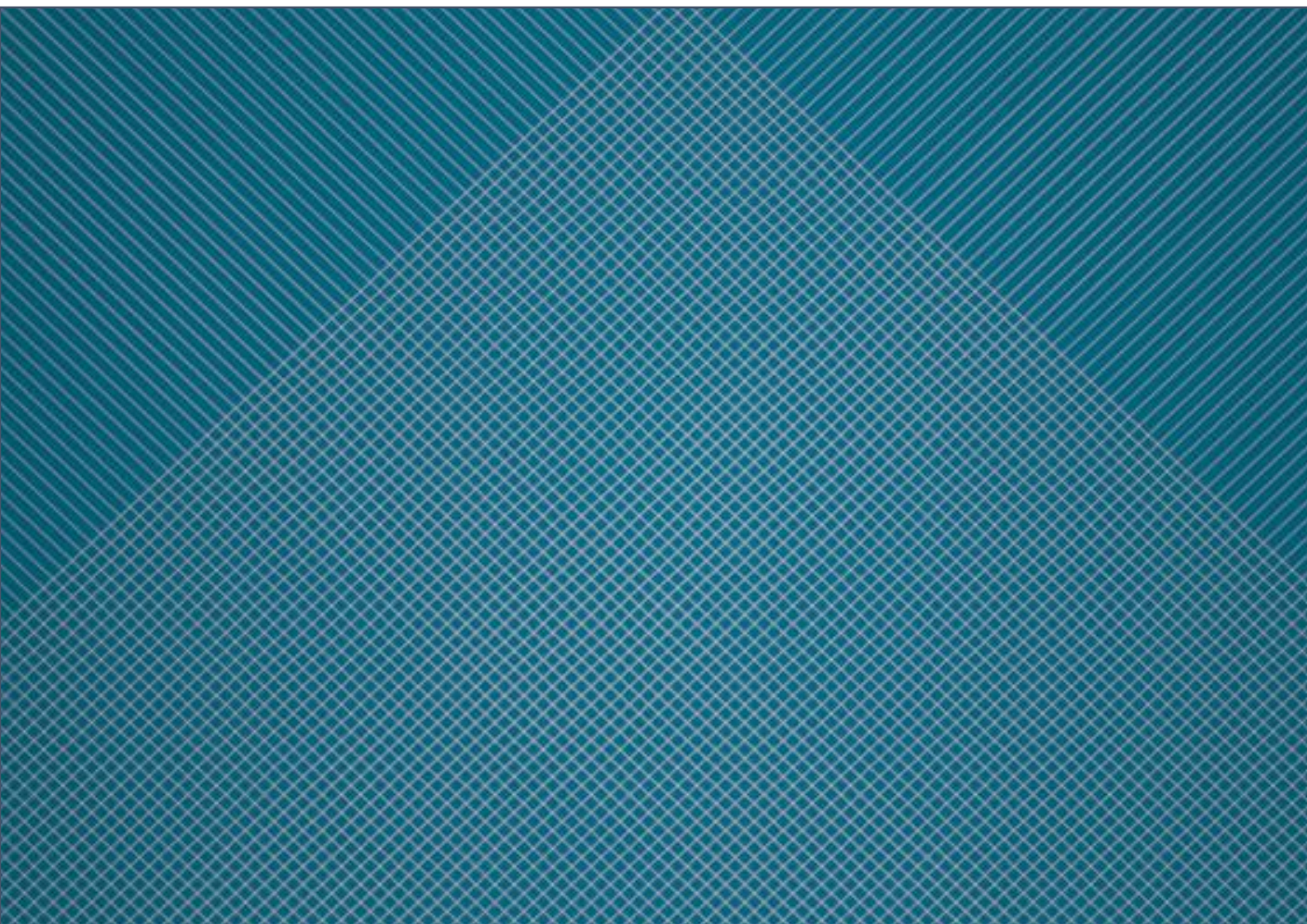




SPINDEX INDUSTRIES LIMITED

SUSTAINABILITY REPORT FY2019



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BOARD STATEMENT

The Board of Spindex Industries Limited (“Spindex” or together with its subsidiaries “the Group”) is pleased to publish the Group’s second sustainability report for the financial year ended 30 June 2019 (“FY2019”). The report is prepared with reference to the Global Reporting Initiative (“GRI”) Standards (2016) – Core option, and in line with the SGX sustainability reporting requirements. Through the report, the Group hopes to provide an overview of our approach, practices and performance of Environmental, Social and Governance (“ESG”) topics that are most material and relevant to our business.

