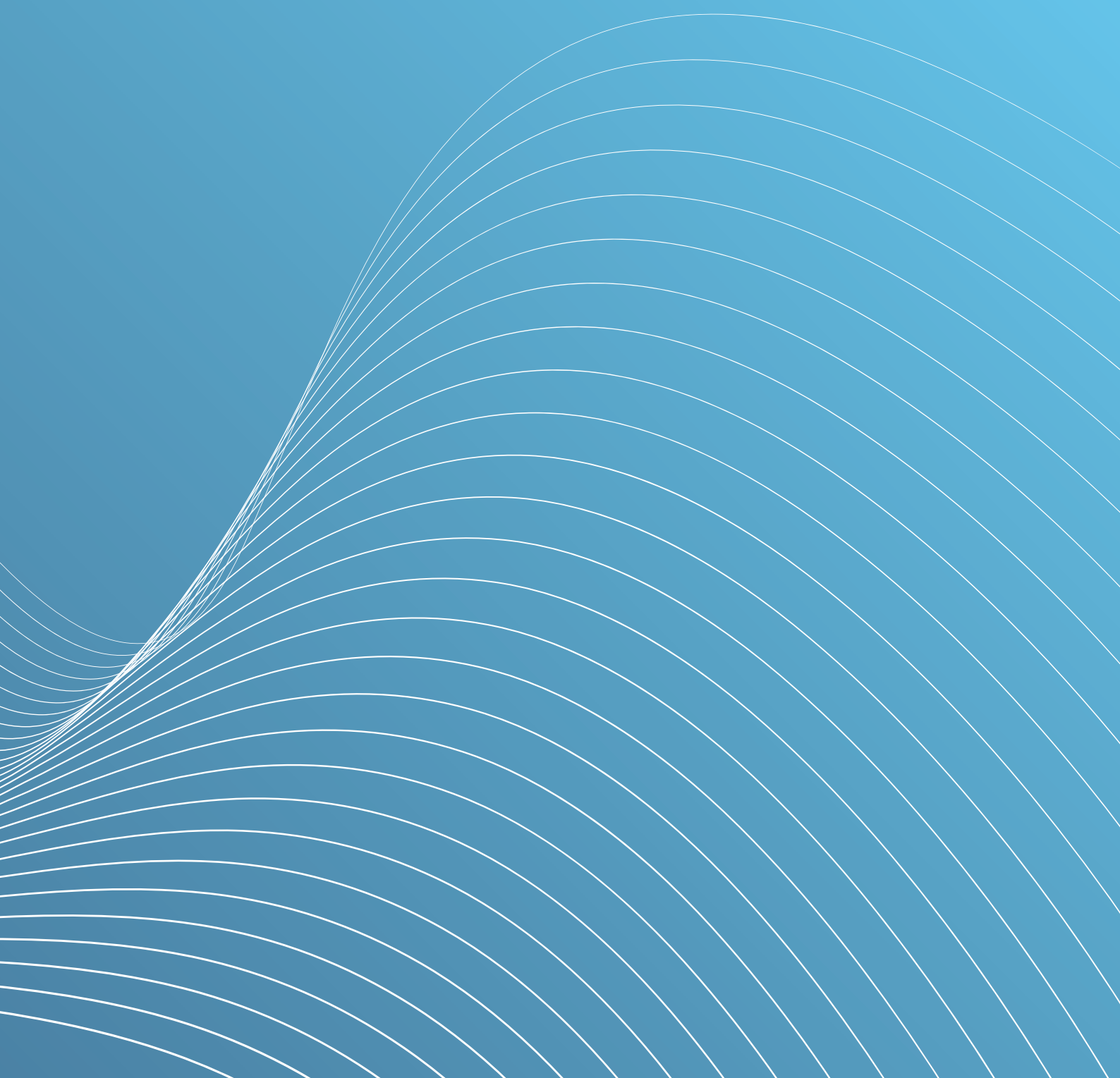




**HOCK LIAN SENG HOLDINGS LIMITED**

SUSTAINABILITY REPORT

**2022**





## HOCK LIAN SENG HOLDINGS LIMITED

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## BOARD STATEMENT ON SUSTAINABILITY

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The Board of Directors (the “Board”) is pleased to present our Sustainability Report (the “Report” or “Sustainability Report”) of Hock Lian Seng Holdings Limited (the “Group”, “Hock Lian Seng Group” or “we”) for the financial year ended 31 December 2022 (“FY2022”). This Report provides an overview of the Group’s commitment and approach towards sustainability through its operations and business practices in the industry.

We firmly believe that building a sustainable business is vital to our continued success and that we must be fully accountable for our impact on the environment, our customers, our people and our community as well as our financial performance.

The Board is responsible for overseeing the performance of the Group and to guide the incorporation of the precepts of sustainability into its business operations. The Sustainability Management Committee (“SMC”), comprising the Group’s senior management, works with the Board to establish the Group’s sustainability goals, plans and to measure performance. The material ESG factors are determined, managed and monitored by the cooperation between the Board and the senior management.

The Report presents the Group’s environmental, social and governance (“ESG”) initiatives, plans and performances and demonstrates the Group’s ongoing commitment to sustainability and serves as a platform to communicate with its stakeholders about the Group’s approach to sustainability.

## ABOUT THIS REPORT

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### Reporting period and scope

This is the Fifth Sustainability Report (“Report”) of Hock Lian Seng Holdings Limited (“The Group”). The Report covers the performance of our consolidated entities in 2022. The key business segment is Civil Engineering which accounts for 97% of 2022 group revenue. Property Development Segment has no active project in FY2022. Associated company was excluded from this Report as the group has no operational control over the entity.

