

POWERING
SUSTAINABLE GROWTH
SUSTAINABILITY REPORT **2021**

CONTENTS

CONTENTS.....	2
CHAIRMAN'S STATEMENT	3
CORPORATE PROFILE	4
ABOUT THIS REPORT.....	5
SUSTAINABILITY STRATEGY OVERVIEW	7
STAKEHOLDER ENGAGEMENT AND MATERIALITY ASSESSMENT	11
FOCUS 1: GOVERNANCE AND ETHICS	15
FOCUS 2: ECONOMIC PERFORMANCE.....	18
FOCUS 3: QUALITY AND INNOVATION	18
FOCUS 4: ENVIRONMENT	19
FOCUS 5: HUMAN CAPITAL	24
FOCUS 6: SUPPLY CHAIN MANAGEMENT	30
FOCUS 7: CORPORATE SOCIAL RESPONSIBILITY.....	31
SGX-ST'S FIVE PRIMARY COMPONENTS INDEX	32
GRI STANDARDS CONTENT INDEX	32

CHAIRMAN'S STATEMENT

The Board of Directors (the “**Board**”) is pleased to present Broadway Industrial Group Limited’s (referred to as the “**Company**” or “**BIGL**”, and collectively with its subsidiaries, the “**Group**”) Sustainability Report (this “**Report**”) for the financial year ended 31 December 2021 (“**FY2021**”).

Sustainability across Environmental, Social and Governance (“**ESG**”) factors is expected to remain an area of intense focus. At BIGL, we are committed to developing sustainable practices and integrating sustainability principles in our operations. We are devoting an increasing amount of resources towards promoting sustainability, with the belief that incorporating sustainability in our business has benefited our stakeholders and the wider environment.

We continue to focus on our key business ethics of delivering service of the highest standards whilst strengthening our commitment to sustainability. We recognise the importance of establishing sound governance principles and structures to manage sustainability-related issues and have emphasised this as our key priority. To adequately manage sustainability-related issues, the Group’s robust ESG governance structure includes the involvement of respective business units. The Group also contributes to innovation in the manufacturing industry by leading best practices in production and operations. Our innovative spirit will serve us well in anticipating changes to supplier and consumer expectations due to the transition to Industry 4.0.

The Group has made significant strides in our environmental practices and continues to adhere to the principles of our environmental policy which has been certified to the ISO 14001 standards. Recognising that any climate action starts with quantifying our impact on the Earth’s atmosphere, we have started tracking and disclosing our carbon footprint. The Group prioritises proper waste management practices, especially with regard to the hazardous waste generated in the production process. Such hazardous waste is processed by certified waste disposal companies to eliminate negative impacts posed to human populations or the environment in accordance with local safety regulations. The Group’s chemical storage facility and disposal of waste are in line with industry standards.

Occupational health and safety is a crucial performance indicator of how well the Group has managed our operations. Safety policies and practices in our factories undergo continual enhancements and we are encouraged to note that our injury rates have decreased compared to the financial year ended 31 December 2020 (“**FY2020**”). The ongoing COVID-19 pandemic has continued to impact companies and industries across the globe and has also increased the emphasis on sustainability, particularly on social factors such as health and safety. As the situation evolves, we strive to respond timely to the ever-changing COVID-19 related measures in the countries we operate in, in order to protect the well-being of our workforce and the communities at large. We continue to monitor changes to these regulations to ensure the continued safety of all our stakeholders.

The Group has achieved notable results in our sustainability performance in FY2021, and will continue to engage with our stakeholders to ensure that our policies and practices reflect their interests.

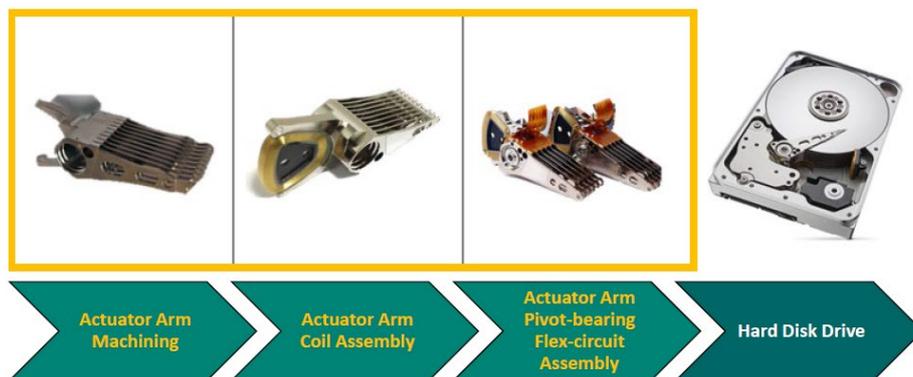
Lew Syn Pau
Chairman

CORPORATE PROFILE

Through its wholly-owned subsidiary, BIGL Asia Pte. Ltd., and its subsidiaries, BIGL is one of the leaders in the manufacturing of precision components and assemblies and a key provider of actuator arms, assemblies and other related parts mainly for the global hard disk drive (“HDD”) business. BIGL has its manufacturing facilities spread across 4 locations in China and Thailand while being headquartered in Singapore, and employs a workforce of about 3,500 people.

HDD Business

This business segment comprises the manufacturing and distribution of actuator arms and related assembly for the HDD industry.



Robotics Business

Leveraging on BIGL’s supply chain and manufacturing competencies, this business segment comprises the provision of technical services, technology transfer, technology development, technology promotion, technical consultation and sales of computer software and accessory devices for the robotic cleaning industry. It applies big data technology in service processes and utilises artificial intelligence to optimise the potential of smart cleaning.

ABOUT THIS REPORT

Reporting Principles & Statement of Use

This is our fifth Sustainability Report presenting our sustainability performance for FY2021. This Report is aligned with the reporting requirements of the Singapore Exchange Securities Trading Limited's ("SGX-ST") Listing Rules Practice Note 7.6 Sustainability Reporting Guide, and is prepared in accordance with the Global Reporting Initiative ("GRI") Standards "Core" option. The GRI standards were selected as they are globally recognised sustainability reporting standards that are recommended by the SGX-ST and represent the global best practices for reporting on economic, environmental and social topics.

The Board has reviewed and approved the reported information, including the material topics.

The following principles were applied to determine relevant topics that define the report content and ensure quality of information:

- a) GRI principles for defining report content: Stakeholder Inclusiveness, Sustainability Context, Materiality and Completeness; and
- b) GRI principles for defining report quality: Accuracy, Balance, Clarity, Comparability, Reliability and Timeliness.

The United Nations Sustainable Development Goals ("UN SDGs") have also been incorporated into this Report, which highlight the Group's contributions to sustainable development.

A detailed section reference with the GRI Standards is documented in the GRI Standards Content Index section of this Report.

Reporting Scope

The business segment covered in this Report relates to the Group's HDD business. The business entities covered under the reporting boundary are BIGL Technologies (Thailand) Co., Ltd. ("BTH") and BIGL Technologies (Wuxi) Co., Ltd. ("BWX"), which are the top revenue contributors of the Group.

The data presented in this Report corresponds to the operations mentioned in the reporting boundary, while the financial data presented covers the Group.

Restatements

For the previous years' reporting scope, the Group had focused on the assembly operations in BTH and BWX. For this Report, the Group has included the performance of the entire operations in BTH (including its machining operations) in order to provide a more holistic understanding of the Group's sustainability performance. As such, the comparative figures for FY2020 in this Report have been restated to conform to the current year's reporting scope.

Assurance

Internal controls and verification mechanisms have been established by the Management to ensure the accuracy and reliability of narratives and data. We have also considered the recommendations of an external ESG consultant for the selection of material topics as well as compliance with the GRI Standards and the SGX-ST Listing Rules. The Board has therefore assessed that external assurance is not required for this Report.

The Group will continue to assess the need to further enhance the credibility of our sustainability report through review by internal auditor or external assurance.



Availability and Feedback

This Report supplements the Company's Annual Report 2021 and is available online at SGXNet and on the Group's corporate website¹.

