



KOP Limited Sustainability Report

FY2021

TABLE OF CONTENTS

BOARD'S STATEMENT	2
ABOUT THE GROUP	3
ABOUT THIS REPORT	4
SUSTAINABILITY GOVERNANCE	5
STAKEHOLDER ENGAGEMENT	6
MATERIALITY ASSESSMENT	7
2022 TARGETS	8
THE ENVIRONMENT	10
OUR EMPLOYEES	15
OUR GUESTS	21
OUR RESPONSES TO COVID-19	22
GOVERNANCE	24
ECONOMIC	25
GRI CONTENT INDEX	26

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

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

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BOARD'S STATEMENT

Dear Stakeholders,

The Board of Directors (the “**Board**”) of KOP Limited (“**KOPL**” or the “**Company**”, together with its subsidiaries “**Group**”) is pleased to present KOPL’s fourth annual sustainability report (“**Report**”) for the financial year ended 31 March 2021 (“**FY2021**”), which outlines our commitment to build an economically sustainable business that delivers long term value to our stakeholders.

We prepared this Report based on the Global Reporting Initiative (“**GRI**”) standards of reporting to communicate our performance and progress in the key Environmental, Social and Governance (“**ESG**”) aspects identified. Our Board is dedicated to the Group’s sustainability efforts and is responsible for overseeing the Group’s ESG initiatives and assessing the material ESG factors that are significant to the Group.

We are committed to our sustainability objectives and this Report plays an important role in helping us foster greater transparency and accountability in our sustainability journey. Our sustainability practices which have been embedded in our business strategies and operations are detailed in this Report.

Overall, it has been a challenging year for the Group as we seek to navigate the lasting effects brought about by the COVID-19 pandemic. As such, we regard the health and safety of our employees and guests as our utmost priority and have since implemented a series of safe management measures at our workplaces and resorts. We are pleased to see the dedication of our management in providing a safe environment for our employees and guests in this difficult period.

We would like to take this opportunity to express our gratitude to our directors, employees and business partners for their unwavering commitment and contribution this past year. We strive to continue to strengthen our engagement with our stakeholders and improve in our sustainability efforts, so as to build a more sustainable future and deliver greater value to our esteemed stakeholders in the year ahead.

Ms Ong Chih Ching
Executive Chairman and Executive Director

KOP Limited

ABOUT THE GROUP

KOP Limited (“**KOPL**” or the “**Group**”) is a Singapore-based real estate development and entertainment company with a diversified and robust portfolio of developments and investments in Singapore as well as the region.

With origins leading back to KOP Properties Pte. Ltd., the Group has quickly built a reputation as a developer of niche, iconic and award-winning projects such as The Ritz-Carlton Residences, Montigo Resorts, Nongsa and Seminyak in Indonesia, and the upcoming Wintastar in Shanghai. Wintastar Shanghai is the highly-anticipated integrated sports-entertainment-tourism resort that will house the world’s largest indoor Ski & Snow Park. KOPL’s property business covers real estate development, investment and management services in an integrated business model. Through a broad range of distinctive and award-winning real estate and hospitality projects crafted with quality design and workmanship, KOPL provides timeless and refined living and leisure experiences to its clients.

Leveraging on the strategic synergies between its subsidiaries, KOPL is empowered to expand its core business of property development and incorporate entertainment elements into various ventures, adding flavour and character to real estate. Through spearheading high-quality and innovative projects, with the objective to strengthen its market leadership, KOPL aims to generate growing returns for its shareholders and investors.

ABOUT THIS REPORT

Scope of Report

KOP Limited (“**KOPL**” or the “**Company**”, together with its subsidiaries “**Group**”) is listed on the Catalist of the SGX-ST (Stock Code: SGX:5I1). This is the Group’s fourth year in publishing its sustainability report (“**Report**”) publicly and this Report summarises the Group’s performance, initiatives and impact of its operations in the aspects of key Environmental, Social and Governance (“**ESG**”) areas. All data and activities reported were from 1 April 2020 to 31 March 2021 (“**FY2021**”) unless stated otherwise. This Report focuses on the ESG performance of our hospitality business in Indonesia – Montigo Resorts in Nongsa and Seminyak. In addition, this Report includes our approaches and initiatives to cope with the challenges brought about by the COVID-19 pandemic.

Through this Report, the Group would like to share its commitment in managing the impact of key ESG issues with its various stakeholders, which include employees, shareholders, business partners, guests and the community.

Reporting Framework

The Report has been prepared in accordance with Rule 711A and 711B of the Listing Manual Section B: Rules of Catalist of Singapore Securities Trading Limited, and Global Reporting Initiative (“**GRI**”) Standards – Core option, the international standard for sustainability reporting established by GRI in 2016.

The content of this Report was defined by the four reporting principles established by GRI Standards: (1) Stakeholder Inclusiveness; (2) Sustainability Context; (3) Materiality; (4) Completeness. The Stakeholder Inclusiveness principle was implemented in determining the Report context through various stakeholder engagements and internal discussions. The Sustainability Context principle was implemented in determining the Report context which covered the ESG aspects. The Materiality principle was implemented in determining the Report context through stakeholder engagements and internal discussions. All relevant factors were then weighed according to their respective importance to stakeholders, as well as their impact on KOPL’s business. This combined assessment allows KOPL to identify and agree upon the appropriate material ESG aspects for the business.

Report Content & Quality

This Report aims to provide an integrated overview of the Group’s initiatives and strategies related to sustainability and responsible business development. The intention of this Report is to address the key concerns and issues that KOPL’s stakeholders face. To ensure content quality, we have applied GRI’s principles of accuracy, balance, clarity, comparability, reliability and timeliness.

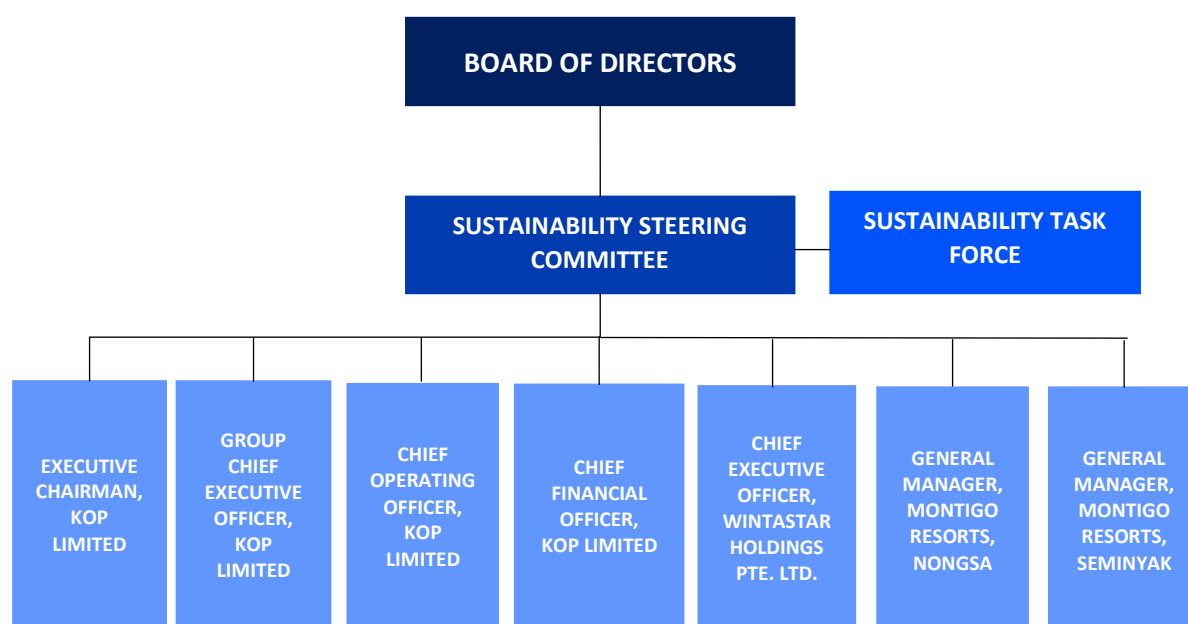
Contact Us

As part of our continuous efforts on improving the coverage of our sustainability practices in the Report, we welcome stakeholders to submit their questions or feedback on any aspect of our sustainability performance to enquiry@kopgroup.com.

SUSTAINABILITY GOVERNANCE

At KOPL, we strongly believe in integrating sustainable practices into our business operations. We are committed to conducting business in a responsible and ethical manner. We recognise the importance of a robust sustainability governance structure in order to foster strong accountability and transparency in the Group.

Our Sustainability Steering Committee (“SSC”), supported by our Sustainability Task Force, takes a proactive role in spearheading the Group’s sustainability practices and performance. The sustainability governance structure is as shown below:



The SSC provides oversight and regularly updates the Board and Management on the Group’s sustainability strategies and initiatives. The committee also determines and monitors the Group’s progress against defined sustainable performance goals. Sustainability policies are also evaluated annually in order to highlight areas of improvement.

With a robust sustainability governance structure established, we hope to mark greater progress towards our sustainable development goals and deliver greater value to our stakeholders in the long run.

STAKEHOLDER ENGAGEMENT

At KOPL, we recognise the importance of stakeholder engagement in identifying the Group's key sustainability issues from their expectations and concerns. We consider stakeholders as entities or individuals that may have a significant impact on our business activities.

We strive to build strong and lasting relationships with our stakeholders and engage them regularly through various communication platforms to make better informed sustainable decisions and develop appropriate strategies to build a sustainable business.

