SUSTAINABILITY REPORT 2020

STAYING FOCUSED

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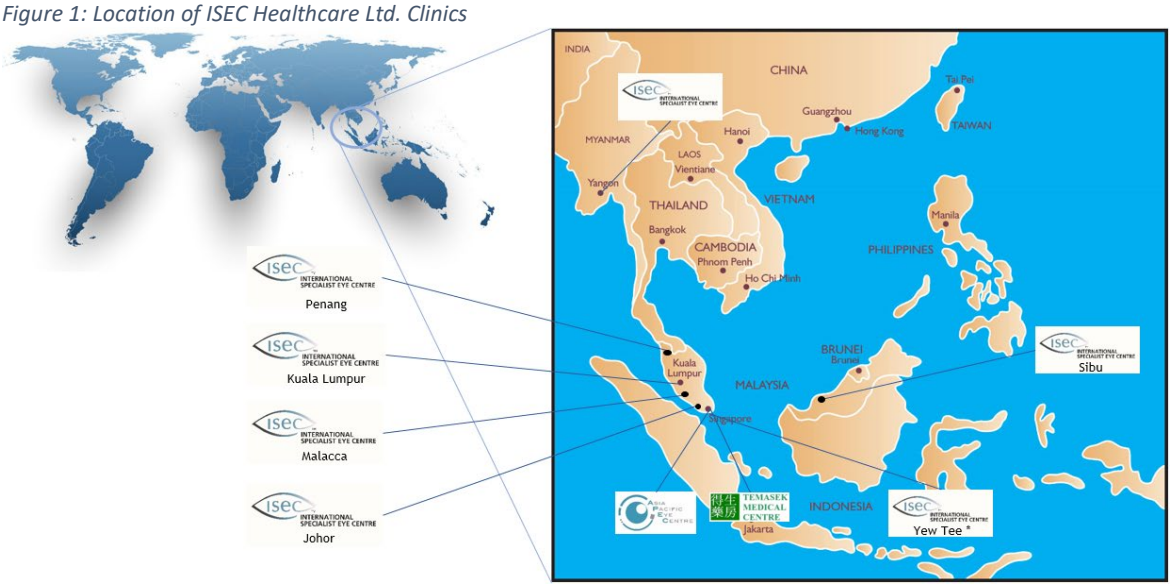
1. ISEC Healthcare Performance Highlights

As of 31 December 2020,

2. About ISEC Healthcare Ltd.

Listed on the Catalist of the Singapore Exchange Securities Trading Limited ("SGX"), ISEC Healthcare Ltd. ("ISEC Healthcare" and together with its subsidiaries, the "Group") is an established regional provider of a comprehensive suite of medical eye care services with ambulatory surgical centres. Led by a team of specialist doctors, who are also opinion leaders in their respective sub-specialty fields, the Group provides patients with attentive and advanced treatments at its well-equipped eye centres that are fitted with state-of-the-art ophthalmic equipment and facilities. Besides investing in the latest medical technologies, its doctors undergo continuous professional development and medical education to offer patients the highest standards of ophthalmic care.

Figure 1: Location of ISEC Healthcare Ltd. Clinics



** An eye-screening clinic within one of our GP clinic premises in Yew Tee was set up in early 2021.*

In Malaysia, ISEC Kuala Lumpur ("ISEC KL") was the first clinic in Southeast Asia and Far East region to receive the Joint Commission International ("JCI") accreditation in 2009, which is recognised as the gold standard for healthcare quality and patient safety practices. ISEC KL has been maintaining its JCI accreditation since then.

In Singapore, ISEC Eye Pte. Ltd. ("ISEC Eye") provides specialist medical ophthalmology to Asia Pacific Eye Centre (formerly known as "Lee Hung Ming Eye Centre") located at Gleneagles Hospital. In 2016, the Group expanded its healthcare services to include general medical services and aesthetics treatment services, with the acquisition of JLM Companies comprising four clinics located in the heartlands of Singapore. JLM Companies consist of JL Medical (Bukit Batok) Pte. Ltd., JL Medical (Sembawang) Pte. Ltd., JL Medical (Woodlands) Pte Ltd. and JL Medical (Yew Tee) Pte. Ltd.. The Group further expanded this business segment in 2018 with the acquisition of a 25.0% stake in I Medical & Aesthetics Pte. Ltd. ("I Medical & Aesthetics"), increasing its portfolio of general practitioner clinics from four to five.

In 2019, the Group opened its first clinic in Yangon, Myanmar, through a joint venture agreement entered in May 2018 with three independent third parties, namely Next Tier International Company Limited ("Next Tier"), Daw Pyae Pyae Thein and Dr. Khin Khin Win ("Dr Win") (collectively, the "JV Partners"). The clinic in Yangon operates and administers ophthalmology centres and provide medical consultations and services in Myanmar. In 2020, the Group expanded its market in Malaysia upon the acquisition of Indah Specialist Eye Centre Sdn. Bhd. on 27 February 2020.

ISEC Healthcare remains keen to seek suitable opportunities in the markets in China, Indonesia and Vietnam, while expanding our existing operations in Singapore and Malaysia.

3. About the Report

ISEC Healthcare is pleased to present its annual Sustainability Report which has been prepared in accordance with SGX's Sustainability Reporting Guideline and the Global Reporting Initiative ("GRI") Standards – "Core" option, the international sustainability reporting framework. GRI is widely adopted for sustainability reporting, enabling us to achieve comprehensive and comparable disclosure of environmental, social and governance ("ESG") performance.

This report discloses the sustainability performance of ISEC Healthcare for 1 January to 31 December 2020 ("FY2020"), with FY2019 used for comparison for certain material matters where applicable. In FY2020, the Group included ISEC Penang into its reporting scope. ISEC Healthcare continues to enhance and stabilise its data collection systems while exploring the possibility to expand its reporting scope in subsequent reports.

Table 1: Group entities scoped in since ISEC Healthcare's inaugural Sustainability Report

FY2017	FY2018	FY2019	FY2020
• ISEC KL	• ISEC KL	• ISEC KL • SSEC Malacca ("SSEC")	• ISEC KL • SSEC • ISEC Penang NEW

4. Board Statement

ISEC Healthcare strives to operate and interact with stakeholders in a transparent and sustainable manner during this challenging period to manage the impact caused by the pandemic to the community. The Board of Directors (the "Board") of ISEC Healthcare has delegated the responsibility of identifying, assessing and documenting material business risks including ESG risks to the Sustainability Steering Committee. Thereafter, material ESG factors would be validated by the Board. The Board maintains oversight on the management and monitoring of the material ESG factors at ISEC Healthcare.

ISEC Healthcare strives to conduct its business in a responsible manner, so as to minimise its impacts on the environment and society at large. As we continue on the path towards sustainability, ISEC Healthcare maps its sustainability efforts towards the United Nations Sustainable Development Goals ("UN SDGs") – in particular, Goal 3 (good health and well-being), Goal 8 (decent work and economic growth) and Goal 12 (responsible consumption and production), which are explained in detail later in this report.

The COVID-19 pandemic brought about unprecedented challenges causing severe disruptions to the global economic activity. Despite seeing recovery and gradual resumption of businesses with adaptations with the new norm of practices, the outlook of the economy continues to be uncertain and challenging given the fluidity of the COVID-19 situation.

During this period, ISEC Healthcare implemented stringent measures and protocols to safeguard health and wellbeing of employees, patients and visitors as well as contributing to the community where possible. As Malaysia is managing the third wave of COVID-19 hit as at the date of this report, the Group continues to monitor the situation closely and implement the necessary operational adjustments to ensure resilience of its businesses in Malaysia.

5. Responding to COVID-19

5.1 Managing Impact of COVID-19 on the Business

ISEC Healthcare recognises the importance of updating its stakeholders on a timely basis if any significant impact to its operations and financial performance during the COVID-19 pandemic period. In April 2020, ISEC Healthcare disclosed the COVID-19 impact within its 2019 Annual Report, and some measures the Group had undertaken in response to the impact in its first quarter ended 31 March 2020 results announcement. Since then, periodic updates on COVID-19 impact and measures taken were shared during 2019 Annual General Meeting ("AGM") and in the quarterly results announcements.

ISEC Healthcare's operations in both Malaysia and Singapore, particularly the specialist health services segment were adversely affected by the travel restrictions and safe distancing measures imposed. ISEC Healthcare's Malaysia operations saw a sharp and significant decline in revenue when the first Movement Control Order ("MCO") was imposed by the Malaysian Government in March 2020. Subsequently in the same year during the period under the Conditional Movement Control Order ("CMCO") and the Recovery Movement Control Order ("RMCO"), our sales saw recovery with careful and planned resumption of businesses.