We welcome feedback from our concerned stakeholders as it will enable us to continuously improve our policies, processes and performance.

Queries may be directed to:

Email : ir@bigl.com.sg

Website : <https://www.bw-grp.com/>

Address : 3 Fusionopolis Way, #13-26 Symbiosis, Singapore 138633

Phone : +65 6236 0088

¹ <https://bw-grp.com/publications>

SUSTAINABILITY STRATEGY OVERVIEW

We follow our five-pronged sustainability approach to expand our business and achieve our overarching goals. Through the holistic management and integration of these components depicted below, we strive to generate positive economic, environmental and social impacts for our stakeholders.

BIGL's Sustainability Approach	
<p>Sustainability Governance</p> 	<p>We conduct our business with high levels of integrity and accountability. We also ensure that our key customer and all new suppliers adhere to a common code of conduct set by the Responsible Business Alliance ("RBA").</p>
<p>Economic Performance</p> 	<p>We strive to continue to deliver healthy economic performance to our stakeholders by adapting to changes and capitalising on opportunities.</p>
<p>Environmental Responsibilities</p> 	<p>We endeavour to conserve natural resources to reduce our environmental impact.</p>
<p>Labour Practices</p> 	<p>We treat our employees with dignity and respect. We also support employee development through training.</p>
<p>Health and Safety</p> 	<p>We are committed to providing a safe working environment for our employees.</p>

ESG Performance Highlights



Contribute to climate action by tracking our greenhouse gas (“**GHG**”) emissions and energy usage



Zero incidents of non-compliance with laws and regulations



Evaluated 100% of new suppliers to comply with the RBA Code of Conduct



Zero major workplace incidents resulting in fatal or permanent injury

Awards and Certifications

In recognition of the Group’s achievements in sustainability and commitment to continual improvement in ESG practices, we have received the following certifications.

- ISO 22301: 2012 - Security and resilience - Business continuity management systems
- ISO 9001: 2015 - Quality management systems
- ISO 14001: 2015 - Environmental management systems
- ISO 45001: 2018 - Occupational health and safety management systems

Contributions to the Sustainable Development Goals

The Group's business focus is aligned with the UN SDGs. The attainment of the UN SDGs is a continuing global effort and forms part of the Group's long-term focus on sustainability. The Group's contributions to this global agenda are highlighted below.

SUSTAINABLE DEVELOPMENT GOALS

UN SDG	The Group's Contributions	Read more in the following sections
4 QUALITY EDUCATION 	Provide training programmes and performance appraisals to ensure equal development opportunities for all employees.	Focus 5: Human Capital
5 GENDER EQUALITY 	Provide equal opportunities in employment, remuneration and career development irrespective of gender.	
6 CLEAN WATER AND SANITATION 	Implement water resource management and conservation practices and systems.	Focus 4: Environment
8 DECENT WORK AND ECONOMIC GROWTH 	Provide work opportunities and a conducive working environment to the community.	Focus 5: Human Capital
9 INDUSTRY, INNOVATION AND INFRASTRUCTURE 	Maintain high product quality and relevant certifications.	Focus 3: Quality and Innovation Focus 6: Supply Chain Management
10 REDUCED INEQUALITIES 	Make contributions towards a more inclusive society.	Focus 7: Corporate Social Responsibility

UN SDG	The Group's Contributions	Read more in the following sections
12 RESPONSIBLE CONSUMPTION AND PRODUCTION 	Reduce energy consumption whenever possible.	Focus 4: Environment
13 CLIMATE ACTION 	Strengthen resilience and adaptive capacity to climate-related risks and opportunities.	
16 PEACE, JUSTICE AND STRONG INSTITUTIONS 	Promote good corporate governance and adhere to laws and regulations.	Focus 1: Governance and Ethics

STAKEHOLDER ENGAGEMENT AND MATERIALITY ASSESSMENT

Stakeholder Engagement

We believe that through strong collaboration with our stakeholders, sustainability can be fully integrated into the Group's business operations. We identify key stakeholders as parties who are either significantly affected by or have the capacity to significantly influence our activities and operations. We constantly engaged with our stakeholders over the course of the year in an open two-way dialogue to maintain lasting and mutually beneficial relationships.

Our open and transparent dialogues with our stakeholders have been the greatest source of inputs for our development activities. By understanding the evolving needs of our stakeholders, we strive to stay relevant and agile in the changing market. On our journey ahead, we plan to explore deeper by integrating sustainability into our regular communications with stakeholders at every level, thus strengthening our mechanism to identify business challenges and opportunities.

In line with the COVID-19 restrictions, BIGL held its virtual Annual General Meetings from 2020 to 2022 and continued to engage with our stakeholders amidst the pandemic.

Stakeholders	Engagement Platforms	Key Concerns	Group's Response	Section Reference
Employees 	<ul style="list-style-type: none"> ▪ Employee meetings ▪ Annual performance appraisal system ▪ Training and career development programmes 	<ul style="list-style-type: none"> ▪ Occupational health and safety ▪ Employee empowerment ▪ Updates on the Group's strategic developments ▪ Professional development ▪ Work-life balance 	<ul style="list-style-type: none"> ▪ Implement comprehensive health and safety policies and practices ▪ Convene quarterly employee meetings ▪ Provide training and career development programmes ▪ Conduct meaningful performance appraisals ▪ Organise team bonding and engagement activities 	<ul style="list-style-type: none"> ▪ Focus 5: Human Capital
Investors / Shareholders 	<ul style="list-style-type: none"> ▪ General meetings ▪ Financial results and company announcements ▪ Annual reports ▪ Sustainability reports ▪ Investor relations management 	<ul style="list-style-type: none"> ▪ Economic performance ▪ ESG performance ▪ Business ethics 	<ul style="list-style-type: none"> ▪ Disseminate accurate and timely information on our progress and profitability, with updates on future plans ▪ Provide informative and insightful annual reports, sustainability reports and regulatory filings 	<ul style="list-style-type: none"> ▪ Focus 1: Governance and Ethics ▪ Focus 4: Environment ▪ Annual Reports

Stakeholders	Engagement Platforms	Key Concerns	Group's Response	Section Reference
Customers 	<ul style="list-style-type: none"> Regular and ongoing dialogues and engagement 	<ul style="list-style-type: none"> Product and service quality Compliance with the RBA Code of Conduct 	<ul style="list-style-type: none"> Hold strategy alignment meetings with key customer Perform quarterly business and quality reviews Conduct process management plan audit Upload quantitative project management data 	<ul style="list-style-type: none"> Focus 3: Quality and Innovation
Contractors / Suppliers 	<ul style="list-style-type: none"> Regular and ongoing assessment of contractors and suppliers 	<ul style="list-style-type: none"> Health and safety Environmental compliance Labour laws 	<ul style="list-style-type: none"> Conduct engagements and ongoing assessments of contractors' and suppliers' performance Perform on-site quality audits and incoming quality assurance reviews 	<ul style="list-style-type: none"> Focus 6: Supply Chain Management
Local Communities 	<ul style="list-style-type: none"> Community engagement activities 	<ul style="list-style-type: none"> Social development 	<ul style="list-style-type: none"> Evaluate and mitigate any negative impacts of business operations on the surrounding community Identify community needs and evaluate the available support from the Group 	<ul style="list-style-type: none"> Focus 4: Environment Focus 7: Corporate Social Responsibility

Materiality Assessment

Materiality assessment is the process of identifying and prioritising various ESG issues that could potentially affect the Group's business and stakeholders, and summarising them into a shortlist of topics. The selected topics then help us to focus on issues at the conjunction of our business goals and stakeholders' expectations. An assessment of materiality hence allows us to identify the most relevant aspects, which aids in defining our sustainability goals and their alignment with our business aspirations.

We undertake an annual review through a structured process to prioritise the key topics material to our stakeholders and the Group across the economic, environmental and social bottom lines. This process was in line with the GRI Standards Materiality Principle and therefore the factors determined formed the basis of our sustainability efforts and reporting.

