VALUETRONICS HOLDINGS LIMITED

SUSTAINABILITY REPORT 2022

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ABOUT THIS REPORT

We are pleased to present Valuetronics Holdings Limited's ("**Valuetronics**") annual Sustainability Report, for our financial year ended 31 March 2022 ("**FY2022**"). This report is set out on a "comply or explain" basis in accordance with Rule 711B and Practice Note 7.6 of the Singapore Exchange Securities Trading Limited ("**SGX-ST**") Listing Manual on Continuing Listing Obligations.

This 2022 Sustainability Report has been prepared in reference with the Core option of the Global Reporting Initiative ("**GRI**") Standards. GRI is the most widely adopted global standards for sustainability reporting and it provides businesses and organisations worldwide a framework to measure, understand and communicate their critical sustainability issues on environmental, economic and social impacts to stakeholders.

This report highlights the key economic, environmental, social and governance ("**EESG**") related initiatives carried out throughout a 12-month period, being FY2022.

The Group's sustainability report summarises the expectation from various stakeholders, general business environment that the Group is operating in and what the Group has done in order to ensure the sustainability of the Group over the years. The data, statistics and targets in this report are in relation to the Group's entire operations in China, Hong Kong and Vietnam.

We have relied on our internal source of information and verification mechanisms to ensure the accuracy of this report and no external assurance was obtained. We will consider seeking an independent assurance review in future.

We welcome feedback from our stakeholders with regards to our sustainability efforts as this enables us to improve our policies, systems and results. Please send your comments and suggestions to **contact@valuetronics.com.hk**.

BOARD STATEMENT ON SUSTAINABILITY

The key material EESG factors for the Group have been identified and reviewed by the top management of the Group, and the board of directors of the Company (the "**Board**") oversees the management and monitoring of these factors and takes them into consideration when determining the Group's strategic direction and policies.

Sustainability is a part of the Group's wider strategy to create long-term value for all its stakeholders.

22 July 2022

ORGANISATIONAL PROFILE

Established in 1992 and headquartered in Hong Kong, Valuetronics was listed on the SGX Mainboard in 2007. Over the years, Valuetronics has grown into an integrated Electronics Manufacturing Services ("**EMS**") provider with principal business segments ranging from Consumer Electronics ("**CE**") Products to Industrial and Commercial Electronics ("**ICE**") Products, covering smart lighting products, printers, temperature sensing devices, communication products and automotive products.

Valuetronics, is part of an emerging breed of EMS providers with a multi-location manufacturing footprint in China and South East Asia, which also focuses on a proactive engagement with customers so as to understand market and industry trends and initiate product-oriented solutions to meet their ever- changing needs.

Our proactive customer engagement leverages on our Design and Development ("**D&D**") capabilities, which is supported by integrated manufacturing capabilities from plastic tool fabrication and injection moulding, to surface mount technology and full turnkey finished product assembly. As a one-stop manufacturing solution provider, this sets us apart from traditional EMS providers. Our capability in providing vertical integrated services under one roof gives our customers the advantage of a faster time-to-market, better quality control, and most importantly, a competitive total cost of ownership.

Our wide product manufacturing capability and range of customers from emerging enterprises to top global multinational corporations, is a testimony to the success in adopting this philosophy. It also highlights our ability to accommodate customers' requirements for various volume mix, complexity and industrial standards, while demonstrating our spectrum of competence. By constantly focusing on their objectives, priorities, and needs, we continue to develop long-term relationships with our global customers in the consumer, commercial, industrial and automotive industries.

Today, we are a premier design, manufacturing partner for the world's leading brands in various sectors, which span across a wide geographical region that covers America, Europe and the Asia Pacific. We support these clients' supply chain requirements and multi-location production strategy by leveraging on our manufacturing sites located in China and Vietnam. We currently have a 110,000 sqm China Campus located at Huizhou City, Guandong Province, PRC. We have completed the construction of our own 52,541 sqm Vietnam Campus, which is located in the industrial park at Binh Xuyen District, Vinh Phuc Province, Vietnam, and it has commenced mass production in the last quarter of financial year ended 31 March 2022.

