

A photograph of a penguin standing on a rock in a field of icebergs. The penguin is in the lower-left foreground, looking towards the right. The background is filled with large, white icebergs floating in the water. The sky is a deep blue with some light clouds. The overall scene is a representation of a cold, icy environment.

SUSTAINABILITY

Intraco will strive to create value for all stakeholders while embedding high standards of sustainable operations into its business activities.



SUSTAINABILITY REPORT

MESSAGE FROM THE EXECUTIVE CHAIRMAN

We are pleased to present the sixth Sustainability Report (the "Report") of Intraco Limited and its subsidiaries ("Intraco", "we" or the "Group"). The Report will present Intraco's approach to sustainability and celebrate our progress in achieving sustainability practices.

This Report marks our first disclosure of climate-related risk management approach with reference to the Task Force on Climate-related Financial Disclosures (the "TCFD") framework. While we have made progress in climate-related disclosures, such as reporting on our greenhouse gas ("GHG") emissions in this Report, we will continue to develop risk management frameworks to strengthen our climate resilience.

Globally, the impact of the coronavirus disease 2019 ("COVID-19") pandemic has been lessened compared to the most serious level. The Group aims to be part of a global community working together to solve sustainability issues, which is why we have highlighted our contributions to the United Nations Sustainable Development Goals ("UN SDGs") in our Report.

The Group gives a strong emphasis on good corporate governance which has placed the Group in good stead as it operates internationally in multiple jurisdictions. We aim to comply with all relevant laws and regulations.

The Group has implemented environmental practices that align with our internal best practices and vision for an environmentally sustainable organisation. Wherever possible, we try to promote good environmental practices and enhance resource and energy efficiency.

Continual innovation is a goal for the Group as we strive to ensure that our products and services meet the highest quality and safety standards. We have been diligent in harnessing technology and improving production efficiency. We also perform supplier social assessment on our supply chain to ensure that environmental standards are adhered to along our value chain.

The Board of Directors (the "Board") would like to take this opportunity to express our gratitude to our employees, customers and business partners for their continuous support over the past years in the realm of sustainability and hopes to see improvements in sustainability performance in the future.

MAK LYE MUN
Executive Chairman

ABOUT THIS REPORT

Reporting Principles and Statement of Use

This Report contains information about Intraco's commitment, corporate governance, sustainability policies, performance and targets in managing the Environmental, Social and Governance ("ESG") factors in the year ended 31 December 2022 ("FY2022"). Intraco has reported in accordance with the Global Reporting Initiatives ("GRI") Standards for FY2022.

The GRI Standards are selected as it is a widely used and globally recognised sustainability reporting standard that has a broad selection of topics for reporting on economic, environmental and social impacts. The Board has reviewed and approved the reported information, including the material topics, metrics and targets.

We have applied the GRI Standards in ensuring the quality and proper presentation of the reported information. Reporting principles for sustainability reporting include accuracy, balance, clarity, comparability, completeness, sustainability context, timeliness and verifiability. For more information on GRI disclosures, please refer to the GRI Content Index.

This Report is compliant with Singapore Exchange Securities Trading Limited ("SGX-ST") Listing Rules 711A and 711B. The UN SDGs have also been incorporated into the Report, highlighting our contributions to sustainable development.

Reporting Scope

The scope of this Report considers key business activities and associated sustainability concerns related to the following entities which are based in Singapore:

- Intraco Trading Pte Ltd ("ITPL");
- Intrawave Pte Ltd ("Intrawave"); and
- K.A. Group Holdings Pte Ltd and its subsidiaries ("K.A. Group").

Assurance

Internal controls and verification mechanisms have been established by the management to ensure the accuracy and reliability of narratives and data. We have also considered the recommendations of an external ESG consultant for the selection of material topics as well as compliance with GRI Standards and SGX-ST Listing Rules. The Board has therefore assessed that external assurance is not required for the Report. The Group will continue to assess the need to further enhance the credibility of our sustainability reports through internal review or external assurance.