The Group has engaged the advice of an external ESG consultant for the FY2021 materiality assessment and has undergone review by the Management and the Board. The results of this assessment are then considered by the Board and incorporated into the formulation of the Group's strategies, and the ESG risk assessments and management form part of the Group's Enterprise Risk Management ("ERM") Framework.

Selection	Prioritisation	Review	Assessment
Selection of material factors based on: <ul style="list-style-type: none"> • Emerging global and local sustainability trends; • Inputs from internal and external stakeholders; and • Risks and opportunities at an organisational level. 	Material factors are prioritised in order of descending importance based on their alignment with the concerns of internal and external stakeholders including whether they are aligned with key organisational values, policies, operational management systems, strategies, goals and targets.	Review the relevance of previously identified material factors.	Validate selected material factors in the Sustainability Report with the Board.

We determine our reporting boundaries based on the impacts where we have active control over as our material factors have impacts all along the value chain. Boundaries refer to where impacts of material topics occur in the organisation.

This Report references the following GRI Standards in line with the identified material topics, grouped by Focus Areas as categorised within this Report:

Focus Area	Material Topics	Boundaries
Focus 1: Governance and Ethics	GRI 202: Market Presence	Group-wide
	GRI 205: Anti-corruption	
	GRI 207: Tax	
	GRI 418: Customer Privacy	
Focus 2: Economic Performance	GRI 201: Economic Performance	Group-wide
Focus 3: Quality and Innovation	GRI 203: Indirect Economic Impacts	
	GRI 416: Customer Health and Safety	HDD segment
Focus 4: Environment	GRI 302: Energy	Group-wide
	GRI 303: Water and Effluents	
	GRI 305: Emissions	
	GRI 306: Waste	
	GRI 307: Environmental Compliance	
Focus 5: Human Capital	GRI 401: Employment	HDD segment
	GRI 403: Occupational Health and Safety	
	GRI 404: Training and Education	Group-wide
	GRI 405: Diversity and Equal Opportunity	
	GRI 406: Non-discrimination	
	GRI 408: Child Labour	
GRI 419: Socioeconomic Compliance		
Focus 6: Supply Chain Management	GRI 204: Procurement Practices	HDD segment
	GRI 308: Supplier Environmental Assessment	
	GRI 414: Supplier Social Assessment	
Focus 7: Corporate Social Responsibility	GRI 413: Local Communities	Group-wide

FOCUS 1: GOVERNANCE AND ETHICS

ESG Governance and Statement of the Board

Our sustainability governance model provides a foundation to integrate our sustainability priorities with the corporate agenda. To ensure oversight by the Management of our material ESG topics, sustainability governance is integrated into various corporate governance structures throughout the Group – from the Board-level committees to the Management-level group functions and business units.

The Board is responsible for the oversight of the management of the Group’s sustainability performance and is supported by the Sustainability Steering Committee (the “**Committee**”), which oversees our positions and practices on sustainability issues. Chaired by the CEO of the Company, Mr Tan Choon Hoong, the Committee has oversight of our sustainability performance. The Sustainability Working Committee includes management heads from the various departments, as well as other shared services and data owners.



The Committee’s primary responsibilities include:

- Reviewing and reporting to the Board on BIGL’s sustainability approach, standards, priorities and goals, and overseeing Group-level policies and practices on sustainability matters to attain those standards and goals;
- Overseeing, reviewing and evaluating sustainability performance against the material topics prioritised;
- Reviewing and advising the Board on BIGL’s public reporting about the Group’s performance on sustainability matters; and
- Presenting the Sustainability Report for the Board’s approval.

Anti-Corruption

GRI 205-1, 205-2, 205-3

The Group is committed to conducting its business in accordance with applicable laws, rules and regulations and the highest standards of business ethics, and to full and accurate disclosure in compliance with applicable laws, rules and regulations.

Any corruption cases that are linked to the Group may cause reputational damage and erode the trust of our stakeholders. Therefore, we have our Code of Conduct which defines our commitment to conducting business with integrity. The prevention of corruption is managed through the set-up of anti-corruption policies, covering topics such as the employment of relatives, receipt of gifts and entertainment, as well as conflicts of interest. The employees are made aware of these policies through employee orientation, and such content is included in the Employee Handbook. All employees need to declare any conflicts of interest or activities annually. Our Whistleblowing Policy also protects our employees if they were to report any improprieties in good faith. There were no reported cases of corruption in FY2021.

Regulatory and Tax Compliance

GRI 202-1, 207-1, 207-2, 207-3, 207-4

We believe that compliance with regulatory laws has become a catalyst for corporate governance, and a robust statutory compliance system is vital for the effective conduct of our business operations. We ensure that the appropriate business processes and adequate tools are in place for adherence to all statutory obligations. In FY2021, the Group did not receive any fines or sanctions for non-compliance with environmental legislations.

It is our constant endeavour to ensure compliance with regulatory norms. As with our other business risks, we include regulatory risks into the framework of risks that we assess, monitor and manage. We adhere to relevant environmental and socio-economic laws, which govern a range of issues like effluent discharge, labour practices, health and safety, as well as intellectual property and privacy. A robust ESG management system helps us to reinforce our ESG policies and monitor compliance. As a further commitment to ensuring compliance, we have a dedicated environmental, health and safety engineer at each site who is responsible for monitoring legal compliance regularly and reporting quarterly. In the event a gap or risk is observed, corrective actions will be taken immediately.

The Group's strategy and approach to tax is to fully comply with relevant tax laws and regulations in all jurisdictions we operate in, which indirectly support the local governments and authorities in their economic, environmental and social development and objectives. The Group has zero tolerance for any intentional breach of tax laws and regulations.

The Group identifies tax related risks as part of its ERM framework which is reported regularly to the Company's Audit Committee. Implementation of tax compliance related policies and procedures as well as conducting tax-related training is delegated to the respective business units. Relevant staff attend tax related trainings to keep updated on key changes.

The Audit Committee may also from time to time engage the Group's external auditor to monitor compliance with the tax governance and control framework. Any instances of non-compliance are reported to the Audit Committee and resolved promptly. Please refer to the Company's Annual Report 2021 for further details on risk management practices.

There were no cases of fines or non-monetary sanctions for non-compliance with laws and regulations in the environmental and socio-economic aspects in FY2021.

Risk Management

The Group adopts a precautionary approach in strategic decision making by implementing a comprehensive risk management framework. We have integrated the process for identifying, assessing and managing material ESG related risks into our organisation's ERM framework. Details of our ERM framework can be found in the Company's Annual Report 2021.

Customer Privacy and Data Protection

GRI 418-1

The Group's customers comprise mainly of business-to-business customers. The Company takes utmost care in protecting our customers' privacy and data and in compliance with local privacy laws where we operate. There were no reported breaches in FY2021.

Governance and Ethics Targets

2021 Performance against 2021 Targets	
Anti-Corruption <ul style="list-style-type: none"> Zero incidents of corruption 	<ul style="list-style-type: none"> Achieved
Compliance with Laws and Regulations <ul style="list-style-type: none"> Zero incidents of non-compliance with laws and regulations around environment and socio-economic areas 	<ul style="list-style-type: none"> Achieved
2022 Targets	
<ul style="list-style-type: none"> Zero incidents of non-compliance with the SGX-ST's listing rules or the Code of Corporate Governance Code 2018 Zero whistleblowing reports concerning fraud or corruption Zero reported human right, child & forced labour breaches Zero data privacy breaches No reported incidents of significant tax related non-compliance 	

FOCUS 2: ECONOMIC PERFORMANCE

GRI 201-1

The Group strives to pursue excellent economic performance in conjunction with sustainable ESG performance. We continue to grow and evolve, creating value by building competitive global-scale businesses and delivering increased shareholder value.

Details of our financial performance can be found in the Company’s Annual Report 2021, which is available online at SGXNet and on our corporate website².