So at Valuetronics, we deliver not only just products, but total solutions that meet the needs of our diverse client base.

OUR APPROACH TO SUSTAINABILITY

OUR APPROACH TO SUSTAINABILITY

STAKEHOLDERS	ENGAGEMENT PLATFORMS	FREQUENCY OF ENGAGEMENT	KEY TOPICS OF INTEREST
EMPLOYEES	• Orientation training for new recruits • Annual performance review & appraisals • Team-building events • Townhall sessions • Electronic communication & notice board	• Throughout the year	• Occupational health and safety • Remuneration and benefits • Training and development • Fair employment practice and policies
CUSTOMERS	• Business review • Customer visits • Executive dialogue	• Throughout the year	• Quality of products • No child labour policy • Compliance with environmental laws and regulations
SUPPLIERS AND SERVICE PROVIDERS	• Supplier surveys • Business meetings with critical suppliers • Supplier factory audit	• Throughout the year	• Supplier environmental assessment
INVESTORS/ SHAREHOLDERS	• Analysts meeting • Corporate day for institutional investors • Web portal & email • Annual General Meeting • Group Annual Report and Sustainability Report	• Throughout the year • Annually	• Profitability and shareholder returns • Anti-corruption • Business Ethics • Compliance to rules and regulations
LOCAL COMMUNITIES	• Participation in volunteer community service	• Throughout the year	• Socially responsible corporate citizen and building community support
LOCAL GOVERNMENT	• Participation in government agencies' seminars on policy updates • On-site advisory visits • Regular reports	• Throughout the year	• Maintaining good corporate governance standard • Environmental compliance • Health and safety regulations compliance

STAKEHOLDER ENGAGEMENT

An important starting point in our sustainability journey is to identify our stakeholders and the material aspects relevant to our business. Regular engagement with our stakeholders provides a core input for determining our material focus areas. We engage internal and external stakeholders to understand their concerns and emerging priorities. This enables us to initiate collaboration and be part of formulating or facilitating solutions. These key stakeholders include, but not limited to, customers, suppliers, employees, investors, and local government. We adopt both formal and informal channels of communication to understand the needs of our key stakeholders and incorporate their feedback into the evolution of corporate strategies to achieve mutually beneficial relationships.

OUR APPROACH TO SUSTAINABILITY

MATERIAL ASPECTS ASSESSMENT

Our sustainability process begins with the identification of relevant aspects. Relevant aspects are then prioritised as material factors, which are then validated. The end result of this process is a list of material factors disclosed in this sustainability report of which their inter-relationships are shown below:

IDENTIFICATION	PRIORITISATION	VALIDATION	REVIEW
Identification of the material factors that are of relevance to the Group's activities	Prioritisation of the material factors and identifies key sustainability factors to be reported upon	Validation of the completeness of key sustainability factors identified to finalise the sustainability report content	Review focuses on the material factors in previous reporting period and also considers the result of the review for the preparation of the next reporting cycle
1	2	3	4

A materiality review is conducted every year, incorporating inputs from our various stakeholder engagements. The Group has conducted a materiality assessment during the year with the help of an external consultant.

In order to determine if an aspect is material, we assessed its potential impact on the economy, environment and society, as well as its influence on stakeholders. Aspects were identified and prioritised through internal workshops, peer reviews and social impact assessments at site level. Applying the guidance from GRI, we have identified the following material aspects:

ECONOMIC

- Economic performance
- Anti-corruption

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ENVIRONMENTAL

- Environmental compliance
- Supplier environmental assessment

>> Page 09

SOCIAL

- Diversity
- Fair employment practices and child labour
- Occupational health and safety
- Training and education
- Local community engagement

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GOVERNANCE

- Sustainability governance
- Enterprise risk management
- Business ethics

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ECONOMIC

ECONOMIC PERFORMANCE

While the components shortage and supply chain problem could last beyond 2022 and continue to affect our profit margins, we are cautiously optimistic to remain profitable for FY2023, given our track record and strong fundamentals, which is supported by our strong balance sheet. We will continue our prudent and calibrated approach, by adopting various measures to mitigate the challenging operating environment and continuing to invest in our capabilities and operational excellence initiatives for the longer term. With our Vietnam campus now operational, we are well positioned to offer existing and new global customers a regional manufacturing footprint to meet their diversified needs.

