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Science. Engineered, Delivered.

Sustainability Report
Advanced Holdings Ltd 2022

Contents

GRI 2-3

This Sustainability Report (the "**Report**") has been prepared by Advanced Holdings Ltd (the "**Company**") and its contents have been reviewed by the Company's sponsor, UOB Kay Hian Private Limited (the "**Sponsor**"), for compliance with the relevant rules of the Singapore Exchange Securities Trading Limited (the "**SGX-ST**") Listing Manual Section B: Rules of Catalist.

The 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 accuracy, completeness or correctness of any of the information, statements or opinions made or reports contained in this Report.

The contact person for the Sponsor is Mr Lance Tan, Senior Vice President, at 8 Anthony Road, #01-01, Singapore 229957, telephone (65) 6590 6881.

Managing Director's Message

Dear stakeholders,

On behalf of the Board of Directors (the "**Board**") of Advanced Holdings Ltd (the "**Company**" or "**Advanced**", and together with its subsidiaries, collectively the "**Group**"), we are pleased to present to you the Sustainability Report for the Group, for the financial year ended 31 December 2022 ("**FY2022**").

In the previous year, the Group implemented robust corporate governance practices and policies to guide the Group as we streamline our engineering services and equipment business, which is primarily in oil and gas industry, and venture into the business of processing animal feeds for the Indonesian and South East Asian markets. The corporate governance practices and policies have enhanced organisational resilience to meet regulatory changes and business risks including Environmental, Social and Governance ("**ESG**") related risks. We pursue strong economic performance to generate direct economic benefits for our stakeholders and drive our sustainability initiatives. In FY2022, we continued to direct the Group's resources to achieving greater heights in these areas.

The quality of our products is important to the continued viability of our business. We comply strictly with industrial safety standards and perform thorough checks on every product to ensure that they are safe for our customers. We remain mindful of environmental considerations. We comply strictly with all environmental regulations in our operating sites and have taken measurable steps to conserve energy in an effort to operate more sustainably.

In FY2022, the Group disposed its under-utilised property at 30 Woodlands Loop Singapore 738319 (the "**Property**") and resulted in substantially lower costs incurred for the upkeep and maintenance of the Property, including utilities, compliance and security.

The Company had also disposed four operating subsidiaries, including Guided Wave Inc, Analytical Technology & Control Limited, Advanced CAE Pte. Ltd. and Advanced CAE Ltd in FY2022. We have passed on the sustainable practices and operations developed over the years to the new owners of these entities.

The Group continues our commitment to develop sustainable practices and operations in the Group's corn processing facility in Indonesia as we believe that these practices will benefit our stakeholders and the environment. We will continue to engage with our stakeholders to ensure that our policies and practices reflect their interests.

Sincerely,
Dr Wong Kar King
Managing Director

Organisation Profile

GRI 2-1

Advanced Holdings Ltd. is a global engineering science organisation founded in 1993 and headquartered in Singapore. The Company is listed on the Catalist board of the Singapore Exchange Securities Trading Limited ("**SGX-ST**") and offers a diverse range of innovative products and solutions to the Oil & Gas, Petrochemicals & Chemicals industries, aimed at making operations safer, cleaner and more efficient.

Advanced operates primarily in the Engineering Services and Equipment business. The Company specialises in providing engineering services, along with process and quality control equipment, under two primary business segments: individual analysers (Advanced Analyser Technologies) and housed process analyser systems and sampling systems (Advanced System Solutions). The Company has a leading technological edge honed by its research and development efforts. Prior to the disposal of Advanced CAE Pte. Ltd. and Advanced CAE Ltd, the Group had over 46 patents, trademarks and other Intellectual Properties.

In FY2022, the Group's main operating offices in Singapore were Advanced Holdings Ltd ("**AHL**"), Advanced Controls Pte Ltd ("**ACPL**") and Advanced CAE Pte Ltd ("**CAESG**") and its main overseas subsidiary was Advanced CAE Ltd ("**CAECN**") in China. During the financial year, the Company had disposed four operating subsidiaries, including Guided Wave Inc and Analytical Technology & Control Limited in the early part of 2022, and CAESG and CAECN towards the end of 2022.

Through our subsidiary, Advanced Agri Pte Ltd ("**AAPL**"), we have ventured into the business of processing animal feed for the Indonesian and South East Asian markets. The investment includes the building of a corn processing facility in Sulawesi Island, Indonesia, which is scheduled to be commissioned in the latter part of 2023. The plant is designed to process 70,000 metric tons of corn per annum, with the prospect of adding more processing capacity in the future.

Reporting Practice

Reporting Principles & Statement of Use

GRI 2-3

The FY2022 sustainability report (the "**Report**") of the Group has been prepared in accordance with the Global Reporting Initiative ("**GRI**") Standards, covering the period from 1 January 2022 to 31 December 2022. The GRI have been chosen due to its global recognition as a sustainability reporting standard that is recommended by SGX-ST, and for representing the global best practices for reporting on economic, environmental, and social topics. The GRI Content Index section of the Report provides a detailed reference to the relevant GRI Standards. We have implemented the GRI principles for defining reporting content and ensuring information quality, including Stakeholder Inclusiveness, Sustainability Context, Materiality, Completeness, Accuracy, Balance, Clarity, Comparability, Reliability, and Timeliness.

The Report meets the requirements of Catalist Rule 711A and 711B on sustainability reporting, as established by SGX-ST. The Board has reviewed and approved the reported information, including the material topics.

The United Nations Sustainable Development Goals ("**UN SDGs**") have also been incorporated into the Report, highlighting our contributions to sustainable development.

Our climate-related disclosures are guided by the recommendations of Task Force on Climate-related Financial Disclosures ("**TCFD**").

Reporting Scope

GRI 2-2

This Report covers the Group's operations in Singapore and China. Subsidiaries covered in this Report consist of:

• AHL, ACPL and CAESG (Singapore)
• CAECN (China)

ATAC and GWI do not have any material impact on the Group's earnings for FY2022 and have not been included in this Report. Both CAESG and CAECN have material impact on the Group's earnings for FY2022 and have been included in this Report even though both subsidiaries have been disposed off during the last quarter of FY2022.

This Report has not included the corn processing facility in Indonesia as it is still in the construction phase and expected to be operational latter part of 2023.

Reporting Practice (Cont'd)

Restatements

GRI 2-4

The comparative information for the financial year ended 31 December 2021 ("**FY2021**") have been restated to exclude ATAC and GWI.

Assurance

GRI 2-5

The management has put in place internal controls and verification mechanisms to guarantee the accuracy and reliability of both narratives and data. An external ESG consultant's recommendations have been taken into consideration during the selection of material topics as well as compliance with the GRI and SGX-ST Listing Rules. As a result, the Board has determined that external assurance is not necessary for the Report. The Company sustainability reporting process was subjected to an internal review.

Availability & Feedback

This Report supplements the Group's Annual Report 2022 and is available online at SGXNet and URL https://advancedholdings.com/media/news/.

Our Sustainability Story

GRI 2-22

Our Vision

To be the most advanced organisation in engineering science and agri-technology.

Our Mission

Advancing innovations in engineering science and agri-technology.

Sustainability Philosophy

Advanced believes that achieving our social, environmental and ethical responsibilities are as essential as running our business operations profitably.

Robust corporate governance frameworks and practices enable the Group to effectively implement sustainable practices and ensure that the concerns of key stakeholders are adequately considered during decision making.

We are committed to achieve strong economic performance to create and distribute economic value to our stakeholders. This ensures the long-term viability of our business and supports the Group's ability to pursue sustainability targets and objectives.

Known for delivering products with stringent quality and safety standards, we practise sustainable procurement in the selection of materials and suppliers to ensure that our supply chain is sustainable and ethically responsible. The Group is dedicated to developing innovative engineering technologies and solutions that are operationally safer, cleaner and more efficient for our customers in the Oil & Gas and Petrochemicals & Chemicals industries. We are exploring the use of more energy-efficient components in our products and will continue to innovate and improve in this area.

We strive to protect the environment and reduce our carbon footprint through technological innovation. Sustainable measures such as pollution prevention and energy conservation are carried out in our daily operations to improve resource efficiency.

We are committed to providing our employees with a safe working environment and adequate safety training. We further ensure that our employees are provided with opportunities to grow and upgrade their current skillsets.