### Reporting frameworks

The Report has been prepared in accordance with the Global Reporting Initiative (“GRI”) Standards: Core Option. We chose the GRI Standards as they provide a set of extensive framework that is widely accepted as a global standard for sustainability reporting.

This report is also prepared in accordance with the Listing Rules of the Singapore Exchange Securities Trading Limited (Rules 711A and 711B).

We have referred to the Financial Stability Board’s Task Force on Climate-Related Financial Disclosures (“TCFD”) recommendations to report on how we address climate related risks and opportunities. We are currently reviewing our internal processes and collecting data based on the recommendations of the Taskforce on Climate-related Financial Disclosures (“TCFD”). We aim to fully align by 2024.

For climate-related topics, we have used the Greenhouse Gas (“GHG”) Protocol Corporate Accounting and Reporting Standard to calculate our emissions. We have reported our Scope 1 and 2 emissions using location based method.

### Assurance

We have relied on internal verification to ensure the accuracy of the data presented in this report. No external assurance is sought for this report.

### Availability

An electronic edition of this Report is made available for download on the website of the SGX-ST at [www.sgx.com](http://www.sgx.com).

### Feedback

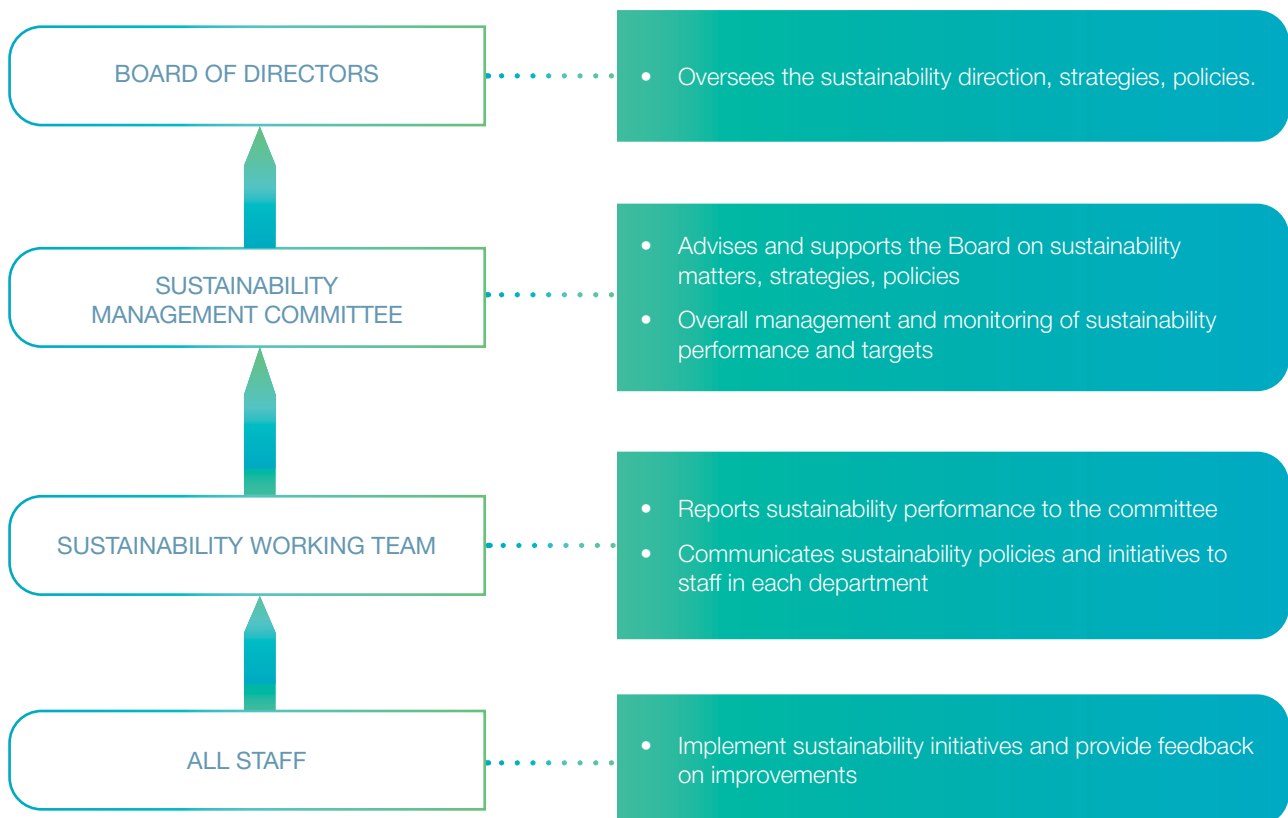
We welcome stakeholders to provide us with feedbacks and suggestions on this Report. You may contact us at [info@hlsgroup.com.sg](mailto:info@hlsgroup.com.sg).

## GOVERNANCE STRUCTURE

Our Board oversees all corporate governance issues relating to our business. For corporate sustainability, the Board is supported by the Sustainability Management Committee (“SMC”) which is chaired by our Director, Ms Chua Siok Peng and senior executives. The Board works closely with SMC, whose role is to develop the sustainability objectives, plans and strategy, manage and monitor the overall sustainability performance, and report to the Board. To ensure that sustainability remains a priority, the SMC will review sustainability practices, including implementation and execution, periodically.







The SMC is supported by the Sustainability Working Team (“SWT”), which is responsible for driving the sustainability programme across the organisation. The SWT comprises members from various departments and projects teams across the Group.

Governance is led by the Board of Directors and supported by all levels of Group.



