

MS Holdings Limited

Sustainability Report FY2018

This sustainability report has been prepared by the Company and its contents have been reviewed by the Company's sponsor, United Overseas Bank Limited (the "Sponsor"), for compliance with the relevant rules of the Singapore Exchange Securities Trading Limited ("SGX-ST"). The Sponsor has not independently verified the contents of this sustainability report.

This sustainability report has not been examined or approved by the SGX-ST and the SGX-ST assumes no responsibility for the contents of this sustainability report, including the correctness of any of the statements or opinions made or reports contained in this sustainability report.

The contact person for the Sponsor is Mr. Chia Beng Kwan, Senior Director, Equity Capital Markets who can be contacted at 80 Raffles Place, #03-03 UOB Plaza 1, Singapore 048624, telephone: +65 6533 9898.

Dear Stakeholders,

On behalf of the board of directors (“Board” or “Directors”) of MS Holdings Limited (“MS Holdings” or the “Group”), we are pleased to present to you the inaugural Sustainability Report of our Group for the financial year ended 30 April 2018 (“FY2018”). This report is set out on a ‘comply or explain’ basis in accordance with Rule 711B and Practice Notice 7F of the SGX-ST Listing Manual Section B: Rules of Catalyst.

In recent years, there has been a growing awareness in Singapore of the importance of sustainable growth at individual national and global levels.

The advent of global warming, food shortage, growing attention over gender, age and racial discrimination against a backdrop of economic challenges has brought about much concern over the way in which the world is developing.

These are pertinent issues that we should think about and that the Group is also concerned with.

This report aims to inform stakeholders of MS Holdings about our sustainability efforts in a transparent and accountable manner. It covers the Group’s strategies, policies, practices and performance in relation to economic, environmental, social and governance (“ESG”) issues. Our report draws on the internationally recognized framework, the Global Reporting Initiative’s (“GRI”) Sustainability Reporting Standards.

After conducting a materiality review and assessment with our external consultants, we have identified 11 indicators that matter most to our business, and to both internal and external stakeholders. These material issues are accounted for through our five sustainability strategies – Business Integrity, Economic Performance, Environmental Sustainability, Health and Safety, and Human Capital.

The Board has considered sustainability issues as part of its strategic formulation, determined the material ESG factors and overseen the management and monitoring of these material ESG factors.



The graphic features a dark green background on the left with a white castle icon and the text "SUSTAINABILITY STRATEGIES". To the right, a white box with a green border lists five strategies, each with an icon: Business Integrity (scales), Economic Performance (computer monitor with bar chart), Environmental Sustainability (globe), Health and Safety (two people with a shield), and Human Capital (three people at a desk).

SUSTAINABILITY STRATEGIES

-  **Business Integrity**
-  **Economic Performance**
-  **Environmental Sustainability**
-  **Health and Safety**
-  **Human Capital**

BOARD STATEMENT 102-14

Business Integrity

The Board of MS Holdings is committed to maintaining a high standard of corporate governance to achieve greater transparency and to protect the interests of its shareholders.

We continuously communicate the need to uphold integrity and MS Holdings' firm stance against corruption, as well as the importance of maintaining the highest level of conduct and ethical standards.

Economic Performance

We believe in the creation of long-term economic value and consistent economic performance for the Group.

Our Group generates revenue primarily from the leasing of cranes and trading of new and used equipment.

Our Group's revenue decreased by 30.5% to S\$10.5 million in FY2018 due mainly to decreased average rental rates and crane utilisation rates. The reductions come in the wake of challenging market conditions faced by our customers in the construction, marine, logistics, oil and gas as well as infrastructure industries.

Environmental Sustainability

Sustainability has grown in importance globally and in Singapore. Along with the rest of the world, the Group is committed

to taking climate action by focusing on reducing our energy footprint while concurrently balancing our needs.

Human Capital

Employees are our most valued asset as they play a significant role in the success of the Group. We have a total of 106 employees as at 30 April 2018.

The occupational health and safety of our employees is imperative as they are often assigned to work at work sites which contain elements that pose a threat to their safety.