Advanced believes in giving back to the community and we are actively involved in multiple charitable works, both locally and globally.

Our Sustainability Story (Cont'd)

Contribution to Sustainable Development Goals

The Group's focus on sustainability is aimed at making a positive impact on the planet, the communities we serve, and the financial well-being of our stakeholders. We have aligned our practices with the United Nations Sustainable Development Goals (**SDG**s), which have been integrated into our Report. By contributing to the SDGs and adopting sustainable practices, we are committed to achieving sustainable development and creating a better future for all.

The Group's contributions to this global agenda are highlighted below.

Sustainable Development GOALS

<table>
<tr><th>UN SDGs</th><th>The Group's Contribution</th><th>Read more in the following sections</th></tr>
<tr><td>4 Quality Education</td><td>Provide training programmes and performance appraisals to ensure equal development opportunities for all employees.</td><td rowspan="3">Focus 5: Human Capital</td></tr>
<tr><td>5 Gender Equality</td><td>Provide equal opportunities in employment, remuneration and career development irrespective of gender.</td></tr>
<tr><td>8 Decent work and economic growth</td><td>Provide work opportunities and a conducive working environment.</td></tr>
<tr><td>9 Industry innovation and infrastructure</td><td>Promote sustainable manufacturing and industrialisation.</td><td>Focus 3: Product Safety</td></tr>
<tr><td>12 Responsible Consumption and Production</td><td>Reduce energy consumption whenever possible.</td><td>Focus 4: Protecting the Environment</td></tr>
<tr><td>16 Peace, Justice and Strong Institutions</td><td>Promote good corporate governance and adhere to laws and regulations.</td><td>Focus 1: Governance and Ethics</td></tr>
</table>

Stakeholder Engagement and Materiality Assessment

GRI 2-29, 3-1, 3-2

The Group identify key stakeholders as groups which have material impact or could potentially be impacted by our operations. We place significant importance on engaging with stakeholders and seek to establish constructive and valuable dialogues to proactively identify and address key issues. We remain informed of material stakeholder issues by participating in a range of industry and government forums. To ensure the credibility of our materiality assessment, we have sought the advice of an external ESG consultant for the FY2022 assessment. These processes help us to understand our stakeholders' needs and concerns and prioritise the most significant sustainability issues for our business.

The following table summarises our key stakeholders, their areas of concern and the Group's responses:

Stakeholders	Engagement Platforms	Areas of Concern	Our Response	Section Reference
Employees	• Performance appraisals • Trainings and briefings	• Remuneration and benefits • Training and career development • Occupational health and safety	• Provide fair remuneration and benefits • Provide constructive feedback through performance appraisals • Conduct health and safety training for all employees	• Focus 5: Human Capital
Customers	• Feedback	• Product safety	• Identify areas for improvement through customer feedback • Conduct product safety inspections	• Focus 3: Product Safety
Community	• Community engagement events	• Community engagement services • Environmental preservation	• Conduct corporate social responsibility programmes • Provide corporate donations	• Focus 4: Protecting the Environment

Stakeholder Engagement and Materiality Assessment (Cont'd)

Stakeholders	Engagement Platforms	Areas of Concern	Our Response	Section Reference
Government and Regulators	• SGX half yearly announcements • Annual reports • Ongoing dialogues	• Environmental compliance • Product safety • Compliance with COVID-19 safety regulations	• Engage in seminars carried out by Government and Regulators • Comply fully with relevant laws and regulations	• Focus 1: Governance and Ethics
Shareholders and Investors	• Annual reports • Investor relations • General meetings • Company's announcement	• Economic performance • Anti-corruption policy	• Ensure informative corporate communication through SGX announcements and Annual General Meetings	• Annual Report • Focus 1: Governance and Ethics • Focus 2: Economic Performance

The Group's materiality assessment takes into account the information obtained from the stakeholder engagement exercise and recommendations of an external consultant to establish the material topics to be included in the Report. The following steps were taken to identify and present the most relevant topics to our business operation and stakeholders:

1. Identification: Selection of potential material topics based on the risks and opportunities to the sector.
2. Prioritisation: Material topics are prioritised in descending order of 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, goals and targets.
3. Review: Review the relevance of material topics previously identified.
4. Validation: Validate selected material topics in this Report with the Board.

Based on the outcomes of our materiality evaluation, we have identified the following significant topics and arranged them in this Report based on their corresponding focus areas.

Focus Area	Material Topics	Where the impact occurs?
Focus 1: Governance and Ethics	GRI 205: Anti-corruption	Group-wide
	GRI 207: Tax	
Focus 2: Economic Performance	GRI 201: Economic Performance	Group-wide
Focus 3: Product Safety	GRI 416: Customer Health and Safety	Customer

Stakeholder Engagement and Materiality Assessment (Cont'd)

Focus Area	Material Topics	Where the impacts occur?
Focus 4: Protecting the Environment	GRI 302: Energy	Group wide
	GRI 305: Emissions	
Focus 5: Human Capital	GRI 202: Market Presence	Employees
	GRI 401: Employment	
	GRI 403: Occupational Health and Safety	
	GRI 404: Training and Education	
	GRI 405: Diversity and Equal Opportunity	
	GRI 406: Non-Discrimination	
	GRI 408: Child Labour	
	GRI 409: Forced or Compulsory Labour	
Focus 6: Corporate Social Responsibility	GRI 413: Local Communities	Community

Focus 1: Governance and Ethics

GRI 2-23, 2-24

At Advanced, we place a strong emphasis on governance and ethics to ensure that we operate with integrity and transparency. We have established clear policies and procedures to guide our operations, including setting clear expectations for employee conduct and risk management protocols. These measures help to ensure that we maintain high standards of accountability and compliance with all relevant laws and regulations.

Corporate Governance and Risk Management

At Advanced, we take a precautionary approach in both our strategic decision-making and daily operations. To accomplish this, we have put in place an Enterprise Risk Management ("**ERM**") framework that allows us to identify, assess, and manage material risks related to environmental, social, and governance ("**ESG**") factors. This process has been fully integrated into our overall risk management framework.

All new employees have to undergo an induction program regarding the Group's Code of Ethics and core values. We ensure that any reported incidents of ethical breaches or non-compliance are investigated in a fair and thorough manner.

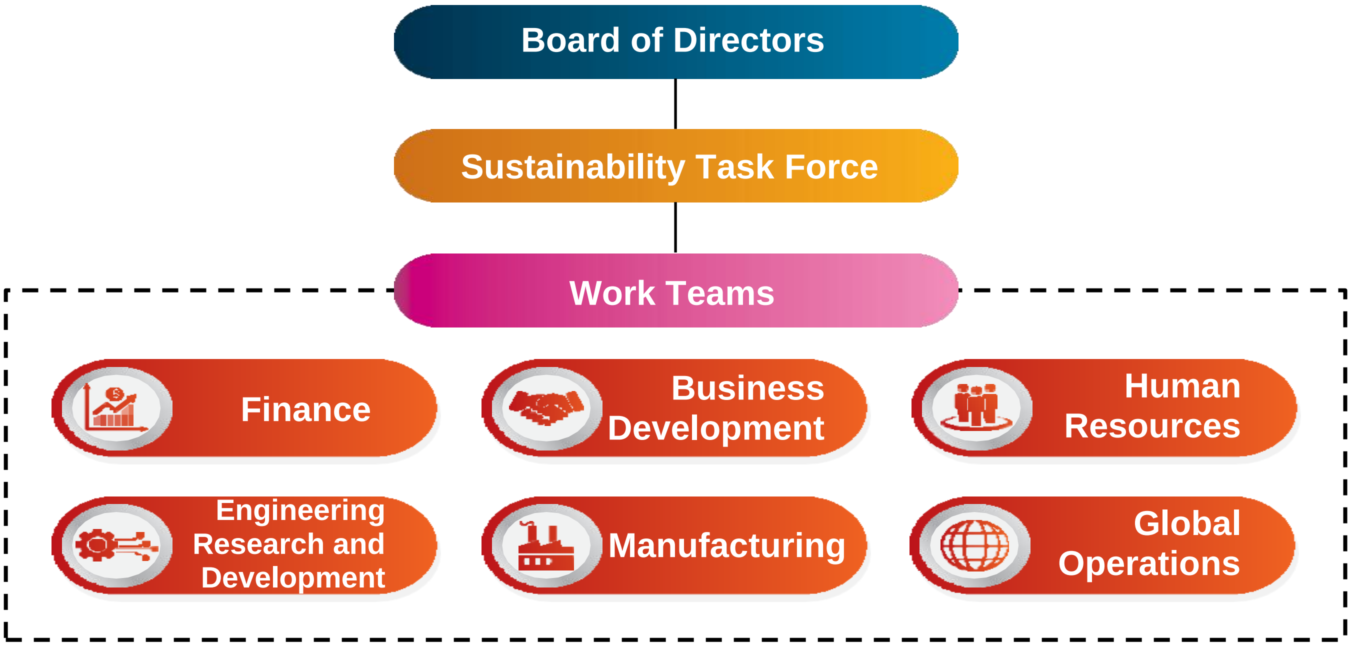
Please refer to the Statement of Corporate Governance section in the Annual Report for more information on corporate governance practices and risk management structure