5.2 Support to Stakeholders

ISEC Healthcare has provided support and assistance to various stakeholder groups such as employees, patients and community to tide through the challenging period. The table below summarises some measures, assistance and support we have rendered as part of the community in response to the COVID-19 pandemic.

Table 2: Measures, Support and Assistance in Response to COVID-19 Pandemic

<table>
<tr><th colspan="2">Our Patients</th></tr>
<tr><td colspan="2">• Stepped up on screening measures for incoming patients and visitors entering the clinics.
• Introduced precautionary measures for patients and visitors, such as social distancing, crowd control whereby patients are encouraged to come alone, or limited to one accompanying caregiver for elderly, children or disabled patients.
• Passed on promotional price of lenses that were offered by our suppliers to our patients.</td></tr>
<tr><th>Our Employees</th><th>Our Community</th></tr>
<tr><td>• Established a Crisis Management Team and devised and implemented COVID-19 Pandemic Mitigation Standard Operating Procedure (“COVID-19 Pandemic Mitigation SOP”) to safeguard the safety of our employees and workers.
• Provided adequate Personal Protective Equipment (“PPE”) such as surgical masks, isolation gowns, latex gloves and hand sanitizers to employees.
• Reimbursed medical expenses for employees seeking treatment at external clinics or hospitals for respiratory symptoms.
• Observed compliance with COVID-19-related rules and regulations.</td><td>• Donated 10,000 RT-PCR test kits to the Institute of Medical Research Malaysia, sponsored by the parent company, Aier Eye Hospital Group Co., Ltd.

• Donated 20,000 CE-certified face masks to the Ministry of Health (Malaysia), for the frontliners in government hospitals.

 </td></tr>
</table>

6. Sustainability at ISEC Healthcare

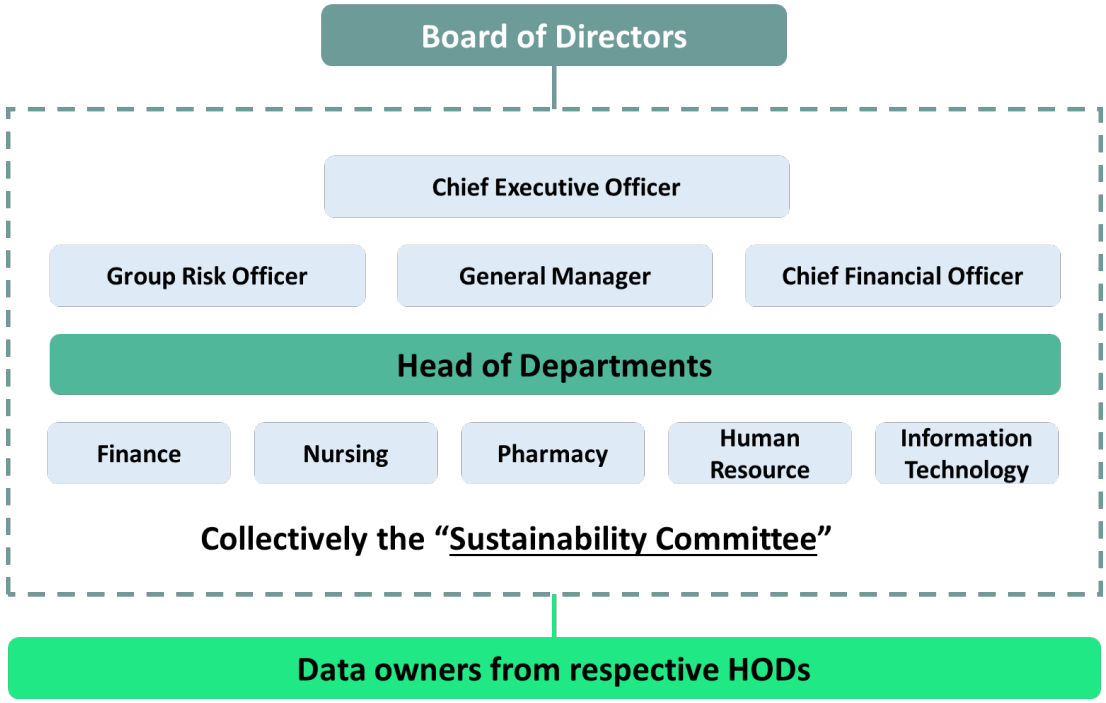
6.1. Sustainability Governance

The Board provides oversight and strategic formulation to achieve ISEC Healthcare's vision and mission. The Board comprises independent, executive, and non-executive and non-independent directors with core competencies in fields of medical, accounting and finance, and professional legal services.

Since FY2017, the Sustainability Steering Committee ("SSC" or the "Committee") has assisted the Board on overseeing the implementation of sustainability initiatives across ISEC Healthcare's operations.

The SSC comprises the Chief Executive Officer, Group Risk Officer and General Manager, Chief Finance Officer, as well as the various Heads of Departments ("HODs"). The SSC drives the sustainability initiatives, ensuring that they are being carried out across the relevant departments shown in Figure 2. Data owners working alongside HODs will collate and report the sustainability performance to the SSC for review. This is then presented to the Board through the Sustainability Report.

Figure 2: Sustainability Governance Structure



6.2. Stakeholder Engagement

Effective stakeholder engagement is fundamental to understand each stakeholder's interests and concerns. This understanding allows ISEC Healthcare to focus on the appropriate matters and allocate requisite resources to meet the respective stakeholders' interests. At ISEC Healthcare, stakeholders' interests are taken into account at every business decision. The Management has identified six groups of stakeholders that are key to our business operations. We have taken into consideration the developments resulted from the COVID-19 situation and updated our responses and engagement methods. Our approach towards stakeholder engagement is presented below.

Table 3: Stakeholder Engagement

Key Stakeholders	Basis of identifying and selecting	Engagement Methods	Frequency of Engagement	Stakeholders' Concerns	COVID-19 related concerns	ISEC Healthcare's Response to Stakeholders' Concerns
Customers (i.e. Patients and Visitors)	Customers' satisfaction is the key to ISEC Healthcare's business sustainability.	• Customer feedback through feedback forms • Customer reviews through ISEC KL's and SSEC's Facebook • One-on-one meetings	• Periodic • Ongoing • When required	• Service quality • Duration of waiting time • Pricing of products and services • Treatment outcome	• Delay in treatment and surgeries	• Implementation of appointment and queue system • Competitive pricing • Pre-treatment counselling • Prompt communication with patients if re-arrangement on appointments needed any postponement in surgeries / treatment
Employees and Workers	As a service provider, ISEC Healthcare's staff are the key contact to customers and business partners.	• Performance appraisal • Town hall meetings • Other ad-hoc meetings	• Semi-annual • Periodic • When required	• Career development • Remuneration • Work life balance	• Job security • Safety protocols within ISEC clinics to prevent spread of COVID-19	• Performance appraisals and reward system • Coaching and training • Regular communication between Heads of Departments and staff • No retrenchment exercise due to COVID-19 • Prompt communication of safety protocols to employees

Key Stakeholders	Basis of identifying and selecting	Engagement Methods	Frequency of Engagement	Stakeholders' Concerns	COVID-19 related concerns	ISEC Healthcare's Response to Stakeholders' Concerns
Government	Healthcare industry is highly regulated; therefore, understanding government's requirements and ensuring compliance is imperative to maintain the Group's clinics' licenses to operate.	• Consultation with authorities • Feedback on government's policies and regulations	• Periodic • Ongoing	• Compliance to rules and regulations	• Compliance to COVID-19 specific rules and guidance (i.e safe management measures)	• Monitor relevant regulatory developments • Ensure compliance to the regulatory requirements including new COVID-19 regulations
Local Communities	ISEC Healthcare strives to raise awareness on eye health and contribute to local community's development	• Raising awareness through eye tests • Charity clinic • Educational talks and podcasts • Pro-bono teaching and training to optometrist students • Educational eye care/health videos through Facebook	• Periodic • Ongoing	• Public education on eye health • Affordable treatment for eye ailments	• Maintain support towards community initiatives such as eye tests and awareness talks	• Keep abreast of community interests in eye health • Facilitate interaction through online methods (i.e use of social media platforms) • Educational videos, covering topics relating to eye healthcare such as cataract, eye problems in children, glaucoma, diabetic and eye diseases and many more

Key Stakeholders	Basis of identifying and selecting	Engagement Methods	Frequency of Engagement	Stakeholders' Concerns	COVID-19 related concerns	ISEC Healthcare's Response to Stakeholders' Concerns
Shareholders	Shareholders are essentially the owners of ISEC Healthcare and therefore an important stakeholder group in ISEC Healthcare's operations and decision-making.	• Annual General Meeting • Financial results announcements • Virtual meetings (Face-to-face meetings were cancelled in FY2020)	• Annual • Quarterly • When required	• Financial performance • Business growth • Liquidity	• Business resilience to the impact posed by COVID-19	• Dedicated investor relations section on corporate website with access to annual reports and press releases • Announcements on SGXNet and corporate website • One-on-one or small group meetings with analysts and investors
Suppliers	Good working relationship with suppliers helps to ensure punctual supply and support at competitive prices	• Regular meetings, phone calls and email correspondence with suppliers to provide feedback on quality of products and services	• Periodic • When required	• Continuation of business • Promotion of products • Feedback on products	• Management of contractual obligations	• Internal review of suppliers' deliverables

6.3. Materiality Assessment

The process of establishing material ESG matters is important as it allows ISEC Healthcare to understand stakeholders' interest, manage impacts as well as identify opportunities. It also forms the foundation for introduction of future sustainability efforts.