## STAKEHOLDER ENGAGEMENT

Hock Lian Seng Group stakeholders include shareholders, employees, customers, partners and local community. We prioritise our stakeholders for engagement based on the significance of their influence on our business and our dependency on them. Maintaining ongoing dialogue with stakeholders is part of our day-to-day operation. Our regular two-way communication is summarized in the table below:

Stakeholder	Method of engagement	Topics of Concern	Our Response
Employees 	<ul style="list-style-type: none"> <li>Regular staff meetings</li> </ul>	<ul style="list-style-type: none"> <li>Productivity</li> <li>Training &amp; development</li> <li>Safety and well-being</li> </ul>	<ul style="list-style-type: none"> <li>Training</li> <li>Staff gathering</li> </ul>
Shareholders 	<ul style="list-style-type: none"> <li>Annual Report</li> <li>Annual General Meeting</li> <li>SGX Announcements</li> <li>Regular engagement with shareholders</li> </ul>	<ul style="list-style-type: none"> <li>Economic performance</li> <li>Dividend pay-out</li> </ul>	<ul style="list-style-type: none"> <li>Quarterly result announcement</li> <li>Dedicated investor relations website</li> </ul>
Clients and business partners 	<ul style="list-style-type: none"> <li>Meetings</li> </ul>	<ul style="list-style-type: none"> <li>Code of conduct</li> <li>Supply chain management</li> </ul>	<ul style="list-style-type: none"> <li>Meetings/surveys</li> </ul>
Suppliers and contractors 	<ul style="list-style-type: none"> <li>Meetings</li> <li>Email communications</li> </ul>	<ul style="list-style-type: none"> <li>Code of conduct</li> <li>Supply chain management</li> </ul>	<ul style="list-style-type: none"> <li>Meetings/surveys</li> </ul>
Government and Regulators 	<ul style="list-style-type: none"> <li>Government Publication/ written communication</li> </ul>	<ul style="list-style-type: none"> <li>Compliance with rules and regulations</li> </ul>	<ul style="list-style-type: none"> <li>Compliance</li> </ul>
Local communities 	<ul style="list-style-type: none"> <li>Meetings &amp; Presentations</li> <li>Provide updates via leaflets</li> </ul>	<ul style="list-style-type: none"> <li>Clean environment</li> </ul>	<ul style="list-style-type: none"> <li>Committed to best practice under the code of Green and Gracious Builder</li> </ul>

## MATERIALITY ASSESSMENT

The Board has been fully involved in the identification and prioritization of material topics and has provided resources to manage sustainability.

We conducted a high-level benchmarking exercise on a universe of topics to short-list the key topics where our company created significant economic, environmental and social impacts. We took into consideration the material topics and future challenges of our industry as identified by our peers and competitors. This included relevant laws, regulations and international agreements of strategic significance to our Group.

We engaged with our clients, our employees and key suppliers to seek their feedbacks on these topics and validated the results with management and board to arrive at our list of material topics and their impact boundaries. The material topics remain unchanged for FY2022.

Material Topics	GRI Standards Disclosure	Impact Boundary
Social		
Diversity and equal opportunity	Diversity and equal opportunity	All employees
Talent attraction and retention	Employment	All employees
Training and education	Training and education	All employees
Occupational health and safety	Occupational health and safety	All employees
Environmental		
Legal and regulatory compliance	Environmental compliance	Construction activities
Waste disposal and management	Effluents and waste	Construction activities
Energy and fuel consumption	Energy	Construction activities
Governance/Economic		
Ethics	Anti-corruption	Corporate office and construction activities

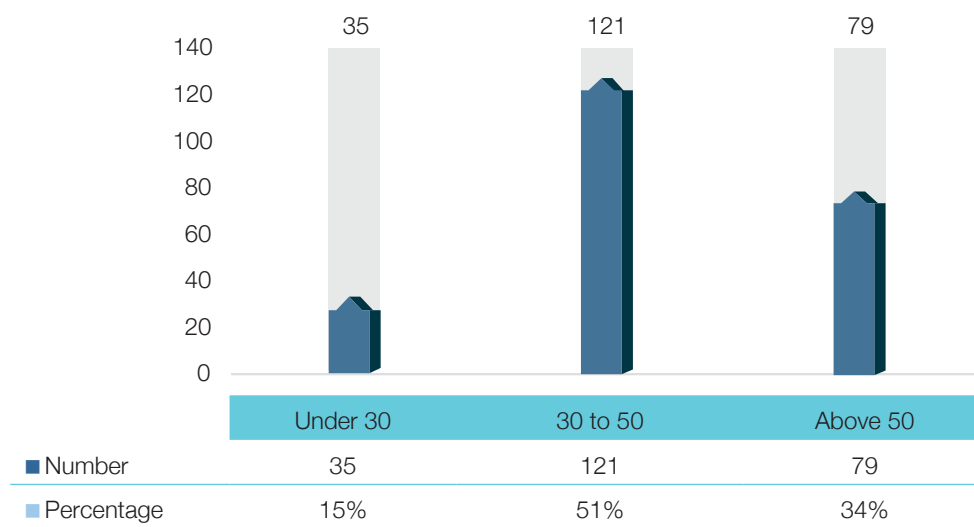
## SOCIAL – OUR PEOPLE

Our employees are the key drivers in our pursuit to enhance overall business performance to deliver sustainable growth.