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Availability and Feedback

Intraco welcomes any feedback on this Report and any aspects concerning its sustainability. Engaging with each of our stakeholder is essential to operating Intraco's business responsibly. Please send your comments and suggestions to investor.relations@intraco.com.

SUSTAINABILITY STRATEGY OVERVIEW

Focus and Strategy

Intraco integrates ESG considerations into our business strategy and operations. Our strong emphasis on corporate governance provides guidance and a strong foundation to manage and monitor our economic, environmental and social impacts. Good governance ensures that our stakeholder-driven approach to sustainability addresses the concerns of our stakeholders and provides guidance to business units on improving sustainable practices.

Innovation and product quality have always been a key focus of our business. This commitment remains a perpetual target as we expand into new revenue streams and capture sustainable opportunities in the market. A key driver behind this goal is our robust quality management system which helps ensure high quality standards and continual improvement. Our quality management system is ISO 9001:2015 Quality Management Systems certified.

Intraco is cognizant of the environmental impacts of our operations. Our employees are encouraged to practise energy saving habits in our offices and machinery are well maintained to prevent excessive energy consumption. We actively monitor energy and water consumption as well as waste generation and strive for improvements to our environmental sustainability metrics.

There is a growing concern about sustainability and demands for sustainable products and services continue to surge. As regulators and investors are increasingly concerned about sustainability issues and related risks, the Group will continue to review its sustainability governance strategy and refine relevant policies and measures.

ESG Performance Highlights



Maintained all relevant industry standards along with our ISO 9001:2015 Quality Management Systems certification.



Performed supplier environmental and social assessments for major suppliers.



Zero incidents of environmental non-compliance.



Employees underwent approximately 1,617.50 total hours of training and upskilling, equivalent to approximately 12.44 hours of training per employee.



Zero workplace fatalities or injuries that caused disabilities.



Supported the local community by enterprise-grade air purifier systems to help improve indoor air quality.

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Contribution to the UN SDGs

The Group contributes to the UN SDGs through our daily operations, strategy development and collaboration with our stakeholders. The attainment of the UN SDGs is a continuing global effort and forms part of the Group's long-term focus on sustainability. The following table highlights the Group's contributions to the attainment of the relevant UN SDGs.

UN SDGs	The Group's Contribution	Read more in the following sections
	Provide training on sustainable development and skills upgrading, vocational and technical training.	Focus 6: Human Capital
	Ensure access to career advancement and fair remuneration regardless of gender.	Focus 6: Human Capital
	Implement water resource management and conservation practices and systems.	Focus 4: Environmental Responsibility
	Provide productive employment and jobs with equal pay for equal work.	Focus 2: Economic Performance Focus 6: Human Capital
	Develop information and communications technology and infrastructure in Singapore. Maintain high product quality and relevant certifications.	Focus 3: Innovation and Quality Improvement Focus 5: Product Responsibility
	Reduce waste generation through recycling and reuse and integrate sustainability reporting into the Group's annual reporting cycle.	Focus 4: Environmental Responsibility
	Comply fully with all socioeconomic and environmental laws and regulations and promote strong corporate governance practices.	Focus 1: Governance and Ethics

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STAKEHOLDER ENGAGEMENT AND MATERIALITY ASSESSMENT

Intraco's vision and the success of its business is closely aligned with the interests and needs of its key stakeholders. In FY2022, stakeholder engagement was performed to understand their expectations and capturing feedback for our sustainability initiatives.

The Group has identified five key stakeholder groups based on their relevance and influence on Intraco's business. They include customers, employees, shareholders, suppliers and government/regulators.