ISEC Healthcare conducted its first materiality assessment in FY2017 to identify and prioritise its material ESG matters. The ESG matters are reviewed every year to ensure their continuing relevance to the business and its stakeholders, as well as aligning with the sustainability context of the healthcare industry. The results and materiality assessment process from FY2017 to FY2020 are shown in Figure 3.

Figure 3: Materiality Assessment Process

FY2017	From FY2018 to FY2020 (annually)
ISEC Healthcare conducted its inaugural formal materiality assessment. Seven ESG matters that were deemed material to the organisation and its stakeholders were identified and validated by the Board of Directors.	The existing ESG matters were reviewed and assessed for its continued relevance to the business and its stakeholders, and in line with the sustainability context of the healthcare industry. In FY2020, the current emerging issues such as the COVID-19 pandemic was also considered in the review. No new factors were introduced as a result of such considerations and the existing ESG matters still remained relevant to our business and stakeholders. The ESG matters were subsequently presented to the Board of Directors for validation.

The seven ESG matters identified are presented below in Figure 4.

Figure 4: Results of Materiality Assessment

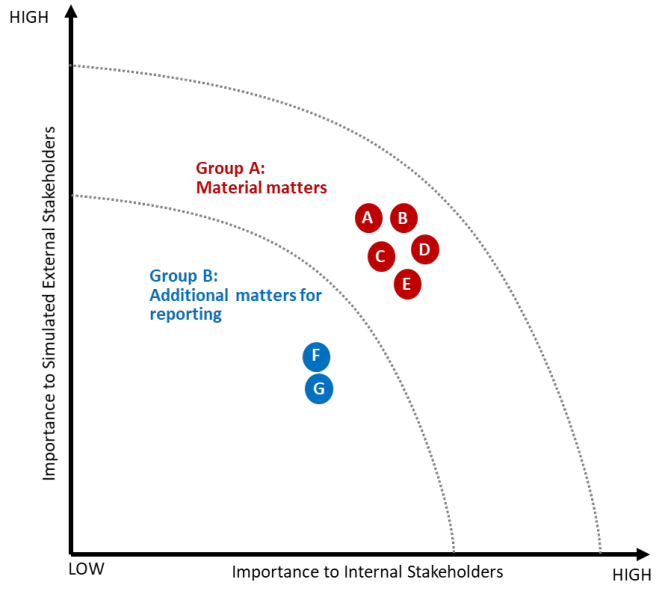


Table 4: Mapping of ISEC Healthcare's Material and Additional Matters to GRI Topic-Specific Disclosures

Mapping ESG Matters for reporting to GRI topics			
	ESG Matters	**Definition**	**GRI Topic-Specific Disclosures[1]**
A	Excellent Service Quality	Offer best-in-class and safe treatment to ISEC's patients, as evidenced by enhanced patient satisfaction and avoidance of patients' safety incidents.	GRI 416 Customer Health and Safety (416-2)
B	Occupational Health and Safety	Provide for and promote the health and safety of employees, as measured by avoidance of work-related injuries, etc.	GRI 403 Occupational Health and Safety 2018 (403-9)
C	Security of Information and Patient Privacy	Maintain the confidentiality of patients' information including their personal information, medical records, etc. through robust IT and data protection systems.	GRI 418 Customer Privacy (418-1)
D	Training and Development	Increase employees' competence through training and development programmes.	GRI 404 Training and Development (404-3)
E	Corporate Governance	Manage business strategy, risk assessments and sustainability processes in order to build financial integrity, investor confidence and superior performance.	GRI 205: Anti-corruption (205-3) GRI 307: Environmental Compliance (307-1) GRI 419: Socioeconomic Compliance (419-1)

Mapping of additional matters for reporting to GRI topics			
	Additional Matters	**Definition**	**GRI Topic-Specific Disclosures**
F	Waste Management	Minimise waste generation through reduce, reuse and recycle ("3Rs") efforts and safe disposal of biological waste.	GRI 306 Effluents and Waste (306-2)
G	Energy and Carbon Footprint	Efficient use of energy to minimise carbon footprint arising from ISEC Healthcare's operations.	GRI 302 Energy (302-1)

6.4. Contributing to the UN Sustainable Development Goals

The Sustainable Development Goals ("SDGs"), set in 2015 by the United Nations, calls for a collective global effort towards ending poverty, promoting prosperity and protecting the environment. These 17 global goals cover a broad range of social, environmental, governance and social justice considerations. Businesses have been called upon to take charge as they play a vital role in each country's progress towards achieving these goals.

[1] Unless otherwise stated, ISEC continues to report against GRI Standards 2016 topic-specific disclosures.

As a healthcare service provider, many of ISEC sustainability measures are inherently aligned with sustainable development goals; especially for SDG 3: *Good Health and Well-Being*, SDG 8: *Decent Work and Economic Growth* and SDG 12: *Responsible Consumption and Production*.

Table 5: ISEC Healthcare's Measures of Sustainability Development Goals

Good Health and Well-Being	***Decent Work and Economic Growth***	***Responsible Consumption and Production***
Ensure healthy lives and promote well-being for all at all ages	Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	Ensure sustainable consumption and production patterns
How is ISEC Healthcare working towards the goals		
Raising public awareness on good eye health and early detection through preventive treatment methods and eye health checks	Decent work for employees and workers in a safe environment	Standard Operating Procedures ("SOP") on waste management were developed in strict accordance to government regulations
Doctors' participation in symposiums, clinical trials, development of eye care technology	In-house certified trainers and external training for all	Advocating 3R ("Reduce, Reuse and Recycle") behaviour through bag-free Saturdays across various clinics
Online talks, podcasts and virtual awareness topics such as paediatric ophthalmology, glaucoma and COVID-19-related topics, available in English, Mandarin and Cantonese	Provision of complimentary influenza vaccination for all employees	Replacement of conventional light fittings to LED type
Provided consultation to patients in Myanmar via tele-consultation	Performance-based promotions for suitable employees	
Relevant Material Matters		
Excellent Service Quality (Pg. 15-16)	• Training and Development (Pg. 19-20) • Occupational Health and Safety (Pg. 20-23)	• Energy and Carbon Footprint (Pg. 26-27) • Waste Management (Pg. 27-28)

In contribution to SDG 3: *Good Health and Well-Being*, our clinics have been actively collaborating with industry partners such as Novartis Corporation (M) Sdn Bhd, Santen Pharma Malaysia Sdn Bhd and Allergan Malaysia Sdn Bhd in providing complimentary eye screening services in conjunction with World Sight Day since 2015 and Annual Glaucoma Day since 2010, except for 2020 when Malaysia was

hit by the pandemic. To overcome the safe distancing and travel restriction measures, our doctors had voluntarily developed educational videos to continue to share their expertise with the community, covering topics relating to eye healthcare such as cataract, eye problems with children, glaucoma, diabetic eye disease and many more. Our doctors also regularly attend conferences and seminars, as speakers to share their expertise as part of our Group's commitment to impart knowledge to fellow medical professionals, and to nurture medical students.

Case Study 1: World Sight Day 2020

Every year, ISEC KL, SSEC and ISEC Penang organise events on World Sight Day to raise public awareness of eye health and inculcate good eye habits like regular eye examinations to allow early detection and early treatments to prevent deterioration of existing conditions. Due to the outbreak of COVID-19 in FY2020, ISEC KL, SSEC and ISEC Penang have transited to virtual educational webinar this year to provide a public talk on numerous common and important eye diseases by ISEC's ophthalmologists. Partnering with various sponsors in the eye heath industry, two webinars were conducted in FY2020, where our doctors and speakers shared insights on various eye health topics such as glaucoma, acute red eye, watery eyes to the treatment of lazy eye in young children. A total of 3,800 views were recorded across both sessions.