The Board and Management of Spindex continues to maintain commitment towards transparency in sustainability reporting and considers sustainability issues as part of strategic formulation. The Management team and functional units have the responsibility to identify, measure and address sustainability-related matters on an ongoing basis. The Board determines and endorses the material ESG topics presented in this report and maintains oversight of the management of these material ESG topics.

In FY2019, the Management together with an external sustainability consultant reviewed and assessed the materiality of Environmental, Social and Governance (“ESG”) topics identified in FY2018. The review was referenced against requirements of stakeholders, business activities along the value change, and the Group’s operating environment and market. As there were no major changes in our business nor shifts in the sustainability landscape, the Management are of the opinion to continue with the reporting of the six ESG topics as per last year.

As the Group continue to embark on the sustainability journey, we remain committed to building a responsible business that delivers sustainable value to our stakeholders over the long term.

REPORTING PRACTICE AND BOUNDARY

This report summaries our approach, management and performance of the Group's material ESG topics for the period from 1 July 2018 to 30 June 2019 (FY2019). As this is our second report, where applicable, one year of historical performance data is also included for comparative purposes. The scope of this report focuses on the Group's major operations, namely head office in Singapore, operations in the People's Republic of China ("PRC"), as well as Malaysia and Vietnam.

This report was prepared in accordance with the Global Reporting Initiative (GRI) Standards – "Core" reporting requirements. The GRI Standards is the most widely used and internationally accepted sustainability reporting framework. A GRI Index at the end of the report specifies the location of the relevant disclosures.

The ESG performance data presented in the report have mainly been extracted from internal information systems and original records to ensure accuracy. The Group has not sought external assurance for this sustainability report but have relied on internal verification to ensure the accuracy of data.

FEEDBACK

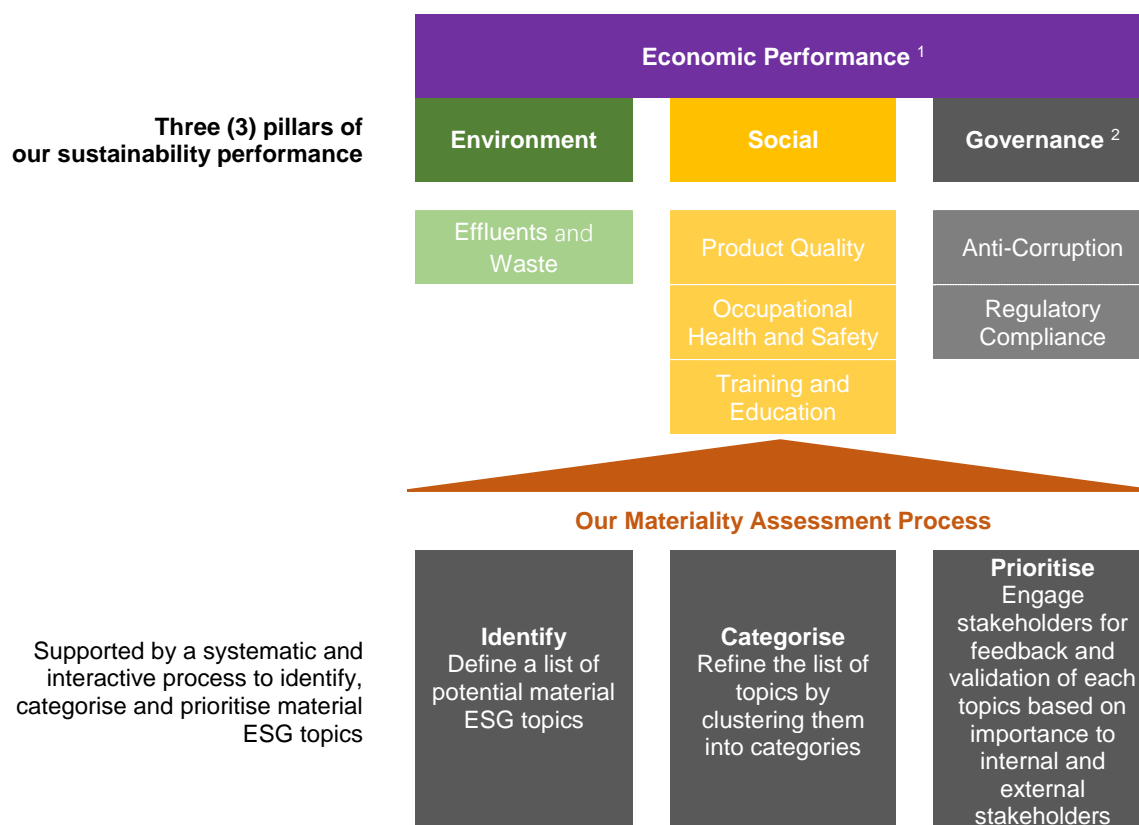
We are fully committed to our stakeholders and we welcome feedback on any aspect of our sustainability policies, processes and performance. Kindly address all feedback to cse@spindex.com.sg. Your feedback is vital to us in achieving our goals to build a sustainable and thriving business. As an attempt to promote environmental conservation, there will be no hard copies of this report.