We ensure that our staff are well trained to work safely in any environment, and ensure that policies on health and safety are in place to protect all employees.

Looking Ahead

As the business landscape continues to evolve at an accelerated pace, MS Holdings will address these challenges optimistically, and embrace new opportunities by adapting our business activities to these changes as they come.

We appreciate having all our stakeholders join us on this journey to creating a more sustainable future.

Mr Yap Chin Hock

Executive Director and CEO

ABOUT THE REPORT

Reporting Period

MS Holdings' Sustainability Report is published on an annual basis. This is the first year MS Holdings is preparing the Sustainability Report. This report covers the period from 1 May 2017 to 30 April 2018.

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Reporting Scope

The data, statistics and improvement targets in this report focus on our crane leasing and equipment trading businesses that are operated by our wholly-owned subsidiaries, Moh Seng Cranes Pte. Ltd, and MS Equipment Pte Ltd. [102-45](#)

GRI Guidelines

This report has been prepared based on the GRI Sustainability Reporting Standards 2016, in accordance with the Core option. The GRI content index can be found on pages 16 to 19.

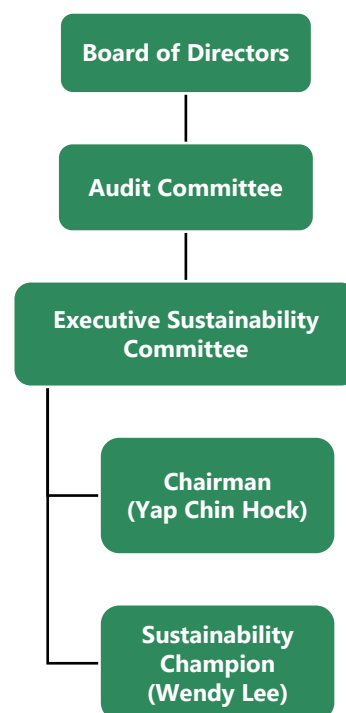
The ESG data and information provided for the purpose of this report have not been verified by an independent third party. We have relied on internal data monitoring and verification to ensure accuracy. [102-54](#)

Feedback

Our stakeholders' views are important to us and we welcome feedback on this report and any aspect of our sustainability performance. You may provide feedback to our Financial Controller, Wendy Lee, at hra@mohsengcranes.com [102-53](#)

Our Sustainability Structure

The Group's sustainability drive is spearheaded by the Executive Sustainability Committee which oversees the Group-wide sustainability strategies and initiatives. [102-18](#)



OUR APPROACH TO SUSTAINABILITY

Who We Are

With our business tracing back to the 1960s, MS Holdings is one of Singapore's earliest mobile crane rental companies. We have grown to become one of Singapore's leading mobile crane rental companies, primarily focused on mobile cranes and lorry cranes.

With a fleet of young and modern cranes, we serve a wide customer base of over 350 customers within the construction, marine, logistics, oil and gas as well as infrastructure industries in Singapore.

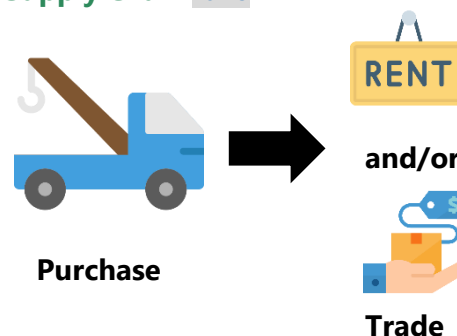
Led by a team of highly experienced industry professionals, our Group has established a strong track record, comprehensive fleet of cranes and extensive business network over the last few decades.

Memberships and Associations [102-13](#)

MS Holdings is registered with the following associations:

- Singapore Contractors Association Ltd;
- Singapore Chinese Chamber of Commerce and Industry; and
- Singapore Business Federation.

Supply Chain [102-9](#)



We acquire mobile cranes and lorry cranes that are for rental and sale to customers.

All the cranes that MS Holdings purchase for lease or sale are inspected and certified by a qualified Professional Engineer.