Left: Promotional poster for September's World Sight Day 2020 webinar

Right: Promotional poster for October's World Sight Day 2020 webinar

Case study 2: Let's Go Health Expo 2020

Let's Go Health Expo was held at Mid Valley Convention Centre in KL and aims raise public awareness on healthcare, including good eye habits. ISEC KL participated in the expo held on 11th January 2020. In collaboration with TRB Chemedica Malaysia Sdn. Bhd. (supplier), Dr David Woo from ISEC KL shared about common eye conditions and problems. ISEC KL also organised a booth for dry-eye screening.

Left: Dry eye screening booth at Let's Go Health Expo

Right: Sharing by Dr David session on common eye problems

Case study 3: Free Eye Screening on World Glaucoma Day 2020

In conjunction with World Glaucoma Day on 13th March 2020, complimentary eye screening was provided to members of the public who were 40 years and above with a strong family history of glaucoma. They were welcomed to sign up for a free eye screening with ISEC's ophthalmologists. A total of 95 patients were screened where 57 eye disorders were detected.

Left: Poster for World Glaucoma Week 2020 at ISEC KL

Middle and right: Eye screening at SSEC during World Glaucoma Week

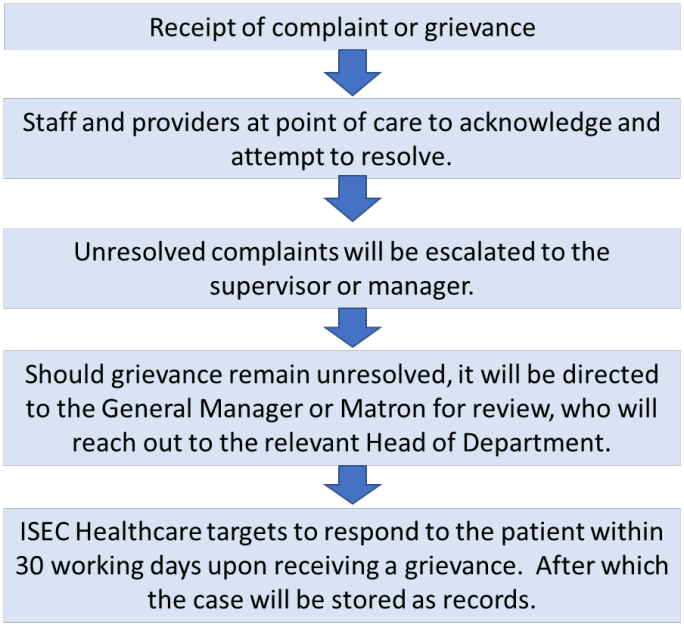
7. Social: Providing World-class Service to Our Patients

7.1. Excellent Service Quality

As a one-stop speciality medical eye care service provider, ISEC Healthcare remains committed to providing high-quality, world-class services, with integrity and compassion to the community. We have a team of high calibre and experienced ophthalmologists, possessing extensive knowledge through numerous clinical experiences in the trainings and past clinical appointments at renowned eye centres in Singapore, Australia, India, United Kingdom and the United States.

Dedicated personnel at each of the clinics are appointed to oversee the Patient Complaint, Grievance and Feedback Procedure. It guides employees on the necessary steps to be taken in resolving grievances or complaints received from patients or next-of-kin in a timely, reasonable and consistent manner. Figure 5 outlines the key steps taken from the receipt of a complaint to the conclusion of the case.

Figure 5: Patient Complaint, Grievance and Feedback Procedure



Patient satisfaction surveys are conducted to obtain feedback. The survey forms are handed out to all patients during registration and collected at the cashier's counter upon payment. The Patient Satisfaction Survey evaluates clinics' performance from appointment scheduling, registration, clinic environment, professionalism of the medical staff and waiting time. Feedback is also collected through the respective clinic's Facebook pages.

In FY2020, a total of 222 (FY2019: 113) survey responses[2] were recorded for ISEC KL and SSEC. 93% (FY2019: 89%) of patients rated overall service to be "Good" and above. On the topic of whether

[2] ISEC Penang received 50 verbal responses which most have rated the clinic's performance as Good. As there were no physical survey forms handed out, this data was excluded from the statistics above.

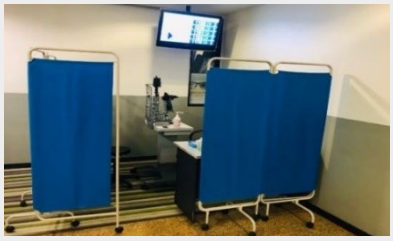
respondents would recommend ISEC KL and SSEC to their friends and family, 98% (FY2019: 97%) of respondents indicated they would.

Targets and Performance

Focus Areas	Perpetual Target	FY2020 Performance
Service Quality and Patient Satisfaction	Uphold the service quality and achieve at least 90% of the patient satisfaction survey overall results at "Good" and above	93% of patient satisfaction survey overall rated "Good" and above
Customer Health and Safety	Zero reportable cases of non-compliance regarding health and safety impacts of products and services	Achieved

COVID-19 Highlight 1: Upholding Service Quality and Ensuring Safety for our Patients

Under the guidance of the COVID-19 Pandemic Mitigation SOP, precautionary measures have been implemented to ensure safety of all patients and visitors within our premises as shown below:

Mandatory tracking via 'MySejahtera' App and temperature checks prior to entering ISEC clinics.	Hand sanitisers are made readily available at triage counters and inside the clinics.	Social distancing markers displayed across all clinics on the ground and in waiting areas.
Crowd control measures where patients are encouraged to come alone, or limited to one accompanying caregiver for elderly patients, children or the disabled.	Designated screening corner for patients with conjunctivitis[3]. Interactions between patients and anyone in the clinics including registration, pharmacy and payment are restricted. The corners are disinfected thoroughly after each patient. 	Plastic shields for protection while doctors performing lamp examination and eye treatments.

Besides safeguarding patients' health and wellbeing, the clinics also work with various suppliers to pass on promotional price of lenses to patients.

[3] Conjunctivitis or more commonly known as pink eye is an inflammation or infection of the transparent membrane. It can be spread through hand-to-eye contact by hands or objects that are contaminated with the infectious virus.

7.2. Supply Chains of ISEC KL, SSEC and ISEC Penang

In FY2020, supply chain of the three clinics comprised over 300 suppliers including those providing medical supplies such as lenses, consumables, medical equipment, medications and laboratory services to the three clinics. We also engage third-party cleaners[4] in ISEC KL and ISEC Penang. Licensed waste management contractors were engaged across all three clinics for medical waste disposal. 99% of our suppliers are based locally.

Suppliers continue to be screened and assessed against stringent criteria. Product certifications and quality assurance encompass passing the performance tests and quality assurance tests with the authorised parties (such as Scientific and Industrial Research Institute of Malaysia and International Organisation for Standardisation). All medications are also required to be registered with Malaysia's Ministry of Health.

Regular suppliers and annual service providers undergo an annual evaluation based on quality, communication, timeliness of delivery and support provided. An Approved Vendor List ("AVL") is maintained and regularly updated based on the results of the screening and annual evaluation. Should there be any lapses in quality, suppliers may face immediate termination. Additionally, the three clinics organise joint activities with suppliers as part of our efforts to contribute to the community, like conducting free eye screening tests, eye-health awareness talks and campaigns.

There were no disruptions to the clinics' supply chains arising from the COVID-19 situation. Earlier in the year, the clinics took steps to ensure medical supplies such as surgical masks, isolation gowns, latex gloves and hand sanitisers were well stocked prior to the COVID-19 outbreak in Malaysia. The Group continues to monitor existing supplies of personal protection equipment ("PPE") for its employees and ensures continuance of supply with a pool of alternative suppliers.