STRATEGIC APPROACH FOR SUSTAINABILITY

At Spindex, we continue to refine our management approach to adapt to the changing business landscape. In FY2019, apart from economic performance, we have with the help of an independent external consultant established our sustainability performance management framework. (See Exhibit 1)

Under this framework, we have defined key pillars and the non-financial topics that are material to the sustainability of our economic performance and business operations.

Exhibit 1. Spindex's Sustainability Performance Management Framework



1. Please refer to Financial Statements of Annual Report 2019.

2. Please refer to the Corporate Governance section of Annual Report 2019.

SUSTAINABILITY GOVERNANCE

The Group approach sustainability by integrating it into our business that deliver long-term shareholder value and growth. The Group's commitment and tone to sustainability comes from the top. The Sustainability Steering Committee, comprising senior management executives, reviews material topics, evaluate the performance, provides strategic direction on the reporting process, and reports to the Board directly on sustainability matters.

GOALS AND ACHIEVEMENTS

The Group aims to continuously seek for business opportunities in line with our strategic growth and to deliver value to our customers and stakeholders as we continue to explore and expand our business operations. Within the industry, we continue to uphold a reputation for quality and high standards in our operations, as well as excellence in our operations management.

As a group and across our various subsidiaries, we are one of the first machining companies in the region to be certified by:

- ISO 14001
- ISO/TS 16949

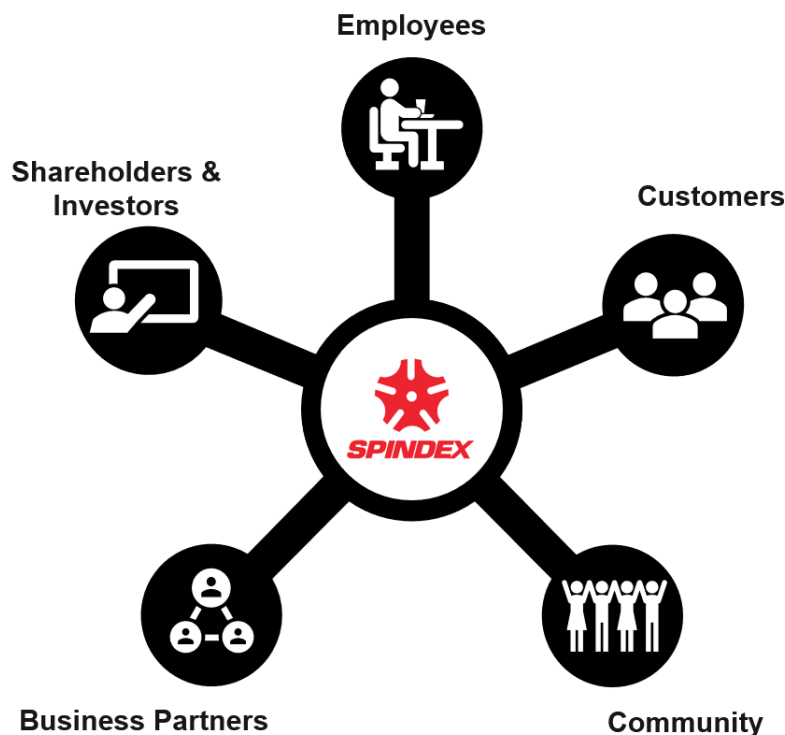
We also have a comprehensive ITE certified in-house training programme and is an approved ITE Training Centre in the ITE Skills Certification in Autonomous Maintenance.