MR RICKY TSE CHONG HING
Chairman and Managing Director

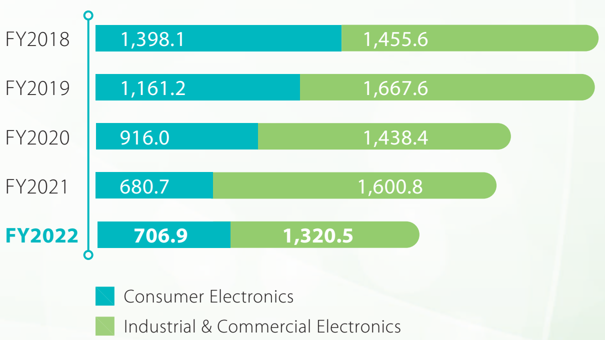
Considering its FY2022 results performance, the extremely difficult business environment, the Board proposed a Final Dividend of HK 10 cents per share for FY2022, which are subject to shareholders' approval at the Annual General Meeting to be convened. The Company has also paid an Interim Dividend of HK 4 cents per share in December 2021 and in aggregate, the Interim and Final dividends amount to HK 14 cents per share (FY2021: 21 HK cents per share).

The aggregate dividend amount is approximately 53.4% of the net profit attributable to shareholders for FY2022 and is in line with the Company's formal dividend policy of paying out between 30% to 50% of net profit as normal dividends to shareholders. The Company will continue to adhere to this formal dividend policy.

The Group's FY2022 revenue decreased by 11.1% to HK$2,027.4 million from HK$2,281.5 million in FY2021. Gross profit correspondingly decreased by 28.8% to HK$274.8 million in FY2022 from HK$386.2 million in FY2021, with gross profit margin decreasing by 3.3 percentage point to 13.6% for FY2022 due to shortage of supply components and cost pressures from inflation during the year. As a result, Valuetronics achieved a net profit attributable to shareholders of HK$113.5 million for FY2022, which translates into earnings per share of approximately HK 26.1 cents.

As at 31 March 2022, the Group's financial position remains stable and resilient with a net asset value per share (excluding treasury shares) of HK$3.2 (31 March 2021: HK$3.1). The Group has net current assets of HK$962.1 million (31 March 2021: HK$975.3 million), total assets of HK$2,095.7 million (31 March 2021: HK$2,241.6 million) and a shareholders' fund of HK$1,368.6 million (31 March 2021: HK$1,347.1 million). Supported by strong operating cash flows, the Group continues to have no bank borrowings and has cash and cash equivalents of HK$936.7 million as at 31 March 2022.

