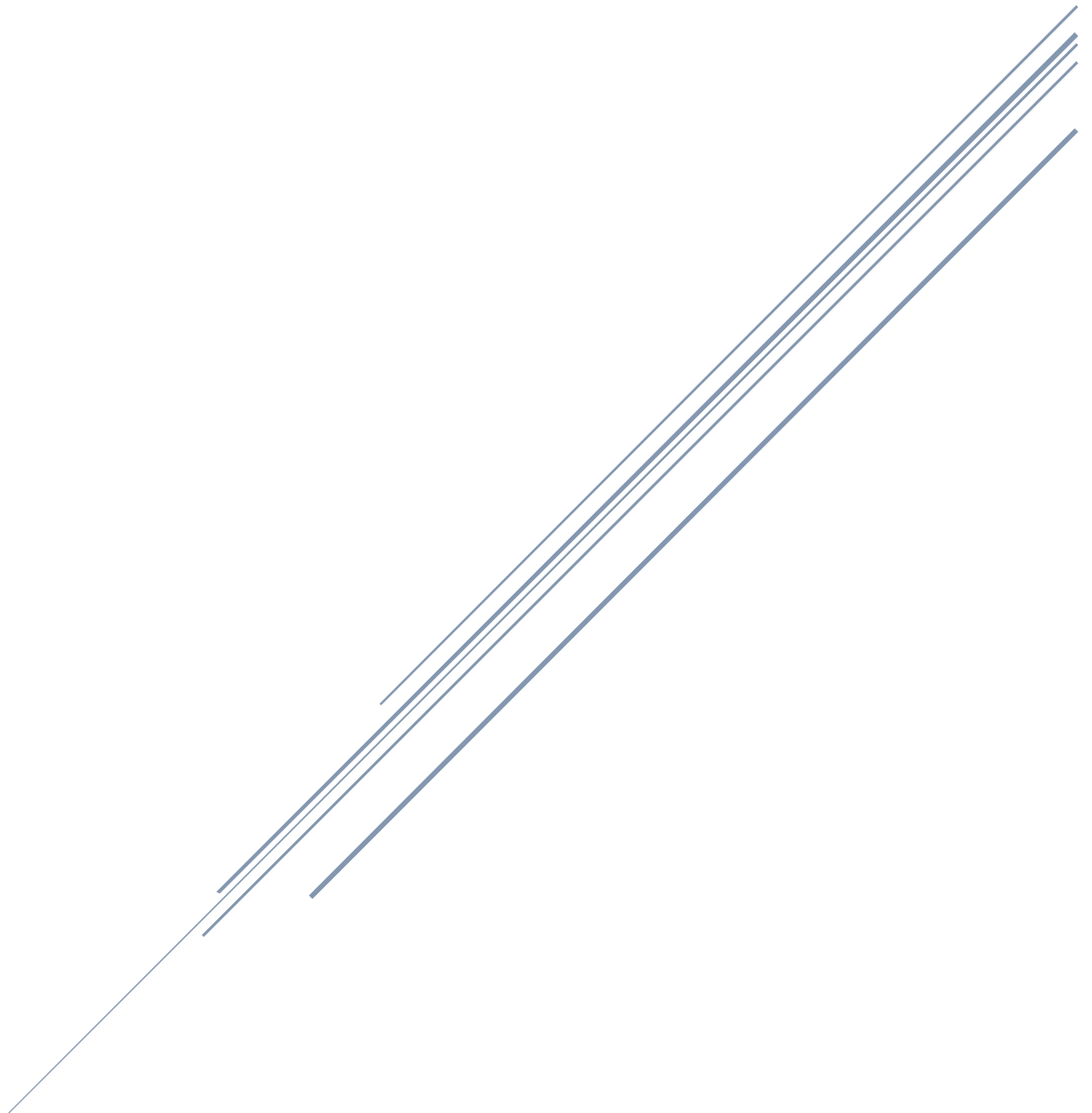


PNE INDUSTRIES LIMITED

Sustainability Report 2021



PNE INDUSTRIES LTD
996 Bendemeer Road, #07-06, Singapore 339944

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REPORT OVERVIEW [GRI 102-50]

PNE Industries Limited (“PNE”) releases our Sustainability Report (“SR”) on annual basis. This SR covers our sustainability-related practices and performance for the financial ending 30th September 2021, which focuses on the environment, social and governance (“ESG”) topics that have been prioritised by our key stakeholders as well as material to our businesses.

Reporting Frameworks and Benchmarks [GRI 102-54]

As part of its sustainability journey to adapt to the evolvement of the sustainability landscape, We continue to enhance our reporting framework and communicate our sustainability-related initiatives and performance to our stakeholders. This SR is developed in accordance with the Global Reporting Initiatives (“GRI”) Standards 2016: Core option. GRI Standards is the world recognised sustainability reporting framework, which enables any organisation – large or small, private or public – to understand and report on their impacts on the economy, environment and people comparably and credibly, thereby increasing transparency on their contribution to sustainable development. In addition, GRI Standards is highly relevant to many stakeholders - including investors, policymakers, capital markets, and civil society. We apply the GRI’s principles in defining this SR content, which readers may refer to the GRI Content Index on pages 16 for further information on the relevant references.

This SR is also aligned with locally and globally recognised disclosure frameworks and benchmarks such as Singapore Exchange Securities Limited Listing Rules 711A and 711B and United Nations Sustainable Development Goals (“UN SDGs”).

Reporting Period and Scope [GRI 102-50, GRI 102-52]

This SR covers sustainability performance of our business operations in Singapore, People’s Republic of China (“PRC”), and Malaysia for the financial year from 1st October 2020 to 30th September 2021, unless stated otherwise.