STAKEHOLDER ENGAGEMENT AND MATERIALITY ASSESSMENT

We adopt a comprehensive approach to identify priority areas based on the business strategy outlined in our plan. Our materiality assessments were based on the AA1000 Account Ability Principles of Inclusivity and Materiality, as well as the Global Reporting Initiative (GRI) Principles for Defining Report Content – stakeholder inclusiveness, sustainability context, materiality and completeness.

Materiality with respect to sustainability reporting, as defined by GRI Standards, includes topics and indicators that reflect the organisation’s significant environmental and social impacts; and would substantively influence the assessments and decisions of stakeholders.

Guided by external sustainability consultant, Management have reviewed the stakeholders across the Group’s value chain and identified five (5) key stakeholder groups by their significance and impact of their interest on the Group’s business.



Our key stakeholder groups, how we engage with them, main concerns and expectation, and how we respond are summarised in the table below.




Key Stakeholder Groups	How We Engage	Main Concerns and Expectations	How We Respond
Employees	<ul style="list-style-type: none"> • Meetings • Training and development • Teambuilding activities • Annual performance appraisals • Recreational activities • Long-service awards • Annual dinners 	<ul style="list-style-type: none"> • Department updates • Training and career development opportunities • Workplace safety and health • Engaging and retaining employees 	By adopting sound human resource policies and practices that promote fair treatment, safe working conditions, rewards and recognition for performance, work-life balance and career growth.
Customers	<ul style="list-style-type: none"> • Monitoring product sales • Contacts to our customer service • Feedback channels through email 	<ul style="list-style-type: none"> • Product and service quality • Group's reputation in the market 	By establishing policies for quality control and assurance that ensure our goods are of excellent quality and to promptly address customer complaints.
Shareholders and Investors	<ul style="list-style-type: none"> • Annual General Meeting • Meetings with institutional investors • Survey of institutional investors 	<ul style="list-style-type: none"> • Group's strategic development • Current financial performance • Future business outlook 	By appointing an investor relations firm on a retainer basis, to communicate regularly with the analysts. They monitor the dissemination of material information to ensure that it is disclosed to the market in a timely manner. In addition, through such investor relations firm, the Company also holds meetings, on a quarterly basis, based on interest levels from analysts and shareholders to provide greater accessibility to the Company.
Business Partners	<ul style="list-style-type: none"> • Regular meetings • Visits • Emails • Tender process 	<ul style="list-style-type: none"> • Tender process • Workplace safety and health • Energy-efficiency • Product and technology updates • Performance reviews 	By establishing policies and guidelines that ensure a fair selection and procurement process, and ethical business practices.
Community	<ul style="list-style-type: none"> • Phone and email channels • Media relations • Volunteering activities 	<ul style="list-style-type: none"> • Contribution to communities • Business decisions' impact on their environment • Pollution (air, land, water) 	By raising awareness through sustainable business practices and assessing the potential harmful impacts on the environment.

Membership of Associations

The Group also engages with industry and trade associations through participation as a member. In Malaysia, Synturn (M) Sdn. Bhd, a subsidiary of the Group, is a member of the Federation of Malaysia Manufacturers.

Material ESG Topics

Guided by an external sustainability consultant and having considered the topics of concerns and expectation of identified key stakeholders. The Management together with the Board have assessed and prioritised the material topics to focus on for the Group.