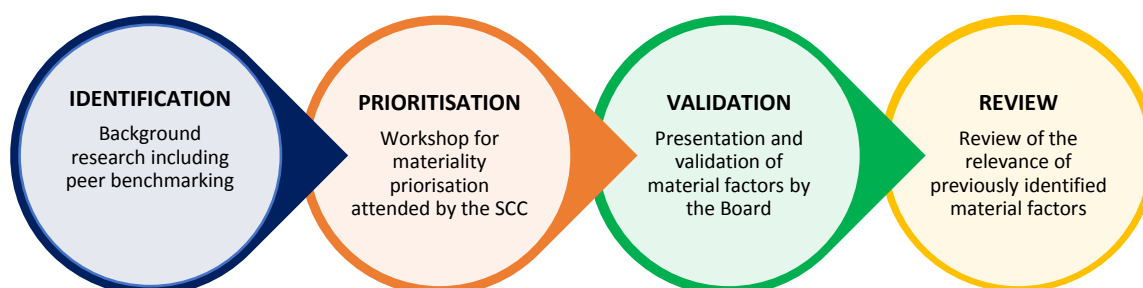
KOPL's key stakeholder groups, methods of engagement and key topics of interest are summarised below:

Key Stakeholder	Engagement Methods	Frequency	Key Topics of Interest
Investors and Shareholders	Timely and transparent updates of financial results and announcements, business developments, press releases and other relevant disclosures via SGX and KOPL's website	Throughout the year	- Long-term sustainable distribution and total returns - Transparent reporting - Sound corporate governance practices
	One-on-one meetings and site visits	Throughout the year	Business strategy and outlook
	Annual General Meeting	Annually	
Employees	Induction programme for new employees	Throughout the year	- Equitable remuneration - Fair and competitive employment practices and policies
	Training and development programmes	Throughout the year	
	Regular e-mails, meetings and town-halls sessions	Throughout the year	Safe and healthy work environment
	Recreational and wellness activities	Throughout the year	Employee development and well-being
	Career development performance appraisals	Annually	
Customers and Guests	Feedback from customers and guests and active engagement towards guests on their well-being throughout their stay with us	Throughout the year	Comments and potential room for improvement in delivering exceptional services (e.g. hospitality)
Government and Regulators	Meetings and dialogue sessions	Throughout the year	Compliance with and updates on changing laws and regulations

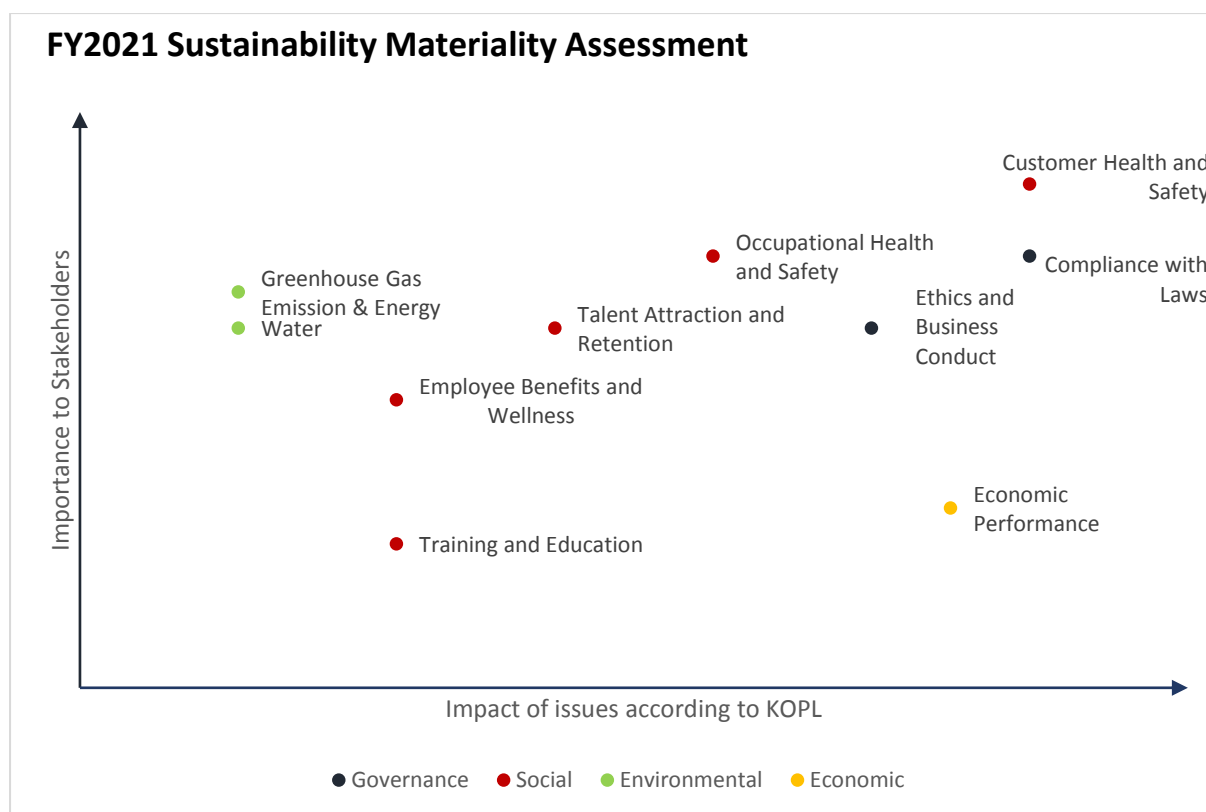
MATERIALITY ASSESSMENT

Through various communication channels and feedbacks received, we conducted a materiality assessment to identify key ESG issues that were significant to our business and stakeholders. The materiality review considered the GRI guidelines and the topics are prioritised using a materiality matrix.

The Group adopts the following four-step process to define the material topics:



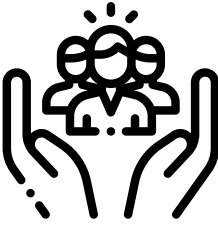
The matrix considers the potential impact of each topic on our business and its importance to our stakeholders. Our review focuses on four key aspects with ten identified material topics which we concluded are still relevant in FY2021. For each material topic, we report on the importance of it to our business and stakeholders, and the measures in place to address it. We have also incorporated our responses to the COVID-19 pandemic accordingly.



2022 TARGETS

The tourism industry has been largely affected by the COVID-19 pandemic due to travel restrictions. Our resorts were either partially or fully closed from April 2020 and reopened only in the last quarter of 2020 for limited domestic business. Despite partial or full closure of our resorts, we have devoted our efforts to maintain the resort premises and facilities. It is apparent that the low occupancy rate throughout FY2021 has resulted in the drastic increase in electricity intensity per occupied room and water intensity per occupied room as shown below (Refer to FY2021 Performance column). This has also resulted in a decline in our manpower requirements.

As such, we feel it is prudent to set our FY2022 targets based on FY2020's performance to reflect a regular business year, instead of FY2021:

ASPECTS	FY2021 PERFORMANCE	FY2022 TARGETS
 ENVIRONMENTAL	We have reduced the electricity intensity based on gross floor area from 56 kWh/m ² in FY2020 to 14 kWh/m ² in FY2021, and electricity intensity per occupied room increased from 144 kWh/occupied room to 1,892 kWh/occupied room.	Maintain or reduce the energy intensity based on FY2020's levels.
	We have reduced the water intensity level based on gross floor area from 1.09 m ³ /m ² in FY2020 to 0.70 m ³ /m ² in FY2021, and water intensity per occupied room increased from 2.82 m ³ /occupied room to 94.92 m ³ /occupied room.	Maintain or reduce the water intensity based on FY2020's levels.
 SOCIAL	Employee turnover rate increased from 30% in FY2020 to 442% in FY2021 due to cessation of renewal of contract staff, as a result of lower manpower requirements due to the adverse impact of the COVID-19 pandemic on our business.	Reduce the employee turnover rate to 29% or below, going forward.
	There were no workplace incidents that result in a fatality or permanent injury.	Zero workplace incidents that result in a fatality or permanent injury.
	There were no incidents of non-compliance with relevant health and safety regulatory requirements.	Achieve zero incidents of non-compliance with relevant health and safety regulatory requirements.
	We have offered internal and external training courses to employees at all levels.	Continue providing internal and external training courses offered to our employees.
	Zero incidents of non-compliance with customer health and safety laws and	Achieve zero incidents of non-compliance with customer

	regulations concerning the health and safety of our properties.	health and safety laws, as well as regulations concerning the health and safety of our properties.
 GOVERNANCE	Zero incidents of non-compliance with anti-corruption laws and regulations.	Achieve zero incidents of non-compliance with anti-corruption laws and regulations.
	Zero incidents of non-compliance with various socioeconomic laws and regulations.	Achieve zero incidents of non-compliance with various socioeconomic laws and regulations.

THE ENVIRONMENT

KOPL is committed to conducting business in a sustainable and environmentally-friendly manner. We recognise that due to the nature of our business, our energy and water consumption rates are rather significant. Therefore, we place strong emphasis on sustainable measures in our business operations to reduce our environmental footprint.

Greenhouse Gas Emission and Energy Consumption

FY2021 Greenhouse Gas Emissions and Energy Consumption Targets and Performance		
Indicator	Targets	Performance
Gasoline intensity	0.32m ³ /m ² or below	0.06m ³ /m ²
	0.82m ³ /occupied room or below	8.05m ³ /occupied room
Electricity Intensity	56 kWh/m ² or below	14 kWh/m ²
	144 kWh/occupied room or below	1,892 kWh/occupied room
GHG Emissions Intensity from Gasoline Consumption	0.72 tCO ₂ e/m ² or below	0.14 tCO ₂ e/m ²
	1.87 tCO ₂ e/occupied room or below	18.30 tCO ₂ e/occupied room
GHG Emissions Intensity from Electricity Consumption	0.02 tCO ₂ e/m ² or below	0.01 tCO ₂ e/m ²
	0.06 tCO ₂ e/occupied room or below	0.79 tCO ₂ e/occupied room

The temporary closures of our resorts coupled with travel restrictions in 2020 decreased our greenhouse gas emissions and energy consumption per gross floor area, as business operations have been reduced. Nonetheless, the increased greenhouse gas emissions and energy consumption per occupied room can be attributed to baseloads and reduction in occupancy rates in 2020.

We remain dedicated to reducing our energy consumption and improving our energy efficiency. Our energy saving initiatives are summarised as follow:

- Guidelines on energy usage;
- Policies or guidelines on green buildings or hotels;
- Policies or guidelines on promoting an environmentally friendly corporate culture as well as raising awareness on environmental matters;
- Policies or guidelines on energy-efficient related and other certifications required by the local government; and
- Procurement policies or guidelines to prioritise the use of energy efficient or environmentally friendly products/equipment.

We have established a Hotel Energy Management Committee which includes resort managers and engineers, who are responsible for monitoring and managing the resorts' monthly energy consumption and promoting energy conservational efforts. The Committee also monitors and performs trend analysis on the electricity and gas consumption to track energy usage.