FOCUS 3: QUALITY AND INNOVATION

GRI 203-2

Quality and innovation drive our business activities. By continuously improving our quality management system and producing high quality products, we increase the motivation of our employees and the satisfaction of our customers, creating stronger and more sustainable relationships.

The Group also strives for continuous innovation to adapt to challenges and trends in the industry. We have been leveraging innovative technologies in the management of our business and operations in preparation for the transition to Industry 4.0. We focus on 3 main overarching areas – Digitise process data, Supply chain traceability and Data analytics.

The Group’s quality management systems are ISO 9001 certified and undergo regular review and continual improvement in accordance with the requirements of the standards. Our robust quality management system enables us to achieve Total Customer Satisfaction through Continuous Improvement by providing the Best-In-Class quality products.

The Group’s Management and employees uphold our quality principle, focusing on Total Quality Management:



As a commitment to constantly improve on our quality, we meet regularly with our suppliers and send surveys to them to gather feedback and to implement positive changes. In addition to tier-1 suppliers, the Group also works with sub-tier suppliers for continuous improvement by setting sub-tier supplier specific targets. We also arrange plant visits for our suppliers and customers and conduct frequent audits to ensure quality improvements. As a testament to continual improvement in quality, we have targeted our customer score card to meet a score >90%. Employees also participate in Quality Month, a monthly event to create awareness and strengthen the quality mindset of “doing things right the first time and every time” amongst employees.

Quality and Innovation Targets

2022 Targets

- Maintain ISO 9001 certification
- Zero significant incidents of non-compliance concerning the health and safety of products and services and/or resulted in regulatory breaches

² <https://bw-grp.com/publications>

FOCUS 4: ENVIRONMENT

Our commitment to environmental sustainability focuses on reducing negative impacts on the planet and ensuring our long-term financial viability. Climate action and management of energy, water and waste are the key elements of our environmental responsibility across our business operations. In planning and implementing various activities, we focus on mitigating any negative impacts to the environment.

To manage the Group's environmental performance, ISO 14001: 2015 Environment Management System Standards have been implemented since October 2005. We aim to ensure 100% compliance with all environmental regulatory requirements. Our environmental performance is reviewed quarterly by the Management which includes the progress against environmental KPIs.

Energy and Emissions Managements

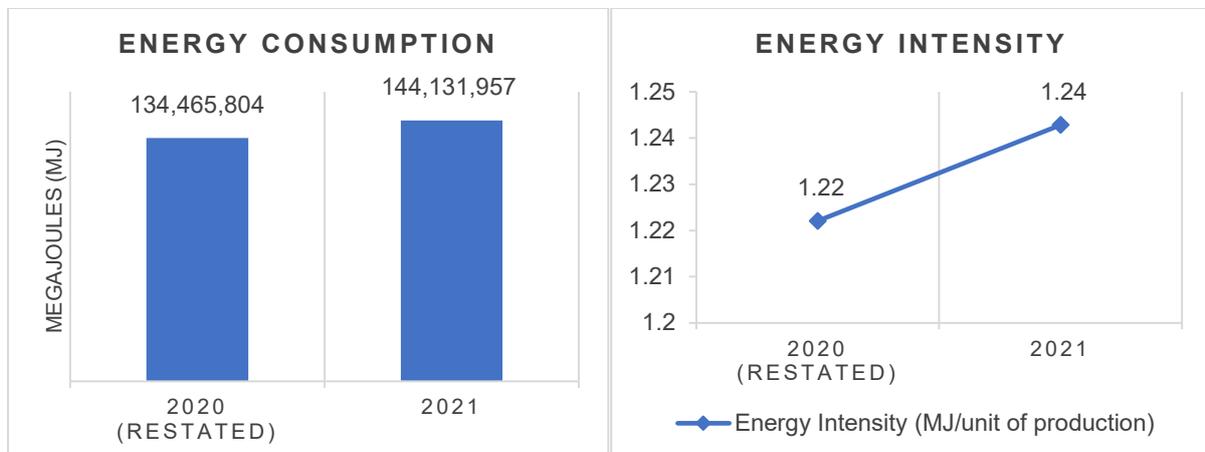
GRI 302-1, 302-3, 305-1, 305-2

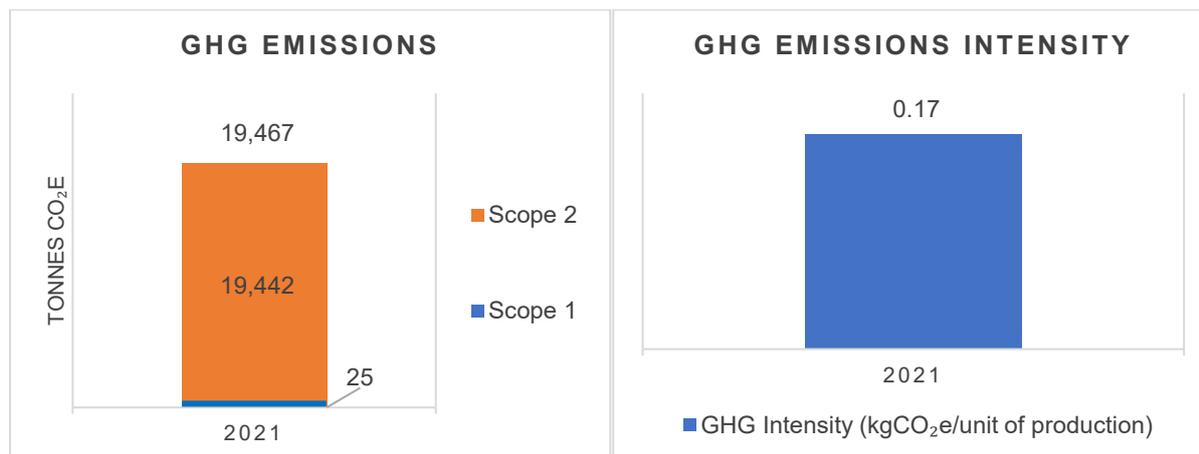
The Group recognises that achieving energy efficiency presents opportunities to reduce our operating costs and improve the efficiency of our operations as well as reduce our carbon footprint. Manufacturing operations are typically energy-intensive due to the use of complex machinery and equipment. Due to higher volume in FY2021, there was an increase in operating activities and in turn resulted in higher energy and water consumption, as compared to FY2020. Wherever possible, the Group seeks to reduce energy usage and promote energy efficient practices amongst our employees.

The Group has installed energy efficient appliances and equipment in our factories. Fluorescent lighting in our factories was changed to energy efficient Light-Emitting Diode ("LED") lights. Air compressors of 100 horsepower ("HP") were reduced to 50 HP on holidays and non-working days. Automatic timers to switch off lights and air conditioning are installed and come into effect during break times and at night to minimise the wastage of electricity.

The Group's Environmental Policy articulates our commitment to reducing environmental impacts and provides guidelines to manage our energy performance in the factories. The relevant departments set out energy conservation plans which include specific goals to reduce energy consumption. Our energy masterplan tracks the outcomes of energy reduction initiatives through targeted KPIs. The energy reduction initiatives are closely monitored for its impact on energy efficiency through daily checks and monthly analytical reports. Employees are also provided with guidance and training on energy conservation practices and policies.

The Group has begun to track our GHG emissions to monitor our carbon footprint in FY2021 as a first step in contributing to climate action. Our energy and GHG performance for the reporting year is as follows:





Scope 1 emissions refer to direct emissions from sources owned and controlled by the Group.
 Scope 2 emissions refer to indirect emissions from the generation of purchased or acquired electricity consumed by the Group.

Total energy consumption increased by 7.2% in FY2021 compared to FY2020. In FY2021, our energy intensity per unit of production increased from 1.22 to 1.24 MJ/unit of production. The increase in energy intensity is mainly attributable to increased production output and the production of products which have longer cycle times. To improve our energy performance, we shall continue to implement energy efficient practices and enhance energy efficiency in our operations. Such measures include replacing fluorescent lamps with LED, improving motor and pump efficiency, conducting frequent maintenance on chillers, amongst others.