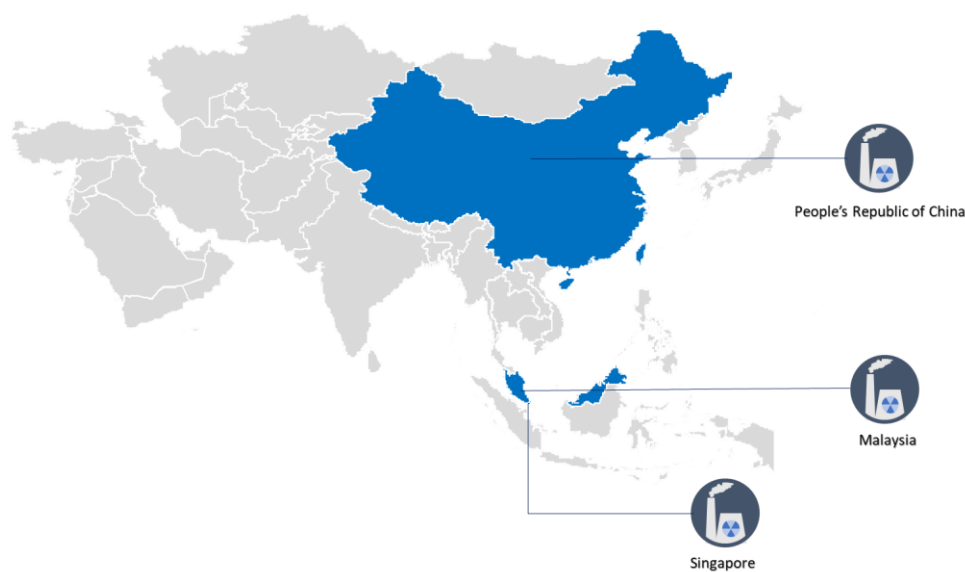


Figure 1: Depiction of Geographic Operations covered by the Report

Contact Us [GRI 102-53]

We value the feedback of our stakeholders and aim to improve our sustainability disclosure. Please share your questions/feedback about this SR, which can be sent to pnehq@pne.com.sg.

BUSINESS IN BRIEF [GRI 102-1, GRI 102-2, GRI 102-3, GRI 102-4, GRI 102-5, GRI 102-6]

PNE Industries Ltd has been listed on the Main Board of Singapore Exchange since 2000 and comprises two divisions – Contract Manufacturing Division and Trading Division.

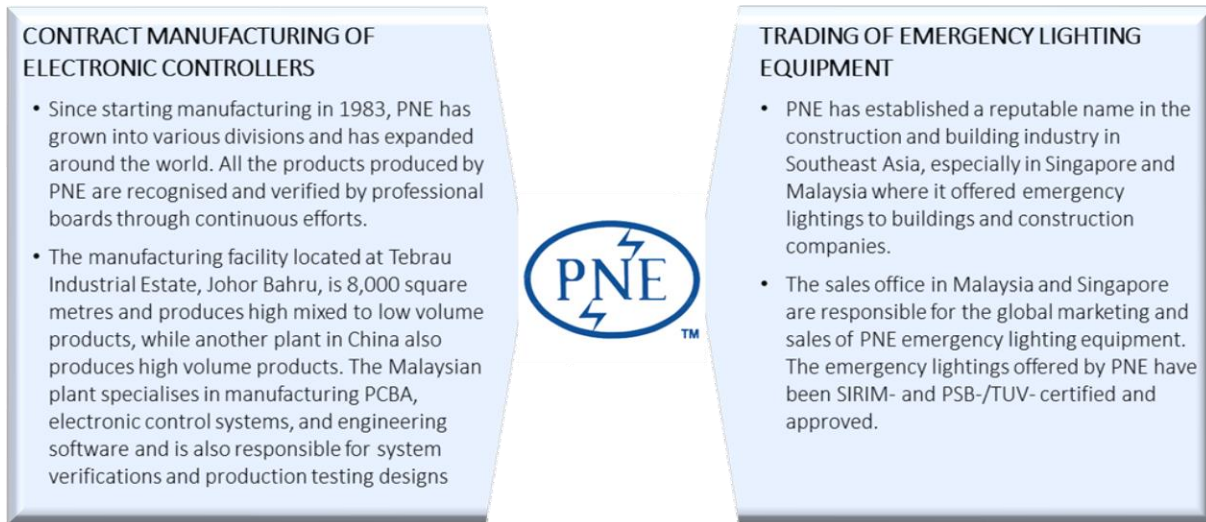


Figure 2: Business Divisions

The products sold under the Contract Manufacturing division are customised to fit each customer’s unique specifications, and they include electronic controllers and other electrical and electronic products. As consumers become increasingly sophisticated, there is a higher demand and production of electrical appliances equipped with intelligent features. Such features are achieved by incorporating microprocessors or establishing an internet connection (devices incorporated with “Internet of Things” or IoT features). The Group works hand-in-hand with its customers to develop electronic controllers incorporating such intelligent features.

The products sold under the Trading division are produced for the mass market and hence are made based on general specifications. Such products include emergency lighting equipment and related products. Emergency lighting equipment, such as the “Exit” sign, is a type of lighting equipment that turns on or remains on when a power failure occurs. “Exit” signs are self-lit signage installed in buildings to indicate the direction and location of emergency escape routes and/or exits. The Group designs, manufactures and distributes a wide range of emergency lighting equipment for both in and outdoor use. These products are marketed under their own “PNE” brand.

PNE is headquartered in Singapore and has its sales offices and manufacturing facilities in various countries, which include Singapore, Malaysia, China, and the Netherlands.