As part of our energy efficiency enhancement measures, we have implemented light emitting diode ("LED") lighting and motion sensors for light switches, and freon as the cooling agent in our air conditioning systems at the resorts. To conserve energy, we have motion sensors installed in the

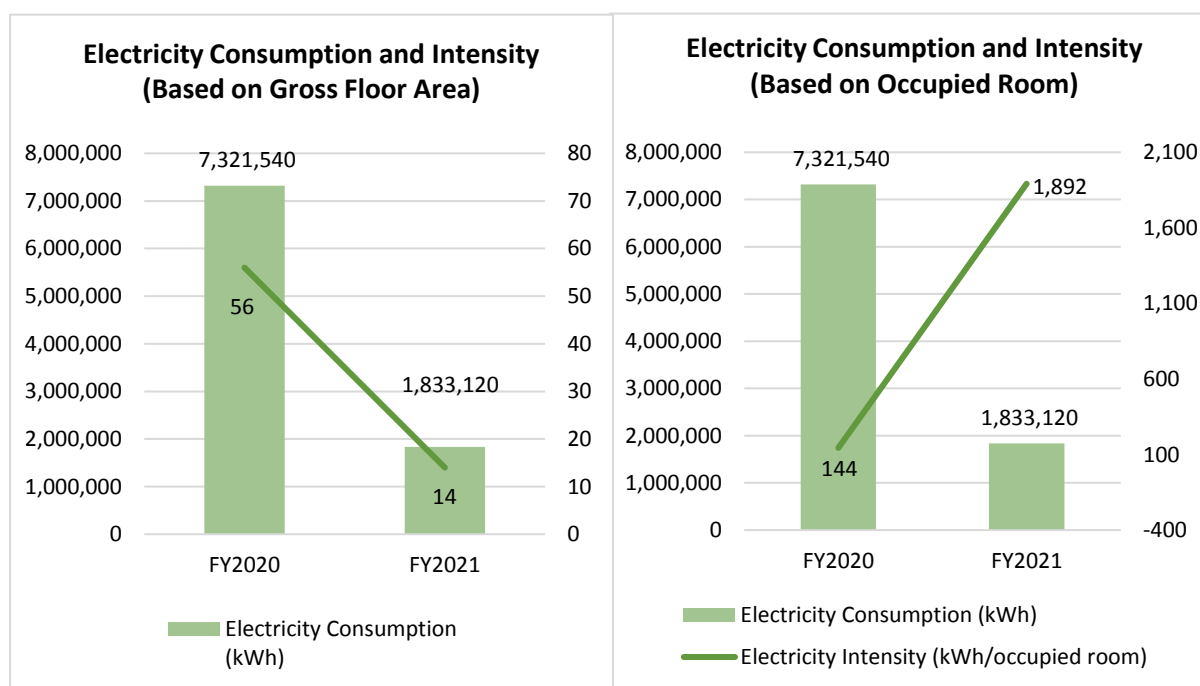
resorts which will automatically switch off lights in the room when a room is vacant. We have also installed lifts with standby mode where the lift control system will operate in sleep mode, shutting down the lift car lighting, ventilation and indicators when not in use. Moreover, we strongly encourage our employees to practice good energy saving habits by switching off lights and air-conditioners when not in use.

Furthermore, we have incorporated sustainable interior design in our resorts such as open-air structures which allow the use of natural lighting and reduce the need for air-conditioning. Our resorts are strategically located with a large amount of greenery surrounding us, which facilitates the reduction of our energy consumption and carbon footprint.

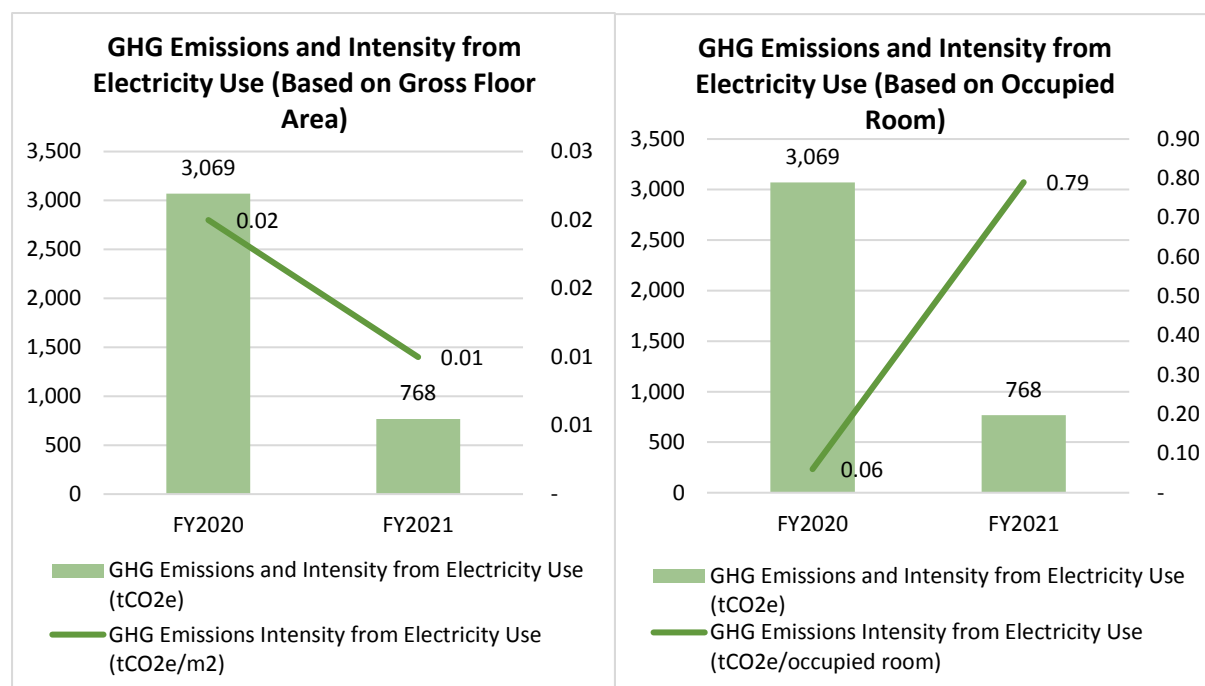
The gasoline and electricity intensity and its corresponding Greenhouse Gas (“GHG”) emissions intensity are summarised as follow:

In FY2021, a significant reduction in both gas and electricity consumption were due to the reduced tourism activities, periodic full and partial resort closures and low occupancy rates due to the COVID-19 pandemic.

KOPL’s overall electricity consumption for both resorts was 1,833,120 kWh in FY2021, a 75% reduction from 7,321,540 kWh in FY2020. As a result, the electricity intensity per gross floor area also fell by 75% from 56 kWh/m² in FY2020 to 14 kWh/m² in FY2021. The electricity intensity per occupied room increased by 1,214% from 144 kWh/occupied room to 1,892 kWh/occupied room, largely due to the lowered occupancy rate resulted from the COVID-19 pandemic.

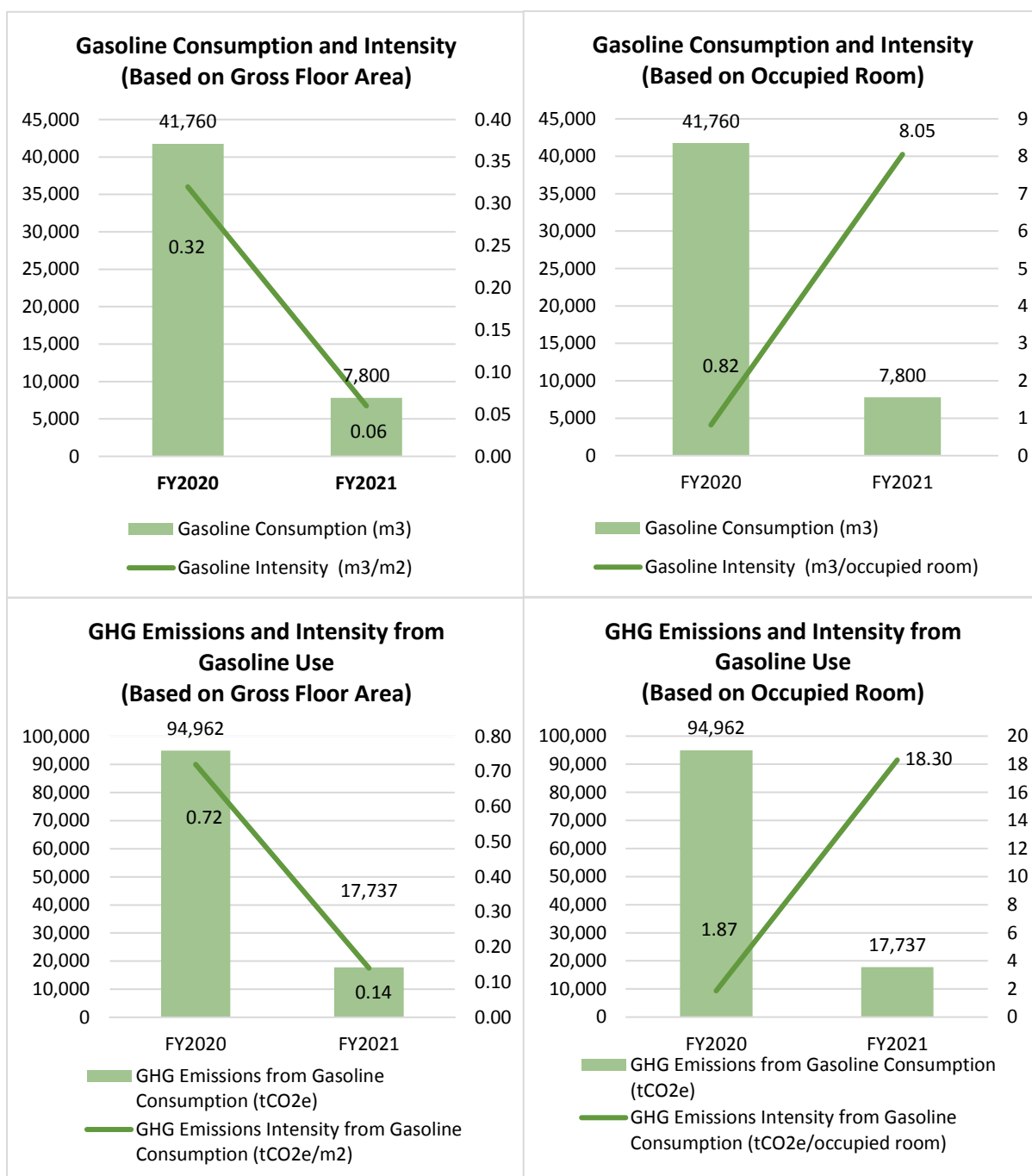


The total GHG emission from electricity consumption also declined from 3,069 tCO₂e in FY2020 to 768 tCO₂e in FY2021. The GHG emission intensity from electricity consumption per gross floor area fell from 0.02 tCO₂e/m² in FY2020 to 0.01 tCO₂e/m² in FY2021. Similar to the explanation in the above paragraph, GHG emission intensity from electricity consumption per occupied room increased from 0.06 tCO₂e/occupied room in FY2020 to 0.79 tCO₂e/occupied room in FY2021, due to lowered occupancy rate resulted from the COVID-19 pandemic.