ESG Governance and Statement of the Board

GRI 2-12, 2-13, 2-14, 2-26

Advanced places a high priority on sustainability, which is reflected at the Board level. To implement and manage the Group's sustainability measures, we have formed a Sustainability Task Force (the "**Task Force**"). Prior to the disposal of CAESG in December 2022, the Task Force was chaired by Mr. Quah Kim Teck (Managing Director, CAESG). The Task Force comprises employees from various departments, including Finance, Business Development, Human Resources, Engineering Research and Development, Manufacturing, and Global Operations. Since 1 December 2022, the Group Chief Financial Officer, Ms Dorriz Tay has taken the Chairman's role and new members will be identified to replace roles that were formerly undertaken by staff of CAESG.

Focus 1: Governance and Ethics (Cont'd)



The Task Force is responsible for creating a sustainability framework, promoting a culture and values of sustainable business, and monitoring the sustainability performance that is important to our stakeholders. In addition, the Task Force reviews the Group's sustainability objectives, challenges, targets, and progress and aligns them with the strategic direction of the organisation. They also supervise the work teams in implementing sustainability measures, tracking sustainability data, and monitoring progress.

The Board has considered sustainability issues during the formulation of the Group's strategy, approved the material environmental, social and economic topics identified and factors identified are appropriately managed and monitored.

Ethics and Integrity

GRI 2-26

Anti-Corruption

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

Integrity, responsibility, and accountability are the fundamental principles that guide the Group's business operations. To reinforce our firm stance against corruption and bribery, we have an Employee Code of Conduct (the "**Code**") in place. This Code provides a framework for all staff to follow in their interactions with customers, business partners, and colleagues. We also communicate our zero-tolerance stance against corruption and bribery to all business partners before they begin any dealings with us.

There were no incidents of corruption or public legal action brought against the Group during the reporting year (FY2021: zero incident).

Focus 1: Governance and Ethics (Cont'd)

Whistleblowing
The Group has established a whistle-blowing procedure that allows staff members to confidentially or anonymously report concerns related to financial reporting or other matters to the Audit Committee without fear of reprisal. The Audit Committee investigates all matters raised, with the assistance of Executive Directors and/or senior management, as necessary. The purpose of this arrangement is to ensure an independent investigation of the reported matters and take appropriate action without any negative or unfair treatment to the staff who reported the matter. All employees of the Group have been informed of the procedures for submitting complaints.

Once a complaint has been evaluated and investigated, the Audit Committee will recommend disciplinary or remedial action, if necessary. The appropriate action will then be presented to the Board or the relevant members of senior management for authorisation or implementation.

Tax Compliance
GRI 3-3, 207-1, 207-2, 207-3, 207-4

The Group's tax strategy and approach prioritise full compliance with applicable tax laws and regulations in all jurisdictions where we conduct business. This approach indirectly assists the local governments and authorities in achieving their economic, environmental, and social development goals. We have a zero-tolerance policy for any deliberate violation of tax laws and regulations.

The Group identifies tax related risks as part of its ERM framework which is reported regularly to the Audit Committee. The responsibility for implementing tax compliance policies and procedures is delegated to the respective business units and overseen by the Executive Director and Group's Chief Financial Officer.

Relevant staff attend tax related trainings to keep updated on key changes, if any. Additionally, we engage qualified tax agents in all jurisdictions where we operate to ensure compliance with transaction-level requirements and necessary tax filings. The Audit Committee may also involve the Group's internal auditor periodically to oversee compliance with the tax governance and control framework. Any incidents of non-compliance are immediately reported to the Audit Committee and promptly resolved.

Focus 1: Governance and Ethics (Cont'd)

Governance and Ethics Targets and Performance

Segment	FY2022 Targets	Status	Performance Update
Group	Zero incidents of non-compliance with SGX-ST listing rules or the Code of Corporate Governance	✓ Met	Achieved zero incident on non-compliance with SGX-ST listing rules or the Code of Corporate Governance
	Zero reported corruption/significant whistle blowing reports	✓ Met	Achieved zero reported corruption/significant whistle blowing report
	Zero reported human rights, child & forced labour breaches	✓ Met	Achieved zero reported human rights, child & forced labour breaches
	Zero data privacy and cyber security breaches	✓ Met	Achieved zero data privacy and cyber security breaches
	No tax related non-compliance	✓ Met	No tax related non-compliance reported
Governance and Ethics FY2023 Targets			
Group	Zero incidents of non-compliance with SGX-ST listing rules or the Code of Corporate Governance		
	Zero reported corruption/significant whistle blowing reports		
	Zero reported human rights, child & forced labour breaches		
	No tax related non-compliance		

Focus 2: Economic Performance

GRI 2-23, 2-24

Direct Economic Value Generated and Distributed

GRI 3-3, 201-1

The Group strives to achieve strong financial performance to create wealth for our stakeholders and support sustainability initiatives and practices.

The financial performance of the Group is reviewed by the Audit Committee and the Board on a regular basis.

Details of our financial performance can be found in the audited financial statements, which have been prepared in accordance with Singapore Financial Reporting Standards (International) and the provisions of the Companies Act 1967. The audited financial statements can be found in the Group's Annual Report 2022 available online at SGXNet and URL https://advancedholdings.com/media/news/.

Financial Implications and Other risks and Opportunities due to Climate Change

GRI 3-3, 201-2

The Group recognises that climate change presents risks and opportunities to the Group, the investors and other stakeholders.

As governments increasingly seek to regulate activities that contribute to climate change, organisations that are responsible for, or contribute to, emissions face both regulatory risks and opportunities. These risks may include heightened costs or other factors that could impact the organisation's competitiveness. However, limits on Green House Gas ("**GHG**") emissions may also give rise to opportunities for organisations, as new markets and technologies are developed. This is particularly true for those organisations that are able to utilize or produce energy and energy-efficient products more efficiently.

The Group is currently in the midst of assessing the financial implications and other risks and opportunities due to climate change.

Focus 2: Economic Performance (Cont'd)

Retirement Benefits

GRI 3-3, 201-3

When an organisation provides a retirement plan for its employees, these benefits can become a commitment that members of the schemes plan on for their long-term economic well-being.

Defined benefit plans have potential implications for employers in terms of the obligations that need to be met. Other types of plans, such as defined contribution plans, do not guarantee access to a retirement plan or the quality of the benefits. Thus, the type of plan selected can have an impact on both parties. On the other hand, a well-funded pension plan can help to retain and attract employees, as well as support long-term financial and strategic planning by the employer.

The Group does not have any defined benefit plan obligations, but instead provides retirement benefits in the form of the Employment Assistance Payment ("EAP") and the retirement award. If an employee who has worked with the Company for three years or more reaches retirement age and the Group is unable to offer them a position, they may be eligible for a one-time EAP. The minimum and maximum amounts for the EAP are $4,500 and $10,000, respectively. For employees who have worked for at least 18 months, a lower amount of EAP ranging from $3,000 to $7,000 will be considered.

The Group provides a retirement award to staff who have served the company faithfully until the age of 62 and continue to work for the Group until the end of the re-employment age of 65 as a token of appreciation. The amount of the retirement award is based on the length of service with the company. Employees who have served for 5 years or more but less than 10 years will receive an award of $2,000, while those who have served for more than 10 years will receive an award of $5,000.