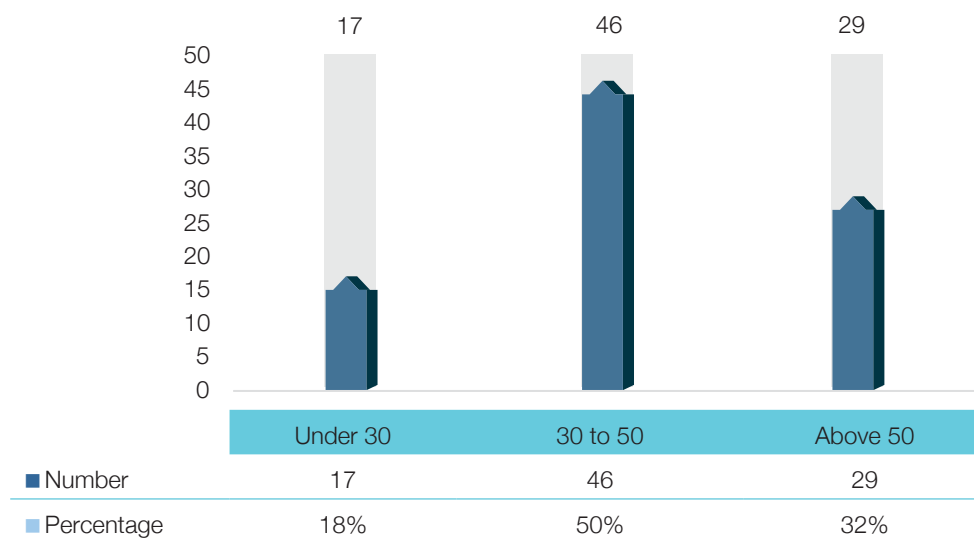
On 31 December 2022, Hock Lian Seng Group had 235 employees. The number of employees increased by 40% as compared to 31 December 2021. This was mainly due to the recruitment of staff with the commencement of 3 new projects in 2022. In line with our current projects, all employees are Singapore-based. We maintain a diverse workforce in terms of age and gender, a workforce with different skills and experiences which will contribute positively to the Company.

The profile of our employees as at 31 December 2022:

Age-Based Diversity



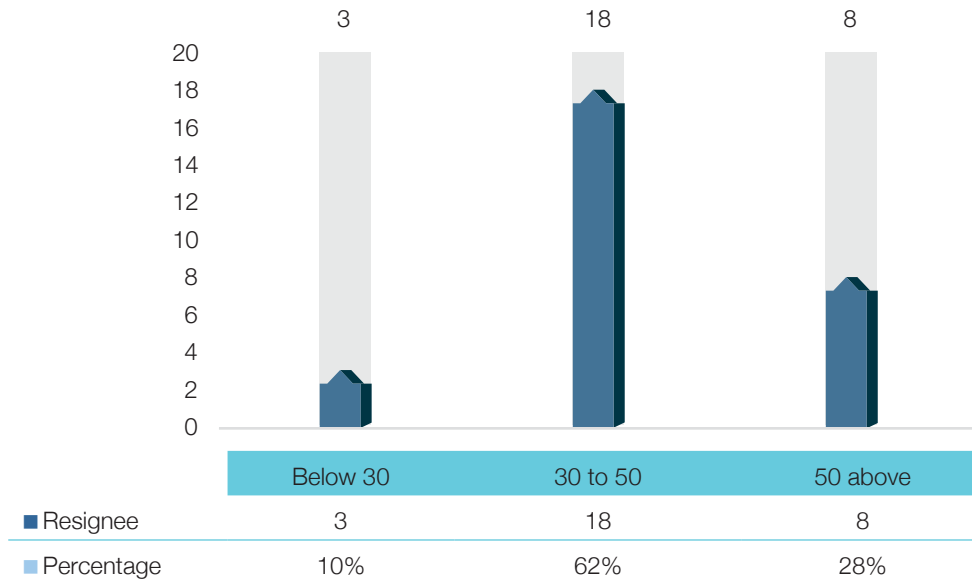
New Hires by Age Group



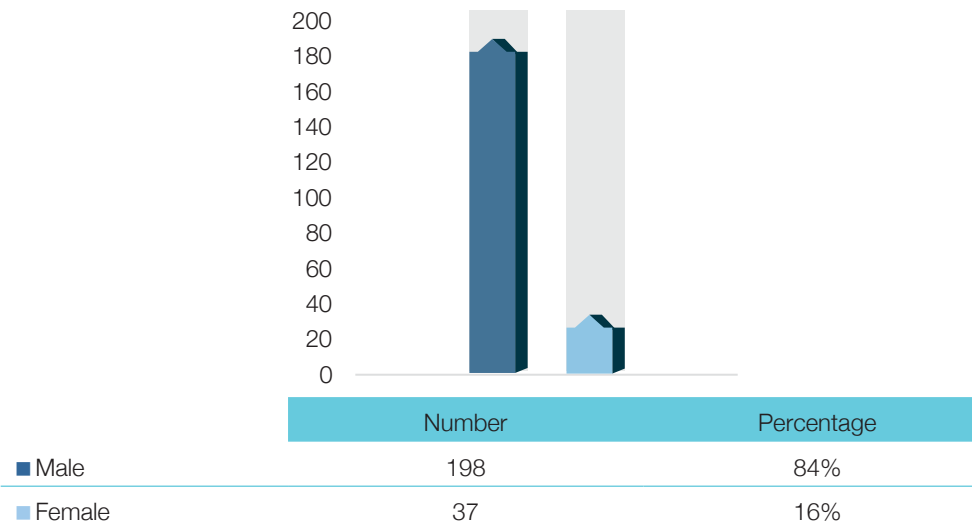


## SOCIAL – OUR PEOPLE

Turnover by Age group



Gender Diversity



Note: The high ratio of male employees is due to the nature of the construction industry where all site workers are male. Excluding the construction workers, the ratio of male to female is 7:3.