The total gasoline consumption of both resorts decreased by 81% from 41,760m³ in FY2020 to 7,800 m³ in FY2021. The gasoline intensity per gross floor area was reduced from 0.32 m³/m² in FY2020 to 0.06 m³/m² in FY2021. Conversely, the gross intensity based on per occupied room increased from 0.82 m³/occupied room in FY2020 to 8.05 m³/occupied room in FY2021, due to lowered occupancy rate resulted from the COVID-19 pandemic.

As a result, the GHG intensity from gasoline consumption per gross floor area was reduced by 81% from 0.72 tCO₂e/m² in FY2020 to 0.14 tCO₂e/m² in FY2021. GHG intensity from gasoline consumption per occupied room increased from 1.87 tCO₂e/occupied room in FY2020 to 18.30 tCO₂e/occupied room in FY2021, due to lowered occupancy rate resulted from the COVID-19 pandemic.



Water Consumption

FY2021 Water Consumption Target and Performance

Indicator	Target	Performance
Water intensity per GFA	1.09m ³ /m ²	0.70 m ³ /m ²

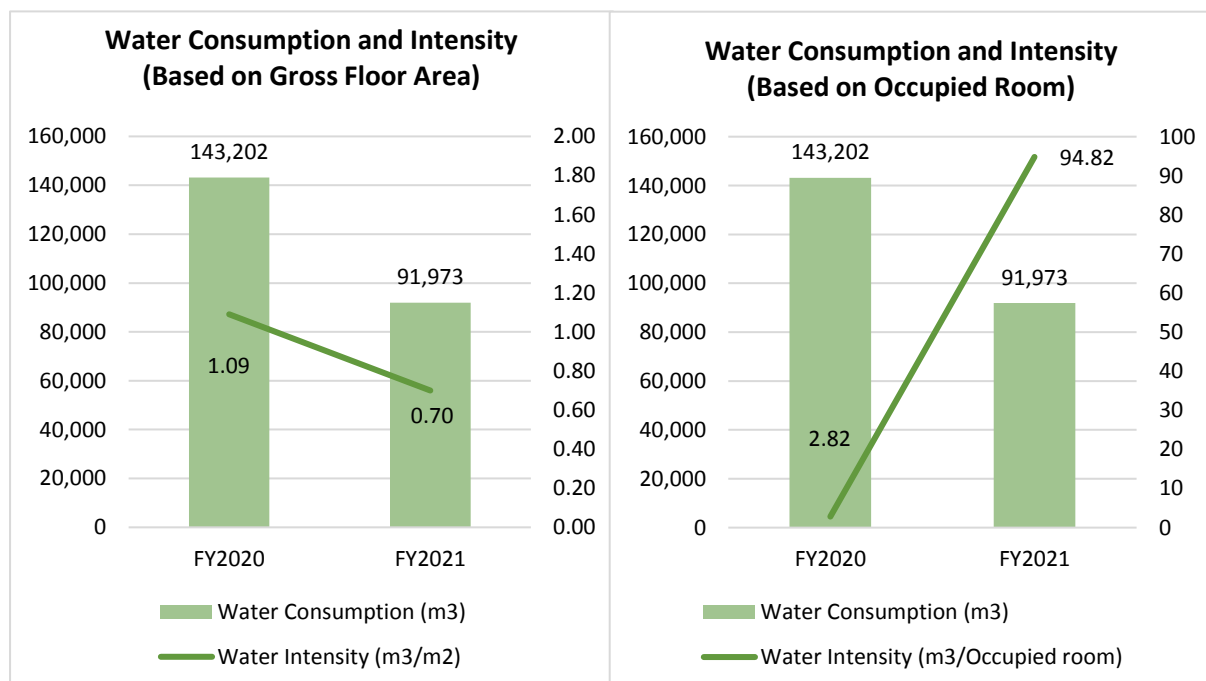
Due to the nature of the hospitality industry, clean water supply is essential for our principal activities such as maintaining food and beverage establishments, providing laundry services, facilitating recreational activities and executing general operations which include irrigation, cleaning and maintenance etc.

At KOPL, we constantly strive to improve water efficiency and conserve water usage without compromising on the satisfaction level of our guests and employees. Water usage rate is monitored through our water monitoring system to highlight potential water leakage and improve water efficiency at both resorts.

As part of our commitment to protect the environment, we strive to reduce water usage and water pollution in our business operations. To prevent water leakages, we perform routine maintenance on our plumbing system, swimming pools, water taps and valves. Regular checks over sewage treatment plants are performed to prevent leakage which may contaminate nearby water bodies. Furthermore, all sanitary facilities at our resorts are installed with dual-capacity flushing cisterns which aid in water reduction for each flush. Faulty taps and valves are replaced to reduce water loss.

Moreover, as part of our water conservation efforts, we collect rainwater at our resorts for gardening purposes. We believe that water conservancy requires concerted efforts of all employees and guests. Therefore, we display information on water-saving initiatives next to each wash basin to serve as a constant reminder for all guests to actively participate in this environmental conservation effort. In addition, we support initiatives within the local communities to promote water conservation practices.

In FY2021, the overall water consumption level of both resorts generally declined by 36% from 143,202m³ in FY2020 to 91,973m³ in FY2021. The reduction in water consumption per m² basis and increment in water consumption per occupied room basis were largely attributed to the lowered occupancy rate and reduced business operations as a result of the COVID-19 pandemic. Hence, the water intensity per gross floor area fell from 1.09 m³/m² in FY2020 to 0.70 m³/m² and the water intensity per occupied room rose from 2.82 m³/occupied room to 94.82 m³/occupied room in FY2021 as illustrated by the graphs below.



OUR EMPLOYEES

At KOPL, we strongly believe that investing in our employees is fundamental to the Group's long-term success. We are committed to maintaining a conducive working environment to empower our employees and deliver quality services to our guests.

We strive to maintain a fair, performance-based work environment that is diverse, inclusive and collaborative. Training and development opportunities are provided to our employees, which is beneficial to both staff development and the Group in the long run. Being in the hospitality industry, our employees are our key assets to providing quality service to our guests. As such, we place great emphasis on providing training, cross training and a safe working environment to our employees, ensuring that their health and well-being are taken care of.

Talent Attraction and Retention

FY2021 Talent Attraction and Retention Target and Performance

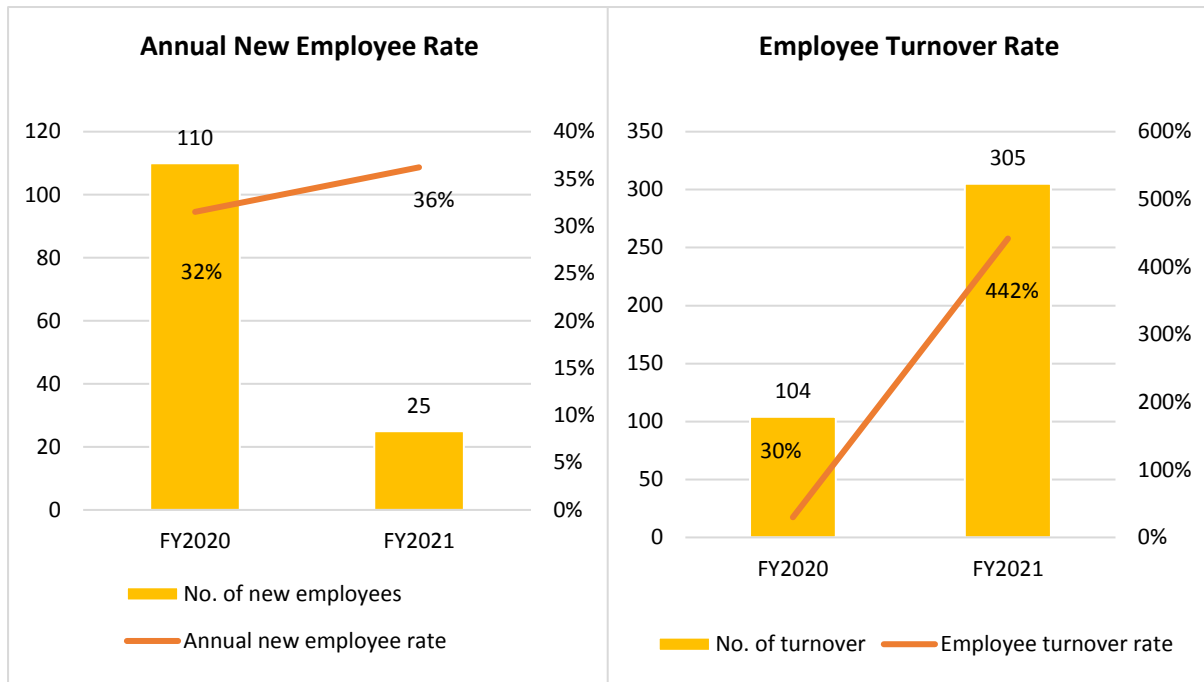
Indicator	Target	Performance
Annual employee turnover rate	30% or below	442%

At KOPL, we recognise that our employees' efforts are directly correlated to the quality of service delivered to our guests. The commitment from employees to provide the highest quality of service will be greatly beneficial to the resorts and its performance. Therefore, we aim to continuously maintain a safe working environment for our employees to be able to thrive and develop.

