of gender, designation, or length of service.

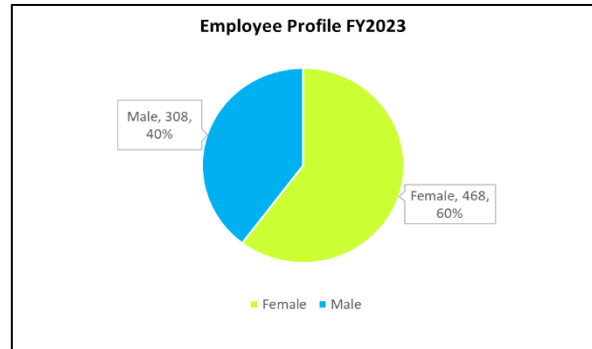


Figure 7: PNE Employee Profile FY2023

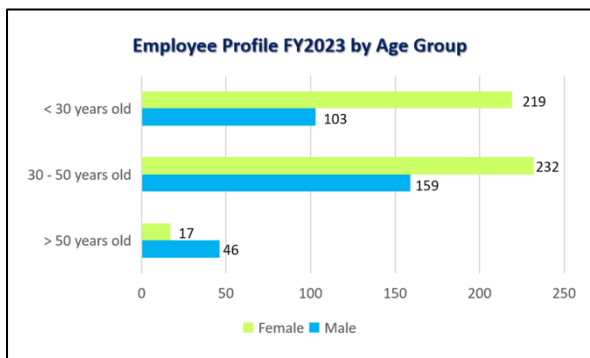


Figure 8: PNE Employee Profile FY2023 by Age Group

It underscores our commitment to fostering an inclusive workplace culture where every voice is heard and every concern is addressed promptly and fairly.

In the interim, Figures 9 provide a comprehensive breakdown of employee new hires and turnover during the FY2023. These figures offer transparent insights into the dynamics of our workforce, allowing us to analyse trends and continuously enhance our employment practices.

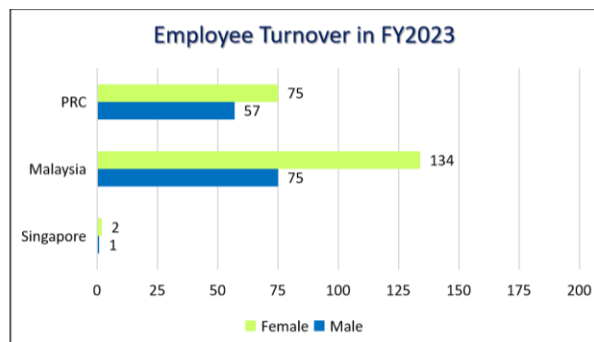
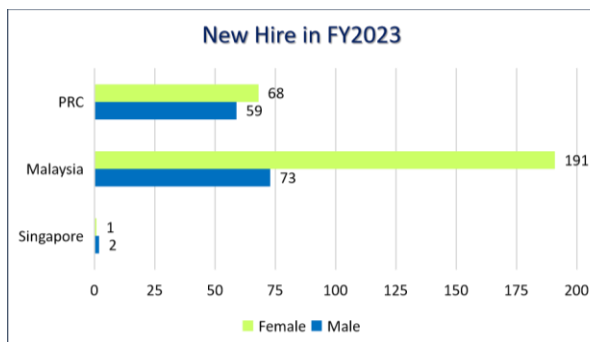


Figure 9: PNE Employee New Hires & Employee Turnover in FY2023

Ensuring the competence and integrity of our employment practices is an ongoing commitment. Our policies undergo meticulous annual reviews, overseen by dedicated policy management and environmental representatives. Beyond the Human Rights Policy, we actively implement a range of pertinent policies in our business operations, encompassing whistleblowing and health and safety. These policies are subjected to rigorous annual reviews, ensuring they remain robust and effective in safeguarding both our employees and the business as a whole. This proactive approach is integral to sustaining a workplace environment that prioritises the well-being and rights of every individual within our organisation.

CULTIVATING A SKILLED WORKFORCE [GRI 404-1]

Our steadfast commitment to the growth and development of our employees remains unwavering. In pursuit of fostering continuous professional and personal advancement, we have instituted a variety of initiatives and training programs at diverse levels since FY2020.

At the operational and production levels, we prioritise comprehensive training aligned with local authorities' guidelines, ensuring that our employees are well-versed in their job responsibilities and equipped with the necessary safety knowledge. Simultaneously, for employees at managerial levels, our training encompasses vital aspects of team management and effective leadership. This encompasses a broad spectrum, including ISO Awareness training, risk management sessions, Air Pollution Control seminars, Information Security Management System ("ISMS") training, Injection Molding training, and Radiation Safety practices across all levels.

These initiatives and training programs are meticulously designed to empower every employee with the requisite skill set and knowledge needed to excel in their roles. Whether through onboarding training for new team members to facilitate seamless integration into our corporate environment or targeted training programs for seasoned professionals to augment their skill sets, our commitment is to ensure that each employee is continually equipped to perform at their best. This approach not only cultivates individual growth but also contributes to the overall success and resilience of our workforce.