Material ESG Topics	Commitment & Target	FY2019 Key Highlights
ENVIRONMENT 		
Effluents and Waste	Zero incidents of non-conformance to local regulated requirements.	<ul style="list-style-type: none"> Achieved 100% conformance to local regulated requirements on waste disposal. Maintained a zero significant spill record.
SOCIAL 		
Product Quality and Safety	<p>Maintain existing quality and safety accreditation.</p> <p>Ensure reject costs are less than 1% of total sales turnover per year</p> <p>Achieve 100% performance rating in terms of quality and delivery performance to our customers.</p>	<ul style="list-style-type: none"> Maintained ISO 9001 quality management system, IATF 16949 automotive quality system, ISO 14001 environmental management system, and OHSAS 1800 occupational health and safety certifications. Achieved significant reduction in reject costs of as a proportion of total sales turnover. Achieved awards from customer for excellent performance rating in terms of quality performance and delivery performance to our customers.
Occupational Health and Safety	Zero workplace fatalities.	<ul style="list-style-type: none"> Achieved zero fatalities and 100% conformance to workplace and health safety requirements.
Training and Education	Ensure learning and development roadmap account for future skills required to improve the efficiency of the business.	<ul style="list-style-type: none"> Conducted training needs analysis to ensure that there are necessary training interventions to enhance employee competencies and professional knowledge. 100% of employees receiving regular performance and career development reviews.
GOVERNANCE 		
Anti-Corruption	Zero tolerance for bribery, corruption, fraud and violation of laws and regulations.	<ul style="list-style-type: none"> Zero incident of corruption. Zero confirmed whistle-blowing cases.
Regulatory Compliance (including socio-economic and environmental compliance)		<ul style="list-style-type: none"> Zero cases of significant fines or non-monetary sanctions for non-compliance with laws and regulations

Moving forward, to keep abreast of critical issues, Management will review annually its material ESG focus areas against the changing business environment, stakeholder opinions, and emerging global and local trends.

ENVIRONMENT

Environmental sustainability forms an integral part of the Group's sustainability philosophy. With increased pressure on corporations to be accountable for their environmental footprint and rising cost of natural resources, we endeavour to integrate the best sustainability practices across business operations to reduce adverse environmental impact on the ecosystem.

In our daily operations, the Group continues to be committed on recycling, energy-saving practices and undertaking measures to reduce wastages, pollution and harmful emissions. For instance, as part of effort to minimise waste generated from operations, plant managers at respective plant have created awareness to reuse and recycling, whenever possible.

In FY2019, at our Hanoi plant, we have managed to reuse and lengthened the lifetime of chemical. The Group strives to continue its effort to be accountable for their environmental footprint and rising cost of natural resources.

EFFLUENTS AND WASTE

Effluents and waste management is critical for global sustainable development. The Group conscientiously monitor our discharges into the environment and seek to reduce any ecological impact. It is thus vital to prioritize waste disposal methods, such as reusing, recycling and recovery that minimize residual effects. Treatment of our effluents is also crucial in ensuring that hazardous substances do not leach into ecosystems and undergo bio-amplification along the food chain.

Waste

The Group strives to minimise waste generation, increase opportunities for reusing and recycling, as well as treat and dispose waste responsibly where other options are not practicable. Hazardous waste generated is handled, stored and disposed in a manner that adheres to best practices and meets local regulatory requirements. At Spindex, we ensure that our wastes are safely disposed of in prevention of the risk of environmental contamination. Hazardous waste typically relates to waste from chemicals that may be harmful to human if consumed (e.g plating effluent).

In FY2019, hazardous waste generated amounted to 5,632 tonnes (FY2018: 3,690 tonnes). The increase is a result of additional types of waste generated from operations at plant in Malaysia. All hazardous waste generated is managed and disposed of in compliance with local regulations by authorised waste contractors.

Non-hazardous waste mainly relates to typical packaging and production waste, comprising of paper, plastic and metallic materials. In FY2019, the amount of non-hazardous waste generated reduced down to 884 tonnes (FY2018: 1,046 tonnes) and were being disposed of through licensed waste collectors for recycling and reuse whenever possible.

Moving Forward

To maintain the highest standard of environmental compliance, our commitment and target, the Management will continue to review and improve current environmental management system and practices and ensure that all our activities and operations comply with existing regulatory requirements.

SOCIAL

PRODUCT QUALITY

At Spindex, the Group is committed to provide appropriate solutions to customers that is competitive in pricing, quality and delivery. We are equipped with advanced metrology equipment for the most exacting measurement in diameter, roundness and other intricate dimensions. The Group aims to ensure that our reject costs are less than 1% of total sales turnover per year and to achieve 100% performance rating in terms of quality and delivery performance to our customers.

Our Beliefs

- Quality is our basic business principle.
- Quality means providing our external and internal customers with innovative products and services that fully satisfy their requirements.
- Quality improvement is the responsibility of every Spindex's employees.