Water and Effluents Management

GRI 303-1, 303-2, 303-5

The Group is mindful of our water-related impacts and strives to minimise water usage or wastage through recycling and reuse. We do not have any negative impacts on natural water bodies as the water used within our factories is derived from municipal sources.

Our Environmental Policy focuses on reducing water wastage and implementing water discharge systems in order to reduce water consumption. We endeavour to maximise water efficiency in our processes by monitoring and recording raw water usage, using recycled water, etc. This allows us to better track our consumption and alert the team on any potential leakages in the piping systems.

Some of the major water efficiency measures the Group has undertaken include reusing water reject from the Reverse Osmosis (“RO”) system to flush toilets. In addition, water drained from cooling the engine fire pumps are used to supply water to the backup fire pump system.



Water pipes directing water to the backup fire pump system



RO reject water is stored in storage tanks for reuse

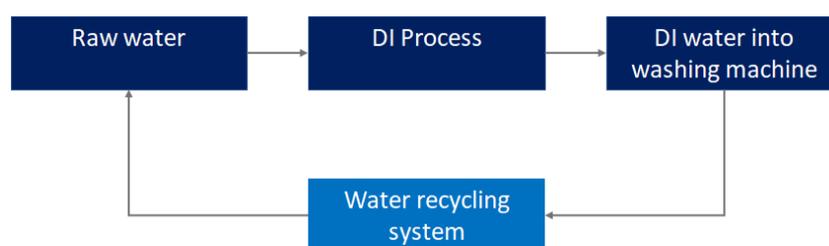
Precision manufacturing requires high-purity water for cleaning by removing ions in raw water through a de-ionising process. The Group has implemented a water recycling system to reduce the amount of raw water required for our manufacturing process.

Other initiatives for water conservation and recycling as shown below:

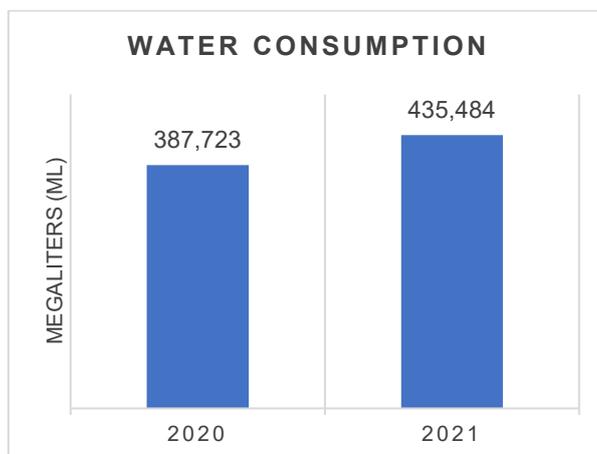
- Installation of water-efficient fittings to recycle Deionised (DI) water
- Reuse water rejects for floor cleaning purposes in the toilets
- Recycle wastewater from DI water station for toilet flushing
- Maintenance of piping systems to prevent leakage
- Monitor each work shift for the raw water usage from water meters in the factories

Wastewater Recycling

Raw water from the underground storage tank undergoes a deionisation process at the filtering contamination station. The resulting DI water is sent into the washing machine for usage and a portion of the waste water is sent to the water recycling system to be processed and recycled.



We have engaged third-party specialists, in alignment with the local governments’ directives to monitor our effluents and ensure that our wastewater quality meets the statutory environmental requirements on an annual basis. Our water conservation initiatives are aimed towards reducing water requirements in our operations and reducing discharge of wastewater via recycling technologies.



The Group’s water consumption increased by 12% to 435,484,000 litres in FY2021 from 387,723,000 litres in FY2020, due to higher volume and operating activities and implementation of COVID-19 preventive measures in FY2021. Water consumption will continue to be monitored as further water efficiency initiatives shall be implemented in the future.

Waste Management

GRI 306-1, 306-2, 306-3

Disposal of waste generated in our operations is conducted in accordance with the local regulations and international best practices. The Group undertakes efforts to reduce the waste sent to disposal methods that are less environmentally unfriendly such as through landfills by practising recycling and engaging waste management companies with recycling and waste-to-energy recovery capabilities. In line with our efforts on environmental sustainability, we have also implemented waste minimisation initiatives through the “3R” approach - “Reduce, Reuse, and Recycle”.

We communicate regularly with employees on the importance of the 3R approach and its impact on efficiency and productivity. To engage employees on waste management practices, we organised activities in FY2021 where employees participated in quizzes relating to waste management.

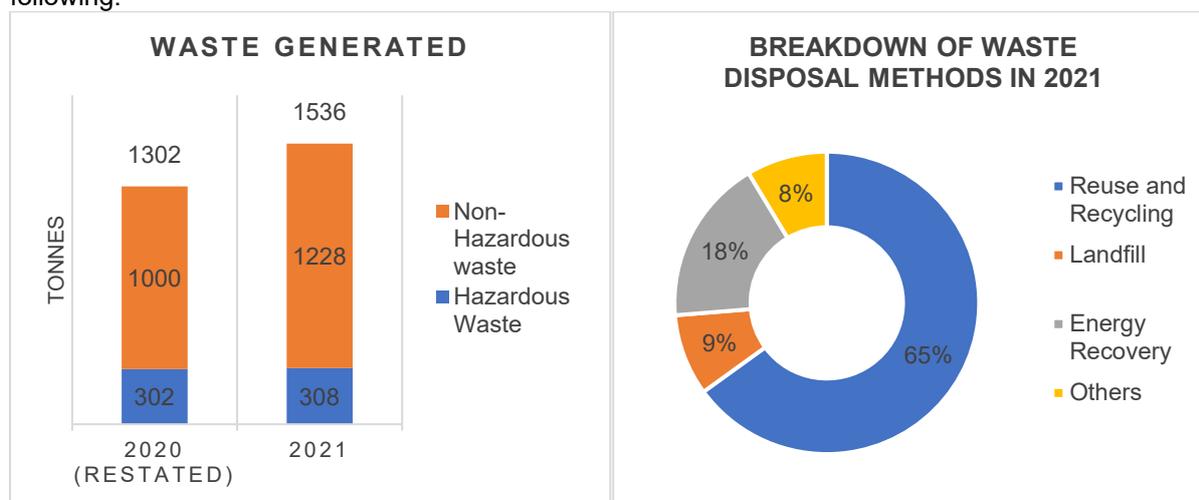
Waste generated by the Group is broadly categorised into:

- **Recyclables** including paper, carton boxes, metal scrap, plastics, electronics, pallets and shipping trays;
- **Non-recyclables** including general waste and process waste; and
- **Hazardous waste** including chemicals and heavy metals.

Waste generated is monitored across our business operations, with the aim of reducing waste generation at the source. One of the ways we reduce our waste is by improving our packaging designs, and we have implemented a system for packaging, particularly our pallets, for reuse. As a policy, we recycle 100% of our recyclable waste.

Our internal waste management policy standardises the definition of each waste category and specifies the corresponding storage and disposal methods. The handling of each waste type is colour-coded and clearly delegated to the respective departments. Hazardous waste is handled with extra precaution and we are careful to follow all regulations where relevant. Before disposal, hazardous waste is treated appropriately to avoid any harm to the environment and human health. Weekly audits and regular checks are performed to ensure that our policies are adhered to and our waste disposal is conducted through authorised agencies. Our environmental management system undergoes regular review for improvement.

The Group's waste composition consists of both hazardous and non-hazardous waste, as shown in the following.



Hazardous waste is primarily comprised of coolant waste from CNC machines and acid waste from chemical polishing machines. The waste is properly managed by engineers who control the volume of coolants and the coolant mixing process. The process engineer controls the acid waste consumption and extends usage periods of the chemicals. These procedures are conducted to minimise the generation of hazardous waste.

Total waste generated in FY2021 increased by 18% compared to FY2020. The increase is primarily attributable to higher production volume and shift in product mix in FY2021. The Group shall maintain our reuse and recycling practices as well as enhance process engineering to minimise material wastage.