Our cranes and equipment are sourced from the following reputable suppliers:

- Tadano (Japan)
- Liebherr (Germany)
- Jekko (Italy)
- Cormach (Italy)
- JMG (Italy)

Precautionary Principle [102-11](#)

MS Holdings does not specifically utilise the precautionary approach when managing risk; however, our management approach is risk-based, and is supported by our Risk Management Framework.

OUR APPROACH TO SUSTAINABILITY

Our Sustainability Strategy

MS Holdings places sustainability at the core of our strategy and operations, and seeks to create sustainable value for all our stakeholders.

The five dimensions that form our sustainability strategy – Business Integrity, Economic Performance, Environmental Sustainability, Health and Safety, and Human Capital – were formalised by our Executive Sustainability Committee.

Stakeholder Engagement

[102-40](#) [102-42](#) [102-43](#) [102-44](#)

Our Stakeholders

Our stakeholders are the groups of people whom we believe are or would be affected by our operations and decision-making processes.

The identification of the various stakeholders is performed through careful consideration of the economic, social and environmental impacts of our business activities across the value chain.






Approach to Engagement

We engage various stakeholders with sufficient regularity in our day to day operations. These engagements allow us to communicate our needs and expectations and provide important updates to our stakeholders. At the same time, the engagements provide feedback on the performance of our business which is factored into our plans and actions.

This helps build trust between us and our stakeholders, allowing them to support us in addressing sustainability challenges and opportunities.

OUR APPROACH TO SUSTAINABILITY

Stakeholder Engagement at MS Holdings

	 Customers	 Employees	 Investors and Shareholders	 Suppliers	 Regulators
Stakeholders' Expectations/ Concerns	<ul style="list-style-type: none"> • Service quality and excellence • Timely follow-up on customer feedback • Information and data security 	<ul style="list-style-type: none"> • Occupational health and safety • Fair labour practices and compensation • Professional development 	<ul style="list-style-type: none"> • Financial performance and sustainability of business • Risk minimization • Stable rate of return • Business resilience and financial performance • Business strategy and direction • Corporate governance and compliance • Transparent and timely communication of information 	<ul style="list-style-type: none"> • Clear two-way communication channels • Timely feedback regarding equipment provided 	<ul style="list-style-type: none"> • Corporate governance and compliance • Transparent and timely communication of information • Compliance with legislation
Engagement Platform	<ul style="list-style-type: none"> • Face-to-face meetings with customers to understand project requirements • Feedback channels such as email and telephone communications • Corporate website, email and newsletters 	<ul style="list-style-type: none"> • Training • Grievance/ feedback channels • Regular reviews and appraisals • Using staff memos sent to crane operators and walkie-talkies on urgent matters 	<ul style="list-style-type: none"> • Annual general meeting • Corporate website and email • Results announcements and news releases 	<ul style="list-style-type: none"> • Quotations and requests for proposal • Ad-hoc meetings to address issues 	<ul style="list-style-type: none"> • Communications with sponsor • Notices send through emails or mails on updates to regulations relevant to the Group • Public news channels
Frequency of Engagement	<ul style="list-style-type: none"> • Daily basis through face-to-face meetings 	<ul style="list-style-type: none"> • Important notices are shared with all employees when required 	<ul style="list-style-type: none"> • Annually at minimum with announcements made where necessary 	<ul style="list-style-type: none"> • Where necessary, through calls for urgent matters 	<ul style="list-style-type: none"> • Half-yearly financial result announcements • Where there are disclosure of material information

OUR APPROACH TO SUSTAINABILITY

Reporting Principles [102-46](#)

In defining our reporting content, we applied the GRI reporting principles for defining report content – stakeholder inclusiveness, the sustainability context, materiality and completeness – by considering the Group’s activities, impact and substantive expectations and interests of our stakeholders.




Materiality Review Process [102-46](#) [102-47](#)

As part of MS Holdings’ process in determining materiality, internal strategic reviews and sustainability workshops, some of which were moderated by external consultants, were conducted during the year. During these sessions, the Group reviewed its vision, mission and core values, strategic direction, sustainability impacts and material topics.