In our commitment to continuous improvement, we actively seek feedback on the effectiveness of our training programs to ensure their relevance and impact for our employees. Understanding the intrinsic value of consistent learning and development, our ambition for FY2024 is to further elevate our training initiatives. We aspire to provide our employees with even greater opportunities for growth and skill enhancement, with the goal of maintaining a robust standard of more than 15 hours of training hours per employee.

Average training hours	FY2023	FY2022
Per Employee	15.72	14.09
Per Female Employee	16.64	12.45
Per Male Employee	14.77	15.96
Per Managerial	11.11	11.12
Per Executive	14.65	9.35
Per Non-Executive	17.84	17.91

Table 5: Average Training Hours per Employee by Gender and Employee Category

This dedication to ongoing education not only aligns with our ethos of fostering individual development but also underscores our commitment to maintaining a workforce equipped with the latest skills and knowledge, ensuring their success and adaptability in an ever-evolving professional landscape.

TARGET – FY2023	STATUS – FY2023	TARGET – FY2024
Increase the amount of training offered to employees and maintain average 15 hours of training hour per employee	ACHIEVED	Maintain average 15 hours of training hour per employee

COMMUNITY

ENABLING BETTER COMMUNITY [GRI 413-1]

At PNE, we understand that our success is intricately tied to the well-being of the communities in which we operate. With a deep sense of responsibility, we are dedicated to actively contributing to the betterment of these communities. Through targeted initiatives, philanthropy, and collaborative partnerships, we aim to create a positive impact on the lives of individuals and families. Whether it's supporting education, healthcare, or environmental sustainability, our goal is to empower communities to thrive and create a legacy of positive change.

Our commitment extends beyond financial contributions; we believe in actively engaging with communities, listening to their needs, and working together to address challenges. By fostering a spirit of collaboration and mutual respect, we aim to enable better communities that are not only resilient but also sustainable. At PNE, community development is not just a corporate initiative; it's a fundamental part of our identity, reflecting our belief that a prosperous and harmonious community is the foundation for a successful and enduring business.

We have registered for as part of Corporate Social Responsibility (CSR) programme under KITAREcycle (Malaysia) as follows: -



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In light of the post-pandemic recovery efforts and the need to prioritise essential operations during FY2023, PNE regrets to announce that community initiatives were temporarily suspended during this fiscal year. This decision was made to allocate resources effectively and focus on core activities crucial for recovery. We assure our stakeholders that community engagement remains a fundamental aspect of our corporate responsibility, and we plan to resume these initiatives with renewed vigour starting from FY2024 and onward. We appreciate your understanding and look forward to contributing positively to our communities in the near future.

SUSTAINABILITY DATA PERFORMANCE TABLE

Corresponding GRI Indicators			Metric	FY2023	FY2022	
GRI 201	Economic Performance 2016	201-1	Direct economic value generated and distributed	Currency (SGD'000)	Revenue: 53,528 PBT: 765 PAT: 753	Revenue: 73,725 PBT: 3,985 PAT: 3,604
GRI 205	Anti-corruption 2016	205-3	Confirmed incidents of corruption and actions taken	No. of confirmed incidents	0	0
GRI 302	Energy 2016	302-1	Energy consumption within the organization	Kilowatt-hour (kWh)	4,598,201	4,817,562
GRI 303	Water and Effluents 2018	303-1	Water withdrawal	Cubic meter (m ³)	25,771	N/A
GRI 305	Emissions 2016	305-2	Energy indirect (Scope 2) GHG emissions	Tonnes of carbon dioxide equivalent (tCO ₂ e)	2,651	N/A
GRI 306	Waste 2020	306-1	Waste generated	Tonnes	36,185	N/A
GRI 308	Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	Percentage of new suppliers that were screened using environmental criteria	92%	91%
GRI 401	Employment 2016	401-1	New employee hires and employee turnover	No. of new employee hires and employee turnover	New hires: 394 Turnover: 344	New hires: 259 Turnover: 205
GRI 403	Occupational Health and Safety 2018	403-9	Work-related injuries	Per million worked hours	0	0
GRI 404	Training and Education 2016	404-1	Average hours of training per year per employee	No. of average training hours per employee	15.72	14.09
GRI 405	Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	Percentage	Male: 40% Female: 60%	Male: 42% Female: 58%