8. Social: Developing a High-Performing Workforce

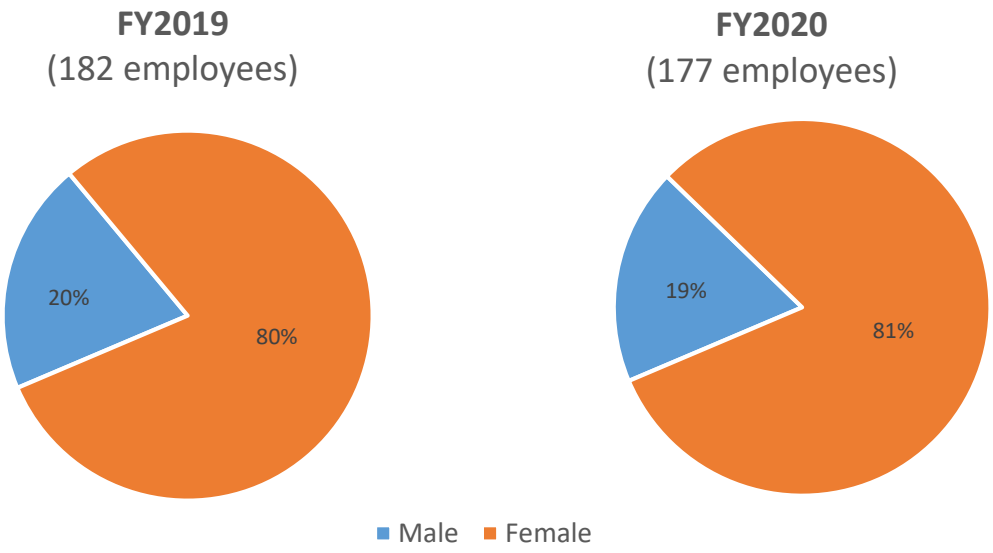
8.1. Employee Demographics

Employees are core to every business, essential to ensure the Group continues delivering excellent service quality and maintaining market leadership in private ophthalmology. As such, ISEC Healthcare strives to attract and retain highly qualified and experienced specialist doctors, management, clinical staff and infrastructure support staff.

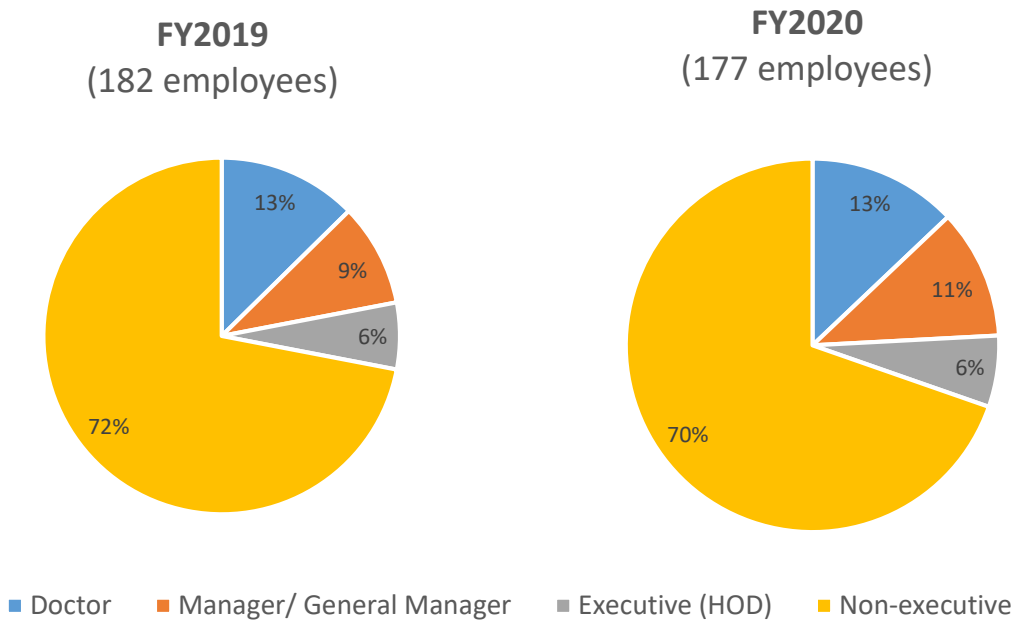
In FY2019 and FY2020, employment numbers for the three clinics remained relatively constant with majority of employees holding permanent and full-time positions. In FY2020, there were a total of 49 workers[5] employed for general cleaning services, waste disposal and medical equipment maintenance at ISEC KL, SSEC and ISEC Penang. The breakdown of employees by gender, employment contract, type and category are shown in Figure 6.

[4] SSEC has a full time cleaner to carry out daily cleaning job.
[5] Workers refer to non-employees excluded from total employee count as they work on ad-hoc basis. SSEC does not engage any such workers.

Figure 6: Breakdown of Employee by Gender and Employment Category[6]



Employment Contract	**FY2019**		**FY2020**	
	Male	Female	Male	Female
Permanent	36	141	32	139
Temporary	1	4	1	5
Employment Type	**FY2019**		**FY2020**	
	Male	Female	Male	Female
Full-Time	37	144	33	140
Part-Time	0	1	0	4



[6] FY2019 employees' data was restated to include number of employees from Penang for comparison purpose. Visiting doctors who are on annual service contract are not considered as employees of ISEC Healthcare.

During the COVID-19 outbreak, ISEC Healthcare ensured the job security of our employees. There has not been any restructuring or retrenchment exercises during the year.

8.2. Training and Development

ISEC Healthcare strives to equip our employees with adequate training, cultivating a culture of continuous learning and development. With a high-performing and motivated workforce, employees can better adapt to the changing market, which allows ISEC Healthcare to remain relevant in the competitive medical industry.

The Human Resource ("HR") department at ISEC KL is responsible for overseeing the learning and development programmes for staff across all three clinics and assists its medical staff to fulfil Continuous Professional Development ("CPD") requirements for renewal of their respective licenses under the respective Medical Regulations 2017 for doctors and Provisions in the Nursing Act 2015 for nurses. In light of the disruptions caused by the pandemic in FY2020, doctors and medical staff were exempted from fulfilling the CPD requirements by the respective medical associations overseeing continuing licensing of medical staff.

Throughout the year, the HR department organised various training programmes, on-the-job trainings and other career counselling activities. To encourage continuous and proactive learning, a 'Training Needs Identification' form is made available to employees for which requests can be made to enrol themselves into specific courses relevant to their job scopes.

Table 6: Types of Training Programmes

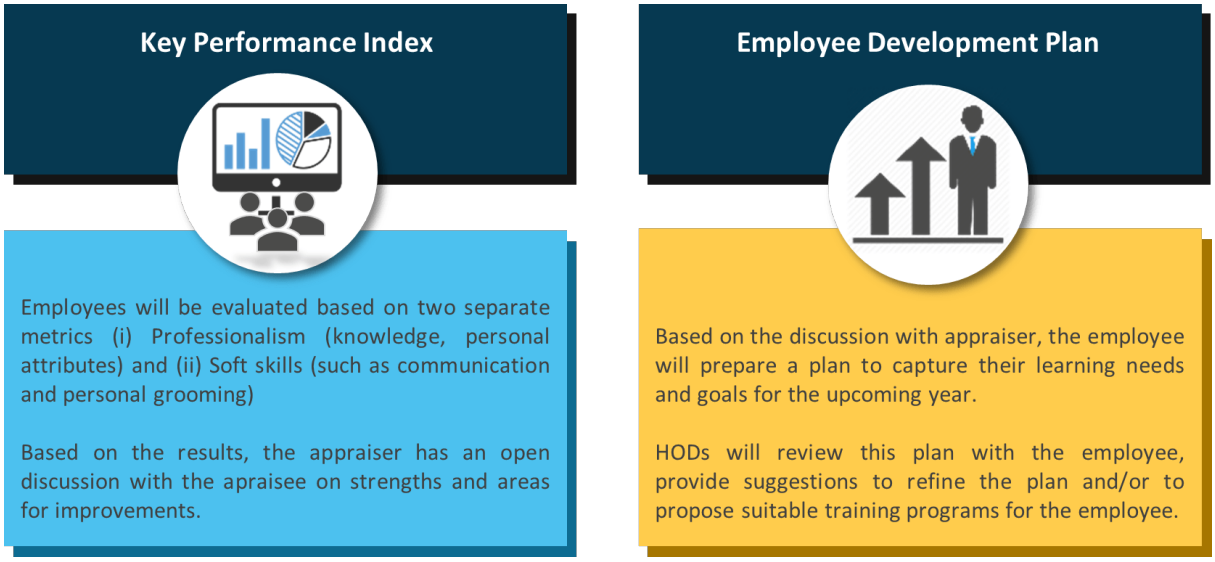
Types of Training Programmes	**Examples**
Technical (medical-related)	• Advanced Technology Intraocular Lens (ATIOL) Healthcare Professional Workshop • I-Stent (Dry Lab) Workshop • Verion Workshop • Retina Cryopexy Workshop • Sterrad Velocity Biological Indicator System Workshop
Technical (non-medical related)	• Microsoft Excel Functions & Formula • Mastering Accounting • Technical updates
Soft skills	• Customer Service • Time Management • Communication • Coaching
Onboarding	• Two-day General Induction program and On-The-Job Training by respective department heads at ISEC KL • One-day Induction programme for new employees and subsequent job trainings by respective HODs at SSEC and Penang

Prior to the COVID-19 outbreak, our doctors hold regular Continuous Medical Education ("CME") talks for employees, covering various topics on eye diseases and treatment methods. Three CME talks were held during the first quarter of the year, covering topics on glaucoma and ptosis. During the same period, over 70 students from SEGI University, Universiti Kebangsaan Malaysia, UCSI University and Griffith University participated in clinical attachments. Since the outbreak, we have cancelled all

clinical attachments as well as the CME talks scheduled. Likewise, various seminars, participation in clinical trials, teaching activities and clinical attachments were paused. ISEC Healthcare continues to monitor the situation and consider reintroducing these programmes when the situation allows.