We reflected on significant economic, environmental and social impacts to determine aspects that are material to the organisation.

From this process, 11 indicators from the GRI Sustainability Reporting Standards 2016, which are being grouped into 3 main categories, were identified as relevant and material to the operations of MS Holdings.

The materiality assessment was subsequently endorsed by MS Holdings’ Executive Sustainability Committee.

Category	Class	Standard	Indicators
 Environment	Energy	302-1	Energy consumption within the organization
		302-4	Reduction of energy consumption
	Water	303-1	Water withdrawal by source
	Compliance	307-1	Non-compliance with environmental laws and regulations
 Economic	Economic Performance	201-1	Direct economic value generated and distributed
 Social	Anti-Corruption	205-2	Communication and training on anti-corruption policies and procedures
		205-3	Confirmed incidents of corruption and actions taken
	Employment	401-1	New employee hires and employee turnover
	Occupational Health and Safety	403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities
	Training and Education	404-1	Average hours of training per year per employee
Compliance	419-1	Non-compliance with laws and regulations in the social and economic area	

BUSINESS INTEGRITY

Communication on Integrity and Anti-Corruption [102-16](#) [205-2](#) [205-3](#)

The Board of MS Holdings is committed to maintaining a high standard of corporate governance to ensure greater transparency and to protect the interests of its shareholders.

The Group has put in place various policies and practices that will safeguard the interests of shareholders and enhance shareholders' value as part of its effort to maintain high standards of corporate governance.

We continuously communicate the need to uphold integrity and MS Holdings' firm stance against corruption, as well as the importance of maintaining the highest level of conduct and ethical standards. For FY2018, we have communicated such anti-corruption policies and procedures to all our employees. There have been no incidents of corruption in FY2018. We aim to maintain this for FY2019.

Whistle-blowing Policy

The Audit Committee ("AC") has put in place a whistle-blowing policy, whereby employees of the Group or any other persons may in confidence, raise concerns about possible improprieties or other matters to the AC Chairman.

The objective for such an arrangement is to ensure independent investigations of such matters and to allow for appropriate follow-up actions. Reports of suspected fraud, corruption, dishonest practices and other similar matters can be lodged with the AC Chairman.

No concerns involving possible incidents of corruption were brought to our attention in FY2018. We aim to maintain this for FY2019.

ENVIRONMENT

Energy Consumption [302-1](#)

Electricity is used mainly to power our office buildings, yards and repair workshops which are located at both Pandan Road and Gul Drive. The Pandan Road property has a land area of 8,000 square meters and the Gul Drive property has a land area of 4,900 square meters.

Electricity consumption from non-renewable sources is tracked and monitored for both properties. In FY2018, total electricity consumption was 269,599 kWh.

Reduction of Energy Consumption [302-4](#)

MS Holdings continually monitors electricity consumption to keep consumption levels in check.

We constantly remind our employees to conserve electricity by switching off electrical appliance when they are not in use. In addition, we schedule regular maintenance and servicing work for our air-conditioning systems to ensure that they are running efficiently.

We aim to maintain our energy consumption levels in FY2019.

Water Withdrawal [303-1](#)

In FY2018, our total water consumption from third-party water sources was 5,751 litres for both properties.

Our water saving initiatives include:

- Placing notices within the premises to remind staff to save water;
- Adopting efficient flow rates or flush volumes; and
- Repairing leaks in hoses and pipes promptly.

We aim to maintain our water consumption levels in FY2019.

Non-compliance with environmental laws and regulations [307-1](#)

There were no fines or non-monetary sanctions for non-compliance with environmental laws and regulations in FY2018.

SOCIAL

Employment 102-7 102-8 401-1

Background

Employees are our most valued asset as they play a significant role in the success of the Group through their contributions to the efficient operation and creation of value in various aspects of the business.

As of 30 April 2018, we have a total of 106 full-time employees with 89% male employees and 11% female employees. There are no temporary or part-time employees.

Our organisation is male dominated due to the nature of the industry which involves the operation of heavy equipment.