## SOCIAL – OUR PEOPLE

### ***Diversity and Equal Opportunity***

We are committed to respecting diversity. We treat all employees fairly, with respect and dignity, irrespective of nationality, race or religion.

The hiring procedures are fair and non-discriminative. Staff are hired based on merits – skills, experience or competency to perform the job.

We offer competitive remuneration and reward contribution, with performance-based pay and bonuses. Regular salary reviews are conducted to ensure that our remuneration package remains competitive. We offer all employees a comprehensive benefits package which includes health and welfare, maternity and paternity leave entitlements as well as coverage under the Company's group health insurance plan.

### ***Training and development***

To remain competitive in the market, we recognize the need to continually upskill our staff. Various training/development programmes are available to provide employees with the right skills and technical know-how to equip them to do their job more efficiently and effectively. Average training hours per employee was 14 hours in FY2022 compare to our target of 10 hours, mainly due to the more trainings needed for new employees and more relaxed social distancing measures compare to 2021. Staff need to be upgraded with new skills to support ongoing and to meet new requirements in areas like safety and sustainability, as well as to get up to speed with new regulations, contract law etc. projects commenced.

Our employees undergo a diverse range of career-building and skills learning experiences including job-specific technical skills training, on-the-job and professional training as well as general life skills upgrading. Various modes of trainings are used, including technical and professional seminars, formal or online courses and workshops. Project sites also share best work practices and provide insights on how technical challenges are overcome.

We provide educational opportunities through sponsorships and scholarships. One of these is the BCA Built Environment Undergraduate Scholarship, which we use to help groom promising young individuals who wish to pursue a rewarding career in the Construction industry.

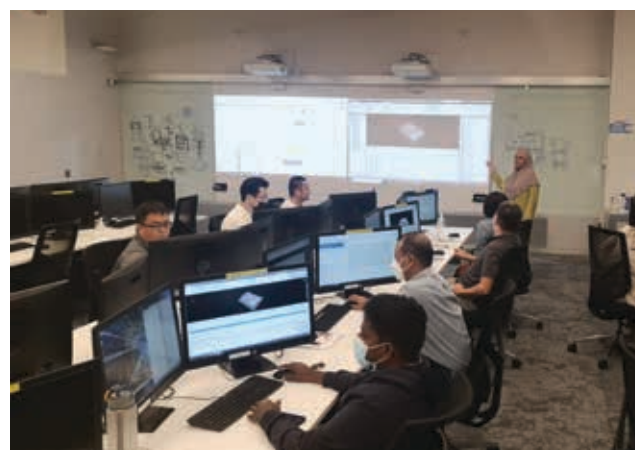
### **2022 Training highlight**

Building information modeling ("BIM")

In order to gain and entrench BIM capability in the company, Management, Engineers and staff from the Contracts Department were sent to various BIM classes at Singapore Polytechnic in 2022. 4D and 5D BIM will be further adopted for on-going projects and further applications or digitisation with the use of complimentary softwares will be explored.

Sustainability

Most members of the Sustainability Management Committee attended Greenhouse Gas Protocol's 3 Days Corporate Standard Training Webinar recorded in 2019.



## SOCIAL – OUR PEOPLE

### Occupational Health and Safety

Health and Safety at the workplace is always top priority at Hock Lian Seng. The Board Safety Committee was established since 2012 to oversee and monitor the implementation and maintenance of the safety practices and policies of the Group. Given the high risk nature of construction activities, we place great emphasis on health and safety training, awareness, procedures and general education and aim to develop a culture whereby safety is ingrained into each and every employee and the subcontractors working with us.

Our approach to workplace health and safety management is underpinned by legislative requirements and industry safety standards. We are certified under ISO 45001:2018 certification in Occupational Health and Safety Management System. This certification, as well as the BizSafe Star certificate, reflect our ongoing commitment and efforts to reduce risks and to make safety an integral part of our business.

Safety awareness starts with all new hires who are required to attend a compulsory safety induction programme during which workplace hazards and at-risk areas are highlighted and the Group's ISO 45001:2018 procedures are outlined. New employees are also issued with personal protective equipment including safety boots, helmets, goggles and ear plugs. All regulatory trainings, in addition to all medical examinations required under the Workplace Safety and Health Act, are carried out by external providers where necessary.

From a supply chain perspective, all suppliers, contractors and subcontractors are required to abide by the company safety policy and procedures in addition to relevant laws and regulations.

Safety induction trainings prior to commencing work are provided onsite for contractors and subcontractors working on our sites. Safe work procedures and risk assessments are also required to be in place prior to the start of a project and are regularly reviewed at various stages of the project.

We assess our workplace safety performance by examining reportable injuries. In 2022, there were zero work-related fatalities across all our construction sites. Accident frequency rate (AFR) was 0 and accident severity rate (ASR), which evaluates the number of work days lost as a result of accidents, was 0.

### Summary of Social Performance and Targets

Material Topics	Performance	Targets
Diversity and Equal Opportunity		
405-2	Breakdown of employees per employee category (gender/age group/other indicators)	See breakdown of employees profile To build on more employees profile indicators to ensure better management of human resource
Employment		
401-1	New Hire and Employee turnover	Current year turnover rate: 15% To maintain the staff turnover rate below 10%
Training and Development		
404-1	Average hours of training per year per employee	14 hours 10 hours per year per employee
Occupational Health and Safety		
403-2	Accident Frequency Rate (AFR)* Accident Severity Rate (ASR)#	0.0 0.0 Zero for both AFR and ASR

\* AFR measures how often workplace incidents occurred per million man-hours worked.