100% of employees across the three clinics went through the annual performance appraisal in FY2020. Results from the evaluation were used to facilitate discussions, highlighting strengths and areas for improvement. These will help in employees' development plans for the forthcoming year as well as explore relevant future training programmes.

Figure 7: ISEC Healthcare's Approach to Performance Management and Appraisal



Targets and Performance

Focus area	Perpetual target	FY2020 Performance
Training and Development	Continue with full appraisal and performance review	Achieved 100% of employees from both clinics received annual performance review from their supervisors.

8.3. Occupational Health and Safety

Occupational health and safety is a top priority at ISEC Healthcare. All the three clinics have implemented the required Health and Safety polices which are in compliance with the Ministry of Health and Infection Control Precautions and Occupational Safety & Health Act 1994, as detailed in Table 7. Besides, amid the COVID-19 outbreak, additional safety protocols and the COVID-19 Pandemic Mitigation SOP have been implemented to ensure that ISEC continues to provide and maintain a safe

environment for all employees, patients and visitors. Please refer to COVID-19 Highlight 2 below in the report for more details.

Table 7: List of Occupational Health and Safety Policy

Facility Management and Safety ("FMS") Policy	***Facility and Environment Inspection Policy***	***Emergency Plan***	***Fire Safety Policy***	***Personal Protection Equipment ("PPE") policy***
This policy comprises guidelines on proper facility management and safe practices which includes handling and disposal of clinical waste, measures to enhance physical security of buildings and conducting facility inspections. Employees are required to report any unsafe acts, conditions as well as occupational injuries.	This policy provides guidelines on ensuring safety of patients, their families, staff and visitors. It also covers facility inspection on entrances and exits; cleanings; Common Electrical Safety Measurement and Medical gases storage.	This policy outlines the actions to be taken in the event of emergencies such as unpredicted power supply, natural disasters and internal disasters such as building structural collapse, explosion, fire, floods, chemical spills and bomb threat.	This policy outlines the roles and responsibilities of Management and employees in line with best fire safety practices. This is to secure the safety and wellbeing of everyone within ISEC Healthcare.	This policy applies to all staff on the use of PPE as part of standard and transmission-based precautions, what PPE is available, where to access it, as well as to ensure staff understand how to safely put on and remove PPE.
All OHS related policies and procedures are documented and accessible by all employees via ISEC Healthcare's intranet.				

Case Study 4: Adhering to the rigorous standards of JCI – Ambulatory Care Program

Since 2009, ISEC KL clinic has attained and maintained its Joint Commission International ("JCI") accreditation in Ambulatory Care. The Standards guides us on implementing relevant policies and practices in areas of patient care as well as healthcare management within the organisation.

It starts from the preparation of a hazard identification and risk assessment. This helps to identify and reduce unanticipated events as well as other healthcare associated risks to patients and staff. One of the most common type of risk identified is infection risk, arising from contact with patients and through use of medical equipment. From here, mitigation actions on the processes associated with infection risk would be developed and documented as SOPs. These set of SOPs would then be communicated and made available to all employees.

Of the five policies detailed in Table 7, the FMS policy, Emergency Plan and Fire Safety Policy were developed in accordance to these Standards and subsequently rolled out across the Group.

Across the three clinics, an incident reporting channel is made available to all employees and staff to report any safety incidents. Upon receiving the report, the relevant departments would reach out to assist with the resolution of the incident. Thereafter, corrective actions would be implemented to prevent recurrence. This year, we recorded two needle prick incidents. As these were minor (i.e does not cause an infection), we have reminded medical staff to exercise caution while on duty, keeping needle prick risks to a minimum.

Figure 8: Elements of Infection Control

8 Elements of Infection Control

Hand Hygiene	Selection and Use of Appropriate PPE
Respiratory Etiquette	Management of Care Equipment
Management of Sharps	Safe Management of Linen
Safe Waste Management	Control of Environment

All new employees will have to undergo a mandatory induction training which covers our OHS policies and SOPs relevant to their job scope. One of the topics covered at the induction training, 8 Elements of Infection Control is detailed in Figure 8 above. Additionally, specific trainings are also provided to employees administering cytotoxic drugs such as mitomycin, for which they are taught on safe handling of cytotoxic drugs and managing spills. This set of SOPs follow the Guidelines on Chemical Management in Health Care Facilities by the Ministry of Health Malaysia.

Initiatives aimed at improving health and wellbeing of our employees were also organised. Through staff gatherings, fitness sessions and health talks, employees are reminded to adopt a healthy lifestyle. However, all activities have been put on hold amid the COVID-19 outbreak during the year.

Table 8: Occupational Health and Safety practices

Practices to Ensure Occupational Health and Safety		
	Emergency preparedness	• Participate in annual fire drills held by landlord at ISEC KL, with the exception of FY2020 due to the COVID-19 pandemic.
	Routine checks and inspections	• Yearly air particle checks in Operating Theatres across all three clinics • Annual water sampling test for tap water and water dispenser at ISEC KL
	Employee wellbeing	• Free influenza vaccination for employees at ISEC KL and SSEC • Regular employee engagement to promote staff health and wellbeing at ISEC KL, SSEC and ISEC Penang
	Audits	• Audits are conducted once every two years by Ministry of Health for renewal of medical certification.
	Employee Health Promotion	• Health insurance provided for employees across three clinics • Reimbursement of medical fees for employees seeking treatment for respiratory infections during the COVID-19 period

Targets and Performance

Focus area	Perpetual target	FY2020 Performance
Occurrences of work-related safety incidents	Zero cases of work-related injuries, accidents and fatalities	Achieved
	Zero needle prick incidents	Not Achieved: Two needle prick incidents

To keep abreast with the latest developments in the GRI Standards, we have transitioned into the revised GRI 403: Occupational Health and Safety 2018 standards. In both FY2019 and 2020, there were zero cases of work-related fatalities and high-consequence [7] injuries of the 409,247 manhours (FY2019: 417,361 hours) worked by our employees across the three clinics. Likewise, the same was observed for our non-employees[8] of the 13,521 manhours (FY2019: 12,998 hours) worked.

COVID-19 Highlight 2: Safeguarding health and safety of our employees

In response to COVID-19, a dedicated Crisis Management team for COVID-19 was established, comprising ISEC Healthcare's CEO and the representatives from various functions such as Patient Clinic, Operation Theatre, Daycare/Aesthetic, Optometry, Registration, Pharmacy, Cashier and Human Resources.

Under the guidance of COVID-19 Pandemic Mitigation SOP, all employees and healthcare workers are provided with adequate PPE such as surgical masks, isolation gowns, latex gloves and hand sanitisers. Different types of PPEs are recommended to the workers according to their nature of work and activities.

To ensure workplace health and safety, any employees experiencing a fever, cough, sore throat and flu or whose family member display symptoms, such as loss of sense of smell or taste would be required to stay at home. An infection control management was also set up to prevent potential high-risk exposure of healthcare workers and COVID-19 infection within the clinical environment. Prior to any surgeries which require general anaesthesia, a COVID-19 Ag test is required for patients. For employees who have completed their self-quarantine after having travelled to or from high risk areas and developed symptoms mandatory test will also be conducted prior to their return to ISEC clinics.

During the MCO, employees in each of the three clinics were split into two teams to ensure business continuity and limit exposures.

[7] High-consequence work-related injury refers to work-related injury that results in a fatality or in an injury from which the worker cannot, does not, or is not expected to recover fully to pre-injury health status within six months.

[8] Non-employee workers include all workers who are not employees but whose work and/or workplace is controlled by the organisation. This also includes workers who are not employees and whose work and workplace are not controlled by the organization, but the organization's operations, products or services are directly linked to significant occupational health and safety impacts on those workers by its business relationships. Examples include third-party cleaners, security guards and contractors.

9. Governance: Corporate Governance

Stakeholders place their trust in an organisation to conduct its business responsibly to achieve long-term and stable growth. Effective corporate governance is vital in managing the risks and opportunities faced by the organisation. Under the stewardship of the Board, the corporate governance framework serves to guide the Group in conducting businesses responsibly and to steer away from any potential improprieties while enhancing our reputation and credibility to all stakeholders. ISEC Healthcare has a suite of policies which guide all employees on appropriate business conduct. These include Policy for Securities Trading, Policy for Interested Persons Transaction as well as the Whistleblowing Policy.