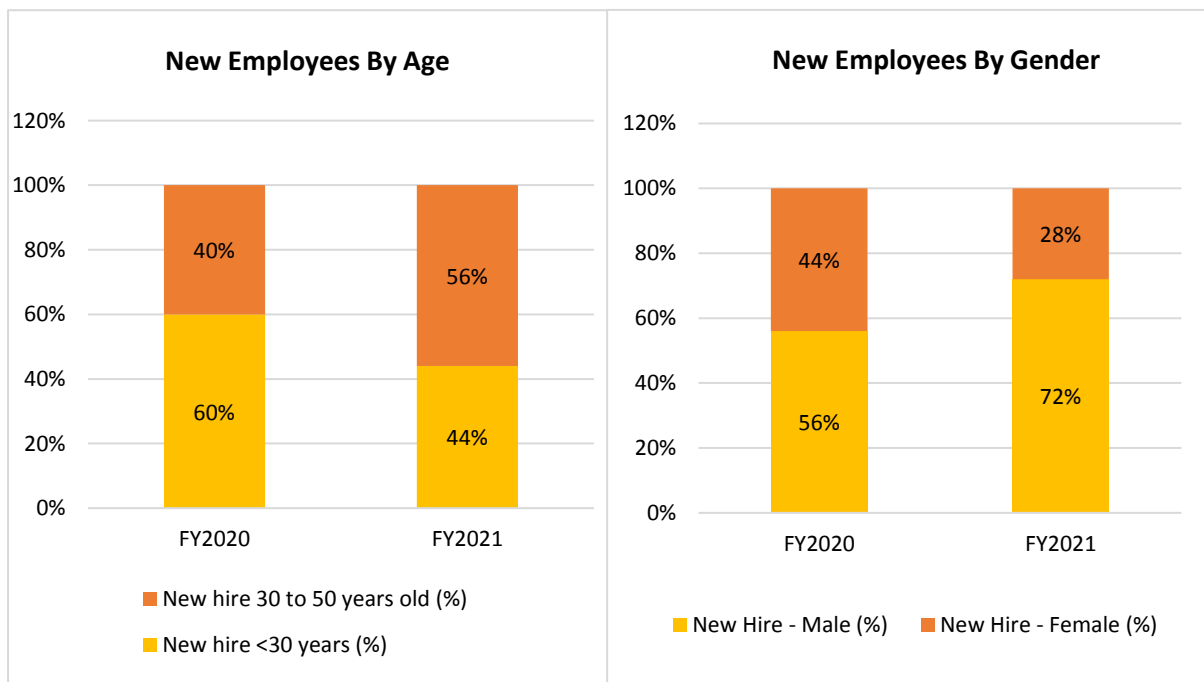
We continually adopt fair and merit-based employment and recruitment practices so as to attract talented individuals and retain existing employees. The Group has formalised various hiring, termination and retirement policies, employee benefits including leave entitlements and remuneration packages and the code of conduct, which demonstrate our fair employment framework.

Annual performance appraisal is built two-way – to evaluate and communicate on employees' performance, and for employees to provide feedback to the respective resorts. Regular performance reviews help employees monitor their development and allow us to better develop effective training plans for each employee. The management works closely with employees through coaching and on-the-job training to enhance their skill sets and capabilities.

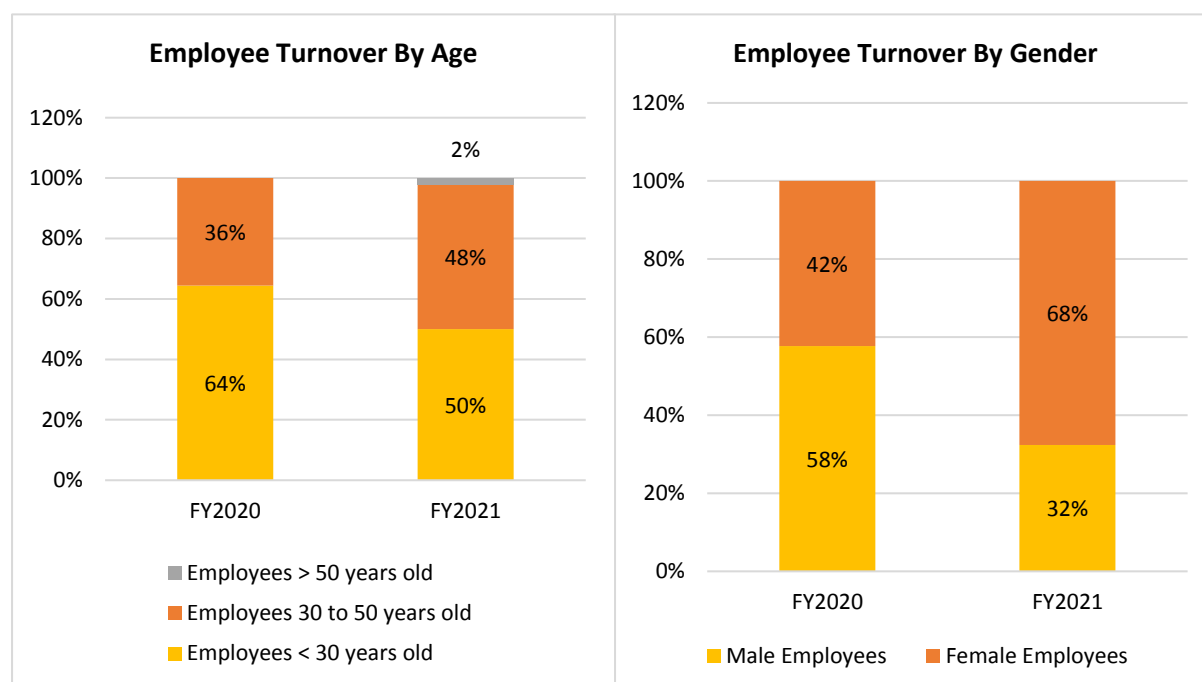
The annual new employee rate increased to 36% in FY2021 as compared to 32% in FY2020, as we apply a greatly reduced denominator for total employee headcount in FY2021. Due to the adverse impact of the COVID-19 pandemic on our business, manpower requirements have shrunk significantly. Employee turnover rate increased to 442% in FY2021 as compared to 30% in FY2020, as this mainly reflects the cessation of renewal of contract staff amidst the COVID-19 pandemic.



Nonetheless, there was an increase in employees hired between 30 to 50 years of age from 40% in FY2020 to 56% in FY2021, in respect of the total number of employees hired for the respective years. The number of female new hires has reduced from 44% in FY2020 to 28% in FY2021, whereas the number of male new hires increased from 56% to 72%, as necessary for refurbishment and renovation works for Montigo Resorts, Nongsa. Notwithstanding the above, we strive to provide fair and equal job opportunities to all employees across age and gender.



There was a slight increase in employee turnover for employees aged 30 to 50 years old from 36% in FY2020 to 48% in FY2021. Of the above, female employees represented 68% while male employees represented 32%.



Training and Education

FY2021 Training and Education Target and Performance

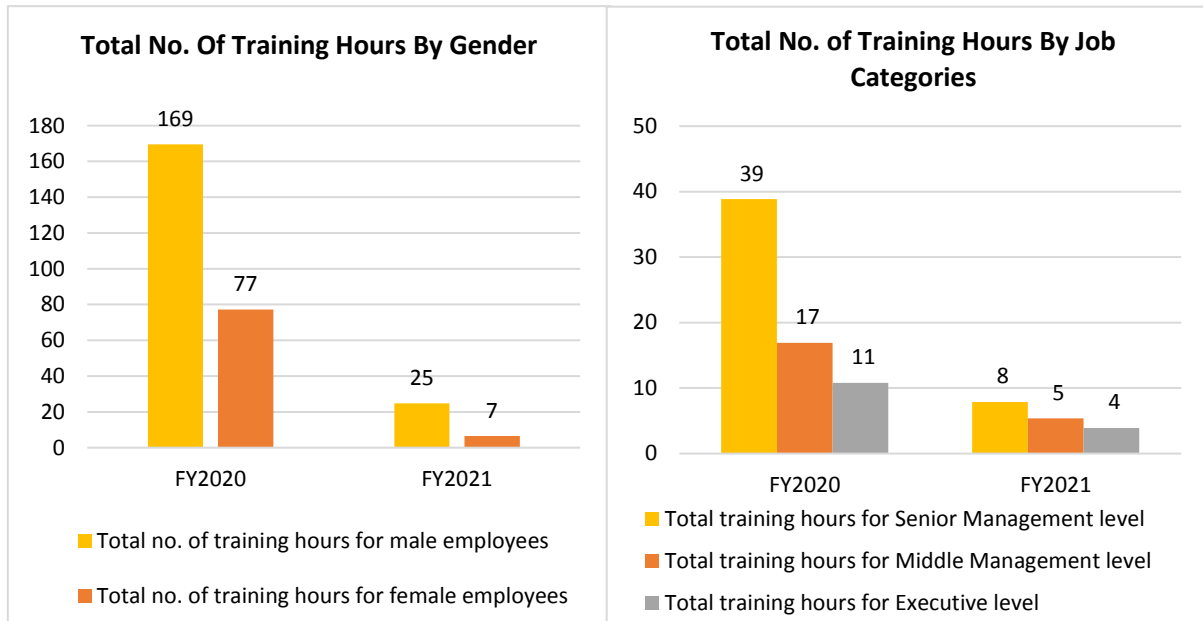
Indicator	Target	Performance
Internal and external training opportunities	Continue providing internal and external training courses offered to our employees.	Internal and external training courses are provided to our employees.

At KOPL, we recognise the importance of investing in our human capital to keep them equipped with relevant skill sets to cope with the changing times, especially in this COVID-19 pandemic.

We ensure that our employees are provided with internal and external trainings at both Montigo Resorts in Nongsa and Seminyak. Employees equipped with relevant up-to-date skills and knowledge will continue to create value and contribute to our competitiveness in the hospitality industry. Furthermore, with the reduction of manpower at our resorts, we focus on cross-training which enables our employees to work in several different roles. This allows our business to react promptly to changing business conditions and handle workflow bottleneck as our team is trained and flexible. At the same time, cross-training creates opportunities for our employees to grow professional while expanding their skill sets and gaining diversified work experience.