Our employees are from nations across Asia with the majority being Singaporeans (50%), Burmese (20%) and Malaysian (12%).

We also hire employees across all ages. The biggest groups of employees are between 30 to 40 years of age (41%).

Employee Hires and Turnover

Being able to retain employees is key to the sustainability of the business as it ensures

that the business has a ready pool of employees for its operational needs and enables MS Holdings to plan our resources.

While we recruited 20 employees in FY2018, 25 employees resigned during the same period. The majority of employees who resigned are office staff who resigned in search of better job opportunities, or in the case of foreign workers, to return to their home nation. For FY2018, the breakdown of employee hires and turnover by gender and age group is reflected on page 12.

We will work towards reducing our employee turnover in FY2019.

Collective bargaining agreements 102-41

Our employees are not covered by collective bargaining agreements.

In building a harmonious work environment and implementing fair employment practices, the Group is guided by the principles set out in the *Tripartite Guidelines on Fair Employment Practices* established by the Tripartite Alliance for Fair and Progressive Employment Practices in Singapore.

**The following demographic data is based on our employee records generated from the Human Resource system.*

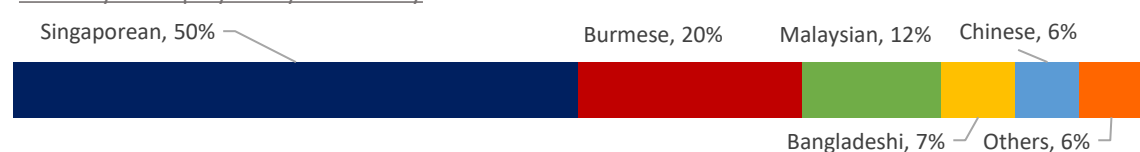
Diversity of Employees by Gender



Diversity of Employees by Age



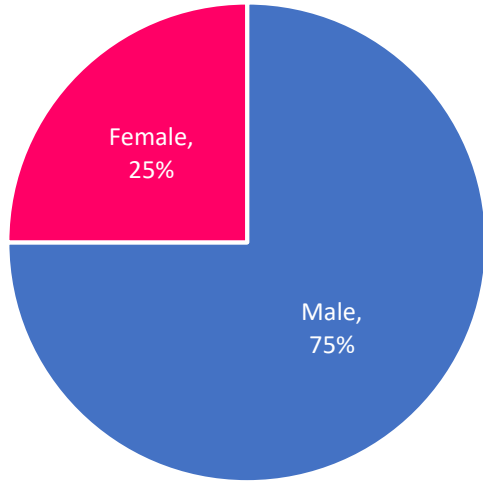
Diversity of Employees by Nationality



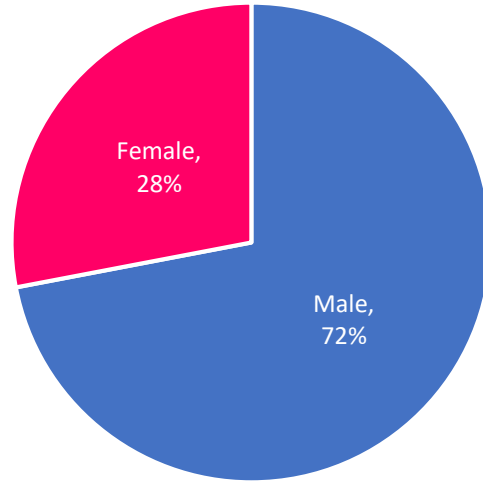
SOCIAL

Breakdown of Employee Hires in FY2018 by Gender and Age Group

New Employee Hires by Gender

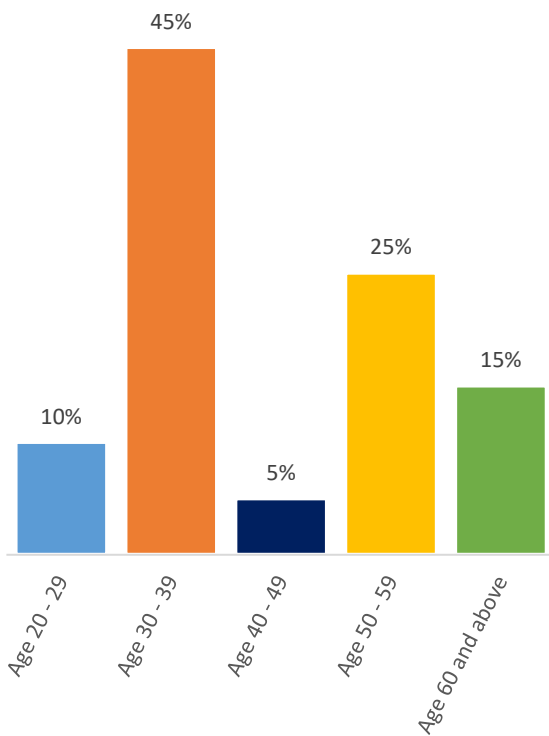