Financial Assistance Received from Government

GRI 3-3, 201-4

The significant financial assistance received from a government, in comparison with taxes paid, can be useful for developing a balanced picture of the transactions between the Group and government.

The Group did not receive significant financial assistance from the government, and the government was not involved in the Group's shareholding structure during FY2021 and FY2022.

Focus 3: Product Safety

GRI 2-23, 2-24

Advanced is dedicated to providing products that are designed and built to ensure safe use. The well-being and security of our product users are of utmost importance, and we have implemented stringent measures to ensure the protection of our customers' health and safety.

Customer Health and Safety

GRI 3-3, 416-1, 416-2

We, as a group, are meticulous in our efforts to ensure that each of our products is certified safe and compliant with all relevant industrial safety requirements and standards. Our product designs and manufacturing processes strictly adhere to regulations and standards governing product safety. Additionally, we make every effort to maintain our product safety certifications and conduct necessary inspections.

To instill trust in the safety of our equipment, we ensure that all our products comply with a minimum set of regulatory, technical, and safety requirements and are certified by third-party organisations. These certifications include the Declaration of Conformity, Appareils destinés à être utilisés en ATmosphères Explosives (Apparatus for use in ATmospheres Explosives or “ATEx”) certification, the Certificate of Conformity issued by the International Electrotechnical Commission System for Certification to Standards Relating to Equipment for Use in Explosive Atmospheres (“IECEx”), the certification issued by the Canadian Standards Association (“CSA”), and the ISO 9001:2015 certification for Quality Management System (“QMS”).

Details of our product certifications are as follows:

Declaration of Conformity
- Certified by the Group’s quality control unit for products that meet all relevant requirements of all product safety directives applicable to the product.

ATEx
- Third party certification for equipment that are safe for intended use in potentially explosive atmospheres.
- Involves manufacturing, sale, installation and use of equipment.

IECEx Certificate of Conformity
- Third party certification for equipment that comply with international standards and are safe for intended use in potentially explosive atmospheres.
- Involves manufacturing, operation and maintenance of product.

CSA
- Third party certification for top-notch products or components that have been tested independently and comply with industrial standards.
- CSA certified products deliver exactly what is expected of them.

Focus 3: Product Safety (Cont’d)

ISO 9001:2015

- Third party certification for QMS that demonstrates the ability to consistently provide products and services that meet customer and applicable statutory and regulatory requirements.
- ISO 9001:2015 requires the enhancement of customer satisfaction through effective application of the QMS, including processes for improvement of the system and the assurance of conformity to customer and applicable statutory and regulatory requirements

Advanced implements strict controls to ensure the quality of components procured from suppliers, and requires that every component used in the assembly of our products is accompanied by a Certificate of Conformity of Safety prior to procurement. Our factories undergo rigorous inspections by local authorities, and we adhere strictly to regulations to guarantee that we successfully pass these inspections.

We are committed to ensuring the safety of our users and take a diverse range of measures to achieve this goal. For instance, we consider the diversity of our users and incorporate a multi-language guide on operation of equipment for safe use and maintenance, as well as monitoring requirements of product where necessary. At CAECN, we continuously improve our user safety measures by providing personal protective equipment for products with surface temperature exceeding 60 degrees Celsius and positioning frequently-used products at easily accessible locations. Furthermore, we integrate maintenance accessibility and material handling procedures in our product layout design and conduct hazard and operability reviews to assess user safety for our clients.

During FY2022, the Group undertook product safety inspections in its Singapore and China entities. A total of 89 (FY2021: 141) inspections were conducted, with a 100% passing rate, similar to the previous year. These inspections were conducted as part of regular Factory Acceptance Testing or as per Original Equipment Manufacturer supplier requirements. Notably, there were no reported incidents of non-compliance related to the health and safety impact of the Group's products and services in FY2022.

Focus 3: Product Safety (Cont'd)

Product Safety Targets and Performance

<table>
<tr><td>Segment</td><td>FY2022 Targets</td><td>Status</td><td>Performance Update</td></tr>
<tr><td rowspan="4">Group</td><td>Maintain and pass inspections for all product safety certifications</td><td>✓ Met</td><td>The Group conducted 89 product safety inspections and achieved a passing rate of 100%.</td></tr>
<tr><td>New suppliers comply with Responsible Business Alliance Code of Conduct</td><td>✓ Met</td><td>All new suppliers have to be approved internally.</td></tr>
<tr><td>Annual assessment for ISO 9001 compliance</td><td>✓ Met</td><td>The Group had completed the ISO 9001:2015 audit.</td></tr>
<tr><td>Zero significant incidents of non-compliance concerning the health and safety of products</td><td>✓ Met</td><td>Achieved zero significant incidents of non-compliance concerning the health and safety of products</td></tr>
<tr><td colspan="4">Product Safety FY2023 Targets</td></tr>
<tr><td rowspan="4">Group</td><td colspan="3">Maintain and pass inspections for all product safety certifications</td></tr>
<tr><td colspan="3">New suppliers comply with Responsible Business Alliance Code of Conduct</td></tr>
<tr><td colspan="3">Annual assessment for ISO 9001 or equivalent compliance (with respect to corn drying facility in Indonesia)</td></tr>
<tr><td colspan="3">Zero significant incidents of non-compliance concerning the health and safety of products</td></tr>
</table>

Focus 4: Protecting the Environment

GRI 2-23, 2-24

At Advanced, we acknowledge the importance of environmental preservation and protection. Therefore, we make a conscious effort to act as an environmentally responsible supplier of engineering equipment by adopting energy-efficient manufacturing practices.

Energy-Saving Products

GRI 3-3, 302-5

Advanced's research and development team is dedicated to develop engineering technologies that offer solutions to pressing environmental issues, such as reducing carbon emissions and energy consumption of our analysers.

We are aware of the energy-related impacts in our supply chain and have taken proactive measures to monitor and minimise them. Our procurement and engineering departments make an effort to source energy-efficient components for our final products whenever feasible.

Sustainable Manufacturing

GRI 2-25, 3-3, 302-1, 302-2, 302-3, 302-4, 305-1, 305-2, 305-3, 305-4, 305-5, 305-6, 305-7

The Group is committed to operate sustainably and reduce its carbon footprint in its offices and manufacturing facilities. Electricity is the sole source of energy used and, to this end, the Group has implemented energy-saving measures. These measures include turning off all lights during non-operating hours and maintaining the air-conditioning temperature at 24 degrees Celsius.

We have implemented a go paperless initiative to reduce paper usage and wastage. Paper-based tasks such as invoices, filings and payments are processed electronically whenever possible. Drawings and documents are reviewed electronically with the help of an office automation system.