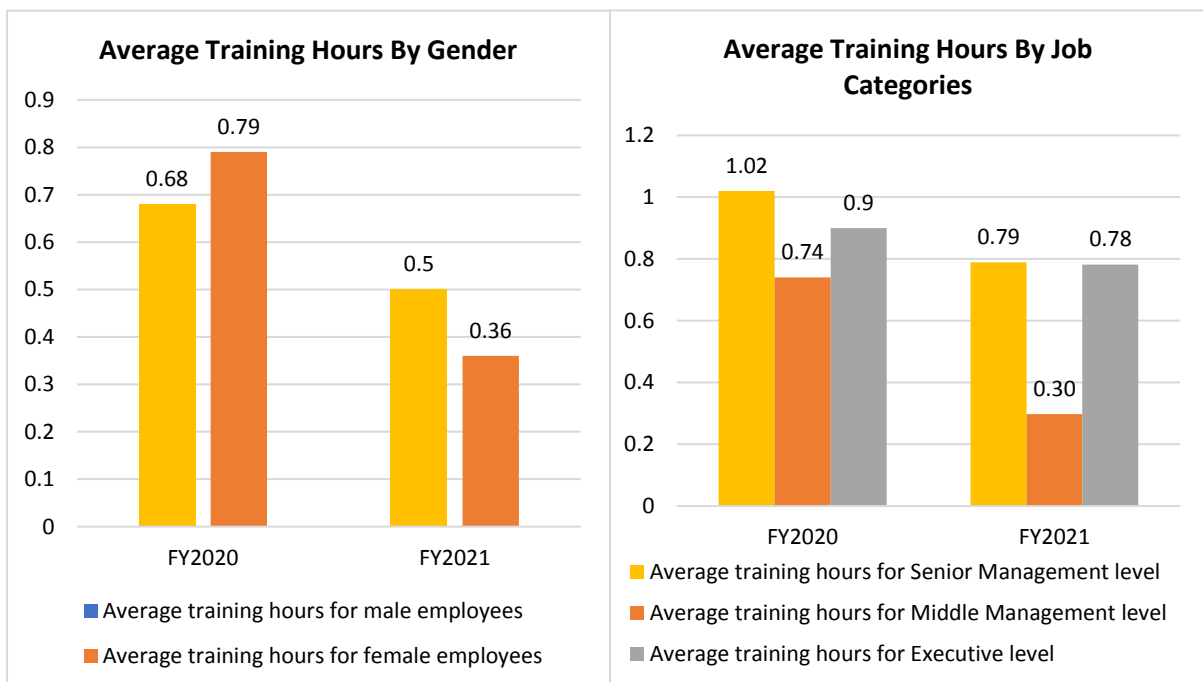
All new employees are required to undergo an orientation program to be familiar with our mission, vision and be aligned with our core values. Annual leadership training is also conducted for our management team and leaders to equip them with up-to-date skill sets to lead the resort to sustainable business success.

In light of the ongoing COVID-19 pandemic, training plans were disrupted in the following ways. Total number of training hours fell from 247 hours in FY2020 to 31 hours in FY2021. The total training hours across all job categories have declined, of which, the senior management level observed the greatest reduction by 80% from 39 hours in FY2020 to 8 hours in FY2021.



The average training hours was 0.46 hours in FY2021 as compared to 0.71 hours in FY2020. The average training hours by gender and by job categories fell in FY2021.

Due to the COVID-19 pandemic, occupancy rate remained low and employees were encouraged to take annual leave/ no pay leave. This contributed to overall lower training hours. Furthermore, the lower employee headcount for FY2021, as a result of increased turnover rate, led to fewer training hours in total.



Occupation Health and Safety

The health and safety of our employees are crucial to the sustainable growth of our business operations. Therefore, we continuously take proactive steps to create a safe working environment which promotes the well-being of our employees at all times.

Both Montigo Resorts in Nongsa and Seminyak have established a Health and Safety Committee to set a strong tone at the top that fostering a healthy and safe work environment is one of the top priorities in KOPL.

Our General Managers and Security Officers perform periodic inspections on the resort premises to identify potential health and safety hazards and take prompt corrective action to address these risks. We have also taken measures to ensure that lifts and stairways of our resorts comply with the established safety guidelines. To protect the safety of our employees and guests, we have engaged security officers and installed security surveillance around our resorts. To deter unauthorised access, we have also implemented verification procedures at the entrances and exits of our resorts. Regular maintenance over our kitchen appliances and tools such as the plumbing system, electrical system, kitchen equipment and generator system are conducted to safeguard our employees' and guests' safety. Each resort has an Emergency Response Team ("ERT") which is well trained in first aid and fire safety, and is responsible for the employees' and guests' safety in the event of a disaster.

We have provided trainings to our employees to equip them with relevant knowledge to handle potential health and safety risks in the course of work. In addition, all employees are required to undergo first aid and fire safety training as part of the compulsory orientation programme.

Health and safety incidents reported to Management are investigated, and corrective and preventive action plans are formulated to prevent future occurrence. The following table summarises the incidents reported in FY2021, as compared to FY2020:

Indicator	FY2020	FY2021
Total number of workplace incidents that result in a fatality or permanent injury	0	0
Total number of workplace injuries	4	1
Accident Frequency Rate ("AFR")¹	5.51 accidents per million man-hours worked	6.97 accidents per million man-hours worked
Accident Severity Rate ("ASR")²	33.1 days lost per million man-hours worked	90.6 days lost per million man-hours worked
Incidents of non-compliance with relevant health and safety regulatory requirements	0	0

We have achieved our FY2021 target by attaining zero workplace incident that result in workplace fatality and zero incident of non-compliance with relevant health and safety regulatory requirements. Although the Accident Frequency Rate ("AFR") increased from 5.51 accidents per million man-hours worked to 6.97 accidents per million man-hours worked and the Accident Severity Rate ("ASR")

¹ Accident Frequency Rate ("AFR") = (No. of Workplace Accidents Reported/ No. of Man-hours Worked) *1,000,000

² Accident Severity Rate ("ASR") = (No. of Man Days Lost to Workplace Accidents/ No. of Man-hours Worked) *1,000,000

increased from 33.1 days lost per million man-hours worked to 90.6 days lost per million man-hours worked from FY2020 to FY2021, the absolute number of workplace injuries decreased from 4 to 1 in FY2021. The increase in AFR and ASR is largely attributable to the decrease in total number of man-hours worked from 707,200 hours in FY2020 to 143,520 hours in FY2021.

Employee Wellness

At KOPL, we recognise the importance of prioritising employee wellness to keep them motivated and empowered to deliver quality service and work performance. With a motivated workforce, it fosters a culture of trust and excellence within the Group and encourages better performance in the long run.

We align our benefits and welfare practices with the local employment regulations. Apart from basic compensation and annual leave entitlement, we provided welfare benefits such as monthly menstrual leave, maternity leave and paternity leave. Moreover, our employees are entitled to other benefits such as transportation, meal, mobile, housing, bereavement, festive, home leave, marriage, dental and medical allowances, and food & beverage discounts based on the employee's designation.

Monthly social security contributions are made to Badan Penyelenggara Jaminan Sosial (BPJS) in accordance with the regulation to ensure that all full-time employees are adequately covered in areas such as old age saving, pension, healthcare, working accident protection and death insurance.

OUR GUESTS

At KOPL, we value our guests and we believe that maintaining strong and long-term relationship with our guests is the key to our continued success.

Customer Health and Safety

FY2021 Customer Health and Safety Target and Performance

Indicator	Target	Performance
Incidents of non-compliance with customer health and safety laws and regulation	Zero incident	Zero incident

We believe that creating a safe environment for all our guests during their stay with us is of paramount concern. The provision of a safe and enjoyable experience for our guests will increase their satisfaction and confidence in our resorts.

Besides the implementation of safety measures throughout our resorts, regular safety inspections are performed to minimise health and safety risks that our guests may be subjected to. Furthermore, we have established safety protocols and mitigation measures of potential hazards identified within our operating environment. Fire safety systems including fire extinguishers and fire alarms are maintained monthly to ensure that they are in working condition, whereas fire safety audits and drills are conducted twice a year to prepare the resorts in the event of a disaster. At Montigo Resorts in Nongsa, we have placed a resort map with escape route and assembly points in each villa whereas at Montigo Resorts in Seminyak, evacuation route maps are made available throughout the premise.

As a resort operator, we are dedicated in our endeavours to promptly investigate and resolve all incidents reported by our guests, so as to prevent future occurrence and to ensure an enjoyable stay for all our guests. Moreover, where our guest is unwell during his/her stay in our resort, we have a “Get-Well-Soon” care package which includes a complimentary meal as our token of well wishes for our guest to have a speedy recovery.

In FY2021, there were no incidents of non-compliance with customer health and safety laws as well as regulations concerning the health and safety of our properties.

OUR RESPONSES TO COVID-19

To navigate through the COVID-19 pandemic, the Group has placed greater emphasis on ensuring a clean and hygienic environment to safeguard the well-being of our guests and employees. To adapt to the challenges imposed by the COVID-19 outbreak, KOPL has stepped up and implemented necessary precautionary measures in accordance with the guidelines from the World Health Organisation's and the "new normal" protocols of the local health authorities to safeguard our guests and employee's well-being.

Montigo Resorts in Nongsa has developed the Service Recovery and Crisis Management Action Plan while Montigo Resorts in Seminyak has developed the Emergency Response Plan relating to COVID-19 to prepare the resorts for any unforeseen circumstances.

At Montigo Resorts in Nongsa, we leverage on this opportune timing to renovate and refurbish the resort. To stay strategically relevant in the COVID-19 pandemic era, we have also invested in devices and digital applications which minimise contact points. In addition, to remain resilient in this economic uncertain period, both Montigo Resorts in Nongsa and Seminyak have launched a series of sales and marketing campaigns such as "Montigo Dollars", "Buy Now Stay Anytime", "Surprise Gift Holiday" etc. to reach out to potential guests.

Employee Health, Safety and Well-Being

To safeguard our employee's health, safety and well-being, we have promptly undertaken the following measures which are aligned with the Ministry of Health's advisories:

- Sent all employees for COVID-19 vaccination;
- Daily body temperature checks for all employees prior to entering our resorts;
- Provision of personal protection equipment such as face masks, face shields and gloves which all employees are required to be equipped with, and hand sanitisers;
- Placing precaution announcements in staff area pertaining to hygiene and sanitisations; and
- Maintaining safe distancing at all times.