Figure 9: ISEC Healthcare's Vision, Mission and Values

The onset of COVID-19 pandemic calls for the need for an effective board governance and providing an oversight over unprecedented events. In Singapore where the pandemic is largely under control, there remains a possibility of community spread and clusters as the country cautiously opens up its borders to enable economic activity to resume. In Malaysia, the situation remains fluid as the number of cases increased since December 2020, which had forced the country back into MCO since January 2021. Additionally, the King declared Malaysia's state of emergency on 12 January 2021, which will last until 1 August 2021 or earlier, depending on the COVID-19 situation in the country. The clinics in both Singapore and Malaysia are not expected to return to pre-COVID-19 levels soon and the Board has taken proactive steps to manage the situation. The Group will monitor the evolving COVID-19 situations in Singapore and Malaysia closely and make the necessary operational adjustments.

In Myanmar, the country declared a state of emergency on 1 February 2021 for a year for political reasons. We are closely monitoring the situation there with careful operations.

For more details on our Corporate Governance principles and practices, please refer to ISEC Healthcare's 2020 Annual Report, "Report on Corporate Governance" section.

Targets and Performance

Focus area	Perpetual target	FY2020 Performance
Corporate Governance and Regulatory Compliance	Zero reportable cases of non-compliance in relation to the Code of Corporate Governance practices (on a comply-or-explain basis), as well as other regulatory requirements	Achieved To the best of our knowledge, we are not aware of any non-compliance with the Code of Corporate Governance 2018 in FY2020.

9.1. Enterprise Risk Management

Effective risk management is fundamental for ISEC Healthcare to achieve continued success in our business operations. ISEC Healthcare's Risk Governance and Internal Controls Framework Manual was designed to align risk governance and internal control framework with the strategic vision and objectives of the Group. The Management is required to adhere strictly to the various risk management policies set out in the manual. (Figure 10).

Figure 10: Risk Governance and Internal Control Framework Manual Content

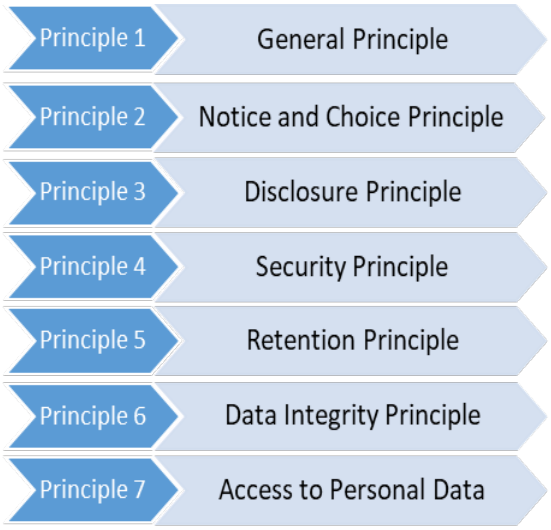
- Code of Ethics
- Risk Appetite and Risk Tolerance Guidance
- Authority and Risk Control Matrix
- Key Control Activities
- Key Reporting and monitoring Activities

As part of the annual risk management review, "Managing Pandemics" is categorised as one of the top 10 risks following the COVID-19 outbreak and the need to raise alert on the evolving situation.

9.2. Protection of Personal Data and Security of Information

There is a growing importance on the protection of personal data and security of information amid the advancements in technology. Coupled with the shift to remote working during the COVID-19 pandemic, ISEC Healthcare understands the need for IT systems to remain resilient against threats of cyber-attacks. The Group continues to maintain a robust IT framework which identifies relevant risks and implements the appropriate mitigation actions.

Figure 11: The seven principles of Malaysia's PDPA Act 2010



Guided by the principles of Malaysia's Personal Data Protection Act ("PDPA"), the Group has in place a PDPA policy which is applicable to employees across the three clinics.

The designated Data Protection Officer ("DPO") that is based in ISEC KL is responsible for ensuring compliance with the Group's PDPA policy across all clinics in Malaysia. Any query or request from individuals in relation to ISEC's data protection policies, practices or grievances regarding potential breaches can be filed through email to the DPO.

Doctors are granted access to their patients' medical records on a need-to-know basis. ISEC Healthcare continues to employ various IT controls and procedures to safeguard its systems against cyber security threats. The IT team ensures that systems and servers undergo regular update and maintenance, equipped with firewalls and antivirus software. During the MCO/CMCO/RMCO, limited remote access to our IT systems is only granted to a small group of infrastructure staff who are working from home. Doctors and clinical staff do not have remote access to the IT system.

Employees across the three clinics are required to read and sign off on the PDPA policy upon induction. Throughout the year, good practices will be shared among employees such as proper disposal of personal information, and physical security measures such as ensuring the door of Medical Record Room are closed at all times. Certificates and posters displayed at the clinics assure patients that we observe compliance with PDPA. Employees are kept abreast of the latest regulatory requirements through relevant courses conducted by the Department of Protection of Personal Data in Malaysia.

Targets and Performance

Focus area	Perpetual target	FY2020 Performance
Customer Privacy	Zero substantiated breaches of customer privacy and no leaks, thefts or losses of customer data	Achieved In FY2020, there were no known complaints concerning breaches of customer privacy and no known cases of identified leaks, thefts or losses of customer data.

10. Environment: Caring for the Environment

10.1. Energy and Carbon Footprint

Energy security is extremely critical in ensuring service quality and patient safety. It is required by law that such as operating theatres and drug storage have to be air conditioned 24/7. Across all clinics, we have an Uninterruptible Power Supply (UPS) which provides a continuous power supply for equipment even during a power failure and to protect it against power surges. In the event of a power outage, the UPS acts as a temporary energy source until the generator set kicks in. An annual preventive maintenance inspection is conducted to ensure the system is operational.

ISEC KL continues with the replacement of conventional light bulbs with Light Emitting Diode ("LED") to reduce our carbon footprint. In FY2020, 31% of the downlights at ISEC KL have been replaced with LED lights. Although progress has been disrupted by the pandemic, ISEC KL continues to monitor the situation closely, conducting the replacement at appropriate junctures. ISEC Penang and SSEC have also embarked on this initiative, replacing 15% of its total downlights at ISEC Penang and a further 10% at SSEC, from approximately 15-20% in the prior year.

Performance

Prior to FY2020, an energy audit was conducted by the building's landlord where ISEC KL is situated in. The findings revealed that the previous electrical meters used by ISEC KL were faulty, thus operated at a slower rate. As such, electricity consumption for ISEC KL, prior to FY2020 was understated. The landlord replaced the electrical meters in January 2020. Total electricity recorded in FY2020 for the three clinics showed 1.34 times increase as compared to FY2019. This increase was mainly attributed to the higher readings for ISEC KL's electricity consumption based on the accurate electrical meters installed.

In FY2020, the total electricity consumption across all three clinics was 1,039,929 kWh, equivalent to energy consumption of about 229 Malaysians in a year[9]. With the imposition of MCO/CMCO/RMCO coupled with a drop in number of surgeries conducted in FY2020, we expect to see a significant increase in electricity consumed in future compared to that in FY2020 should operations resume to pre-COVID levels. Moving forward, ISEC Healthcare will monitor our electricity usage across the three clinics and seek to introduce other energy-saving measures where appropriate.

10.2. Waste Management

As a healthcare provider, it is our responsibility to ensure proper and effective waste management. Medical waste is biohazardous and can pose major health and environmental risks if mishandled. Our three clinics continue to follow a stringent set of Standard Operating Procedures ("SOPs") on Waste Handling, Storage and Disposal listed in Table 9.

During the MCO/CMCO/RMCO period, there were no disruptions to the frequency of waste collection by third-party waste contractors. All medical and general waste were collected and disposed of regularly across the three clinics.

Table 9: SOPs on Waste Handling, Storage and Disposal

Waste Handling	***Waste Storage***	***Waste Disposal***
• Manual handling of waste bags should be minimised wherever possible. • All clinical waste bags to be handled by the neck of the bag only. • They should be transported via internal routes which minimise contact with patient care areas. • Only dedicated vehicles should be used for	• Biohazard waste should be stored in a designated area separated from general waste. • Colour-coded waste disposal bags and containers are used to ensure proper segregation of waste, safe handling and transportation. • Waste containers to remain closed at all times, preventing release of toxic chemicals into the	• Only Ministry of Health Malaysia ("MOH") certified third-party waste contractors are engaged to collect and dispose clinical waste. • Contractors should be contacted to arrange for collection when the waste bins are about two-third full, if this occurs before the routine collection roster.