Supply Chain

In general, each of the plant is responsible to manage its panel of suppliers and ensure resilience in supply chain to support day-to-day operations. To achieve that, the supplier evaluation criteria is not solely pegged on price, but also on to other factors such as capability, quality, past delivery and service performance.

The Group is committed to comply with the requirements and continually improve the effectiveness of the quality management system.

OCCUPATIONAL HEALTH AND SAFETY

Safety and health at workplace are our topmost priority. The Group strive to raise awareness, maintain vigilance and foster a strong safety awareness culture particularly at the ground level by ensuring proper trainings are provided to our employees.

Across our plants, we have processes in place to identify, mitigate and report safety risks, and we work closely with our third-party vendors and suppliers to ensure that they understand our requirements and expectations.

To facilitate the physical supervision of the workplace safety, and the relaying of workplace safety and health ("WSH") related messages; we have established a Safety Committee. Collectively as a Group, the Safety Committee comprises of both employee and employer representatives. The Safety Committee oversees the subsidiaries' operations to ensure that safety standards are upheld at all times and also up to industry best practices. In addition, the role and responsibilities of the Safety Committee includes reviewing, effectively implementing and reinforcing safety standards and regulations to ensure all areas of safety are adequately covered. The Committee members meet at least once a month to review safety inspection results, infrastructures and incidents, as well as to coordinate and organise safety-related activities. Going forward, in order to facilitate the effectiveness of the supervision of workplace safety, the Group plans to have more workers join the safety committee.

All near-miss incidents and accidents will be promptly reported to the Safety Committee; this will further provide timely incident analysis briefings to the employees. These safety briefings aim to

strengthen the awareness of our employees' safety, and also remind them of established safety measures and precautions, as well as safety protocols in the event of similar incidents.

In FY2019, there were no incidents of fatalities across the Group's business operations. We strive to continue maintain our safety commitment of zero incident and drive continuous improvement in safety practices.

The Group maintains an open-door policy where employees are encouraged to speak-up or report grievances directly to their superior, head of department, human resource department, chief executive officer and/or independent directors. This is to reinforce our commitment to our employees to provide them with a workplace that is healthy, safe and secure. Across our business segments, there were no grievance cases reported in FY2019.

Moving forwards, the Group remains committed to maintain a safe and productive environment, free from harassment in which all individuals are treated with respect and dignity, and we expect all our employees and individuals who always work at our sites to follow our health and safety policies and procedures and be free from substance abuse. We will continue to monitor our plants' safety performance, as well as review existing practices to ensure necessary measures are taken to address health and safety risks at the workplace.

TRAINING AND EDUCATION

Today's constantly changing business environment calls for a competitive workforce attuned to the latest developments in skills and manufacturing capabilities. Investing in employee learning and development helps build a resilient and future-ready workforce, which will in turn provide a competitive edge for the Group's future growth and success.

Our employees acquire skills and expertise which will distinguish them from the market through opportunities provided by us and our industry partner networks. To encourage and support our employees to develop their fullest potential and have a fulfilling career, the Group places priority on learning and development programmes.

Training and development are identified on employees' training needs and work requirements. All new employees are required to attend our on-boarding program, which aims to integrate new hires into our organisation seamlessly.

Additionally, we conduct an annual training needs analysis to ensure that there are necessary training interventions to enhance employee competencies and professional knowledge.

Our learning and development roadmap account for future skills required to improve the efficiency of the business. In FY2019, the Group invested over approximately S\$139,000 (FY2018: S\$106,000) in training and development before government funding. Majority of the workforce were provided the opportunity to attend training and skill upgrading programme.

Apart from Vietnam, where the average training hours were already significantly higher, the Group achieved an improvement in average training hours per employee across all the other geographical locations of our operations as compared to FY2018.

Average Training Hours (Per Employee) – FY2019

Singapore	Malaysia	China	Vietnam
8 hours	3 hours	22 hours	40 hours

Average Training Hours (Per Employee) – FY2018

Singapore	Malaysia	China	Vietnam
3 hours	2 hours	20 hours	96 hours

The Group will continue to provide training and education opportunities through comprehensive development programmes going forward and promote a conducive corporate environment where everyone could achieve their potential.