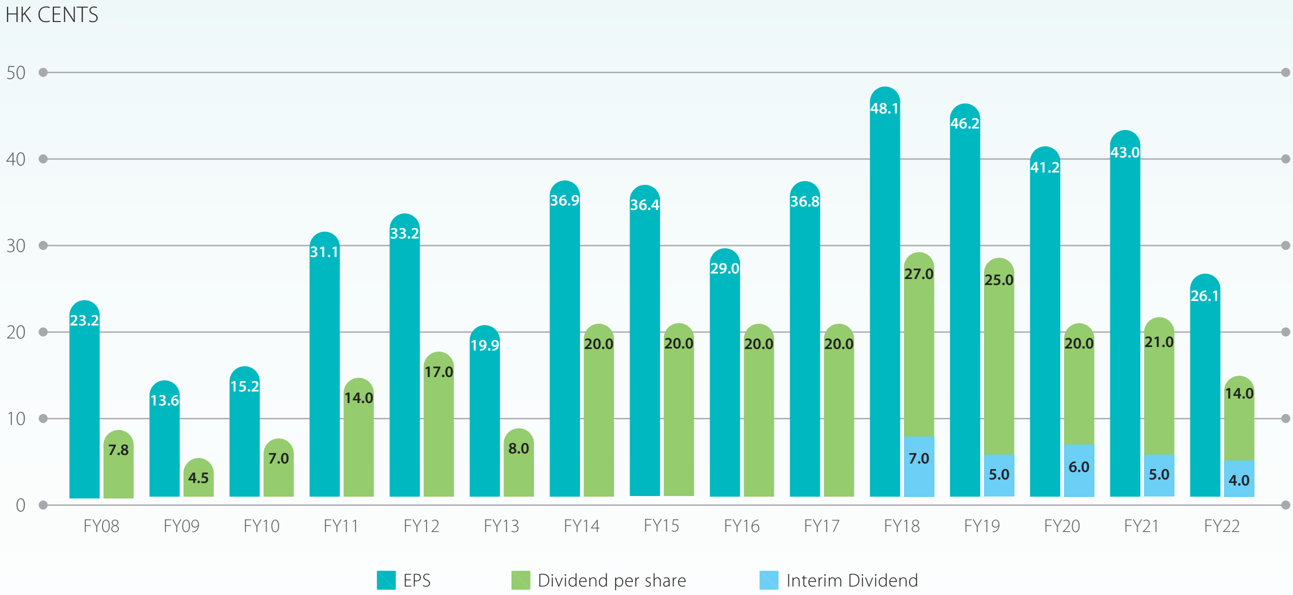
REVENUE
HK$ MILLION



PROFIT ATTRIBUTABLE TO OWNERS OF THE COMPANY
HK$ MILLION

ECONOMIC

EARNINGS PER SHARE (EPS) AND DIVIDENDS PER SHARE



For our detailed financial results, please refer to the following sections in our FY2022 Annual Report:

- Financial Highlights, page 4
- Financial Review, page 5
- Financial Statements, pages 48-95

ANTI-CORRUPTION

Here at Valuetronics, we do not tolerate corruption in any form. This has been made clear to our employees, suppliers and business partners. Valuetronics ensures that all staff (other than production line workers) sign an anti-corruption declaration when they join the Company. Dedicated whistleblowing hotlines using both email and electronic platforms are set up so that if anyone who wants to report any business ethics issue can do so confidentially, and any report of corruption is immediately escalated to the attention of senior management.

There have been no reported incidents of corruption in the Group during FY2022 (FY2021: NIL). We have achieved the target we set last year. We aim to achieve zero incidents of corruption in the future as well. We will continue to monitor and prevent its occurrence as targeted. We will also continue to ensure that all employees are fully aware of our policy and sign our anti-corruption declaration.

ENVIRONMENTAL

ENVIRONMENTAL COMPLIANCE

Valuetronics has achieved the ISO14000 accreditation and standards for environmental management since 2008 for our China operation. ISO14000 is based on a plan-do-check-act ("**PDCA**") methodology which provides a systematic framework for the integration of environmental management practices by supporting environmental protection, preventing pollution, minimising waste, reducing energy and material use. Recyclable waste is stored, collected, and processed by qualified third-party recycling firms.

We have passed the environmental impact compliance inspection for the Vietnam Campus and have commenced mass production in the last quarter of FY2022. To extend our company philosophy on environmental protection and environmental regulatory compliance to Vietnam, our campus has been accredited with ISO14000 Environmental Management System during the year.

We are committed to continue the PDCA approach to improve our environmental management, targeting environmental protection, environmental regulatory compliance, and no major non-conformities in any kind of environmental compliance audits in both our China and Vietnam operations. There were no incidents of non-compliance with environmental-related laws and regulations resulting in significant fines or sanctions in FY2022 (FY2021: NIL), and we endeavor to maintain this track record in the financial year ending 31 March 2023 ("**FY2023**").

SUPPLIER ENVIRONMENTAL ASSESSMENT

To raise environmental awareness among our suppliers, Valuetronics encourages suppliers to be accredited with the ISO14000 standard. With regard to raw materials that might contain environmentally hazardous substances, the Group has been working closely with suppliers to push forward more environmental protection awareness with suppliers required to make annual declaration on their ISO14000 compliance. We have performed our annual assessment for all our Printed Circuit Board ("**PCB**") suppliers as well as our top 100 suppliers in terms of purchasing amount, and they are required to make an annual environmental compliance declaration.