Employee Turnover by Gender

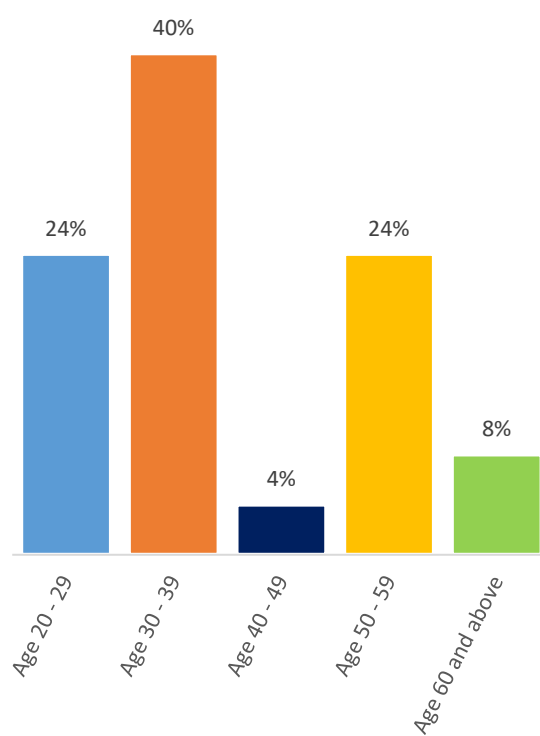


Breakdown of Employee Turnover in FY2018 by Gender and Age Group

New Employee Hires by Age Group



Employee Turnover by Age Group



SOCIAL

Occupational Health and Safety 403-2

The safety of our employees is imperative and is our top priority. Policies and procedures are in place to safeguard the health and safety of our employees.

Occurrences of Accidents

MS Holdings abides by the Workplace Safety and Health (Incident Reporting) Regulations in the notification and reporting of work-related accidents which covers all employees of the organisation.

For FY2018, there was 1 reported work-related accident where an employee sustained an injury to the hand while performing crane house-keeping at the workshop.

Occupational Health and Safety Initiatives

MS Holdings achieved the BizSAFE Star status and has maintained this achievement since March 2011. This is a testament to the Group's commitment to achieving the highest standard of safety.

In creating a safe work environment, MS Holdings puts in place several measures which include formalised safety policies and procedures, performing risk evaluations, conducting regular safety trainings and enforcing stringent supervision, to minimise threats to safety. A summary of the Group's safety measures is listed in Table 1 on page 14.

Safety Targets for FY2019

Threats to safety are inherent in the nature of the operational activities of our business and in the work sites which our employees are deployed to. We understand that accidents may happen due to unforeseen circumstances.

For FY2019, MS Holdings strives towards achieving zero work-related accidents through enforcing compliance of safety procedures and looking into measures to improve the safety of our employees.