Environmental Targets

2021 Performance against 2021 Targets	
Energy <ul style="list-style-type: none"> Reduce energy intensity by 10% 	<ul style="list-style-type: none"> Not achieved, due to higher volume and operating activities in FY2021
Waste Management <ul style="list-style-type: none"> Zero incidents of non-compliance with laws and regulations concerning waste management / disposal 	<ul style="list-style-type: none"> Achieved
2022 Targets	
Overall <ul style="list-style-type: none"> Maintain ISO 14001 certification 	
Energy <ul style="list-style-type: none"> Reduce energy intensity per unit of production by 10% 	
Water Conservation <ul style="list-style-type: none"> Comply fully with local water management standards 	
Waste Management <ul style="list-style-type: none"> Zero incidents of non-compliance with laws and regulations concerning waste management / disposal 	

FOCUS 5: HUMAN CAPITAL

Human capital is one of the key drivers of our organisational performance and the Group recognises that our employees are essential to the success and long-term sustainability of our business. It is essential to continually improve the capabilities of our people and retain talent within the Group. As such, we strive to provide training and development opportunities to our workers, as well as fair remuneration and benefits.

In addition, we are committed to providing a safe, healthy and diverse workplace for all our employees. To this end, we have implemented occupational health and safety (“OHS”) policies and practices to minimise OHS incidents while promoting a culture of safety within the organisation.

Training and Education

GRI 404-1, 404-2, 404-3

Training and education of our employees is crucial to helping them stay relevant in the dynamic market. It also helps in upskilling themselves for making advancements of their personal career goals. Training thus keeps the workforce equipped for meeting the ever-changing demands of the market. It is both a responsibility and an opportunity for our business to provide our employees with internal and external training supports that will bolster our growth and their career progression.

We provide a variety of learning and development programmes as part of the Group’s FY2021 Yearly Training Plan to cater to the dynamic learning needs of our employees and comply with the relevant safety laws, ISO requirements, and group policies. These training programmes cover broad range of topics such as management and leadership expertise, professional skills training, software and languages.

In FY2021, our employees received a total of 11,104 hours of training, which was equivalent to an average of 4.2 training hours per employee.

The training programmes held in FY2021 include:

Advance Excel Training	Enhance skills and proficiency in using common digital tools and software
Electrical Safety Training	Refresh the safety knowledge of technicians

Fair Recruitment, Diversity and Inclusion

GRI 401-1, 405-1, 406-1, 408-1

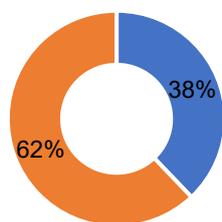
We treat our employees as a vital part of the Group and so our employees are our top priority. We believe in providing equal opportunities and fair labour practices for all and endeavour to create an inclusive work environment. Diversity is key in enabling a creative and productive workforce, and we employ qualified candidates without discrimination of gender, age, ethnicity, religion, marital status, sexual orientation, trade union association or national origin. The agile, diverse and resilient workforce is an integral aspect of BIGL’s continued success.

We recognise the importance of talent retention to ensure the quality of our productivity and reduce unnecessary costs of hiring new talent. Annual performance reviews are conducted to communicate employees’ performance and career goals in order to motivate and retain them. In FY2021, 100% of our employees did their annual performance reviews and received feedback on their performance with suggestions for improvement from their supervisors.

In the manufacturing industry, it is not uncommon to have more females as they are physically more suited to handle small component precision products, as well as a younger workforce. Nonetheless, BIGL endorses a diverse working environment and prohibits any form of discrimination, including gender discrimination.

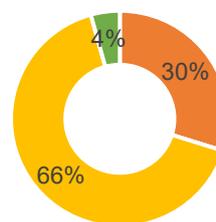
As at 31 December 2021, BTH and BWX had a total of 2,635 full-time employees.

Employees - by Gender



■ Male ■ Female

Employees - by Age

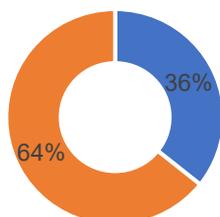


■ <30 years old ■ 30-50 years old ■ >50 years old

The Group hired a total of 1,103 new employees during FY2021, equivalent to a new hire rate of 42%. Our employee hire rate is primarily premised on our sales volume, production plan and IE function calculation. There was an increase in BIGL's FY2021 sales volume and an expansion of production plans, which explains the increase in new hires.

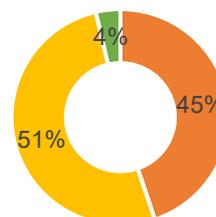
To manage our turnover rate, we organise engagement activities and two-way communication initiatives with our employees such as Human Resource Shift Meeting, Lunch with Management, Coffee Break with HR, our 'Better Together' Newsletter, a communication board and a suggestion box.

New Hires - by Gender



■ Male ■ Female

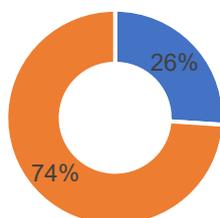
New Hires - by Age



■ <30 years old ■ 30-50 years old ■ >50 years old

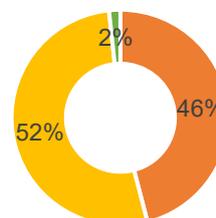
Information on the Group's employee turnover is shown in the following figures.

Employee Turnover - by Gender



■ Male ■ Female

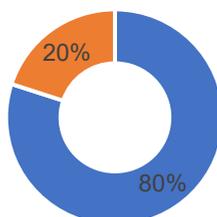
Employee Turnover - by Age



■ <30 years old ■ 30-50 years old ■ >50 years old

Our governance systems consider essential elements like diversity and experience. Keeping these factors in mind, the Board consists of 5 Directors, of whom 1 is female.

Board Diversity - by Gender



■ Male ■ Female

Employee Well-Being

GRI 401-2, 401-3

A high rate of employee turnover can indicate levels of uncertainty and dissatisfaction among employees. Turnover results affect the human and intellectual capital of an organisation and can impact productivity while bearing direct cost implications. We strive to reward our employees fairly based on their abilities, performance, contributions and experience.

Our employee compensation is aligned with the market and we provide a range of benefits to our employees such as medical care, paid annual leave and gifts during traditional festivals. To enhance employee retention and ensure that our employees remain healthy, the Group provides employees with the following benefits:

Living Allowance	Living allowance to daily employees and monthly employees above a certain level of seniority
Diligent Allowance	Allowance for employees who show no record of absenteeism
Outpatient Treatment	Employees are reimbursed medical expenses with a maximum limit of 15 times per annum in accordance with the employee level
Group Insurance	Group insurance for employees according to the insurance plan provided by the Group
Bus Transportation	Shuttle bus provided on selected routes
Annual Leave	Leave provided for continuous work for 1 year
Sick Leave	Leave provided in the event of illness
Maternity Leave	Leave provided for child birth
Provident Fund	Retirement savings fund

In FY2021, a total of 9 employees took maternity leave in accordance with the local labour laws.

The Group holds regular meetings with employees to obtain feedback and review areas for improvement. Human Resource Shift Meeting is a two-way communication project to increase the communication channels, to share information, and training and listen to the employee feedback for improvement. We monitor the employee turnover through monthly reports generated by the Human Resource Department. This helps Management to have a better understanding of the rate and reasons for employee turnover, thereby enabling the Group to improve or make necessary adjustments to our practices.



Human Resource Shift Meeting in Progress

The Group recognises the importance of family and goes beyond our workplace environment to continue fostering an inclusive and compassionate space by celebrating festivals and holidays with each other.

In FY2021, the Group organised a host of activities to keep staff healthy and engaged. Lunch with management events were organised to get a better understanding of the concerns and challenges faced by staff in their line of work. Long service awards were also given out to recognise employees who have completed 10 to 15 years of service with the Group.

Occupational Health and Safety

GRI 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-8, 403-9

OHS is an integral topic for the smooth functioning of our business operations. Due to the nature of our business in electronic manufacturing, we recognise that our employees may be exposed to a certain degree of health and safety risks and as a responsible employer, we are committed to ensuring that these risks are mitigated and managed.