In FY2022, we have achieved our target as the majority of the assessed suppliers declared that they have been accredited with ISO14000 standard or have complied with local government laws and regulations on environmental issues. Out of these suppliers assessed, over 95% of our top 100 and all the PCB suppliers (FY2021: over 95% of our top 100 and the PCB suppliers) have declared that they have accredited with ISO14000 standard or have complied with local government laws and regulations on environmental issues.

We will continue to raise environmental awareness among our suppliers in FY2023. Our top 100 suppliers and PCB suppliers will be

ENVIRONMENTAL

SOCIAL

DIVERSITY

The Company recognizes the benefits of having a diverse Board and has adopted a Board Diversity Policy which sets out the approach to achieve diversity of the Board. The Nominating Committee ("**NC**") is responsible to review and monitor its implementation and will recommend appropriate changes to the Board for consideration and approval.

Pursuant to the Board Diversity Policy, the NC reviews annually the appropriateness of the current Board size and composition, taking into consideration, inter alia, the needs of the Company and the environment in which it operates, the collective skills and competencies of the Board, service tenure spread of the Directors, the need for progressive renewal of the Board and changes (if any) in the regulatory environment. When the need arises, the NC will make recommendations on changes to the Board to complement the Company's corporate strategy and to ensure that there is an appropriate composition of members of the Board with suitably diverse backgrounds to meet the Group's operational and business requirements.

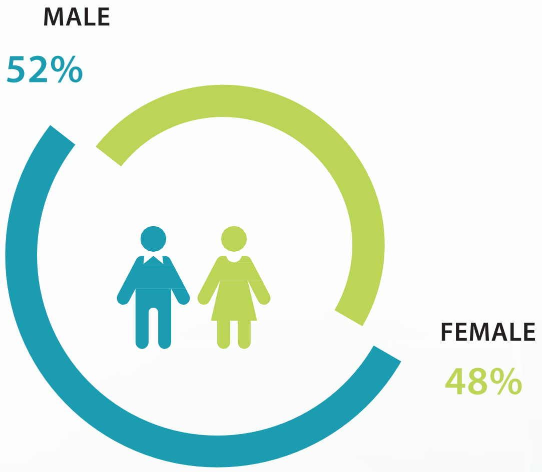
Valuetronics maintains a policy of providing equal opportunities to all its employees. The Group's recruitment of employees and their subsequent annual appraisal are based on merit, work attitude, cooperation with other staff, and their efficiency and effectiveness of work.

Furthermore, the Group does not discriminate according to race, age, gender, religion, ethnicity, facial attractiveness, physical impairments, sexual preference, political viewpoints or nationality.

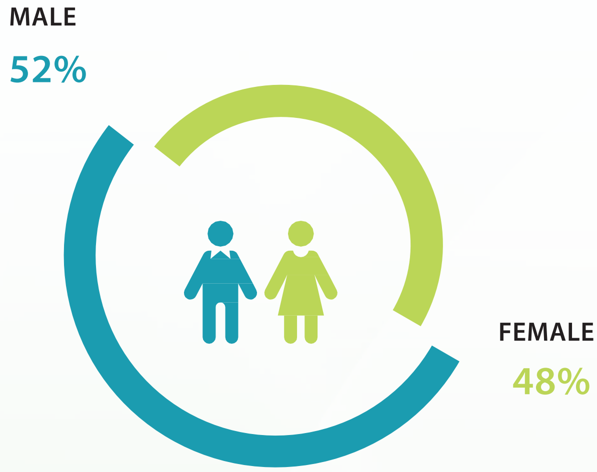
Similar to the previous year, we have maintained an almost equal ratio of male to female employees. Our objective is to have no incidents of discrimination and there has been no reported discrimination issue during FY2022 (FY2021: NIL). We will continue to maintain zero incident of discrimination within the Group throughout the years.