SOCIAL

Table 1 – Safety measures implemented by MS Holdings

Controls	Implemented Measures
Policies and standard operating procedures	• Hazard identification and risk evaluation procedures
	• Safe operation and maintenance program manual for mobile cranes
	• Guidelines for the selection of mobile cranes
	• The <i>Fall Prevention Plan, Safe Work Procedure on Hoisting Operations</i> and other operational policies
Trainings	• Orientation and induction programme for new employees
	• Safety trainings for crane operators and specific work task at job site
	• Safety training on safety supervision
Operational work	• Mandatory supervision
	• Assessments performed by the salesman and in-house draughtsman on the condition of the job site for the development of work plans (i.e. lifting plans) before commencing work
	• Inspection conducted on the day of work by the lifting team to ensure that the area is safe for work
Equipment use and maintenance	• Each crane operator is assigned to a specific mobile crane or lorry crane to ensure that the operator is familiar with operating the crane
	• The servicing schedule of equipment is tracked through the Crane Despatch Monitoring System (“CDMS”) and prompts for the arrangement for crane servicing
	• Servicing is done every 6 months by an authorised examiner and this is a requirement to renew the Lifting Machine certificate
Crane operator licence monitoring	• Expiry of crane operator licence is tracked and monitored through the CDMS to ensure that all operators are licensed
Contractual requirements	• Requiring vendors/ subcontractors to undergo training on health and safety
	• Requiring vendors/ subcontractors to have an occupational health and safety system and risk management plan

SOCIAL

Trainings [404-1](#)

The trainings attended by crane operators and supervisors focus on safety procedures as the environment in which we operate in has several safety hazards. One of the key risks relates to the unauthorised and unsupervised operation of cranes. Operators and supervisors are required to be properly licensed to be allowed to operate the vehicle.

Training equips the operators and supervisors with the necessary knowledge to perform work safely without endangering the lives of their fellow colleagues.

The following trainings are compulsory for employees:

- Workshop to Enhance Safety of Crane Operation (for all operators); and
- Construction Safety Orientation Course (for all mobile/lorry crane operators including workers).

For FY2018, all crane operators have attended these required trainings, however, the Group did not track details of training such as the total hours of training each year and attendees by gender and by employee category.

The Group will implement measures to track the aforementioned information in FY2020.

Non-compliance with laws and regulations [419-1](#)

There were no non-compliance with laws and regulations in the social and economic areas for FY2018.

GRI INDEX: CORE OPTION 102-55

GRI Indicator	Disclosure	Report Sections	Page Reference
GRI 102: GENERAL DISCLOSURES			
Organizational Profile			
GRI 102-1	Name of the organization	Cover page of this report	1
GRI 102-2	Activities, brands, products, and services	2018 Annual Report - Corporate Profile (page 1) - Corporate Milestones (page 5) - Corporate Structure (page 6) - Notes to the Financial Statements, Note 13 (page 74)	-
GRI 102-3	Location of headquarters	2018 Annual Report – Corporate Information (page 12)	-
GRI 102-4	Location of operations	2018 Annual Report – Notes to the Financial Statements, Note 1 (page 49), Note 13 (page 74)	-
GRI 102-5	Ownership and legal form	2018 Annual Report - Notes to the Financial Statements, Note 1 (page 49) - Shareholding Statistics (pages 97 – 98)	-
GRI 102-6	Markets served	2018 Annual Report – Notes to the Financial Statements, Note 28 (page 95)	-
GRI 102-7	Scale of the organization	2018 Annual Report - Consolidated Statement of Comprehensive Income (page 44) - Balance Sheets (page 45)	-
		Social – Employment	11
GRI 102-8	Information on employees and other workers	Social – Employment	11 - 12
GRI 102-9	Supply chain	Our Approach to Sustainability – Supply Chain	5
GRI 102-10	Significant changes to the organization and its supply chain	Not applicable. There are no significant changes during the period under review.	-
GRI 102-11	Precautionary principle or approach	Our Approach to Sustainability – Precautionary Principle	5
GRI 102-12	External initiatives	Not applicable. MS Holdings has not subscribed to or endorse any externally-developed economic, environmental and social charters, principles, or other initiatives.	-
GRI 102-13	Membership of associations	Our Approach to Sustainability – Memberships and Associations	5
Strategy			
GRI 102-14	Statement from senior decision-maker	Board Statement	2 - 3