We strive to provide a safe, healthy and conducive work environment for all our employees and aim to minimise all work-related injuries. The manufacturing locations of BIGL adhere to the OHS Manual which is based on ISO 45001: 2015 standards as well as the national safety standards of the respective operating locations. We have also taken initiatives such as integrating OHS training in onboarding programmes and encouraging all employees to take ownership of their health and safety and take actions to improve the OHS management system.

In addition, each site has a Safety Committee, which comprises the General Manager, the OHS Management Representative, the Management Committee, the ISO 45001 Steering Committee, supervisors and operators. All parties are responsible for the aspects of the OHS management system that they have control over and ensure our operations are in accordance with the OHS policies, objectives and programme. This includes hazard identification, risk assessment and control, and compliance of OHS legal and other requirements. Our Safety Committees also consistently monitor the effectiveness of the OHS system and conduct regular internal audits. All non-conformities and incidents are reported to the Management, and corrective and preventive actions are taken by the relevant parties immediately.

We conduct regular internal audits and reviews from the Management related to the OHS management system to ensure that it is constantly upgraded, efficiently maintained and properly executed. Relevant reviews and feedback are then communicated to our employees and other relevant interested parties. We also conduct various safety initiatives to create awareness amongst our employees like safety slogan activities and safe driving campaigns.

The identification of risks is a key step in the process of cultivating a safe and healthy work environment. Regular checks are conducted around the workplace to identify the areas of potential risks. Based on experience and regular site visits, we have categorised occupational hazards into 5 different risk levels based on a matrix of:

- Possibility of occurrence;
- Frequency of exposure for employees; and
- Severity of consequence.

Once risks are identified, we strengthen our preparedness by conducting regular checks and arranging contingency plans. For example, for all chemicals, we obtain a Material Safety Data Sheet from our suppliers, which documents the potential hazards (health, fire, reactivity and environmental) of each chemical product and how to work with the products safely. Moreover, labelling of chemicals and its subsequent dangers are signposted to manage any potential hazards. All relevant employees are trained to understand how to handle the chemicals and the standard safety procedures in chemical storage, transportation and utilisation. All risks categorised as “Highly Dangerous” and above will need to be registered and approved by Management.

We conduct annual fire drills and perform monthly safety patrols in our factories. Any practices that raise possible concerns are recorded and follow-up remediation is monitored and tracked to minimise hazards and control risks. We also regularly upgrade our equipment to provide our employees with all the necessary safety equipment required to perform their job functions safely. Additionally, we also provide structured training programmes such as annual first aid trainings, including classroom demonstrations to ensure our employees are properly equipped with the knowledge to manage health risks and safety hazards in the work environment.



Fire drills conducted to enhance employee fire safety preparedness



Supervisors receiving retraining on OHS practices

Should an incident or non-conformity occur, we evaluate the need for corrective actions to eliminate the root cause and preventive actions to mitigate the further incidents. Further action is taken to assess any new or changed hazards and review the effectiveness of the corrective actions.

	FY2021	FY2020
Number of Workplace Fatalities	–	–
Workplace Injury Rate (WIR) ³	38.0	96.6

We are proud to report that in FY2021, there were no workplace fatalities and the WIR decreased substantially compared to FY2020, as a result of our prudent practices in OHS management. We are committed to maintaining a safe workplace for our employees.

We are also committed to the safety of our contractors who work in our premises but are not under our direct employment. We work with our business partners to increase the safety of the contractors and their workers by defining and applying the OHS criteria and ensuring the requirements of their respective OHS management systems are met.

COVID-19 Protocols

Since the onset of the pandemic, we have set up committees in each site, implemented a COVID-19 pandemic emergency preparedness and response plan, and communicated preventive measures to our stakeholders. To ensure business continuity, the COVID-19 prevention and control committee is tasked, inter alia, to implement and execute the response plan and monitor and update on the developments in their respective jurisdictions. Each committee comprises the emergency control team, recovery team, internal/external communication team, transportation team, and risk assessment and screening team, working together to ensure a holistic execution of the response plan.

To safeguard the safety and well-being of our stakeholders, the Group has implemented mandatory health and safety protocols issued by the government agencies for our employees. The precautionary guidelines were also extended to our visitors and suppliers. Employees, visitors and suppliers were required to wear their masks at all times and also had to screen and declare their temperature before entering BIGL premises. BIGL provides the necessary protective equipment, such as face masks and alcohol sanitisers, to our employees, and conducts regular training sessions to brief our employees on the best practices to help prevent COVID-19 in the workplace. Other safety and precautionary measures include telecommuting only if necessary, implementing team segregation and staggered working hours, and recording information for contact tracing purposes. In addition, the common factory areas and employee transportation are cleaned daily by 70% isopropyl alcohol.

³ Workplace Injury Rate (as per the Ministry of Manpower of Singapore) = Number of Fatal and non-Fatal Workplace Injuries / No. of Workers × 100,000.

Employees join our annual spring cleaning day to create a safe and healthy working environment. Such activity also cultivates teamwork and ownership in our employees. During festive season, we encourage employees to stay safe for their loved ones by organising a “Stay Home Stay Safe” campaign and games to keep them occupied. All employees are required to complete self-assessment for COVID-19. Through active and positive communications, about 98% of the Group’s employees have received at least 2 doses of the COVID-19 vaccine and about 88% of the Group’s employees have received the booster shot.

In line with our COVID-19 pandemic emergency preparedness and response plan, we ensure that our employees follow the daily health and safety protocols strictly. We take a strong view and will take strict actions against our employees for any breach of preventive measures. We will continue to monitor the situation to ensure the safety of our employees and to ensure business continuity in the interests of the Group and our stakeholders. There were zero incidents of non-compliance with COVID-19 health and safety rules and regulations in FY2021.

Human Capital Targets

2021 Performance against 2021 Target	
Occupational Health and Safety <ul style="list-style-type: none"> Zero workplace injuries resulting in a fatality or permanent injury 	<ul style="list-style-type: none"> Achieved
Training and Education <ul style="list-style-type: none"> 100% of eligible employees receiving regular performance reviews Achieve an average of 6 training hours per year for each employee 	<ul style="list-style-type: none"> Achieved Not achieved, due to the COVID-19 situation
2022 Targets	
Overall <ul style="list-style-type: none"> No material breach of employment laws Occupational Health and Safety <ul style="list-style-type: none"> Maintain our ISO 45001 certification Zero workplace injuries resulting in a fatality or permanent injury No incidents of non-compliance with the COVID-19 safety regulations in the countries we operate in Training and Education <ul style="list-style-type: none"> Provide regular performance reviews to all eligible employees Achieve an average of 6 training hours per year for each employee 	

FOCUS 6: SUPPLY CHAIN MANAGEMENT

With an increase in consumer awareness and education, our stakeholders are becoming more concerned about the ESG impacts of our business. Sustainability issues are particularly pertinent to the electronics industry where there are extensive global value chains. The Group is committed to sustainable practices to meet consumer demands and enhance business resilience.

In alignment with the expectations and standards of consumers, our key customer and all new suppliers, the Group is committed to complying with the RBA Code of Conduct. The RBA Code of Conduct establishes standards on safe working conditions in the electronics industry, dignified treatment of workers and ensures that business operations are environmentally responsible and conducted ethically. The adoption of the RBA Code of Conduct provides a standardised framework to manage our ESG concerns and fulfil the expectations of our stakeholders.

Supplier Environmental and Social Assessment

GRI 308-1, 414-1

As the Group's business grows, the need to monitor and manage our extensive environmental and social impacts along the supply chain will become greater. In addition to assessing suppliers in terms of material quality, price and delivery, suppliers are required to meet certain standards such as the RBA Code of Conduct to manage both quality and ESG impacts.