# ASR refers to the number of man-days lost to workplace accidents per million-hours works.

## ENVIRONMENT

The Group is committed to eco-friendly practices that contribute towards building a sustainable environment. Besides reducing electricity consumption by turning off lights and machines during lunch and after-office hours, we reduce paper usage through setting default double-sided printing and encouraging storing files electronically.

At work sites, we have promoted 3R (Reduce, Reuse, Recycle) to encourage recycling of resources, reuse of materials and the reduction of construction waste. Water is recycled for washing bay, dust control and for general cleaning while recycle bins are placed at designated areas for proper segregation of general wastes into paper, plastics and metal. Construction wastes are typically separated to facilitate the recycling of hardcore, steel and timber. Construction material are reused as much as possible, for example, scaffold pipes were use to construct water tank stand.

Our construction arm has been awarded “Excellent” by BCA’s Green and Gracious Builder Scheme since 2013. The Company is committed to “Green Practices” to improve our environmental management programs and “Gracious practices” to control the environmental impact to the community, inculcate good relationship and bonding with our neighbours and provide good working environment for our staff.

Green practices include but are not limited to the following:

- Comply with applicable legal and client requirements
- Control resources utilization and minimise waste/pollutants generation
- Create greater awareness of environmental issues through training and communication
- Monitor environmental performance periodically

Gracious practices include:

- To provide public with a safe environment
- To reduce noise and vibration generated on the site
- To ensure pro-active communication with the community



Re-Use of scaffold pipes to construct Water Tank Stand



Re-Use of zinc sheets to construct Container Pitched Roof

Material Topics		Performance	Targets
Waste Disposal and management			
306-2	Install equipment to monitor Total suspended solids (TSS) readings for water discharged from the construction site	TSS < 50mg/litre	TSS reading to be less than 50mg/litre
Environmental Compliance			
307-1	Non-compliance with environmental laws and regulations	No incidence of non-compliance with laws and regulations resulting in significant* fines or sanctions for FY2022	Zero incident of non-compliance

\* significant fine is one over \$50,000

## CLIMATE RELATED DISCLOSURE

The Group recognises that climate change poses a number of physical risks (ie caused by the increased frequency and severity of extreme weather events) and transition-related risks (ie. economic, technology or regulatory challenges related to moving to a greener economy) for our businesses. We are currently reviewing our internal processes based on the recommendations of the Taskforce on Climate-related Financial Disclosures (“TCFD”). We aim to fully align by 2024.

### Governance

The Board has oversight of the Group’s sustainability strategy including its formulation, and reviews the disclosures relating to climate-related risk and opportunities and its actions to enhance climate resilience. The SMC is responsible for developing objectives, plans and performance metrics and to manage and monitor the overall climate-related sustainability performance. Support to the SMC is provided by the SWT, which drives the implementation of programme in the Group’s operation and advises the SMC on the material climate-related sustainability matters.

### Strategy

While physical risks generally remain low in the short to medium term, the Group expects that the laws and regulations related to climate change will become more stringent and more demanding, with developments such as more aggressive government policies and measures to limit GHG emissions, in addition to carbon taxes. As a result, the Group may be exposed to legal risks and compliance requirements which in turn may lead to higher operating costs.

With the increased awareness of climate change, our stakeholders may prefer products and services that are less damaging to the environment. As a result, the transition to a low-carbon business model using new technologies and more renewable energy sources can bring opportunities. If the Group is able to adopt more environmentally friendly practices in its operations, the Group may be able to seize more business opportunities from customers who recognise the Group’s environmental initiatives, whilst achieving our emissions reduction to become net zero or carbon neutral by 2050. Civil infrastructure projects related to environmental protections might also create new construction project opportunities.

### Risk Management

The SMC continuously update ourselves on climate-related risks, be it physical or transition, and on climatic events affecting our businesses. Together with the SWT, the SMC devise and carry out corresponding actions to manage climate related risks.

Climate risk was added to the annual risk assessment by the SMC in 2022 and the results are as follows:

### Summary of Climate Risk Rating

Type of Climate Risk	Likelihood	Impact	Overall Risk Rating
Flood	3	4	12
Extreme Heat	4	3	12
Market	2	3	6
Technology	2	4	8
Policy/Legal	5	2	10
Policy – EOT	3	2	6
Reputation	4	2	8

Chronic and acute physical risks were assessed to have the biggest impact on our businesses in the mid to long term, considering most of our operations are outdoors and are susceptible to climatic conditions. The mitigation measures could result in higher opex, further to that, damages and the need for redundant work despite mitigation will further push up costs. The lag in the revision of construction contracts to account for chronic, adverse climatic events are also deemed as relatively high risk in the long term.

## CLIMATE RELATED DISCLOSURE

### **Metrics and targets**

We currently report Scope 1 & 2 emissions for our businesses.

Although power, fuel and water consumption have been measured for a number of years to support various certifications, these figures had not been verified through internal audits. 2022 is likely the base year when all collected data can be verified to help establish some form of baseline for future data to be compared against. However we are mindful a single year of data will not provide a clear snapshot of our businesses' emissions and the year to year comparison of data might not provide much insight due to the nature of civil infrastructure construction. Each civil project can run for 5 to 8 years, with very different work processes at each stage. The early stage of design, documentation and procurement work in offices with some investigative works on site can last for a year before construction works, which are more emissions intensive, ramp up on site over a few years. Site work typically tails off for the last year or so, especially when there are interfaces with Client's other contracts on site. Furthermore, every construction project vary in size, design, site conditions, scope and length of time, hence comparing emissions over the years with different projects running at different stages is not very meaningful. Depending on the projects we have on hand, the emissions data can fluctuate a fair bit from year to year. With these constraints in mind, we will likely report our emissions measured against denominators such as annual revenue or manpower. Similarly our targets will be set based on the same measurements.