VISION & MISSION [GRI 102-11]

We have established the following vision and mission:

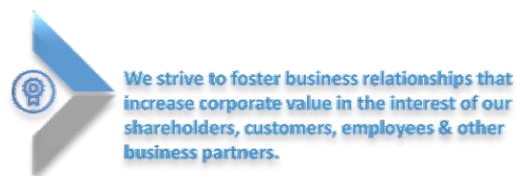


Figure 3: Vision & Mission

RESPONSIBLE SUPPLY CHAIN [GRI 102-9]

We believe that our ability to provide sustainable, high-quality products and manufacturing services is built on the foundation of a transparent and responsible supply chain. Practicing responsible supply chain is an integral aspect of business practices.

We take a precautionary approach towards managing our supply chain and remains committed to ensuring that appropriate risk management procedures are in place and implemented across its supply chain. This is managed by a supply chain management system that integrates procurement and inventory management processes. Developing sustainable value to the business includes diversification of the supply chain as a key success to ensure long-term business resilience.



Figure 4: Demonstration of 3D AOI high-tech machinery by SMT department

Supplier Environmental Assessment [GRI 308-1]

We align suppliers' expectations to our values to reap maximum benefits and mitigate potential negatives for the Group. We expect our suppliers to be transparent and accountable for their environmental practices along the entire supply chain, whilst improving in areas that are lacking, and collaborating with us when needed. Before partnering with suppliers, they are actively evaluated to ensure that they meet the required environmental standards. With a stringent set of criteria in the supplier assessment form, We are able to verify the suppliers' performance against the organisation's expectations. The assessment criteria are detailed in Figure 5.

In FY2021, the total number of additional suppliers on-boarded is **59**, where **83%** of them have gone through the supplier assessment screening.



Figure 5: Supplier Assessment Criteria

In FY2021, there are 49 new suppliers have gone through the supplier assessment screening. We maintain our approved vendor list to ensure the details of the companies in the list is completed and updated.

SUSTAINABILITY BOARD STATEMENT [GRI 102-14]

Dear Stakeholders,

FY2021 is a critical year for climate change, Singapore has launched the Singapore Green Plan 2030, or the Green Plan, is a whole-of-nation movement to advance Singapore’s national agenda on sustainable development. The Green Plan charts ambitious and concrete targets over the next 10 years, strengthening Singapore’s commitments under the UN’s 2030 Sustainable Development Agenda and Paris Agreement, and positioning us to achieve our long-term net zero emissions aspiration as soon as viable. We embed sustainability into our products and services, and recognise the importance of incorporating the environmental, social and governance aspects throughout our business operations.

“Sustainability is integral to the long-term success and continuity of our business operations.”

To address the impacts of climate change and contribute to these global goals, many corporations have boosted their efforts in managing their material ESG topics. Similarly at PNE, we recognise that sustainability is integral to our business operations' long-term success and continuity. Hence, as the Group proceeded into the fourth year of our sustainability reporting journey, we have strengthened our commitment on integrating the ESG dimensions of sustainability into our business strategy to create enduring value for all our stakeholders.

STEERING THE UNCERTAINTIES DURING COVID-19

We are glad that our employees have rallied together in response to the COVID-19 pandemic, especially those who have ensured our business continuity throughout the pandemic and various movement restrictions. Our employees’ health and safety continue to be our priority as we navigate the ongoing COVID-19 pandemic. Globally, we are fully compliant with local laws and ensuring that offices were closed during the respective lockdown periods in each country and rolled out various initiatives to protect our stakeholders. For further details, refer to the COVID-19 Response section in the report.

HEADING TOWARD A BETTER FUTURE

Looking ahead, the Group is committed to build a more resilient business and incorporate sustainable initiatives and practices across our business operations. Sustainability will continuously be the main driver for our business to hold ourselves accountable to all stakeholders, including our customers, shareholders, employees, business partners, as well as the communities and the Earth in which we operate.

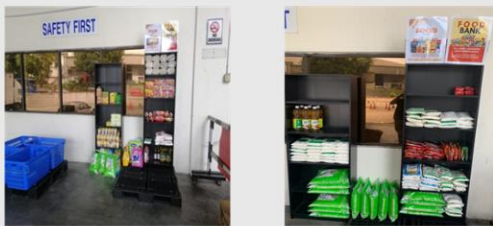
SUSTAINABILITY AT PNE

COVID-19 Response

The COVID-19 pandemic has highlighted the importance of business resilience. Employees' health and safety continue to be our priority since the onset of COVID-19. We are glad that our employees have rallied together in response to the COVID-19 pandemic, especially those who have ensured our business continuity throughout the pandemic and various movement restrictions.

"Stepping forward to support our employees – Employee-Helps-Employee"

The Employee-Helps-Employee initiative is carried out by all the employees of PNE to establish food bank and donate essential food items to employees in need.



The essential items are easily accessed by employees



The food for hostel residents were given to their representatives

We are grateful that our employees have provided full support to the COVID-19 initiatives. We will continue to provide support and protect our employees and help the world emerge stronger on the journey to recovery.

"Ensuring the health and safety of our employees"

We have rolled out a series of COVID-19-related Standard Operating Procedures ("SOPs") for our employees to minimise and prevent COVID-19 risk at the workplace.

The COVID-19-related SOPs and information is prepared in hardcopy and distributed to employees and their families for awareness. The information includes, but not limited to the following:

- Good hygiene practices at home for all.
- Good eating habits and a healthy diet.
- Keeping oneself clean by applying hygienic practices.
- Reminders to all employees every morning.

For employees who stay at our designated hostels, they are required to follow the strict COVID-19 enforcement at the hostels to keep the community and neighbours safe from being infected by COVID-19.

'Spring-Cleaning' and fogging is conducted on regular basis to keep our hostels and neighbourhood clean and safe.

Also, the hostels are visited and assessed by Department of Occupational Safety and Health ('DOSH'), Ministry of Human Resource and Social Security Organisation ("SOCSSO") and there were no issues being raised during the assessment.