Our headcounts were distributed as follow:

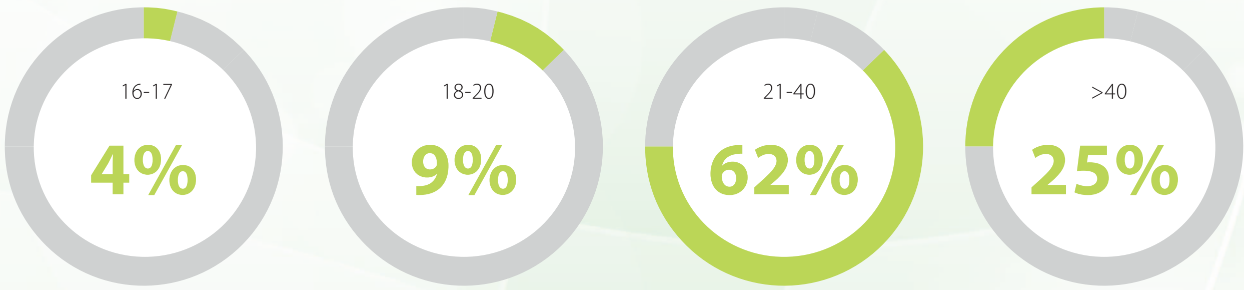
WORKER DISTRIBUTION BY GENDER



STAFF (OTHER THAN PRODUCTION LINE WORKERS)



WORKER DISTRIBUTION BY AGE



SOCIAL

FAIR EMPLOYMENT PRACTICES AND CHILD LABOUR

The Group considers its employees the most valuable asset and offers them fair and competitive remuneration packages. Discretionary incentives are granted to eligible employees based on the performance of the Group as well as the individual employee. We continue to provide employment opportunities to local students by closely cooperating with local colleges and universities and to provide nurturing programmes for fresh graduates. Valuetronics will continue to provide a fair employment environment.

The Group has a strict no child labour policy and expects the same from all of our suppliers. Declaration is made on our new supplier application form and as a part of the annual supplier assessment. All our suppliers comply with our no child labour policy. Our target is to eliminate child labor throughout our operations, including at our suppliers.

OCCUPATIONAL HEALTH AND SAFETY

The Occupational Health and Safety ("**OHS**") of our workforce has always been one of our priorities. Valuetronics is pleased to confirm that there has been no fatal industrial accident reported in FY2022. Our Environment, Health and Safety ("**EHS**") department is independent from operational departments and monitors the following measures to provide a safe working environment for all employees:

- Identifying potential risks through routine campus patrols and drawing up and implementing preventive actions;
- Analysing each incident for its root causes and communicating with all the relevant department managers for corrective actions and implementing preventive measures;
- Conducting regular training for employees on safety practices;
- Conducting regular checks for emission compliance;
- Reinforcing the occupational health and safety awareness by providing trainings, putting up banners and posters in public areas;
- Closely following and ensuring compliance with the government's rules and regulations on EHS;
- Ensuring fire safety management protocols are in place; performing routine check on fire safety; and
- Carrying out regular fire drills and training.

SOCIAL



In addition, the EHS department chairs regular health and safety meetings with all operational department managers to discuss occupational health and safety issues, focusing on the risks identified above. Immediate corrective actions are carried out for each EHS incident, which is followed by a formal review for further prevention. The EHS department also verifies the implementation and effectiveness of any corrective actions.

No fatal industrial accident was reported during FY2022 (FY2021: NIL) as targeted, and we will continue to ensure that there is no case of fatal industrial accident in the factory in the future as well.

COVID-19 SAFETY MEASURES

In the midst of the COVID-19 pandemic, the OHS of the Group's workforce is a top priority. The Group will strictly adhere to all administrative guidelines and containment measures issued by the authorities in China and Vietnam. The Group's factories in China and Vietnam already have various safe distancing and hygiene practices in place at all its manufacturing sites. These include temperature monitoring, social distancing among workers, the widespread use of facemasks, designated entrances and exits to control human traffic, the use of telecommunication to prevent unnecessary human contact, and the regular disinfection of facilities. Workers are also required to declare their travel history so that those that visited high risk areas can be quarantined on return as a precaution.

SOCIAL

TRAINING AND EDUCATION

Valuetronics provides its employees with an orientation program and regular trainings.