We will review our work processes to reduce consumptions and wastages and in the intensity of emissions. The substitution with renewable solutions are also being explored, for example, a new site office constructed in 2022 was installed with roof top solar panels to reduce Scope 2 emission.

At another site where the use of roof top solar panels was not financially viable, solar panels will be deployed for standalone installations such as lamp posts, CCTV etc.



Use of Solar Panels for TSS Reader at site



Rooftop solar panels for site office

## CLIMATE RELATED DISCLOSURE

### GHG Emissions

The majority of GHG emissions within our operations arise from our use of electricity and fuel (diesel), of which carbon dioxide (CO<sub>2</sub>) is the primary emitted greenhouse gas. Our civil engineering and infrastructure construction segment account for the majority of our carbon footprint.

Our scope 1 direct emissions include stationary combustion of diesel through gensets for power generation, via diesel powered machineries at construction sites, as well as diesel and petrol consumption of our own fleet of trucks and vehicles. Scope 2 emissions are from electricity consumption at our HQ, the warehouse we own and operate as well as the energised sites.

Scope 1 GHG Emissions(kgCO <sub>2</sub> )#	4,466,640	0.03/per \$ revenue*
Scope 2 GHG Emissions(kgCO <sub>2</sub> )#	145,480	0.00/per \$ revenue*

\* revenue of civil engineering segment \$138,618,000 for FY2022

# Emission factor.

Item	Emission Factor	Unit	Source
Electricity Grid Emission Factor 2021 (latest available as at March 2022)	0.4057	kg CO <sub>2</sub> /kWh	Energy Market Authority, Singapore
CO <sub>2</sub> Emission Factor for diesel consumption (mobile)	2.677	Kg CO <sub>2</sub> /litre	Cross-sector WRI GHG Emission Factors Compilation

### Waste Management

Our construction waste from infrastructure projects mainly comprises non-hazardous waste. Our approach is to reduce, reuse and recycle materials to minimize waste. We engage licensed waste management contractors to safely dispose our waste following the applicable regulations.

### Water Management

We are committed to responsible water stewardship throughout our operations. We install silty water treatment systems to help prevent water contamination of the public drains. Water saving taps and water pipe with regulator were install to minimize water pressure, to reduce water consumption.

Total water consumption	per \$ revenue
78,041 m <sup>3</sup>	0.00056

## GOVERNANCE

The Group recognizes that good corporate governance processes are essential for enhancing corporate sustainability. We are committed to ensuring and maintaining a high standard of corporate governance and business conduct to safeguard the interests of the stakeholders. We are dedicated to uphold integrity and honesty in our operations.

We work closely with government agencies to keep up-to-date with recent changes in policies with regards to construction, and maintain close working relations to promote the exchange of ideas and understand pertinent issues that may affect the business.

We have also established well-defined limits of authority to manage decision making within the Group. This ensures that all actions authorised are at all times consistent with the Group's objectives, principles, ethics and relevant legal and/or regulatory requirements.

### Anti-Corruption

A whistle blowing policy is in place within the Group to aid in the deterrence and reporting of corporate malpractice and misconduct.

In FY2022, we are not aware of any incidents of corruption, confirmed or suspected.

### Dealings in Securities

The Group's code of conduct includes guidelines to directors and employees in the Group, which sets out prohibitions against dealings in the Company's securities (i) while in possession of material unpublished price—sensitive information, (ii) during the one month immediately preceding, and up to the time of the announcement of, the Company's results for the half and full financial year. Prior to the commencement of each relevant period, an email would be sent out to all directors and employees of the Group to inform them of the duration of the period.

### Certifications

Our civil engineering segment adopt relevant national and international standards to promote governance and quality management. Some of the certifications obtained are listed below:

Infrastructure and Civil Engineering:

Hock Lian Seng Infrastructure Pte Ltd	ISO 9001:2015 ISO 14001:2015 ISO 45001:2018 BizSAFE Star BCA Green And Gracious Certified Builder – Excellent
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Material Topics	Performance	Targets
Anti-Corruption		
205-3	Confirmed incidents of corruption and actions taken	No incidents
		Provide whistleblowing and anti-corruption updates to all staff annually



## SGX CORE ESG METRICS

### 1. Environmental

Topic	Metric	Unit	Framework Alignment
Greenhouse Gas Emissions ("GHG")	Absolute emissions	CO <sub>2</sub> e	GRI305-1, GRI305-2, GRI305-3, TCFD
	a. Scope 1	4,466.6mt	
	b. Scope 2	145.5mt	
	c. Total	4,612.1mt	
	Emission intensities by:		GRI305-4, TCFD
	CO <sub>2</sub> e/Per \$ revenue	0.03kg/\$	
Energy Consumption	Total energy consumption	358,596 kwh	GRI302-1, TCFD
	Energy consumption intensity by:	0.0026kwh/\$	GRI302-3, TCFD
	Kwh/Per \$ revenue		
Water Consumption	Total water consumption	78,041CuM	GRI302-3, TCFD
	Water consumption intensity by:	0.00056CuM/\$	TCFD
	CuM/per \$ revenue		