Stakeholder Engagement [GRI 102-40, GRI 102-42, GRI 102-43, GRI 102-44]

We believe that effective communication with our stakeholders will build mutually beneficial and enduring partnerships that create value on both sides of the equation. Regular communication that entail the sharing of information and knowledge to keep us stay ahead of challenges and the rapid evolvement of sustainability landscape locally and globally. The figure below outlines our stakeholder groups, various method of engagement, interest and concerns and frequency in FY2021.

Stakeholder Group	Mode of Engagement	Frequency	Interest & Concerns
Government and Regulators	<ul style="list-style-type: none"> SGX Announcements Annual Reports 	<ul style="list-style-type: none"> Ad Hoc Annually 	<ul style="list-style-type: none"> Energy and Emissions Environment Compliance
Customers	<ul style="list-style-type: none"> Customer Feedback Forms Face to Face/Phone Meetings with Clients Company Website/Phone Calls 	<ul style="list-style-type: none"> Ad Hoc Regular Regular 	<ul style="list-style-type: none"> Customer Satisfaction Customer Health and Safety
Employees	<ul style="list-style-type: none"> Staff Training Sessions Annual Year End Performance Appraisal System Company News via Company Newsletter or Intranet 	<ul style="list-style-type: none"> Annually Annually Regular 	<ul style="list-style-type: none"> Employment Training and Education Occupational Health and Safety
Investors and Shareholders	<ul style="list-style-type: none"> Annual General Meeting Half-yearly Results and Announcements Company Website 	<ul style="list-style-type: none"> Annually Half-yearly Ad Hoc 	<ul style="list-style-type: none"> Financial and Non-Financial Performance
Contractors and Suppliers	<ul style="list-style-type: none"> Supplier Feedback Forms Face to Face/Phone Meetings with Suppliers 	<ul style="list-style-type: none"> Ad Hoc Regular 	<ul style="list-style-type: none"> Supplier Environmental Assessment
Communities	<ul style="list-style-type: none"> Volunteer Activities 	<ul style="list-style-type: none"> Ad Hoc 	<ul style="list-style-type: none"> Local Community Engagement

Figure 6: Stakeholder Groups

Materiality Assessment [GRI 102-46, GRI 102-47]

We reassess the relevancy of our existing material ESG topics on a regular basis by conducting a materiality assessment with our external consultant's assistance. Through the review of the material ESG topics, it allows us to better understand the concerns of our stakeholders and plan for a better solution to safeguard the sustainability of our business. The figure below outlines the key steps and activities involved in the materiality assessment exercise.

Step 1: Conducted a reassessment of the existing material topics selected in FY2020 to ensure relevancy of the topics.

Step 2: Internal discussion is carried out within the organisation to assess the relevancy of material topics to business operation and to the industry.

Step 3: Proposed identified material topics is conducted by working team to Management for review and endorsement.

Step 4: PNE to disclose finalised material topics in SR FY2021.

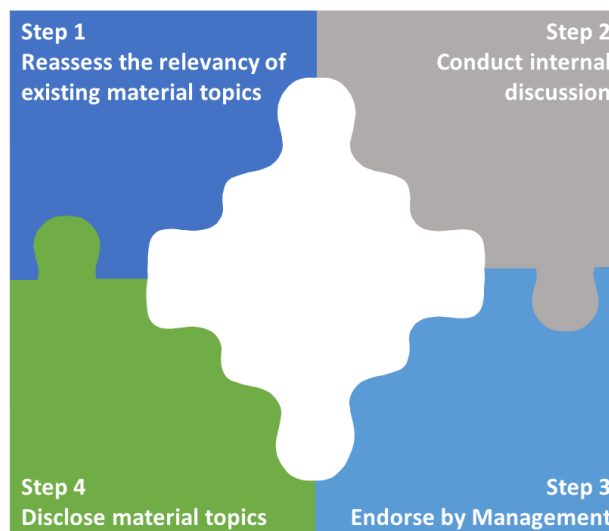


Figure 7: Materiality Assessment Approach

In FY2021, we observed that seven material topics were of priority in our sustainability agenda. The table below outlines the material topics and the scope and boundary for FY2021:

Material Topics	GRI Standards Disclosure	Aspect Boundary ¹
Economic Performance	201-1 Direct economic value generated and distributed	Within organisation
Energy	302-1 Energy consumption within the organisation	Within organisation
Environmental Compliance	307-1 Non-compliance with environmental laws and regulations	Within organisation
Supplier Environmental Assessment	308-1 New suppliers that were screened using environmental criteria	Within organisation
Employment	401-1 New employee hires and employee turnover	Within organisation
Occupational Health and Safety	403-2 Types of injuries and rates of injury, occupational diseases, lost days, absenteeism and number of work-related fatalities	Within organisation
Training and Education	404-1 Average hours of training per year per employee	Within organisation

Figure 8: Material Topics and Boundary¹

Sustainable Development Goals (“SDGs”) [GRI 102-12]

“The 2030 Agenda for Sustainable Development, adopted by all United Nations Member States in 2015, provides a shared blueprint for peace and prosperity for people and the planet, now and into the future. At its heart are the 17 Sustainable Development Goals (SDGs), which are an urgent call for action by all countries - developed and developing - in a global partnership. They recognise that ending poverty and other deprivations must go hand-in-hand with strategies that improve health and education, reduce inequality, and spur economic growth – all while tackling climate change and working to preserve our oceans and forests. – by the Division for Sustainable Development Goals (DSDG) in the United Nations Department of Economic and Social Affairs (UNDESA)”

We acknowledge the importance of aligning our ESG initiatives with the SDGs. Below outlines the Goals that we believe are most relevant to our business. The 17 SDGs seek to address the world’s significant challenges. We will play our part in helping government and societies to achieve them.