Table 6: Sustainability Data Performance Table

GRI CONTENT INDEX

GRI Standard 2021 - Disclosure Title		Page Reference & Remarks
GRI 2: General Disclosures 2021		
ORGANISATIONAL PROFILE		
2-1	Organisational details	Sustainability Report 2023: Pg [5, 6]
2-2	Entities included in the organisation's sustainability reporting	Sustainability Report 2023: Pg [4, 5]
2-3	Reporting period, frequency and contact point	Sustainability Report 2023: Pg [3, 4]
2-4	Restatements of information	No restatement of information for Sustainability Report 2023
2-5	External assurance	PNE has not sought external assurance for Sustainability Report 2023
2-6	Activities, value chain and other business relationships	Sustainability Report 2023: Pg [5]
2-7	Employees	Sustainability Report 2023: Pg [18, 19, 20]
2-8	Workers who are not employees	Not applicable, this Sustainability Report specifically addresses employees in Singapore, Malaysia, and the People's Republic of China (PRC)
2-9	Governance structure and composition	Annual Report 2023 Sustainability Report 2023: Pg [11, 12]
2-10	Nomination and selection of the highest governance body	Annual Report 2023
2-11	Chair of the highest governance body	Annual Report 2023
2-12	Role of the highest governance body in overseeing the management of impacts	Sustainability Report 2023: Pg [2]
2-13	Delegation of responsibility for managing impacts	Annual Report 2023
2-14	Role of the highest governance body in sustainability reporting	Annual Report 2023
2-15	Conflicts of interest	Annual Report 2023
2-16	Communication of critical concerns	Sustainability Report 2023: Pg [8, 9]
2-17	Collective knowledge of the highest governance body	Annual Report 2023
2-18	Evaluation of the performance of the highest governance body	Annual Report 2023
2-19	Remuneration policies	Annual Report 2023
2-20	Process to determine remuneration	Annual Report 2023
2-21	Annual total compensation ratio	Unable to disclose due to confidentiality constraints
2-22	Statement on sustainable development strategy	Sustainability Report 2023: Pg [2, 10, 11, 14-21]
2-23	Policy commitments	Sustainability Report 2023: Pg [12]
2-24	Embedding policy commitments	Sustainability Report 2023: Pg [3, 12]
2-25	Processes to remediate negative impacts	Sustainability Report 2023: Pg [12, 13]
2-26	Mechanisms for seeking advice and raising concerns	Sustainability Report 2023: Pg [4, 12, 13]

GRI Standard 2021 - Disclosure Title		Page Reference & Remarks
GRI 2: General Disclosures 2021		
2-27	Compliance with laws and regulations	Sustainability Report 2023: Pg [10, 11, 12, 16]
2-28	Membership associations	Annual Report 2023
2-29	Approach to stakeholder engagement	Sustainability Report 2023: Pg [7]
2-30	Collective bargaining agreements	Not applicable

MATERIAL TOPICS		
GRI 201: ECONOMIC PERFORMANCE 2016		
201-1	Direct economic value generated and distributed	Annual Report 2023 Sustainability Report 2023: Pg [10, 11, 22]
GRI 205: ANTI-CORRUPTION 2016		
205-3	Confirmed incidents of corruption and actions taken	Sustainability Report 2023: Pg [12, 22]
GRI 302: ENERGY 2016		
302-1	Energy consumption within the organisation	Sustainability Report 2023: Pg [15, 22]
GRI 303: WATER AND EFFLUENTS 2018		
303-1	Water withdrawal	Sustainability Report 2023: Pg [22]
GRI 305: EMISSIONS 2016		
305-2	Energy indirect (Scope 2) GHG emissions	Sustainability Report 2023: Pg [14, 22]
GRI 306: WASTE 2020		
306-1	Waste generated	Sustainability Report 2023: Pg [15, 22]
GRI 308: SUPPLIER ENVIRONMENTAL ASSESSMENT 2016		
308-1	New suppliers that were screened using environmental criteria	Sustainability Report 2023: Pg [6, 7, 22]
GRI 401: EMPLOYMENT 2016		
401-1	New employee hires and employee turnover	Sustainability Report 2023: Pg [19, 22]
GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018		
403-1	Occupational health and safety management system	Sustainability Report 2023: Pg [17, 18]
403-2	Hazard identification, risk assessment, and incident investigation	Sustainability Report 2023: Pg [17, 18]
403-3	Occupational health services	Sustainability Report 2023: Pg [17, 18]

MATERIAL TOPICS		
403-4	Worker participation, consultation, and communication on occupational health and safety	Sustainability Report 2023: Pg [17, 18]
403-5	Worker training on occupational health and safety	Sustainability Report 2023: Pg [17, 18]
403-6	Promotion of worker health	Sustainability Report 2023: Pg [17, 18]
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Sustainability Report 2023: Pg [17, 18]
403-9	Work-related injuries	Sustainability Report 2023: Pg [18, 22]
GRI 404: TRAINING AND EDUCATION 2016		
404-1	Average hours of training per year per employee	Sustainability Report 2023: Pg [20, 22]
GRI 405: DIVERSITY AND EQUAL OPPORTUNITY 2016		
405-1	Diversity of governance bodies and employees	Sustainability Report 2023: Pg [18, 19, 22]
GRI 413: LOCAL COMMUNITIES 2016		
413-1	Operations with local community Engagement, impact assessments, and development programs	Sustainability Report 2023: Pg [21]