The orientation program is organised for new employees to introduce the Company and its operations as well as its codes of conduct, applicable internal and external rules and regulations, and workplace safety practices.

For workers, regular training is provided for job-related skills and updates on workplace safety. For staff, in addition to workplace safety training, more specialised training is also held to ensure that they keep pace with the growth and development of the Group. Staff training records are reviewed and specific training needs are identified for the individual's career advancement. Valuetronics places importance in ensuring the competency of its employees to serve all stakeholders. Our in-house training records showed that at the Group level, each staff averaged 12 hours for FY2022 (FY2021: 5 hours).

In our China Campus, each staff averaged 11 training hours for FY2022 (FY2021: 5 hours). The Company is committed to enhance the newly set-up operations in Vietnam since FY2020 and has devoted a significant amount of time in training its employees. The average training hours for Vietnam staff is 23 hours for FY2022 (FY2021: 16 hours). We will continue to deploy our resources and offer training courses to our employees to enhance their professional competence.

LOCAL COMMUNITY ENGAGEMENT

Valuetronics strongly believes in being a socially responsible corporate citizen. While the Company is determined to give back to the community and aims to organise at least one community activity per quarter, the COVID-19 pandemic has halted execution of most of the corporate responsibility efforts planned for the past year. The company managed to support one children caring programme in 2021.

GOVERNANCE

SUSTAINABILITY GOVERNANCE

At Valuetronics, we believe that strong corporate governance is key to a sustainable business. That is why since our listing on the SGX Mainboard in 2007 and all through to FY2022, we have continued to comply with the Singapore Code of Corporate Governance. Please refer to pages 13 to 36 of our Annual Report, for details of our compliance to the Singapore Code of Corporate Governance.

We have achieved the target we set last year. We will continue to ensure compliance with the SGX requirements.

As an integrated EMS provider, it is a continual challenge to successfully manage our environmental and social issues. Nevertheless, Valuetronics has incorporated these issues into our business model and implemented the applicable sustainable and responsible practices to mitigate these issues throughout the Company. Our products also meet the stringent safety and environmental requirements demanded by our customers.

Valuetronics pays strict attention to the implementation of good labour practices in all our operations. The Group also provides various training opportunities for continued employee development and this is reflected in the quality and delivery of our products and services. We value our relationships with our clients and the wider community in which we operate in, and these strong relationships have helped us through the challenging times in the past. Valuetronics strongly believes that in the long run, these efforts will have a positive impact on our economic performance.

ENTERPRISE RISK MANAGEMENT ("ERM")

ERM is an integral part of good corporate governance as well as resources management. Valuetronics has a thorough and comprehensive ERM framework to identify and manage its risks and exposures in an integrated, systematic and consistent manner. For detailed disclosure on ERM, please refer to pages 27 to 28 of our Annual Report.

We performed risk assessment exercise and achieved the target we set in FY2022. We aim to perform risk assessments annually and disclose in accordance with SGX requirements.

BUSINESS ETHICS

When it comes to hiring, Valuetronics takes any possibility of conflict of interest into serious consideration. Our code of conduct clearly spells out our expectations from our staff and the subsequent consequences if any of the rules are violated or when standards are not met. In addition, we also have fair grievance procedures.

The Group also takes measures to guard against cybersecurity risks in order to protect confidential information for both our internal and external stakeholders. This also applies to our employment process where the privacy of all applicants is safeguarded and access to personal data is restricted to authorised persons on a strict need-to-know basis.

All of our staff are reminded of the importance of upholding the highest standards when it comes to business ethics. We have incorporated business ethics and codes of conduct into our new joiner orientation program, so that all of our employees are fully aware that our compliance with rules and regulations is a key part of running a responsible business.

Valuetronics has complied, in all material aspects, with applicable environmental rules and regulations, anti-competitive behaviour laws, and requirements on health and safety. For FY2022, we have achieved our target to comply with applicable environmental rules and regulations, anti-competitive behavior laws, and requirements on health and safety. There were no (FY2021: NIL) significant fines or non-monetary sanctions for any non-compliance with the aforementioned laws, regulations and requirements. There have also been no reported incidents of corruption during the reporting period. It is Valuetronics' goal to maintain zero incidents of corruption, and we regularly review our policies on whistleblowing and anti-corruption so as to ensure that they are effective. We will continue to aim for zero incident of non-compliance in the following years.