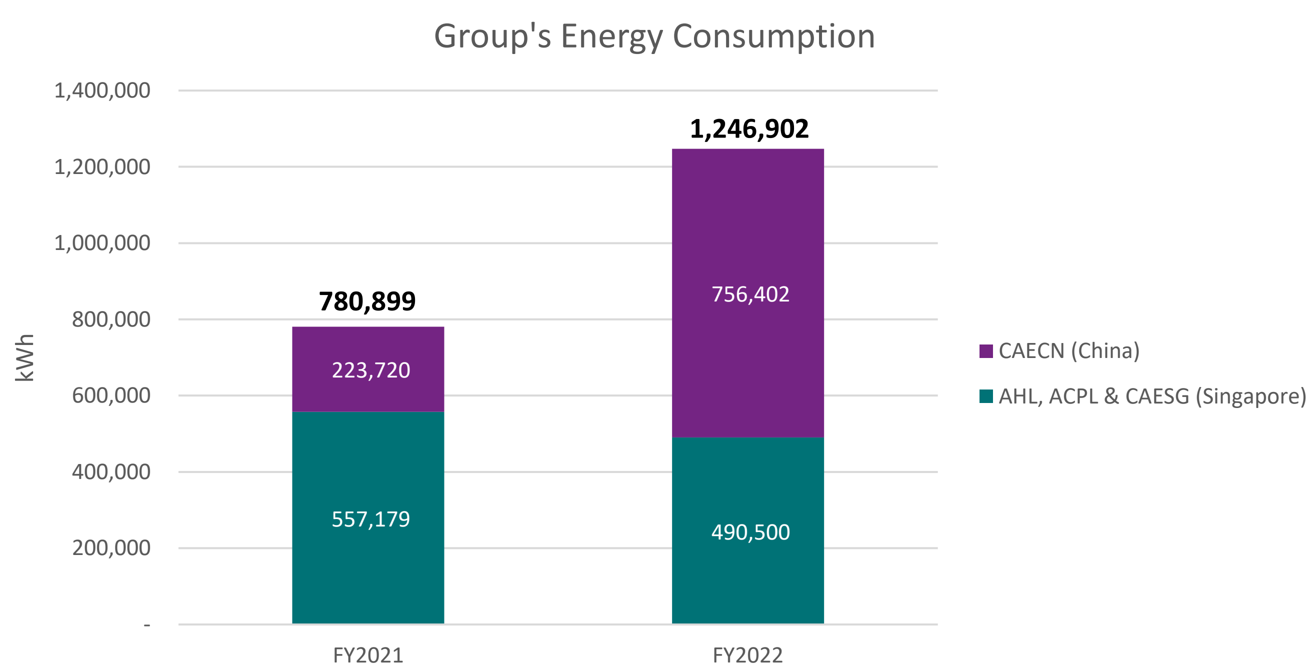
Our manufacturing plant in China, CAECN, implemented measures to improve operational productivity and reduce resource wastage, such as improving production accuracy and incorporating a product recovery system to recycle used gases and liquids. In addition, photocell light sensors and audio control lights were installed to minimise energy wastage. CAECN also replaced its original lights with light-emitting diode ("LED") lights, as well as the air compressor and gas tank to increase energy efficiency. All heavy equipment are regularly serviced to improve energy efficiency and minimise energy wastage.

Focus 4: Protecting the Environment (Cont'd)

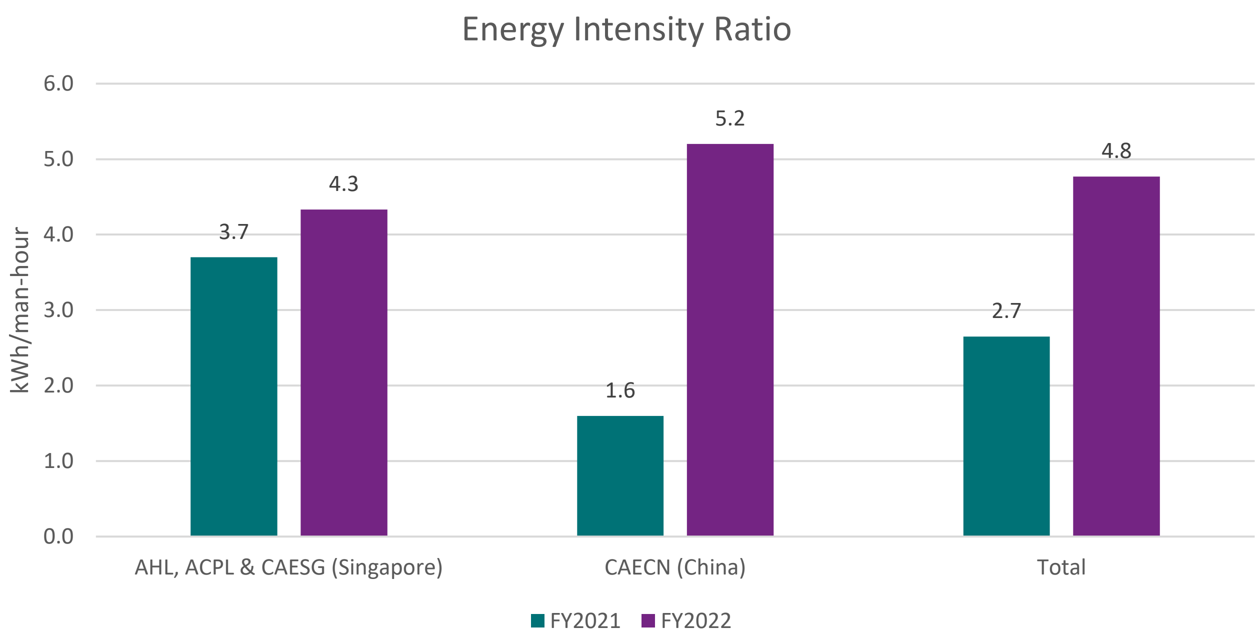
The Group's energy consumption and Green House Gas ("**GHG**") emissions increased in FY2022 as compared to the previous financial year ended on 31 December 2021 ("**FY2021**"). In FY2022, the Group consumed a total of 1,246,902 kWh of energy, which was 59.7% higher than the energy consumption of 780,899 kWh in FY2021.

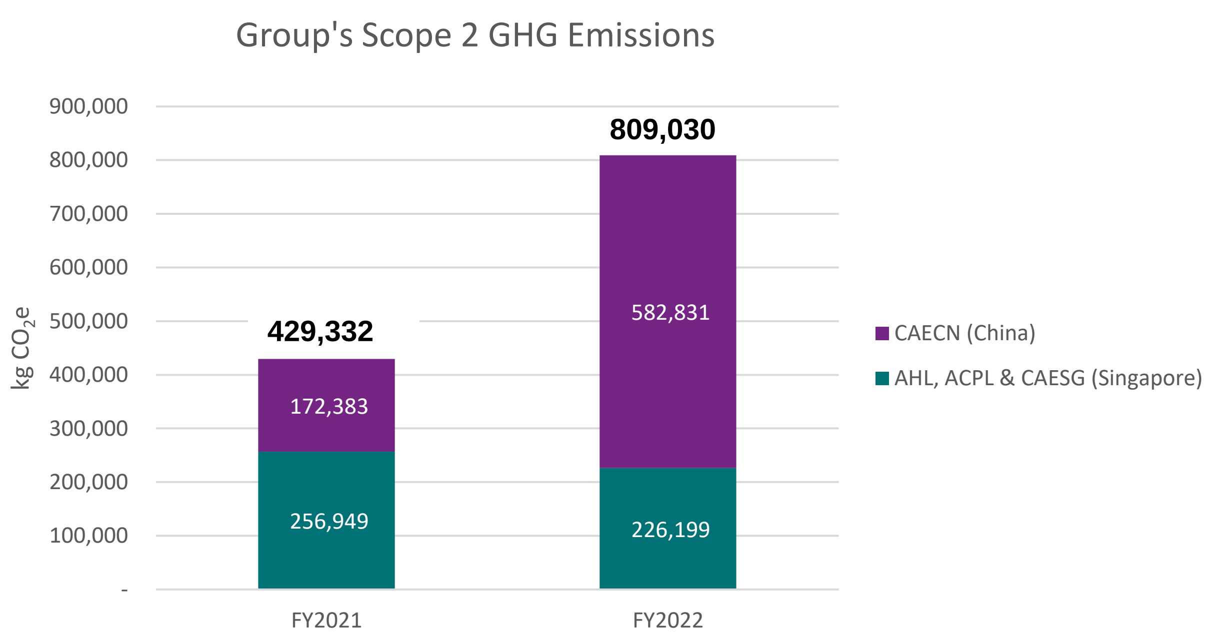
Following the easing of the shutdown in China at end May 2022, staff in CAECN had to work overtime to fulfill backlog orders. Additionally, a number of projects required the use of certain painting equipment that consumed high level of electricity. Furthermore, the existing factory building in China underwent a major renovation during FY2022 and CAECN had to lease another building for both administrative and production purposes and this resulted in higher level of electricity being consumed in FY2022.

The increase in the Group's energy intensity from 2.7 kWh/man-hour in FY2021 to 4.8 kWh/man-hour in FY2022 was primarily attributable to CAECN as mentioned above. The increase in energy intensity of AHL, ACPL & CAESG from 3.7 kWh/man-hour in FY2021 to 4.3 kWh/man-hour in FY2022 despite the decrease in energy consumption from 557,179 kWh in FY2021 to 490,500 kWh was because of the slower rate of decrease in energy consumption as compared to the decrease in the total man-hours resulted from the reduction in the number of employees in the Singapore companies in FY2022. The Group remains committed to identify energy and GHG emissions reduction initiatives and will work on devising a measurement system to monitor the reduction in energy consumption and GHG emissions.