Figure 9: PNE's SDGs Alignment

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

MARKETPLACE

Economic Performance [GRI 201-1]

As of the financial year ended 30 September 2021, we earned a total revenue (SGD'000) of 64,644, earnings before interest and tax (SGD'000) of 677 and Loss after tax (SGD'000) of 779.

For a detailed breakdown of our FY2021 financial results, please refer to the relevant sections of our Annual Report 2021. We continue striving to deliver positive and sustainable returns to our shareholders in the long run.

Corporate Governance [GRI 102-18]

We are committed to ensuring all our reporting exemplifies transparency, integrity, accountability and good governance by complying with stringent good corporate governance standards. In the long run, this would support business development plans while safeguarding and adding value for stakeholders. For more details on our corporate governance and risk management, kindly refer to the corporate governance section in our Annual Report FY2021.

Governance And Ethics [GRI 102-11, GRI 102-16]

We believe that a good corporate governance is essential to maintain the trust of our stakeholders and guides our corporate strategy and risk management. Below are the sustainability-related policies that govern the rules of conduct across ESG aspects in PNE, which are also available on our website:

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

Figure 10: Sustainability-Related Policies

Quality Statement [GRI 102-16]

We are committed to delivering products and services that satisfy customers' expectations by:



Figure 11: Quality Statement

To ensure clients receive the highest quality of products that allows us to meet the specific needs of various organisations, it designs innovative products while emphasizing post-sales value-added services. The products manufactured in the Malaysia and China plants comply with the following international standard quality and regulatory requirements:

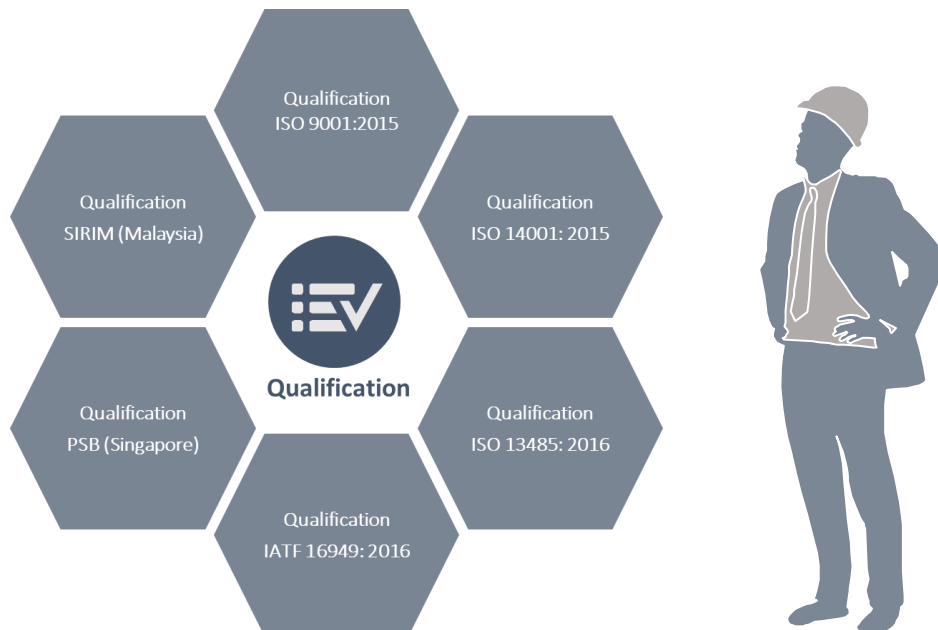


Figure 12: International Standard Quality and Regulatory Requirements attained by PNE

ENVIRONMENT

Driving Energy Efficiency [GRI 302-1]

We maintain our commitment to taking on a long-term responsibility of protecting the environment and developing a sustainable business model. In FY2021, we continued to promote the efficient use of energy throughout our operation with the implementation of various initiatives and practices to improve energy efficiency. We recorded a reduction of 911,402 kWh in FY2021 compared to FY2020.

The total amount of energy consumed by PNE in FY2021 totalled

4,893,190 kWh

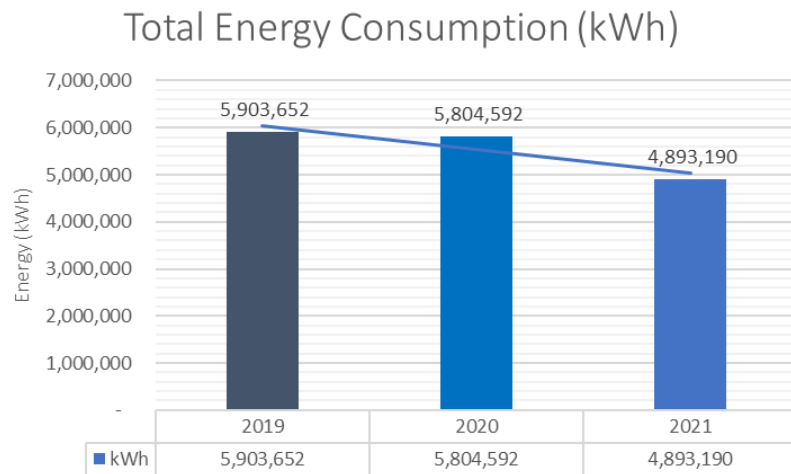
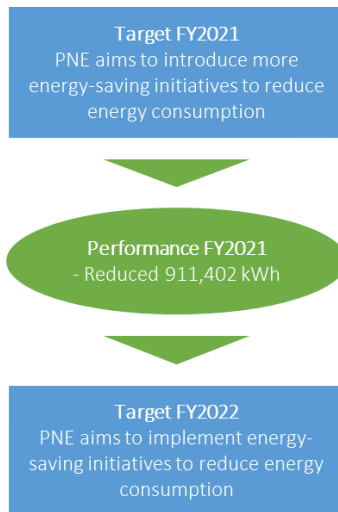


Figure 13: Total Energy Consumption from FY2019 - FY2021



Taking steps into the future, we strive to incorporate the use of renewable energy into our manufacturing process. Daily monitoring of electricity usage is carried out to filter out and investigate any significant anomalies. Specialists visit the electrical room, transformer room and main switch board room twice a month to monitor and carefully assess the readings to ensure that there is no abnormality in our electricity usage. To ensure the reliability of the electrical recording instrument, calibration is performed every two years.