### 2. Social

Topic	Metric	Unit	Framework Alignment
Gender Diversity	Current employee by gender	Male: 198 Female: 37	GRI 405-1
	New Hires by gender:	Male: 80, Female: 12	GRI401-1
	Turnover by gender:	Male: 23 Female: 6	
Age-based Diversity	Current employees by age groups	Page 7	GRI401-1
	New Hires by age groups:	Page 7	
	Turnover by age groups:	Page 8	
Employment	Total turnover:	29 (15%)	GRI401-1
	Total number of employee	235	
Development & Training	Average training hours per employee	14	GRI404-1
Occupational Health & Safety	Fatalities	- nil cases	GRI403-9, MOM (Singapore)
	High-consequence injuries	- nil cases	GRI403-9, MOM (Singapore)
	Recordable injuries	- nil cases	GRI403-9, MOM (Singapore)
	Recordable work-related ill health cases	- nil cases	GRI403-9, MOM (Singapore)

## SGX CORE ESG METRICS

### 3. Governance

Topic	Metric	Unit	Framework Alignment
Board Composition	Board independence	50%	GRI 102-22
	Women on the board	17%	GRI 102-22
Management Diversity	Women in the management team	24%	GRI102-22, GRI405-1
Ethical Behaviour	Anti-corruption disclosures	Discussion and number of standards	GRI205-2
Certifications	Page 15	Page 15	Commonly reported metric by SGX issuers
Alignment with Frameworks	Alignment with frameworks and disclosure practices	GRI TCFD (partial)	SGX-ST Listing Rules (Mainboard) 711A and 711B. Practice note 7.6
Assurance	Assurance of sustainability report	Internal	SGX-ST Listing Rules (Mainboard) 711A and 711B. Practice note 7.6

## GRI CONTENT INDEX

GRI Standard	Disclosure	Notes/ Reference / page reference
<b>GENERAL DISCLOSURES</b>		
<b>Organisation profile</b>		
GRI 102-1	Name of Organisation	Hock Lian Seng Holdings Limited
GRI 102-2	Activities, brands, products, and services	This report: About us
GRI 102-3/4	Location of headquarters/operations	Singapore
GRI 102-5	Ownership and legal form	AR2022, page 110, Analysis of Shareholdings
GRI 102-6	Markets served	Singapore
GRI 102-7	Scale of organisation	AR2022, page 6, Operations and Financial Review
GRI 102-8	Information on employees and other workers	This report: Our people
GRI 102-9	Supply chain	This report: Our people
GRI 102-10	Significant changes to the organization and its supply chain	<i>There is no significant changes during the year of review</i>
GRI 102-11	Precautionary Principle or approach	The Group does not specifically address the principles of the Precautionary approach.
GRI 102-12	External initiatives	Not Applicable
GRI 102-13	Membership of associations	Hock Lian Seng Infrastructure Pte Ltd is an associate member of The Singapore Contractors Association Ltd (SCAL) Member of GeoSS
<b>Strategy</b>		
GRI 102-14	Statement from Senior decision maker	This report: Board statement
<b>Ethics and Integrity</b>		
GRI 102-16	Values, principles, standards, and norms of behavior	This report: Board statement
<b>Governance</b>		
GRI 102-18	Governance structure	This report: Governance structure
<b>Stakeholder Engagement</b>		
GRI 102-40	List of shareholders groups	This report: stakeholder engagement
GRI 102-41	Collective bargaining agreements	Not applicable
GRI 102-42	Identifying and selecting stakeholders	This report: stakeholder engagement
GRI 102-43	Approach to stakeholder engagement	This report: stakeholder engagement
GRI 102-44	Key topics and concerns raised	This report: stakeholder engagement

## GRI CONTENT INDEX

GRI Standard	Disclosure	Notes/ Reference / page reference
<b>Reporting Practice</b>		
GRI 102-45	Entities included in the consolidated financial statements	AR 2022, Note 11, 12 and 13 Financial Statements
GRI 102-46	Defining report content and topic Boundaries	This report: Materiality assessment
GRI 102-47	List of material topics	This report: Materiality assessment
GRI 102-48	Restatements of information	N/A
GRI 102-49	Changes in reporting	N/A
GRI 102-50	Reporting period	Financial year ended 31 December 2022
GRI 102-51	Date of most recent report	This is the fifth report prepared by the Company, the 4th report was published in May 2022
GRI 102-52	Reporting cycle	Annual
GRI 102-53	Contact point for questions regarding the report	info@hlsgroup.com.sg
GRI 102-54	Claims of reporting in accordance with the GRI standards	This report has been prepared in reference to the Global Reporting Initiative ("GRI") -Core option
GRI 102-55	GRI content index	This report: GRI content index
GRI 102-56	External assurance	Not sought
<b>SPECIFIC DISCLOSURES</b>		
<b>Material Topic</b>		
<b>Environmental Compliance</b>		
GRI 103-1/2/3	Management Approach	This report: Environment
GRI 302-1	Energy consumption within the organization	This report: Environment/climate related disclosure
GRI 305-1	Direct (Scope 1) GHG emission	This report: Environment/climate related disclosure
GRI 305-2	Indirect (Scope 2) GHG emission	This report: Environment/climate related disclosure
GRI 307-1	Non-compliance with environmental laws and regulations	This report: Environment
<b>Occupational Health &amp; Safety</b>		
GRI 103-1/2/3	Management Approach	This report: Our people
GRI 403-2	Types of injury and rates of injury	This report: Our people
<b>Human Resources training</b>		
GRI 103-1/2/3	Management Approach	This report: Our people
GRI 404 -1	Average hours of training per year per employee	This report: Our people
<b>Anti-Corruption</b>		
GRI 103-1/2/3	Management Approach	This report: Governance
GRI 205-3	Confirmed incidents of corruption and actions taken	This report: Governance



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