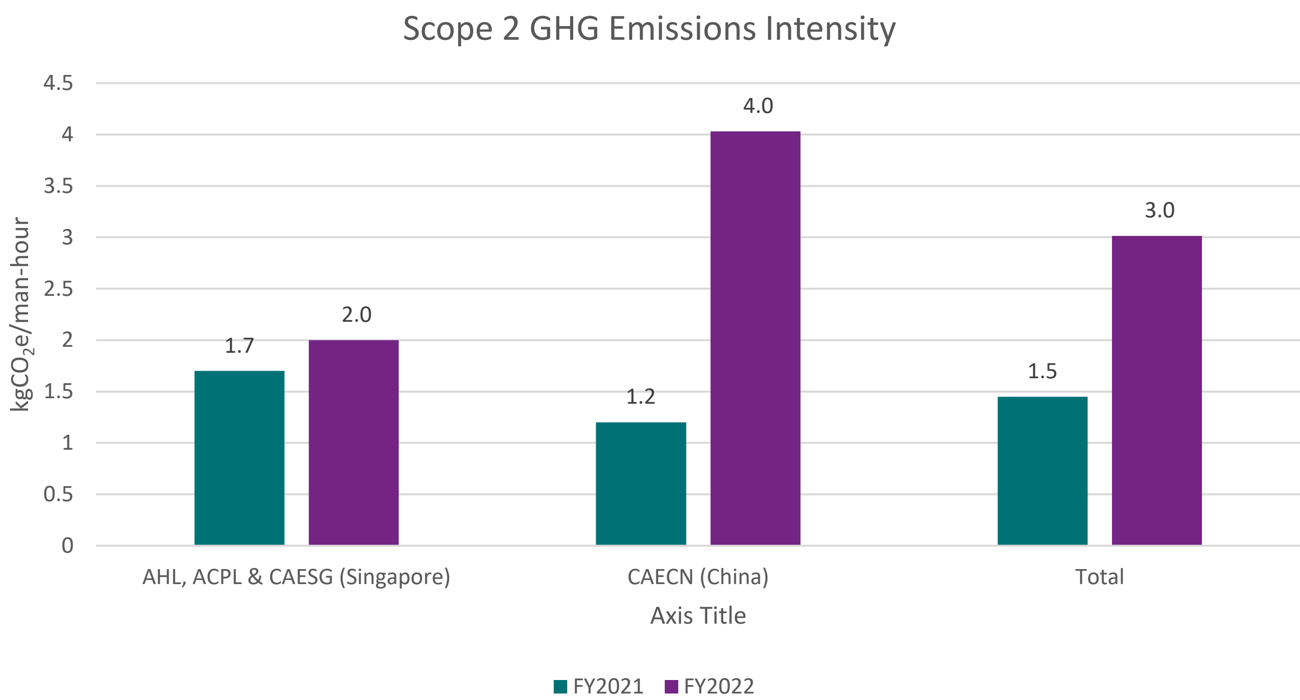


Focus 4: Protecting the Environment (Cont'd)





Focus 4: Protecting the Environment (Cont'd)



Other than relying on electricity for machinery and equipment, lighting, cooling and office work, the Group also rely on fuel such as diesel to operate forklift on its premises. In both FY2021 and FY2022, the diesel consumption for the forklifts was 379 liters per year, resulting in scope 1 GHG emissions of 1,000 kgCO2e annually.

In addition to tracking energy usage and emissions from internal operations, the Group acknowledges the importance of accounting for energy consumption and emissions from external parties, including suppliers and customers, in its efforts towards sustainability. Currently, the Group is in the process of identifying major sources of energy consumption outside of the organisation and developing a system to measure external energy consumption and scope 3 GHG emissions.

During the quality control stage of certain equipment, gases such as Sulfur Dioxide are utilised as a test gas to assess their precision and dependability. To minimise the emission of hazardous gas during manufacturing, only a negligible quantity of the gas is utilised and discharged during the testing process. Additionally, the testing environment is equipped with a fume hood to prevent any remaining toxic fumes from being released into the environment.

Focus 4: Protecting the Environment (Cont'd)

There was no ozone-depleting substance used by the Group in FY2022 and FY2021.

Environmental Targets and Performance

Segment	FY2022 Targets	Status	Performance Update
Group	Reduce energy intensity (kWh per man-hour) by 3% from FY2021 levels	Not met	The Group's energy intensity increased in FY2022 compared to FY2021. Please refer to reasons stated on page 20 of the Report.
	Zero incidents of environmental non-compliance	✓ Met	Achieved zero incident of environmental non-compliance
Environmental FY2023 Targets			
Group	Reduce energy intensity (kWh per man-hour) by 3% from FY2022 levels		
	Zero incidents of environmental non-compliance		

Focus 5: Human Capital

GRI 2-7, 2-23, 2-24

At Advanced, we are committed to promote fair employment practices and ensure that every employee has access to equal opportunities. To this end, we have established policies that guarantee compliance with local labour regulations and ensure that all employees are treated justly.

COVID-19 Update

GRI 3-3, 403-1

Although the threat from the COVID-19 pandemic subsided in the latter half of 2022, the health and safety of our employees remained a top priority. We stay up-to-date with local COVID-19 safety laws and regulations and promptly implement any necessary measures to ensure that the working conditions of all employees are in full compliance with these regulations. By doing so, we aim to minimise the risk of COVID-19 transmission among our workers and the surrounding community.

Throughout FY2022, there were no reported incidents of COVID-19 transmissions among employees, and we had no instances of non-compliance with local COVID-19 laws and regulations concerning the living conditions of our foreign workers (FY2021: zero incident).

Occupational Health and Safety

GRI 2-25, 3-3, 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-8, 403-9, 403-10

Our Group holds the belief that our employees are our most valuable asset, and we consider it imperative to prioritise their health and safety in all our operations. We adhere strictly to workplace safety regulations at all our manufacturing facilities.

The Group provides adequate health and safety training for all employees at our manufacturing facilities to reduce the risk of mechanical hazards (injuries arising from moving parts of machines) and non-mechanical hazards (harmful emissions and chemical by-products).

It is mandatory for all engineering and manufacturing personnel working in the factory to wear appropriate safety gear, such as protective clothing, helmets, goggles, tools, and safety accessories. Additionally, First Aid kits are readily available at all manufacturing sites to address any open injuries. To prepare our employees for potential fire hazards, AHL also conducts annual fire drills.

Our operations adhere to safety procedures and protocols, including the identification of work hazards and the requirement for workers to report safety hazards in the workplace. Employees can identify work hazards and report them to their superiors.

The Group has a safety committee, which comprises of employees from various departments, is responsible in overseeing all safety-related issues, including formulating safety policies and communicating safety-related matters to employees.

Focus 5: Human Capital (Cont'd)

Our organisation takes the initiative to establish a work environment that promotes health and raises our employees' awareness of healthy living. Our staff undergo health check-ups that enable them to detect minor health issues before they escalate. These check-ups also serve as a reminder for employees to embrace healthy habits and maintain a balanced diet.

In FY2022, there were no instances of work-related ill health, but CAESG received one report of a workplace safety incident related to an injury sustained in an accident which occurred on the production floor. The incident was reported and noted by the Ministry of Manpower. Subsequent to the incident, CAESG has emphasised to all employees to not engage in unsafe act and instructed them to intervene when unsafe act is observed. We take all such incidents seriously, and the lessons learned from this event are shared within the Group to prevent any recurrence. We are committed to develop preventive measures continuously to reduce the likelihood and severity of workplace safety incidents (FY2021: zero incident).