Given that the COVID-19 pandemic has significantly affected the hospitality and tourism industry, we have established cost-cutting measures such as encouraging staff to take annual leave/unpaid leave and ceasing the renewal of contract employees. Moreover, all staff at both resorts are fully vaccinated against the COVID-19 virus. For Montigo Resorts in Seminyak, medical assistance is provided for our employees should they fall sick.

To minimise contact between employees, employees of both resorts are arranged to work physically according to specified schedule. Our resorts have revised our manning and operational hours according to the "new normal" protocol established by the local authorities.

In addition, we have also provided the following COVID-19 related training to our employees:

Montigo Resort in Nongsa	Montigo Resort in Seminyak
• COVID-19 protocol training such as social distancing; cleaning to protect against the risk of exposure to COVID-19; preventing the spread of COVID-19; dormitory readiness to cope with COVID-19; Individual Health Life Practices	• COVID-19 knowledge training; • Hotel health presentation training for guests; • Mitigation plan for sick guests and employees; • New normal SOP training; • Specific training regarding health protocol; • Workplace positivity course; • New government regulation of labour industry; and • Employment insurance.

Guest Health, Safety and Well-Being

KOPL is committed in protecting the health, safety and well-being of our guests especially in this pandemic period. Our resorts have reopened in the last quarter of the year 2020 for limited domestic business. Nonetheless, guests who have made bookings at our resorts are given the flexibility to reschedule their stay with no due date (for bookings without vouchers) or 31 December 2024 (for bookings with the marketing campaign vouchers).

We have also implemented the following precautionary measures to safeguard our guests' health and well-being:

- Declaration of travel history to the resort;
- Undergo body temperature checks upon arrival and periodically during their stay;
- Guest to present valid Antigen Rapid Test result upon check in for Montigo Resorts in Seminyak;
- Provision of face masks and hand sanitisers to our guests;
- Implemented bar codes for food and beverage items to facilitate contactless customer ordering process; and
- Practice safe distancing throughout our resorts and in-villa dining such as limiting seating capacity and removed buffet meal in our restaurants to minimise physical contact.

We have also implemented enhanced cleaning and sanitisation measures throughout the resorts to maintain a high standard of cleanliness and hygiene.

Moving Forward

With the re-opening of our resorts in light of the new normal imposed by COVID-19, we are committed to ensuring that the health and well-being of our employees and guests are well-taken care of. We endeavour to play our part by emphasising on the importance of maintaining a high standard of hygiene and sanitisation for our employees and guests.

We are also exploring various ways to minimise guest contact in our resorts, such as utilising online platforms to facilitate guests' check-in and check-out.

GOVERNANCE

At KOPL, we uphold the belief that robust governance practices are essential in fostering a culture of integrity, transparency and accountability. With a strong ethical tone at the top, we are committed to build a sustainable business that delivers long term stakeholder value. The Board and Management are also dedicated in enhancing our stakeholder's value through exemplary corporate governance and business ethics. We are also devoted to complying with all legal and regulatory requirements for our business and operations.

Ethics and Business Conduct

FY2021 Anti-Corruption Target and Performance

Indicator	Target	Performance
Incidents of non-compliance with anti-corruption laws and regulations	Zero incident	Zero incident

KOPL is dedicated to maintain a high standard of business conduct and adopts a “zero-tolerance” stance towards any form of corruption. We have implemented procedures to handle and mitigate the risks of bribery and corruption within the Group.

We have established an Employee Code of Conduct which outlines policies on anti-corruption, the prohibition of bribery, acceptance or offer of lavish gifts and entertainment. We expect all our employees to maintain their conduct with integrity and comply with the Employee Code of Conduct at all times. In addition, we have established a whistle-blowing policy which allows employees to raise concerns on possible improprieties in financial reporting or highlight any other matters through structured communication channels established within the Group. Investigations will be conducted promptly and confidentially in the event of matters relating to potential fraud, bribery and other ethics-related issues.

There were no incidents of non-compliance with anti-corruption laws and regulations in FY2021.

Compliance with Laws and Regulations

FY2021 Law Compliance Target and Performance

Indicator	Target	Performance
Incidents of non-compliance with various socioeconomic laws and regulations	Zero incident	Zero incident

Regulatory compliance is of paramount importance to KOPL as it is essential to protect our integrity and foster trust among our stakeholders. We have established ourselves as one of the most reputable companies in the hospitality industry.

To ensure compliance with all relevant laws and regulations, we have engaged external legal advisors for both resorts for drafting and revision of all our legal documents, and to monitor all our regulatory submissions, required business licenses and their expiry dates. To keep us abreast of the latest regulatory updates, our legal advisors keep us updated with any changes in existing laws and regulations. We have also established procedures to identify potential non-compliance which may affect KOPL's business.

There were no incidents of non-compliance with socioeconomic laws and regulations in FY2021.

ECONOMIC

Economic Performance

KOPL is committed to be the leading property and hospitality lifestyle group and we strive to achieve strong and sustained economic performance and deliver long term value to all our stakeholders. As we endeavour to produce high-quality products and innovative projects, we seek to deliver increasing returns to our stakeholders and investors.

To understand more on our economic performance, please refer to pages 44 to 115 of the Annual Report for the financial year ended 31 March 2021 (“**FY2021**”).

GRI CONTENT INDEX

GRI STANDARD S	Disclosure Number	Disclosure Title	Page Reference	Page
General Standards Disclosure				
GRI 102: General Disclosures 2016	Organisational Profile			
	102-1	Name of the organization	Sustainability Report FY2021 - KOP Limited ("KOPL")	2
	102-2	Activities, brands, products, and services	Annual Report FY2021 – Company Profile Annual Report FY2021 – Business Review	1 8
	102-3	Location of headquarters	Annual Report FY2021 – Corporate Information	9
	102-4	Location of operations	Annual Report FY2021 – Company Profile Annual Report FY2021 – Business Review	1 8
	102-5	Ownership and legal form	Annual Report FY2021 – Corporate Structure	7
	102-6	Markets served	Annual Report FY2021 – Company Profile Annual Report FY2021 – Business Review	1 8
	102-7	Scale of the organization	Sustainability Report FY2021 – Talent Attraction and Retention Annual Report FY2021 – Financial Statements	15-17 44-115
	102-8	Information on employees and other workers	Sustainability Report FY2021 – Talent Attraction and Retention	15-17
	102-9	Supply chain	Not applicable, supply chain is minimal and insignificant	N/A
	102-10	Significant changes to the organization and its supply chain	No significant change in FY2021	N/A
	102-11	Precautionary Principle or approach	KOPL does not specifically address the principles of precautionary approach	N/A
	102-12	External Initiatives	Not applicable. KOPL does not subscribe to or endorse any initiatives.	N/A
	102-13	Membership of associations	Not applicable.	N/A
	Strategy			
	102-14	Statement from senior decision-maker	Sustainability Report FY2021 – Board Statement	2
	102-15	Key impacts, risks, and opportunities	Sustainability Report FY2021 – Materiality Assessment	7

GRI STANDARD S	Disclosure Number	Disclosure Title	Page Reference	Page
	Ethics and Integrity			
	102-16	Values, principles, standards, and norms of behaviour	Annual Report FY2021 – Report of Corporate Governance	10-33
	Governance			
	102-18	Governance structure	Annual Report FY2021 – Report of Corporate Governance Sustainability Report FY2021 – Sustainability Governance	10-33 5
GRI 102: General Disclosures 2016	Governance			
	102-19	Delegating authority	Sustainability Report FY2021 – Sustainability Governance	5
	102-20	Executive-level responsibility for economic, environmental, and social topics	Sustainability Report FY2021 – Sustainability Governance	5
	102-21	Consulting stakeholders on economic, environmental, and social topics	Sustainability Report FY2021 – Stakeholder Engagement	6
	102-22	Composition of the highest governance body and its committees	Annual Report FY2021 – Report of Corporate Governance	10-33
	102-23	Chair of the highest governance body	Annual Report FY2021 – Report of Corporate Governance	10-33
	102-24	Nominating and selecting the highest governance body	Annual Report FY2021 – Report of Corporate Governance	10-33
	102-25	Conflicts of interest	Annual Report FY2021 – Report of Corporate Governance	10-33
	102-26	Role of highest governance body in setting purpose, values, and strategy	Annual Report FY2021 – Report of Corporate Governance	10-33
	102-27	Collective knowledge of highest governance body	Annual Report FY2021 – Report of Corporate Governance	10-33
	102-28	Evaluating the highest governance body's performance	Annual Report FY2021 – Report of Corporate Governance	10-33
	102-29	Identifying and managing economic, environmental, and social impacts	Annual Report FY2021 – Report of Corporate Governance	10-33
	102-30	Effectiveness of risk management processes	Annual Report FY2021 – Report of Corporate Governance	10-33
	102-31	Review of economic, environmental, and social topics	Annual Report FY2021 – Report of Corporate Governance	10-33
	102-32	Highest governance body's role in sustainability reporting	Annual Report FY2021 – Report of Corporate Governance	10-33

GRI STANDARD S	Disclosure Number	Disclosure Title	Page Reference	Page
	102-35	Remuneration policies	Annual Report FY2021 – Report of Corporate Governance	10-33
	102-36	Process for determining remuneration	Annual Report FY2021 – Report of Corporate Governance	10-33
	102-37	Stakeholders' involvement in remuneration	Annual Report FY2021 – Report of Corporate Governance	10-33
GRI 102: General Disclosures 2016	Stakeholder Engagement			
	102-40	List of stakeholder groups	Sustainability Report FY2021 – Stakeholder Engagement	6
	102-41	Collective bargaining agreements	Not applicable, no collective bargaining agreements are in place.	N/A
	102-42	Identifying and selecting stakeholders	Sustainability Report FY2021 – Stakeholder Engagement	6
	102-43	Approach to stakeholder engagement	Sustainability Report FY2021 – Stakeholder Engagement	6
	102-44	Key topics and concerns raised	Sustainability Report FY2021 – Stakeholder Engagement	6
	Reporting Practice			
	102-45	Entities included in the consolidated financial statements	Annual Report FY2021 – Financial Statements	44-115
	102-46	Defining report content and topic Boundaries	Sustainability Report FY2021 – About this Report Sustainability Report FY2021 – Materiality Assessment	4 7
	102-47	List of material topics	Sustainability Report FY2021 - Materiality Assessment	7
	102-48	Restatements of information	Not Applicable	N/A
	102-49	Changes in reporting	Not Applicable	N/A
	102-50	Reporting period	Sustainability Report FY2021 – About this Report	4
	102-51	Date of most recent report	March 2021	N/A
	102-52	Reporting cycle	Sustainability Report FY2021 – About this Report	4
	102-53	Contact point for questions regarding the report	Sustainability Report FY2021 – About this Report	4
	102-54	Claims of reporting in accordance with the GRI Standards	Sustainability Report FY2021 – About this Report	4
	102-55	GRI content index	Sustainability Report FY2021 – GRI content Index	26-33