GRI Indicator	Disclosure	Report Sections	Page Reference
GRI 102: GENERAL DISCLOSURES			
Ethics and Integrity			
GRI 102-16	Values, principles, standards, and norms of behavior	Business Integrity – Communication on Integrity and Anti-Corruption	9
Governance			
GRI 102-18	Governance structure	2018 Annual Report – Report of Corporate Governance (pages 13-34)	-
		About the Report – Our Sustainability Structure	4

GRI INDEX: CORE OPTION 102-55

GRI Indicator	Disclosure	Report Sections	Page Reference
Stakeholder Engagement			
GRI 102-40	List of stakeholder groups	Our Approach to Sustainability – Stakeholder Engagement	6 - 7
GRI 102-41	Collective bargaining agreements	Not applicable. None of the employees are under the collective bargaining agreements.	11
GRI 102-42	Identifying and selecting stakeholders	Our Approach to Sustainability – Stakeholder Engagement	6 - 7
GRI 102-43	Approach to stakeholder engagement	Our Approach to Sustainability – Stakeholder Engagement	6 - 7
GRI 102-44	Key topics and concerns raised	Our Approach to Sustainability – Stakeholder Engagement	6 - 7
Reporting Practice			
GRI 102-45	Entities included in the consolidated financial statements	2018 Annual Report – Notes to the Financial Statements, Note 13 (page 74)	-
		About the Report – Reporting Scope	4
GRI 102-46	Defining report content and topic Boundaries	Our Approach to Sustainability - Reporting Principles - Materiality Review Process	8
GRI 102-47	List of material topics	Our Approach to Sustainability – Materiality Review Process	8
GRI 102-48	Restatements of information	Not applicable. This is the inaugural Sustainability Report of the Company.	-
GRI 102-49	Changes in reporting	Not applicable. This is the inaugural Sustainability Report of the Company.	-
GRI 102-50	Reporting period	About the Report – Reporting Period	4
GRI 102-51	Date of most recent report	About the Report – Reporting Period	4
GRI 102-52	Reporting cycle	About the Report – Reporting Period	4
GRI 102-53	Contact point for questions regarding the report	About the Report – Feedback	4
GRI 102-54	Claims of reporting in accordance with the GRI Standards	About the Report – GRI Guidelines	4
GRI 102-55	GRI content index	GRI Index	16 - 19
GRI 102-56	External assurance	Not applicable. No external assurance has been sought for the FY2018 Sustainability Report.	-

GRI INDEX: CORE OPTION 102-55

SPECIFIC STANDARD DISCLOSURES			
Management Approach			
GRI 103-1	Explanation of the material topic and its boundary	Please refer to the respective GRI indicators (Specific Standard Disclosures) in the GRI Content Index for more information.	-
GRI 103-2	The management approach and its components		
GRI 103-3	Evaluation of the management approach		
Economic Performance			
GRI 201-1	Direct economic value generated and distributed	2018 Annual Report - Consolidated Statement of Comprehensive Income (page 44) - Balance Sheets (page 45)	-
Anti-Corruption			
GRI 205-2	Communication and training about anti-corruption policies and procedures	Business Integrity – Communication on Integrity and Anti-Corruption	9
GRI 205-3	Confirmed incidents of corruption and actions taken	Business Integrity – Whistle-blowing Policy	9
Energy			
GRI 302-1	Energy consumption within the organization	Environment – Energy Consumption	10
GRI 302-4	Reduction of energy consumption	Environment – Reduction of Energy Consumption	10
Water			
GRI 303-1	Water withdrawal by source	Environment – Water Withdrawal	10
Environmental Compliance			
GRI 307-1	Non-compliance with environmental laws and regulations	Environment – Non-compliance with Environmental Laws and Regulations	10
Employment			
GRI 401-1	New employee hires and employee turnover	Social – Employment	11 - 12
Occupational Health and Safety			
GRI 403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	Social – Occupational Health and Safety	13 - 14
Training and Education			
GRI 404-1	Average hours of training per year per employee	Social – Trainings	15
Socioeconomic Compliance			
GRI 419-1	Non-compliance with laws and regulations in the social and economic area	Social – Non-compliance with Laws and Regulations	15