GOVERNANCE (*)

The Group is committed to uphold the highest standards of corporate governance and business integrity in all our business activities, which we believe are essential for the long-term viability of our businesses and the enhancement of shareholder value. Given the geographical diversity of our businesses, we closely monitor developments in the laws and regulations of countries where the Group operates to ensure that our businesses and operations comply with all relevant laws and regulations. The Group also engage with the respective local government authorities and agencies where it operates, as a mean to keep abreast of changes to laws and regulations.

Recognising that non-compliance with laws and regulations not only has significant financial risk but potentially detrimental reputational impact on the Group. The Group maintains a zero-tolerance towards bribery, corruption, fraud and violation of laws and regulations.

* Please refer to the Corporate Governance section of Annual Report 2019.

ANTI-CORRUPTION

The Group continue to maintain a whistle-blowing policy, which provides guidance on suspicion, reporting and investigation of fraudulent practices within the Group. Its objectives are to maintain a high standard of corporate governance; provide a channel of communication for employees to report fraudulent practices and guide employees on available process to address their concerns on suspicious fraudulent activities.

The whistle-blowing policy also provides the process for investigation and management reporting. All cases reported are objectively and independently investigated, and appropriate remedial measures and follow-up are taken where warranted.

The Audit Committee maintains oversight of this policy and periodically review the adequacy of the whistle-blowing arrangements by which employees of the Company and its Group and any other persons may, in confidence, raise concerns about possible improprieties in matters of financial reporting or other matters. During the reporting period, there were no incidents of corruption.

REGULATORY COMPLIANCE

Recognising that non-compliance with laws and regulations not only has significant financial risk but potentially detrimental reputational impact on the Group. All employees of Spindex, third parties' suppliers and/or vendors, are encouraged to be proactive and forthcoming in managing and reporting environmental and social related issues and complaints.

During the reporting period, there were no incidents of non-compliance and penalties pertaining to environmental and social-related issues.

The Audit Committee continues to support the Board in its oversight of anti-corruption and the implementation of effective compliance and governance systems. At an operational level, the respective business segments and department within business segments continues to be responsible to identify, self-assess the adequacy and effectiveness of mitigating measures, and manage their financial, operational, compliance and reputational related risks.

GLOBAL REPORTING INITIATIVE (GRI) CONTENT INDEX

This report has been prepared in accordance with the GRI Standards: Core option

Category	Disclosure	Description	Page Reference and Remarks
GRI 102: General Disclosures	102-1 *	Name of the organization	Cover Page of SR FY2019
	102-2 *	Activities, brands, products, and services	Refer to Annual Report FY2019 – Page 1 and 37 Notes to The Finance Statements – Note 1
	102-3 *	Location of headquarters	8 Boon Lay Way, #03-16, 8@TradeHub 21 Singapore 609964
	102-4 *	Location of operations	Back Cover of SR FY2019
	102-5 *	Ownership and legal form	Refer to Annual Report FY2019 – Page 37 Notes to The Finance Statements – Note 1
	102-6 *	Markets served	Refer to Annual Report FY2019 – Page 54 Disaggregation of Revenue by Geographical Segments
	102-7 *	Scale of the organization	<p>Headquarters in Singapore with 4 production locations located in China, Malaysia and Vietnam.</p> <p>Additionally, in FY 2019, the Company through its wholly-owned local subsidiaries has acquired two leasehold land, a 25.1 years leasehold land in Noi Bai Hanoi Vietnam with an area of approximately 10,575 square meters at a cost of VND27,910,800,000 (equivalent to approximately SGD1,600,000) for its expansion and factory construction, and a 50-year leasehold land in Nantong Jiangsu China with an area of approximately 53,863.87 square meters at a cost of CNY20,683,726 (equivalent to approximately SGD4,200,000) for its office and factory building construction in the near future.</p> <p>As any physical operations has yet to commence at both locations. This has no material impact on the Group's net tangible assets and earnings per share for the financial year ended 30 June 2019.</p> <p>As at 30 Jun 2019, the Group has 1,899 employees.</p>
	102-8 *	Information on employees and other workers	All organisation's activities are performed by workers who are employees. The Group have no temporary or part-time employees.
	102-9 *	Supply chain	SR FY2019 – Page 9 Supply Chain
	102-10 *	Significant changes to the organization and its supply chain	In FY2019, there were no significant changes in the Group's supply chain or relationship with suppliers.
	102-11 *	Precautionary principle or approach	SR FY2019 Page 4 – Strategic Approach for Sustainability Page 5 to 7 – Stakeholder Engagement & Materiality Assessment
	102-12 *	External initiatives	SR FY2019 – Page 4 to 5 Goals & Achievements
	102-13 *	Membership of associations	SR FY2019 – Page 6 Membership of Associations