GOVERNANCE

GRI CONTENT INDEX

GRI STANDARD	DISCLOSURE		REFERENCE/DESCRIPTION
		GRI 101: FOUNDATION 2016	
		GENERAL DISCLOSURE	
GRI 102: General Disclosures	102-1	Name of organisation	Valuetronics Holdings Limited
	102-2	Activities, brands, products and services	Annual Report 2022, pages 74-76 Sustainability Report 2022, page 1
	102-3	Location of headquarters	Hong Kong
	102-4	Location of operations	Annual Report 2022, pages 8, 82
	102-5	Ownership and legal form	Annual Report 2022, Corporate Information
	102-6	Markets served	Annual Report 2022, pages 74-76, 82
	102-7	Scale of the organisation	Sustainability Report 2022, page 11
	102-8	Information on employees and other workers	Sustainability Report 2022, page 11
	102-9	Supply chain	Sustainability Report 2022, page 3
	102-10	Significant changes to the organisation and its supply chain	No significant changes
	102-11	Precautionary Principle or approach	Valuetronics does not specifically address the precautionary approach
	102-12	External initiatives	Sustainability Report 2022, page 14
	102-13	Membership of associations	Not applicable
	102-14	Statement from senior decision-maker	Sustainability Report 2022, page 2
	102-16	Values, principles, standards and norms of behaviour	Sustainability Report 2022, page 15
	102-18	Governance structure	Sustainability Report 2022, page 15
	102-40	List of stakeholder groups	Sustainability Report 2022, page 5
	102-41	Collective bargaining agreements	Not applicable
	102-42	Identifying and selecting stakeholders	Sustainability Report 2022, page 5
	102-43	Approach to stakeholder engagement	Sustainability Report 2022, page 5
	102-44	Key topics and concerns raised	Sustainability Report 2022, pages 5-6
	102-45	Entities included in the consolidated financial statements	Annual Report 2022, page 82
	102-46	Defining report content and topic boundaries	Sustainability Report 2022, page 1
	102-47	List of material topics	Sustainability Report 2022, page 6
	102-48	Restatement of information	Not applicable
	102-49	Changes in reporting	Not applicable
	102-50	Reporting period	1 April 2021 to 31 March 2022
	102-51	Date of most recent previous report	21 July 2021
	102-52	Reporting cycle	Annually
	102-53	Contact point for questions about the report	Sustainability Report 2022, page 1
	102-54	Claims if reporting in accordance with the GRI Standards	Sustainability Report 2022, page 1
	102-55	GRI content index	Sustainability Report 2022, pages 17-18
	102-56	External Assurance	We may seek external assurance in the future

GRI CONTENT INDEX

GRI STANDARD	DISCLOSURE		REFERENCE/DESCRIPTION
GRI 101: FOUNDATION 2016			
MATERIAL TOPICS			
GRI 201: Economic performance	201-1	Direct economic value generated and distributed	Sustainability Report 2022, pages 7-8
GRI 205: Anti-corruption	205-1	Operations assessed for risks related to corruption	Sustainability Report 2022, page 8
GRI 307: Environmental compliance	307-1	Non-compliance with environmental laws and regulations	Sustainability Report 2022, page 9
GRI 308: Supplier environmental assessment	308-1	New suppliers that were screened using environmental criteria	Sustainability Report 2022, page 9
GRI 403: 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	Sustainability Report 2022, pages 12-13
GRI 404: Training and education	404-1	Average hours of training per year per employee	Sustainability Report 2022, page 14
GRI 405: Diversity and equal opportunity	405-1	Diversity of governance bodies and employees	Sustainability Report 2022, page 11
GRI 408: Child labour	408-1	Operations and suppliers at significant risk for incidents of child labour	Sustainability Report 2022, page 12
GRI 413: Local Communities	413-1	Operations with local community engagement, impact assessments, and development programmes	Sustainability Report 2022, page 14

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