Maintaining Environmental Standards Practices [GRI 307-1]

We are dedicated to complying with local and international laws and regulations to eliminate, prevent, and minimise environmental pollution. To manage the immediate and long-term environmental impacts of PNE's products, services and processes, we follow the ISO 14001:2015 Environmental Management System (EMS) standard, an internationally recognised approach.

Our top management has established an environmental sustainability policy to provide a comprehensive guide to managing environmental compliance. The policy aims to integrate sustainable development actions in all its activities by promoting sound environmental practices within PNE, which is available on the our website. In addition, all employees are provided with the training to understand the requirements and the role and responsibilities in relation to the environmental sustainability policy.

“More and more companies are reaching out to their suppliers and contractors to work jointly on issues of sustainability, environmental responsibility, ethics, and compliance.”

We have established a team to maintain and ensure the environmental sustainability policy is updated with changes to the environmental laws and regulations. This ensures that the organisation is aligned with the requirements from the authorities. An annual review by SGS is carried out every year to evaluate the effectiveness of the implementations in PNE.

Zero significant fines, non-monetary sanctions, and cases brought through dispute resolution mechanisms in FY2021

In FY2021, we have adhered to all the laws and regulations in place which can be supported by zero monetary value of significant fines, non-monetary sanctions, and cases brought through dispute resolution mechanisms. We strive to maintain this track record in the coming years by further strengthening our policies.

WORKPLACE

Maintaining Internal Occupational Health and Safety Best Practices [GRI 403-2]

In FY2021, we were exposed to the impacts brought on by the pandemic and it recognises the importance of being resilient in facing the challenges of occupational safety and health during this time. It is important for us to move beyond regulatory compliance to ensure that any potential risks to its businesses are prevented or reduced to an acceptable level, which is aligned with SDG 3 *Good Health and Well-Being* to reinforce our commitment to the safety and health of our stakeholders as well as the protection of the environment.

We recognise the contribution of workplace health and safety to business success. We have established a safety and health policy to ensure that all our employees work in a safe and healthy environment, which is available on our website. The safety and health policy outlines the commitments of PNE and our employees in preventing work-related injuries and illness, fire hazards as well as accidents. Going beyond fully complying with all local occupational health and safety (“OSH”) regulations, we also encourage all employees to treat workplace health and safety as an individual and collective responsibility.

We have an active health and safety committee that is responsible to ensuring all employees can work under a safe and sound environment. There is a regular audit procedure being conducted by the health and safety committee to ensure the health and safety practices and procedures across the operations are aligned with PNE’s health and safety policy.

The Department of Occupational Safety and Health (Malaysia) carries out annual audits of our workplace health and safety policies to ensure that they are effective; the department is responsible for the administration and enforcement of legislation related to occupational safety and health. The senior management also conducts an annual internal review of the workplace health and safety policies, documenting any updates or changes along the way.

Furthermore, we prioritise workplace health and safety training for all employees including the Emergency Response Team, conducted on a yearly basis. The training sessions are organised by the health and safety committee and serve to create awareness and improve understanding of employees on the safety concept as well as to cultivate safety as an integral part of the corporate culture.



Figure 14: PNE is moving toward the Green Eco factory by using the EPWI to reduce paper consumption

FY2021 Occupational Health and Safety Performance:



Figure 15: Summary of Occupational Health and Safety Metrics in FY2021

In FY2021, there were zero injuries and PNE strives to maintain this rate for the upcoming financial years. The rates of injury, occupational diseases, lost days, and absenteeism, and the number of work-related fatalities have been summarised in Figure 15.

Maintaining a Diverse Workforce [GRI 401-1]

We recognise the value of a diverse workforce and believes that having various perspectives and ideas can enhance the capability to solve intricate multifaceted business problems. To ensure that an inclusive, fair, and transparent recruitment practice based on merit is being implemented, We are committed to various initiatives such as having a clear Human Rights Policy, which provides a working environment that is free from any form of discrimination or harassment. In line with SDG 8 *Decent Work and Economic Growth*, we uphold fair employment practices across its business and supply chain, making a decent workplace for our employees. We do not discriminate against race, age, gender, religion or nationality and it continues to search for talent through various channels, including job portals, social media platforms, Institutes of Higher Learning, career fairs and collaborations with its various partners.

As at 30 September 2021, we have 666 employees across the Group. In FY2021, our total workforce comprised 41% male and 51% female. The Figure 16 and 17 outline the breakdown of employees by gender and age group in FY2021. An effective grievance mechanism is implemented to ensure that the grievances of employees are handled constructively. Our Employee Grievance Procedure Policy provides a comprehensive set of procedures for employees, regardless of gender, designation, or length of service, to raise their concerns to their supervisors, management, or the human resources department.