Category	Disclosure	Description	Page Reference and Remarks
GRI 102: Strategy	102-14 *	Statement from senior decision-maker	Refer to Annual Report FY2019 – Page 2 to 3 Chairman’s Statement
GRI 102: Ethics and Integrity	102-16 *	Values, principles, standards, and norms of behaviour	Refer to Annual Report FY2019 – Page 9 to 24 Corporate Governance
GRI 102: Governance	102-18 *	Governance structure	SR FY2019 – Page 4 Sustainability Governance
GRI 102: Stakeholder Engagement	102-40 *	List of stakeholder groups	SR FY2019 Page 5 to 6 – Stakeholder Engagement
	102-41 *	Collective bargaining agreements	None
	102-42 *	Identifying and selecting stakeholders	SR FY2019 Page 5 to 6 – Stakeholder Engagement
	102-43 *	Approach to stakeholder engagement	SR FY2019 Page 5 to 6 – Stakeholder Engagement
	102-44 *	Key topics and concerns raised	SR FY2019 Page 6 – Stakeholder Engagement Page 7 – Material ESG Topics
GRI 102: Reporting Practice	102-45 *	Entities included in the consolidated financial statements	Refer to Annual Report FY2019 – Financial Reports
	102-46 *	Defining report content and topic Boundaries	SR FY2019 Page 3 – Reporting Practice and Boundary
	102-47 *	List of material topics	SR FY2019 Page 7 – Material ESG Topics
	102-48 *	Restatements of information	No restatement
	102-49 *	Changes in reporting	No significant changes from previous reporting periods in the list of material topics and topic boundaries.
	102-50 *	Reporting period	SR FY2019 Page 3 – Reporting Practice and Boundary
	102-51 *	Date of most recent report	FY2018 Inaugural Sustainability Report
	102-52 *	Reporting cycle	1 July 2018 to 30 June 2019
	102-53 *	Contact point for questions regarding the report	SR FY2019 Page 3 – Feedback
	102-54 *	Claims of reporting in accordance with the GRI Standards	Core Option
	102-55 *	GRI content index	Page 13 - 15
	102-56 *	External Assurance	The Group has not sought external assurance for this sustainability report.

Category	Disclosure	Description	Page Reference and Remarks
GRI 205 Anti-Corruption	DMA	Disclosure of Management Approach	SR FY2019 – Page 11 Anti-Corruption
	GRI 205-3	Confirmed incidents of corruption and actions taken	Zero incidents.
GRI 306: Effluents & Waste	DMA	Disclosure of Management Approach	SR FY2019 – Page 8 Environment Section
	306-2	Waste by type and disposal method	SR FY2019 – Page 8 Environment Section – Effluents & Waste
	306-3	Significant spills	Zero incidents of significant spills.
	306-4	Transport of hazardous waste	SR FY2019 – Page 8 Environment Section – Effluents & Waste
GRI 403: Occupational Health and Safety	DMA	Disclosure of Management Approach	SR FY2019 – Page 9 to 10 Occupational Health and Safety
	403-1	Occupational Health and Safety Management System	SR FY2019 – Page 9 to 10 Occupational Health and Safety
	403-2	Hazard identification, risk assessment and incident investigation	SR FY2019 – Page 9 to 10 Occupational Health and Safety
GRI 404 Training & Education	DMA	Disclosure of Management Approach	SR FY2019 – Page 10 to 11 Training and Education
	404-1	Average hours of training per year per employee	SR FY2019 – Page 11 Training and Education
	404-2	Programmes for upgrading employee skills and transition assistance programmes	SR FY2019 – Page 10 to 11 Training and Education
	404-3	Percentage of employees receiving regular performance and career development reviews	90%
GRI 419: Regulatory Compliance	DM1	Disclosure of Management Approach	SR FY2019 – Page 12 Regulatory Compliance
	419-1	Non-compliance with laws and regulations in the social and economic area	Zero incidents.



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