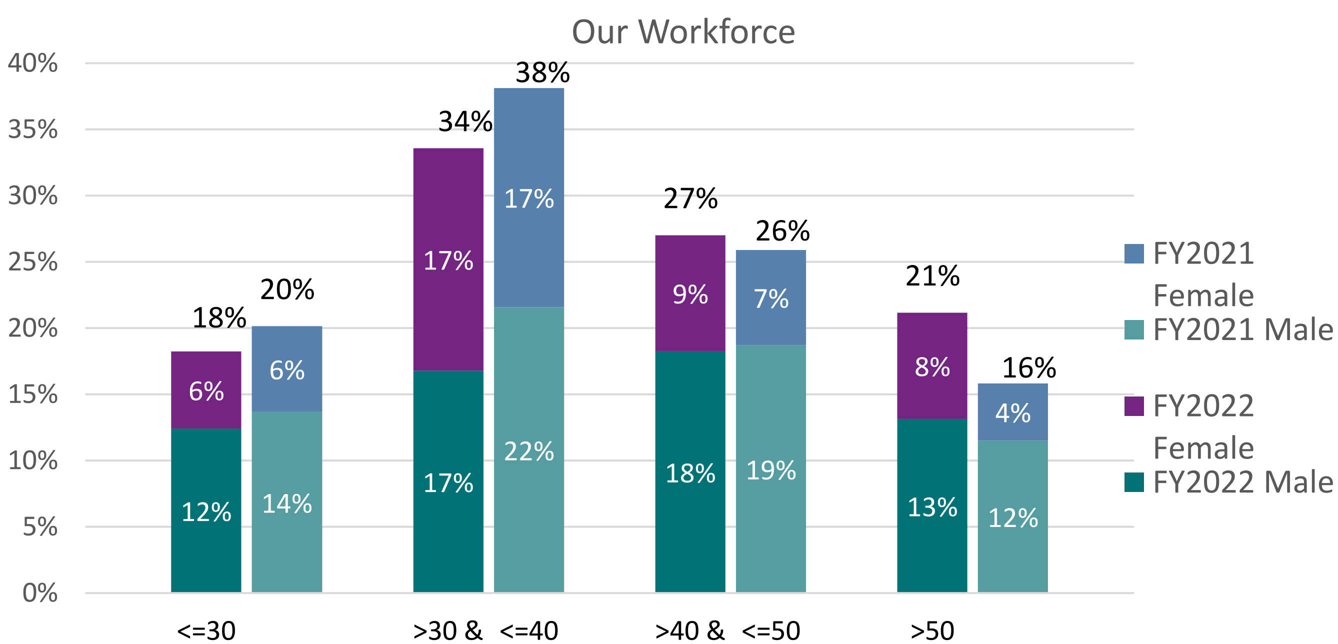
Workforce Diversity

GRI 3-3, 202-2, 405-1, 405-2

The Group promotes gender and age diversity in our Board, key management and workforce to ensure continuity in the pipeline of skilled employees.

In 2022, Advanced made significant efforts in implementing inclusive practices that resulted in a higher representation of women in the firm, with the female-to-male ratio increasing from 33% to 40%.

Prior to the disposal of CAESG and CAECN, there were 137 employees across all entities. The following graph summarises the age and gender diversity in the Group's workforce:



Focus 5: Human Capital (Cont'd)

The Group is committed in providing fair remuneration to all employees, regardless of their gender or age. The ratio of basic salary and remuneration for women to men in the Group stands at 46% to 54%. In comparison to the gender ratio of 40% to 60%, the Group's efforts to provide fair compensation to its employees are evident, and reflective of the Group's dedication to pay and compensate its employees equally.

The Group's commitment to diversity and gender quality is further demonstrated with the appointment of several women to key leadership roles in top management. Prior to the disposal of CAESG and CAECN, all our Key Management staff formed part of the Board of Directors of the Group. The graph below shows the gender distribution of our Board and key management on a group level (including subsidiaries) prior to the disposal of CAESG and CAECN:

Board of Directors and Key Management

Our Group employs senior management from the local community, including individuals from Singapore and China. This strategy enables us to effectively utilise their market knowledge and expertise, which in turn enables the growth of our business in various countries.

Employee Benefits and Development

GRI 2-25, 3-3, 401-1, 401-2, 401-3, 404-1, 404-2, 404-3

At Advanced, we understand that attracting and retaining talented employees is crucial for achieving success and ensuring long-term prosperity. As part of our commitment to create a positive and engaging work environment, we prioritise the promotion of employee well-being. To support this, we provide employee benefits as regulated by labour laws to enhance employee well-being and productivity. These benefits include healthcare, insurance, medical allowances and parental leave, among others. Working parents are encouraged to take the required and necessary parental leave as stipulated by law. Proper handover procedures are put in place to ensure that there is minimum disruption to the roles and responsibilities of these employees.

Focus 5: Human Capital (Cont'd)

At Advanced, we recognise the strategic role of human capital development in driving our business growth and organisational strategy. To solidify our position as a leader in the engineering science, agriculture and renewable energy field through continuous innovation, we place a strong emphasis on retaining and developing top talent with the necessary skills. We understand that the industry is constantly evolving, and we strive to offer our employees opportunities for growth and development through various avenues, such as internal and external training courses, job relocations, or reassignments. In addition to bonus schemes, these initiatives provide our employees with a clear career progression path.

Annual performance reviews are an essential part of our employee development program, providing an opportunity to monitor performance and identify any additional training needed to help employees achieve their targets for the following year. In FY2022, we saw an increase in participation, with 95% of employees taking part in the performance review, compared to 88% in FY2021. This improvement is a testament to our commitment in ensuring that all employees have the resources they need to reach their full potential. It also demonstrates our focus on continuous improvement and our dedication to provide a supportive and inclusive work environment for our employees.

The Group achieved an average of 8.5 training hours per employee per annum in FY2022 as compared to the target of 10 training hours per employee. Although the target was not met, this was an improvement from the training hours of 5 hours per employee in FY2021. The Group's average turnover rate was 30% in FY2022 as compared to 5% in FY2021. The Group will continue to work towards increasing the training hours per employee and reducing the staff turnover rate.

Ethical Labour Practices

GRI 3-3, 202-1, 406-1, 408-1, 409-1, 419-1

At all our operating facilities, Advanced adheres strictly to minimum wage laws. We have a zero-tolerance policy towards any form of discrimination, forced labor, or child labor in our operations.

Focus 5: Human Capital (Cont’d)

Human Capital Targets and Performance

Segment	FY2022 Targets	Status	Performance Update
Group	Achieve an average of 10 training hours per year for each employee	Not Met	Achieved 8.5 training hours per employee. However, this presents an improvement from training hours of 5 hours per employee in FY2021.
	Maintain regular performance reviews to all eligible employees	✓ Met	Achieved 95% engagement rate in conducting performance appraisals and identifying required training programmes
	Maintain zero workplace fatalities or permanent disabilities and zero significant incidents of non-compliance resulting in regulatory breaches under the Workplace Safety and Health Act	Not Met	Achieved zero workplace fatalities and permanent disabilities. One workplace safety incident was reported in FY2022, please refer to page 25 for further details.
	No material breach of employment laws	✓ Met	No employment law was breach in the year 2022
Human Capital FY2023 Targets			
Group	Achieve an average of 10 training hours per year for each employee		
	Maintain regular performance reviews to all eligible employees		
	Maintain zero workplace fatalities or permanent disabilities and zero significant incidents of non-compliance resulting in regulatory breaches under the Workplace Safety and Health Act		
	No material breach of employment laws		

Focus 6: Corporate Social Responsibility

GRI 2-23, 2-24

Corporate Social Responsibility

GRI 3-3, 413-1, 413-2

Incorporating social, environmental, and cultural commitment in our business practices is a core value at Advanced. We have fostered a corporate culture that emphasises social accountability, unity, and compassion.

In FY2022, Advanced continued to be part of the Breadline donation program and provided valued assistance to two needy families in Singapore.

The Group continues to promote environmental friendliness across the organisation by encouraging the staff in Singapore to use the reusable cutleries and lunchboxes that were previously provided to them. By doing so, we aim to reduce the usage of disposable containers and utensils when purchasing food for takeaway, which will ultimately help to minimise the generation of plastic waste.

We will continue to encourage our staff and subsidiaries to play their part as a responsible member of the local and international community.

The Group does not have any operation with significant actual and potential negative impacts on local community.