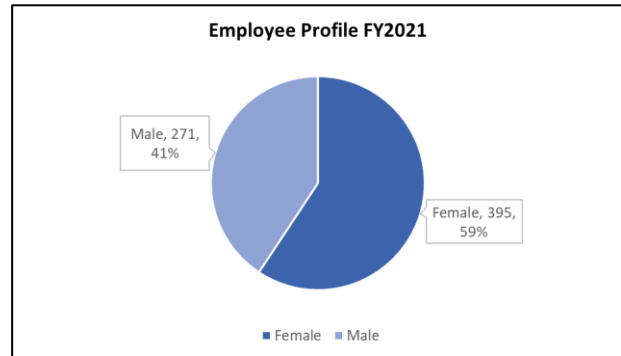


Figure 16: Employee Profile FY2021

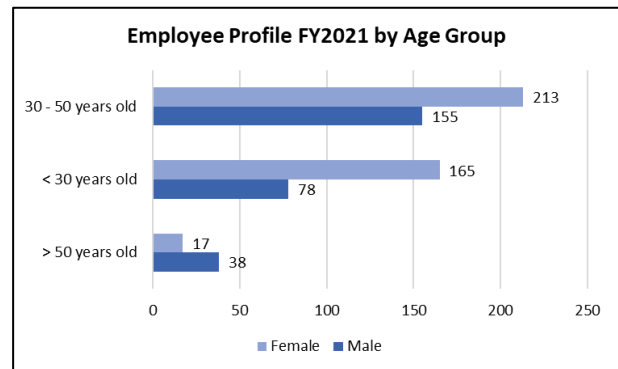


Figure 17: Employee Profile FY2021 by Age Group

To ensure a timely update of our employment practices, annual reviews are carried out by the policy management and environmental representatives. Other policies, such as those relating to conflict of interest, whistleblowing, safety and health are also reviewed annually. In FY2021, we had a total 809 of employee new hire and 919 employees turnovers, which is outlined in Figure 18. The higher number of turnover and new hire is mainly because of the relocation of the employee in PRC to the new base of operation. We seek to monitor and manage the employee new hire and turnover in FY2022.

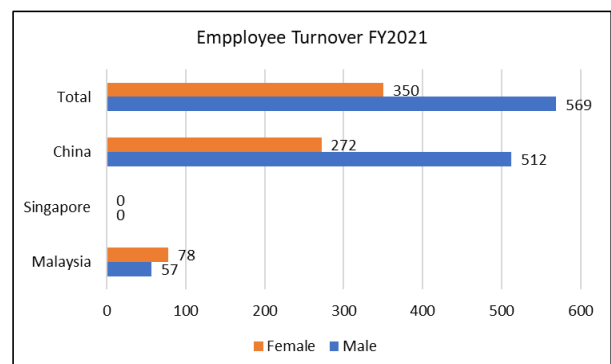
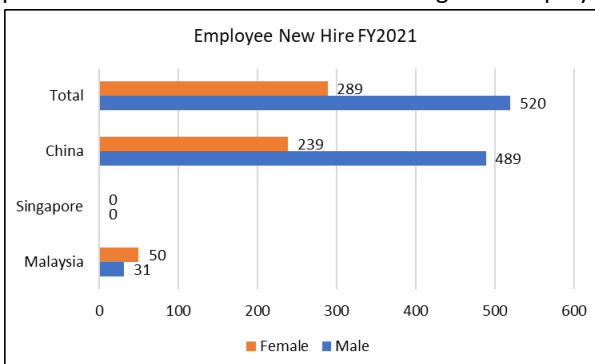


Figure 18: Employee New Hire and Employee Turnover FY2021

Cultivating a Skilled Workforce [GRI 404-1]

Since FY2020, we have established several programs to support skills upgrading amongst employees. At the beginning of every year, the senior management builds a training calendar according to the needs and requirements of its employees when they are in the process of being transferred or promoted.

Human capital is a key contributor to business growth. To this end, we are committed to enhancing the continuous professional and personal growth of our employees. We aspire to invest a greater amount of time and resources to ensure that all employees are well-equipped with the necessary skills to excel and adapt to this changing business landscape and become highly efficient in completing complex tasks.

We invest in our team members and provide learning opportunities to improve their skills, knowledge and capabilities. Despite the pandemic, we continued to connect with our employees while some worked from home and at the office through a strategic employee training plan. To ensure business growth and professional growth among employees, we are dedicated to create a high-performance culture built on consistent learning and development.

In FY2021, despite the disruptions caused by COVID-19 pandemic, PNE continued the effort to provide more than **10,000** hours of trainings to its employees and on average each employee received more than **18** hours of training

We have appointed external parties to conduct customised training programmes for employees. Due to the difference in the nature of training across different employee categories, factory workers go through additional on the job and safety training at the manufacturing plants while employees at the managerial level go through team management and effective leadership training, such as ISO awareness training, risk management training, Air Pollution Control seminars, Information Security Management System (ISMS) training, Injection Moulding training and Radiation Safety practices (all levels).

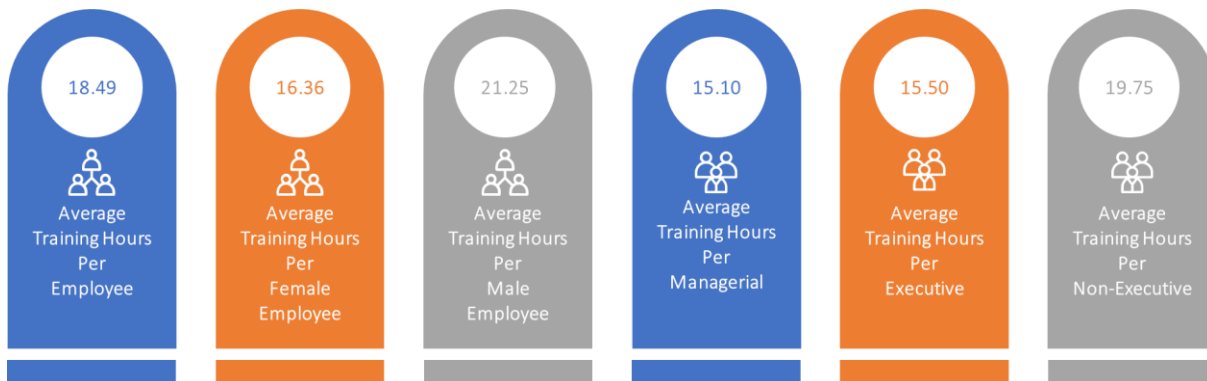


Figure 19: Average Training Hours Per Employee by Gender and Employee Category

Due to the disruptions caused by COVID-19, PNE had a slight decrease in average training hours per employee in FY2021. Recognising the value of consistent learning and development, we aim to increase the amount of training offered to employees and maintain more than 20 hours of training hour per employee in FY2022.