[9] This information is based on Malaysia Energy Statistics Handbook 2018 which reports an average of consumption of 4,533 kWh per Malaysian in 2016.

Waste Handling	*Waste Storage*	*Waste Disposal*
transportation of clinical waste.	atmosphere in the form of vapours, aerosols or gases. • Waste storage will be subjected to monitoring and reviews	• More trips to be arranged when more waste is generated

Paper is separated from general waste and collected for recycling in all 3 clinics. ISEC Healthcare continues to advocate reduce, reuse and recycle ("3Rs") behaviour among its patients. All clinics have stopped providing plastic bags for patients and these are only provided when a large quantity of medication is purchased. All the three clinics also work with its suppliers to sponsor reusable cloth bags for our patients to use as well.

Left: Reusable cloth bags provided to patients

Right: Paper recycling corner at ISEC KL

Performance

In FY2020, ISEC KL generated 3,134.54 kg (FY2019[10]: 3,837.35 kg) of clinical waste, all of which were incinerated by certified third-party contractors. Due to the COVID-19 outbreak, there was a drop in surgeries and clinical activities, which led to a reduction in waste disposed during the year. Nevertheless, we continued with our recycling initiatives where specific bins are provided in patient waiting areas to promote recycling efforts. In FY2020, ISEC KL has recycled more than 8 kg of paper and boxes per week.

[10] FY2019 clinical waste data is restated to include ISEC Penang's data to allow like-for-like comparison with FY2020.

11. GRI Content Index

GRI Standard Disclosure	Disclosure	Page Reference or Reason for Omission	
GRI 102: General Disclosures 2016			
Organisational profile			
102-1	Name of the organisation	About ISEC Healthcare Ltd.	Page 2
102-2	Activities, brands, products, and services	About ISEC Healthcare Ltd.	Page 2
102-3	Location of headquarters	About ISEC Healthcare Ltd.	Page 2
102-4	Location of operations	About ISEC Healthcare Ltd.	Page 2
102-5	Ownership and legal form	About ISEC Healthcare Ltd.	Page 2
102-6	Markets served	About ISEC Healthcare Ltd.	Page 2
102-7	Scale of the organisation	About ISEC Healthcare Ltd.	Page 2
102-8	Information on employees and other workers	Employee Demographics	Page 17
102-9	Supply chain	Supply Chains of ISEC KL, SSEC and ISEC Penang	Page 17
102-10	Significant changes to the organisation and its supply chain	There were no significant changes to the organisation or its supply chain.	
102-11	Precautionary principle or approach	Enterprise Risk Management	Page 25
102-12	External initiatives	Not applicable	
102-13	Membership of associations	About ISEC Healthcare Ltd.	Page 2
Strategy			
102-14	Statement from senior decision-maker	Board Statement	Page 4
Ethics and integrity			
102-16	Values, principles, standards, and norms of behaviour	Corporate Governance	Page 24
Governance			
102-18	Governance structure	Sustainability Governance Corporate Governance	Page 6 Page 24
102-22	Composition of the highest governance body and its committees	2020 Annual Report	Page 16
102-23	Chair of the highest governance body	2020 Annual Report	Page 18
102-24	Nominating and selecting the highest governance body	2020 Annual Report	Page 18
102-25	Conflicts of interest	2020 Annual Report	Page 14
102-32	Highest governance body's role in sustainability reporting	Board Statement; Sustainability Governance	Page 4 Page 6
Stakeholder engagement			
102-40	List of stakeholder groups	Stakeholder Engagement	Page 7

GRI Standard Disclosure	Disclosure	Page Reference or Reason for Omission	
GRI 102: General Disclosures 2016			
102-41	Collective bargaining agreements	None of ISEC Healthcare's employees are covered by collective bargaining agreements.	
102-42	Identifying and selecting stakeholders	Stakeholder Engagement	Page 7
102-43	Approach to stakeholder engagement	Stakeholder Engagement	Page 7
102-44	Key topics and concerns raised	Stakeholder Engagement	Page 7
Reporting practice			
102-45	Entities included in the consolidated financial statements	2020 Annual Report	Page 77
102-46	Defining report content and topic boundaries	About the Report	Page 3
102-47	List of material topics	Materiality Assessment	Page 10
102-48	Restatements of information	FY2019 data were restated to include ISEC Penang for Employee Demographics, Occupational Health and Safety and Waste Management to allow for like-for-like comparison with FY2020 data	
102-49	Changes in reporting	About the Report	Page 3
102-50	Reporting period	About the Report	Page 3
102-51	Date of most recent report	Published and announced on 29 May 2020	
102-52	Reporting cycle	Annual	
102-53	Contact point for questions regarding the report	2020 Annual Report	Corporate Information
102-54	Claims of reporting in accordance with the GRI Standards	About the Report	Page 3
102-55	GRI content index	GRI Content Index	Page 29
102-56	External assurance	ISEC Healthcare has not sought external assurance for this report, but will consider it for future reports.	

GRI Standard Disclosure		Disclosure	Page Reference or Reason for Omission	
Material matters				
Excellent Service Quality				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its boundary	About the Report; Materiality Assessment	Page 3 Page 10
	103-2	The management approach and its components	Excellent Service Quality	Page 15
	103-3	Evaluation of the management approach	Excellent Service Quality	Page 15

GRI Standard Disclosure		Disclosure	Page Reference or Reason for Omission	
GRI 416: Customer Health and Safety 2016	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Excellent Service Quality	Page 15
Occupational Health and Safety				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	About the Report; Materiality Assessment	Page 3 Page 10
	103-2	The management approach and its components	Occupational Health and Safety	Page 20
	103-3	Evaluation of the management approach	Occupational Health and Safety	Page 20
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	Occupational Health and Safety	Page 20
	403-2	Hazard identification, risk assessment, and incident investigation	Occupational Health and Safety	Page 20
	403-3	Occupational health services	Occupational Health and Safety	Page 20
	403-4	Worker participation, consultation, and communication on occupational health and safety	Occupational Health and Safety	Page 20
	403-5	Worker training on occupational health and safety	Occupational Health and Safety	Page 20
	403-6	Promotion of worker health	Occupational Health and Safety	Page 20
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Occupational Health and Safety	Page 20
	403-9	Work-related injuries	Occupational Health and Safety	Page 20
Training and Development				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	About the Report; Materiality Assessment	Page 3 Page 10
	103-2	The management approach and its components	Training and Development	Page 19
	103-3	Evaluation of the management approach	Training and Development	Page 19
GRI 404: Training and Development 2016	404-3	Percentage of employees receiving regular performance and career development reviews	Training and Development	Page 19
Corporate Governance				
	103-1	Explanation of the material topic and its Boundary	About the Report; Materiality Assessment	Page 3 Page 10

GRI Standard Disclosure		Disclosure	Page Reference or Reason for Omission	
GRI 103: Management Approach 2016	103-2	The management approach and its components	Corporate Governance	Page 24
	103-3	Evaluation of the management approach	Corporate Governance	Page 24
GRI 205: Anti-corruption 2016	205-3	Confirmed incidents of corruption and actions taken	Corporate Governance	Page 24
GRI 307: Environmental Compliance 2016	307-1	Non-compliance with environmental laws and regulations	Corporate Governance	Page 24
GRI 419: Socioeconomic Compliance 2016	419-1	Non-compliance with laws and regulations in the social and economic area	Corporate Governance	Page 24
Security of Information and Patient Privacy				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	About the Report; Materiality Assessment	Page 3 Page 10
	103-2	The management approach and its components	Protection of Personal Data and Security of Information	Page 25
	103-3	Evaluation of the management approach	Protection of Personal Data and Security of Information	Page 25
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Protection of Personal Data and Security of Information	Page 25
Additional Matters				
Energy and Carbon Footprint				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	About the Report; Materiality Assessment	Page 3 Page 10
	103-2	The management approach and its components	Energy and Carbon Footprint	Page 26
	103-3	Evaluation of the management approach	Energy and Carbon Footprint	Page 26
GRI 302: Energy 2016	302-1	Energy consumption within the organization	Energy and Carbon Footprint	Page 26
Waste Management				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	About the Report; Materiality Assessment	Page 3 Page 10
	103-2	The management approach and its components	Waste Management	Page 27
	103-3	Evaluation of the management approach	Waste Management	Page 27

GRI Standard Disclosure		Disclosure	Page Reference or Reason for Omission	
GRI 306: Effluents and Waste 2016	306-2	Waste by type and disposal Method	Waste Management	Page 27