With higher expectations placed on corporate responsibility by consumers, almost all our suppliers have joined the RBA's network to push the sustainability agenda within the electronics industry. As a Tier 1 supplier of electronic parts, we are expected to be held accountable to the common code of conduct of the RBA. In turn, we have exercised similar due diligence processes on our suppliers.

This supplier assessment is integral to our risk management. We have a set of policies and procedures in place to screen our suppliers and support them in adopting the RBA Code of Conduct. During FY2021, 25 suppliers were assessed as per the ISO and the RBA requirements. This assessment criteria are reviewed on a yearly basis. We also keep a track record on the changes of our suppliers to facilitate due diligence and meet our customers' expectations.

Prior to formal engagements, we will socialise RBA-related expectations with our suppliers by conducting training programmes and communicating the code requirements. An RBA Code of Conduct Checklist will have to be completed, and a Letter of Commitment will have to be signed. For assurance purposes, we conduct random on-site visits and audits for the shortlisted suppliers for RBA compliance. Moreover, we strengthen monitoring of key suppliers by mandating the RBA Validated Assessment Process, which is completed by third-party independent auditors. We also conduct a background check of our suppliers for relevant qualifications.

During FY2021, we have screened 100% of our new suppliers using environmental and social criteria and we will look to achieve the same in the coming year.

Supply Chain Management Targets

2021 Performance against 2021 Target	
Percentage of new suppliers that were screened using environmental and social criteria <ul style="list-style-type: none"> 100% of new suppliers to comply with the RBA Code of Conduct 	<ul style="list-style-type: none"> Achieved
2022 Targets	
<ul style="list-style-type: none"> 100% of key suppliers to comply with the RBA Code of Conduct Perform annual assessment for ISO and RBA compliance 	

FOCUS 7: CORPORATE SOCIAL RESPONSIBILITY

GRI 413-1

The Group is an advocate of giving back to the community to create a happier, more inclusive society, and hopes that such initiatives will inculcate the gift of sharing in our employees. We encourage a culture of volunteerism and ensure that our employees participate in various initiatives as a part of our corporate social responsibility.

During FY2021, we have undertaken various interventions to promote inclusivity and reached out to communities where we live and operate in. Some of our initiatives are described below.

Helping Hands

We donated provisions and necessities to Angthong Hospital and Wat Chao Bunkered School, a school for orphans, during the COVID-19 pandemic.



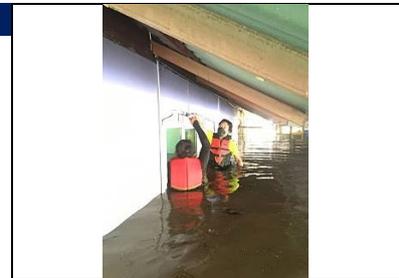
Blood Donation

We organised a blood donation drive with Sena Hospital. Around 80 of our employees participated in this meaningful activity and donated a total of 14,400 cc of blood.



Aid Project

We donated aid money and contributed manpower to move belongings of affected houses due to floods in Thailand.



Charity Golf

We participated in a charity golf event organised by our key customer where proceeds were donated to the needy. The event was well received, with more than 800 of our employees participating.



SGX-ST'S FIVE PRIMARY COMPONENTS INDEX

S/N	Primary Component	Section Reference
1	Material Topics	<ul style="list-style-type: none"> Stakeholder Engagement and Materiality Assessment
2	Policies, Practices and Performance	<ul style="list-style-type: none"> Chairman's Statement Sustainability Strategy Overview Focus 1 to 7
3	Board Statement	ESG Governance and Statement of the Board
4	Targets	Focus 1 to 7
5	Framework	About this Report

GRI STANDARDS CONTENT INDEX

GRI Standards	Disclosure Content	Section Reference
102-1	Name of the organisation	Corporate Profile
102-2	Activities, brands, products, and services	Corporate Profile
102-3	Location of headquarters	Corporate Profile
102-4	Location of operations	Corporate Profile
102-5	Ownership and legal form	Corporate Profile
102-6	Markets served	Corporate Profile
102-7	Scale of the organisation	Corporate Profile
102-8	Information on employees and other workers	Focus 5: Human Capital
102-9	Supply chain	Focus 6: Supply chain Management
102-11	Precautionary Principle or approach	Risk Management
102-12	External initiatives	Sustainability Strategy Overview
102-14	Statement from senior decision-maker	Chairman's Statement
102-16	Values, principles, standards, and norms of behaviour	Anti-corruption
102-17	Mechanisms for advice and concerns about ethics	Anti-corruption
102-18	Governance structure	ESG Governance and Statement of the Board
102-40	List of stakeholder groups	Stakeholder Engagement and Materiality Assessment
102-42	Identifying and selecting stakeholders	Stakeholder Engagement and Materiality Assessment
102-43	Approach to stakeholder engagement	Stakeholder Engagement and Materiality Assessment
102-44	Key topics and concerns raised	Stakeholder Engagement and Materiality Assessment
102-46	Defining report content and topic boundaries	About this Report
201-1	Direct economic value generated and distributed	Focus 2: Economic Performance
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	Regulatory and Tax Compliance
203-2	Significant indirect economic impacts	Focus 3: Quality and Innovation
205-1	Operations assessed for risks related to corruption	Anti-corruption
205-2	Communication and training on anti-corruption policies and procedures	Anti-corruption
205-3	Confirmed incidents of corruption and actions taken	Anti-corruption
207-1	Approach to tax	Regulatory and Tax Compliance

GRI Standards	Disclosure Content	Section Reference
207-2	Tax governance, control and risk management	Regulatory and Tax Compliance
207-3	Stakeholder engagement and management concerns related to tax	Regulatory and Tax Compliance
302-1	Energy consumption within the organisation	Energy and Emissions Management
302-3	Energy intensity	Energy and Emissions Management
303-1	Interactions with water as a shared resource	Water and Effluents Management
303-2	Management of water discharge-related impacts	Water and Effluents Management
303-5	Water consumption	Water and Effluents Management
305-1	Direct (Scope 1) GHG emissions	Energy and Emissions Management
305-2	Energy Indirect Greenhouse Gas Emissions (Scope 2)	Energy and Emissions Management
306-1	Waste generation and significant waste-related impacts	Waste Management
306-2	Waste by type and disposal method	Waste Management
306-3	Significant spills	Waste Management
307-1	Non-compliance with environmental laws and regulations	Environmental Compliance
308-1	New suppliers that were screened using environmental criteria	Supplier Environmental and Social Assessment
401-1	New employee hires and employee turnover	Fair Recruitment, Diversity and Inclusion
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Employee Wellbeing
401-3	Parental Leave	Employee Wellbeing
403-1	Occupational health and safety management system	Occupational Health and Safety
403-2	Hazard identification, risk assessment, and incident investigation	Occupational Health and Safety
403-3	Occupational health services	Occupational Health and Safety
403-4	Worker participation, consultation, and communication on occupational health and safety	Occupational Health and Safety
403-5	Worker training on occupational health and safety	Occupational Health and Safety
403-6	Promotion of worker health	Occupational Health and Safety
403-8	Workers covered by an occupational health and safety management system	Occupational Health and Safety
403-9	Work-related injuries	Occupational Health and Safety
404-1	Average hours of training per year per employee	Training and Education
404-2	Programmes for upgrading employee skills and transition assistance programs	Training and Education
404-3	Regular performance and career development review	Training and Education
405-1	Diversity of governance bodies and employees	Fair Recruitment, Diversity and Inclusion
406-1	Incidents of discrimination and corrective actions taken	Fair Recruitment, Diversity and Inclusion

GRI Standards	Disclosure Content	Section Reference
408-1	Operations and suppliers at significant risk for incidents of child labour	Fair Recruitment, Diversity and Inclusion
413-1	Operations with local community engagement, impact assessments, and development programs	Focus 7: Corporate Social Responsibility
414-1	New suppliers that were screened using social criteria	Supplier Environmental and Social Assessment
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Customer Privacy and Data Protection
419-1	Non-compliance with laws and regulations in the social and economic area	Regulatory and Tax Compliance