GRI STANDARD S	Disclosure Number	Disclosure Title	Page Reference	Page
	102-56	External assurance	KOPL has not sought external assurance on this report but may do so in the future.	N/A
Topic-specific disclosures				
GRI201: Economic Performance	201-1	Direct economic value generated and distributed	Sustainability Report FY2021 – Economic performance Annual Report FY2021 – Financial Statements	25 44-115
	103-1	Explanation of the material topic and its boundary	Sustainability Report FY2021 – Materiality Assessment Sustainability Report FY2021 – Economic performance Annual Report FY2021 – Financial Statements	7 25 44-115
	103-2	The management approach and its components	Sustainability Report FY2021 – Materiality Assessment Sustainability Report FY2021 – Economic performance Annual Report FY2021 – Financial Statements	7 25 44-115
	103-3	Evaluation of the management approach	Sustainability Report FY2021 – Materiality Assessment Sustainability Report FY2021 – Economic performance Annual Report FY2021 – Financial Statements	7 25 44-115
GRI 205: Anti-Corruption	205-1	Operations assessed for risks related to corruption	Sustainability Report FY2021 - Ethics and Business Conduct	24
	205-3	Confirmed incidents of corruption and actions taken	Sustainability Report FY2021 - Ethics and Business Conduct	24
	103-1	Explanation of the material topic and its boundary	Sustainability Report FY2021 – Materiality Assessment Sustainability Report FY2021 – Ethics and Business Conduct	7 24
	103-2	The management approach and its components	Sustainability Report FY2021 – Sustainability Governance Sustainability Report FY2021 – Materiality Assessment Sustainability Report FY2021 – Ethics and Business Conduct	5 7 24
	103-3	Evaluation of the management approach	Sustainability Report FY2021 – Sustainability Governance Sustainability Report FY2021 – Materiality Assessment Sustainability Report FY2021 – Ethics and Business Conduct	5 7 24
GRI 302: Energy	302-3	Energy intensity	Sustainability Report FY2021 – Greenhouse Gas Emission and Energy Consumption	10-13

GRI STANDARD S	Disclosure Number	Disclosure Title	Page Reference	Page
	302-1	Energy consumption within the organisation	Sustainability Report FY2021 – Greenhouse Gas Emission and Energy Consumption	10-13
	103-1	Explanation of the material topic and its boundary	Sustainability Report FY2021 – Materiality Assessment Sustainability Report FY2021 – Greenhouse Gas Emission and Energy Consumption	7 10-13
	103-2	The management approach and its components	Sustainability Report FY2021 – Sustainability Governance Sustainability Report FY2021 – Materiality Assessment Sustainability Report FY2021 – Greenhouse Gas Emission and Energy Consumption	5 7 10-13
	103-3	Evaluation of the management approach	Sustainability Report FY2021 – Sustainability Governance Sustainability Report FY2021 – Materiality Assessment Sustainability Report FY2021 – Greenhouse Gas Emission and Energy Consumption	5 7 10-13
GRI 303: Water	303-1	Water withdrawal by source	Sustainability Report FY2021 – Water	13-14
	103-1	Explanation of the material topic and its boundary	Sustainability Report FY2021 – Materiality Assessment Sustainability Report FY2021 – Water	7 13-14
	103-2	The management approach and its components	Sustainability Report FY2021 – Sustainability Governance Sustainability Report FY2021 – Materiality Assessment Sustainability Report FY2021 – Water	5 7 13-14
	103-3	Evaluation of the management approach	Sustainability Report FY2021 – Sustainability Governance Sustainability Report FY2021 – Materiality Assessment Sustainability Report FY2021 – Water	5 7 13-14
GRI 305: Emission	305-1	Direct (Scope 1) GHC emissions	Sustainability Report FY2021 – Greenhouse Gas Emission and Energy Consumption	10-13
	305-2	Energy indirect (Scope 2) GHG emissions	Sustainability Report FY2021 – Greenhouse Gas Emission and Energy Consumption	10-13
	305-4	GHG emissions intensity	Sustainability Report FY2021 – Greenhouse Gas Emission and Energy Consumption	10-13
	103-1	Explanation of the material topic and its boundary	Sustainability Report FY2021 – Materiality Assessment Sustainability Report FY2021 – Greenhouse Gas Emission and Energy Consumption	7 10-13

GRI STANDARD S	Disclosure Number	Disclosure Title	Page Reference	Page
	103-2	The management approach and its components	Sustainability Report FY2021 – Sustainability Governance Sustainability Report FY2021 – Materiality Assessment Sustainability Report FY2021 – Greenhouse Gas Emission and Energy Consumption	5 7 10-13
	103-3	Evaluation of the management approach	Sustainability Report FY2021 – Sustainability Governance Sustainability Report FY2021 – Materiality Assessment Sustainability Report FY2021 – Greenhouse Gas Emission and Energy Consumption	5 7 10-13
GRI 401: Employment	401-1	New employee hires and employee turnover	Sustainability Report FY2021 – Talent Attraction and Retention	15-17
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Sustainability Report FY2021 – Employee Wellness	20
	401-3	Paternity leave	Sustainability Report FY2021 – Employee Wellness	20
	103-1	Explanation of the material topic and its boundary	Sustainability Report FY2021 – Materiality Assessment Sustainability Report FY2021 – Talent Attraction and Retention Sustainability Report FY2021 – Employee Wellness	7 15-17 20
	103-2	The management approach and its components	Sustainability Report FY2021 – Sustainability Governance Sustainability Report FY2021 – Materiality Assessment Sustainability Report FY2021 – Talent Attraction and Retention Sustainability Report FY2021 – Employee Wellness	5 7 15-17 20
	103-3	Evaluation of the management approach	Sustainability Report FY2021 – Sustainability Governance Sustainability Report FY2021 – Materiality Assessment Sustainability Report FY2021 – Talent Attraction and Retention Sustainability Report FY2021 – Employee Wellness	5 7 15-17 20
GRI 403: Occupational Health and Safety	403-2	Type and rates of injury, occupational diseases, lost days, absenteeism and total number of work-related fatalities by region and gender	Sustainability Report FY2021 – Occupational Health and Safety	19-20
	103-1	Explanation of the material topic and its boundary	Sustainability Report FY2021 – Materiality Assessment Sustainability Report FY2021 – Occupational Health and Safety	7 19-20

GRI STANDARD S	Disclosure Number	Disclosure Title	Page Reference	Page
	103-2	The management approach and its components	Sustainability Report FY2021 – Sustainability Governance Sustainability Report FY2021 – Materiality Assessment Sustainability Report FY2021 – Occupational Health and Safety	5 7 19-20
	103-3	Evaluation of the management approach	Sustainability Report FY2021 – Sustainability Governance Sustainability Report FY2021 – Materiality Assessment Sustainability Report FY2021 – Occupational Health and Safety	5 7 19-20
GRI 404: Training and Education	404-1	Average hours of training per year per employee	Sustainability Report FY2021 – Training and Education	17-18
	404-2	Programme for upgrading employee skills and transition assistance programmes	Sustainability Report FY2021 – Training and Education	17-18
	404-3	Percentage of employees receiving regular performance and career development reviews	Sustainability Report FY2021 – Talent Attraction and Retention	15-17
	103-1	Explanation of the material topic and its boundary	Sustainability Report FY2021 – Materiality Assessment Sustainability Report FY2021 – Training and Education	7 17-18
	103-2	The management approach and its components	Sustainability Report FY2021 – Sustainability Governance Sustainability Report FY2021 – Materiality Assessment Sustainability Report FY2021 – Training and Education	5 7 17-18
	103-3	Evaluation of the management approach	Sustainability Report FY2021 – Sustainability Governance Sustainability Report FY2021 – Materiality Assessment Sustainability Report FY2021 – Training and Education	5 7 17-18
GRI 406: Non-Discrimination	406-1	Incidents of discrimination and corrective actions taken	KOPL has confirmed that there is no such incident in FY2021.	N/A
GRI 416: Customer Health and Safety	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Sustainability Report FY2021 – Customer Health and Safety	21
	103-1	Explanation of the material topic and its boundary	Sustainability Report FY2021 – Materiality Assessment Sustainability Report FY2021 – Customer Health and Safety	7 21
	103-2	The management approach and its components	Sustainability Report FY2021 – Sustainability Governance Sustainability Report FY2021 – Materiality Assessment	5 7

GRI STANDARD S	Disclosure Number	Disclosure Title	Page Reference	Page
			Sustainability Report FY2021 – Customer Health and Safety	21
	103-3	Evaluation of the management approach	Sustainability Report FY2021 – Sustainability Governance Sustainability Report FY2021 – Materiality Assessment Sustainability Report FY2021 – Customer Health and Safety	5 7 21
GRI 419: Socioeconomic Compliance	419-1	Non-compliance with laws and regulations in the social and economic area	Sustainability Report FY2021 – Compliance with Laws and Regulations	24
	103-1	Explanation of the material topic and its boundary	Sustainability Report FY2021 – Materiality Assessment Sustainability Report FY2021 – Compliance with Laws and Regulations	7 24
	103-2	The management approach and its components	Sustainability Report FY2021 – Sustainability Governance Sustainability Report FY2021 – Materiality Assessment Sustainability Report FY2021 – Compliance with Laws and Regulations	5 7 24
	103-3	Evaluation of the management approach	Sustainability Report FY2021 – Sustainability Governance Sustainability Report FY2021 – Materiality Assessment Sustainability Report FY2021 – Compliance with Laws and Regulations	5 7 24