GRI CONTENT INDEX [GRI 102-55]

GRI Standard 2016	Disclosure Title	Page Reference & Remarks
GRI 102: GENERAL DISCLOSURE 2016		
ORGANISATIONAL PROFILE		
102-1	Name of the organisation	2021 Sustainability Report: Pg [3]
102-2	Activities, brands, products and services	2021 Sustainability Report: Pg [3]
102-3	Location of headquarters	2021 Sustainability Report: Pg [3]
102-4	Location of operations	2021 Sustainability Report: Pg [3]
102-5	Ownership and legal form	2021 Sustainability Report: Pg [3]
102-6	Markets served	2021 Sustainability Report: Pg [3]
102-7	Scale of the organisation	2021 Sustainability Report: Pg [14]
102-8	Information on employees and other workers	2021 Sustainability Report: Pg [14]
102-9	Supply chain	2021 Annual Report: Pg [4]
102-10	Significant changes to organisation and its supply chain	No Significant changes
102-11	Precautionary Principle or approach	2021 Sustainability Report: Pg [3]
102-12	External initiatives	2021 Sustainability Report: Pg [8]
102-13	Membership of associations	2021 Annual Report
STRATEGY		
102-14	Statement from senior decision-maker	2021 Sustainability Report: Pg [5]
ETHICS AND INTEGRITY		
102-16	Values, principles, standards, and norms of behaviour	2021 Sustainability Report: Pg [10]
GOVERNANCE		
102-18	Governance structure	2021 Annual Report 2021 Sustainability Report: Pg [9]
STAKEHOLDER ENGAGEMENT		
102-40	List of stakeholder groups	2021 Sustainability Report: Pg [7]
102-41	Collective bargaining agreements	Not Applicable
102-42	Identifying and selecting stakeholders	2021 Sustainability Report: Pg [7]
102-43	Approach to stakeholder engagement	2021 Sustainability Report: Pg [7]
102-44	Key topics and concerns raised	2021 Sustainability Report: Pg [7]
REPORTING PRACTICE		
102-45	Entities included in the consolidated financial statements	2021 Annual Report
102-46	Defining report content and topic Boundaries	2021 Sustainability Report: Pg [7]
102-47	List of material topics	2021 Sustainability Report: Pg [7]
102-48	Restatements of information	Not Applicable
102-49	Changes in reporting	Not Applicable
102-50	Reporting period	2021 Sustainability Report: Pg [2]
102-51	Date of most recent report	2020 Sustainability Report
102-52	Reporting cycle	2021 Sustainability Report: Pg [2]

GRI Standard 2016	Disclosure Title	Page Reference & Remarks
GRI 102: GENERAL DISCLOSURE 2016		
102-53	Contact point for questions regarding the report	2021 Sustainability Report: Pg [2]
102-54	Claims of reporting in accordance with the GRI Standards	2021 Sustainability Report: Pg [2]
102-55	GRI content index	2021 Sustainability Report: Pg [16]
102-56	External assurance	Not externally assured

GRI Standard 2016	Disclosure Title	Page Reference & Remarks
GRI 103: MANAGEMENT APPROACH 2016		
103-1	Explanation of the material topic and its Boundary	Economic Performance: <ul style="list-style-type: none"> • 2021 Sustainability Report: Pg [9] Energy: <ul style="list-style-type: none"> • 2021 Sustainability Report: Pg [11] Environmental Compliance: <ul style="list-style-type: none"> • 2021 Sustainability Report: Pg [12]
103-2	The management approach and its components	Supplier Environmental Assessment: <ul style="list-style-type: none"> • 2021 Sustainability Report: Pg [4] Employment: <ul style="list-style-type: none"> • 2021 Sustainability Report: Pg [14]
103-3	Evaluation of the management approach	Occupational Health And Safety: <ul style="list-style-type: none"> • 2021 Sustainability Report: Pg [13] Training and Education: <ul style="list-style-type: none"> • 2021 Sustainability Report: Pg [15]

MATERIAL TOPICS		
GRI 201: ECONOMIC PERFORMANCE 2016		
201-1	Direct economic value generated and distributed	2021 Annual Report: 2021 Sustainability Report: Pg [9]
GRI 302: ENERGY 2016		
302-1	Energy consumption within the organisation	2021 Sustainability Report: Pg [11]
GRI 307: ENVIRONMENTAL COMPLIANCE 2016		
307-1	Non-compliance with environmental laws and regulations	2021 Sustainability Report: Pg [12]
GRI 308: SUPPLIER ENVIRONMENTAL ASSESSMENT 2016		
308-1	New suppliers that were screened using environmental criteria	2021 Sustainability Report: Pg [4]

MATERIAL TOPICS		
GRI 401: EMPLOYMENT 2016		
401-1	New employee hires and employee turnover	2021 Sustainability Report: Pg [14]
GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2016		
403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	2021 Sustainability Report: Pg [13]
GRI 404: TRAINING AND EDUCATION 2016		
404-1	Average hours of training per year per employee	2021 Sustainability Report: Pg [15]