Task Force on Climate-Related Financial Disclosures

We are committed to support the recommendations by the Task Force on Climate-Related Financial Disclosures ("TCFD") and have disclosed some of our climate-related financial disclosures in the following key areas as recommended by the TCFD:

Key area	Our approach
Governance	The Board oversees the management and monitoring of the Sustainability Factors and considers climate-related issues in determining the Group's strategic directions and policies. Our sustainability strategy is developed and directed by the Group's Sustainability Task Force ("Task Force") in consultation with the Board. The responsibilities of the Task Force include considering climate-related issues in the development of sustainability strategy, target setting, as well as collection, monitoring and reporting of performance data.
Strategy Risk management	We are in the process of assessing the climate-related risk and opportunities, which will subsequently be included in the enterprise risk management framework. We may perform scenario analysis, in line with the recommendations, using commonly used market standards in the future.
Metrics and targets	We track, measure and report on our environmental performance, including energy and emissions management and disclose related metrics in our sustainability reports. Monitoring and reporting these metrics help us in identifying areas with material climate-related risks and enabling us to be more targeted in our efforts. To support the climate change agenda, we disclose our Scope 1 and Scope 2 GHG emissions in our sustainability reports and set climate-related targets such as those related to energy consumption.

SGX-ST Primary Components Index

S/N	Primary Component	Section Reference
1	Material Environmental, Social and Governance Factors	• Stakeholder Engagement and Materiality Assessment
2	Climate-related Disclosures Consistent with the Recommendations of the Task Force on Climate-Related Financial Disclosures	• Task Force on Climate-Related Financial Disclosures
3	Policies, Practices and Performance	• Managing Director's Message • Our Sustainability Story • Focus 1 to 6
4	Board Statement	Statement of Corporate Governance and Directors' Statement
5	Targets	• Governance and Ethics Targets • Product Safety Targets • Environmental Targets • Human Capital Targets
6	Framework	Reporting Practice

GRI Content Index

GRI Standard	Disclosure Content	Section Reference
General Disclosures		
2-1	Organisational details	Organisation Profile
2-2	Entities included in the organisation's sustainability reporting	Reporting Scope
2-3	Reporting period, frequency and contact point	• Content • Reporting Principles and Statement of Use
2-4	Restatements of information	Restatements
2-5	External assurance	Assurance
2-6	Activities, value chain and other business relationships	Annual Report 2022
2-7	Employees	Focus 5: Human Capital
2-8	Workers who are not employees	We have one worker who is not an employee of the Group and the worker was engaged for specific projects as and when required.
2-9	Governance structure and composition	Annual Report 2022
2-10	Nomination and selection of the highest governance body	Annual Report 2022

GRI Content Index (Cont'd)

GRI Standard	Disclosure Content	Section Reference
General Disclosures (Cont'd)		
2-11	Chair of the highest governance body	Annual Report 2022
2-12	Role of the highest governance body in overseeing the management of impacts	ESG Governance and Statement of the Board
2-13	Delegation of responsibility for managing impacts	ESG Governance and Statement of the Board
2-14	Role of the highest governance body in sustainability reporting	ESG Governance and Statement of the Board
2-15	Conflicts of interest	Annual Report 2022
2-16	Communication of critical concerns	Annual Report 2022
2-17	Collective knowledge of the highest governance body	Annual Report 2022
2-18	Evaluation of the performance of the highest governance body	Annual Report 2022
2-19	Remuneration policies	Annual Report 2022
2-20	Process to determine remuneration	Annual Report 2022
2-21	Annual total compensation ratio	We do not disclose against this metric due to confidentiality constraints.
2-22	Statement on sustainable development strategy	Our Sustainability Story
2-23	Policy commitments	• Focus 1: Governance and Ethics • Focus 2: Economic Performance • Focus 3: Product Safety • Focus 4: Protecting the Environment • Focus 5: Human Capital • Focus 6: Corporate Social Responsibility
2-24	Embedding policy commitments	
2-25	Processes to remediate negative impacts	• Sustainable Manufacturing • Occupational Health and Safety • Employee Benefits and Development
2-26	Mechanisms for seeking advice and raising concerns	• ESG Governance and Statement of the Board • Ethics and Integrity
2-27	Compliance with laws and regulations	There were no material instances of non-compliance with laws and regulations in this context during the year.
2-28	Membership associations	Not applicable. No reportable memberships of associations.
2-29	Approach to stakeholder engagement	Stakeholder Engagement and Materiality Assessment
2-30	Collective bargaining agreements	Not applicable. No reportable memberships of associations.

GRI Content Index (Cont'd)

GRI Standard	Disclosure Content	Section Reference
Material topics		
3-1	Process to determine material topics	Stakeholder Engagement and Materiality Assessment
3-2	List of material topics	Stakeholder Engagement and Materiality Assessment
Focus 1: Governance and Ethics		
3-3	Management of material topics	• Anti-Corruption • Tax Compliance
205-1	Operations assessed for risks related to corruption	Anti-corruption
205-2	Communication and training about anti-corruption policies and procedures	Anti-corruption
205-3	Confirmed incidents of corruption and actions taken	Anti-corruption
207-1	Approach to tax	Tax Compliance
207-2	Tax governance, control and risk management	Tax Compliance
207-3	Stakeholder engagement and management of concerns related to tax	Tax Compliance
207-4	Country-by-country reporting	Tax Compliance
Focus 2: Economic Performance		
3-3	Management of material topics	• Direct economic value generated and distributed • Financial Implications and Other Risks and Opportunities due to Climate Change • Retirement Benefits • Financial Assistance Received from the Government
201-1	Direct economic value generated and distributed	• Direct economic value generated and distributed • Annual Report 2022
201-2	Financial implications and other risks and opportunities due to climate change	Financial Implications and Other Risks and Opportunities due to Climate Change
201-3	Defined benefit plan obligations and other retirement plans	Retirement Benefits
201-4	Financial assistance received from the government	Financial Assistance Received from the Government

GRI Content Index (Cont'd)

GRI Standard	Disclosure Content	Section Reference
Focus 3: Product Safety		
3-3	Management of material topics	Customer Health and Safety
416-1	Assessment of the health and safety impacts of product and service categories	Customer Health and Safety
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Customer Health and Safety
Focus 4: Protecting the Environment		
3-3	Management of material topics	• Energy-Saving Products • Sustainable Manufacturing
302-1	Energy consumption within the organisation	Sustainable Manufacturing
302-2	Energy consumption outside of the organisation	Sustainable Manufacturing
302-3	Energy intensity	Sustainable Manufacturing
302-4	Reduction of energy consumption	Sustainable Manufacturing
302-5	Reductions in energy requirements of products and services	Energy-saving Products
305-1	Direct (Scope 1) GHG emissions	Sustainable Manufacturing
305-2	Energy indirect (Scope 2) GHG emissions	Sustainable Manufacturing
305-3	Other indirect (Scope 3) GHG emissions	Sustainable Manufacturing
305-4	GHG emissions intensity	Sustainable Manufacturing
305-5	Reduction of GHG emissions	Sustainable Manufacturing
305-6	Emissions of ozone-depleting substances (ODS)	Sustainable Manufacturing
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Sustainable Manufacturing
Focus 5: Human Capital		
3-3	Management of material topics	• COVID-19 Update • Occupational Health and Safety • Workforce Diversity • Employee Benefits and Development Ethical Labour Practices
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	• Ethical Labour Practices
202-2	Proportion of senior management hired from the local community	• Workforce Diversity
401-1	New employee hires and employee turnover	• Employee Benefits and Development
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	• Employee Benefits and Development
401-3	Parental leave	• Employee Benefits and Development
403-1	Occupational health and safety management system	• COVID-19 Update and Occupational Health and Safety

GRI Content Index (Cont'd)

GRI Standard	Disclosure Content	Section Reference
Focus 5: Human Capital (Cont'd)		
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
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	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
403-10	Work-related ill health	Occupational Health and Safety
404-1	Average hours of training per year per employee	Employee Benefits and Development
404-2	Programs for upgrading employee skills and transition assistance programs	Employee Benefits and Development
404-3	Percentage of employees receiving regular performance and career development reviews	Employee Benefits and Development
405-1	Diversity of governance bodies and employees	Workforce Diversity
405-2	Ratio of basic salary and remuneration of women to men	Workforce Diversity
406-1	Incidents of discrimination and corrective actions taken	Ethical Labour Practices
408-1	Operations and suppliers at significant risk for incidents of child labour	Ethical Labour Practices
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	Ethical Labour Practices
Focus 6: Corporate Social Responsibility		
3-3	Management of material topics	Corporate Social Responsibility
413-1	Operations with local community engagement, impact assessments, and development programs	Corporate Social Responsibility
413-2	Operations with significant actual and potential negative impacts on local communities	Corporate Social Responsibility