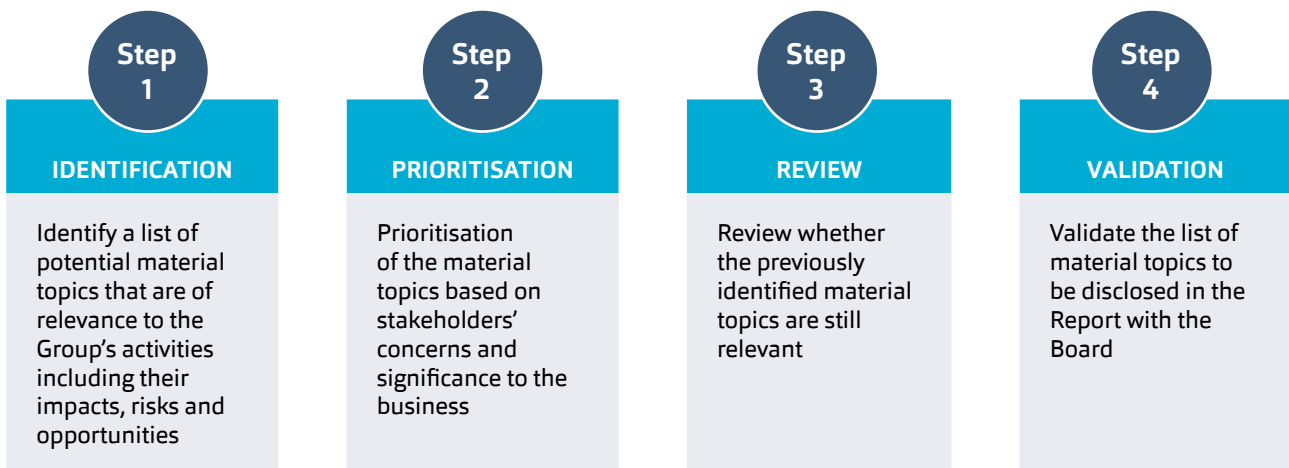
The Group engages with these stakeholders through various informal and formal channels of communication to learn and understand about their concerns. The following table presents Intraco's stakeholder engagement methods, areas of concerns, and how the Group has responded to the identified concerns.

Key Stakeholders	Engagement Methods	Areas of Concern	Our Response	Section Reference
Customers	<ul style="list-style-type: none"> Frontline interaction by sales managers Email queries Contact form on company website Customer feedback 	<ul style="list-style-type: none"> Customer Health and Safety Pricing and quality of products and services 	<ul style="list-style-type: none"> Respond promptly to customer feedback Maintain certifications and ensure quality of products 	<ul style="list-style-type: none"> Focus 5: Product Responsibility
Employees	<ul style="list-style-type: none"> Open dialogue among teams Training and development programmes Employee social events Employee feedback mechanism 	<ul style="list-style-type: none"> Training and education Personal development Safe and conducive work environment Fair compensation and benefits 	<ul style="list-style-type: none"> Provide fair employee remuneration and benefits Provide meaningful feedback to each employee through well-structured and open performance appraisals Provide regular training Send staff for courses relevant to their area of work 	<ul style="list-style-type: none"> Focus 6: Human Capital
Shareholders	<ul style="list-style-type: none"> Annual General Meeting Annual Report SGX-ST Corporate Announcements Company website Press releases 	<ul style="list-style-type: none"> Economic performance Shareholders' returns 	<ul style="list-style-type: none"> Provide informative corporate communication and reports 	<ul style="list-style-type: none"> Focus 1: Governance and Ethics Focus 2: Economic Performance Focus 3: Innovation and Quality Improvement Focus 4: Environmental Responsibility

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Key Stakeholders	Engagement Methods	Areas of Concern	Our Response	Section Reference
Suppliers	<ul style="list-style-type: none"> Face-to-face meetings Supplier assessment 	<ul style="list-style-type: none"> Product quality requirements Certificate of Analysis requirements 	<ul style="list-style-type: none"> Engage and evaluate suppliers regularly and provide meaningful feedback 	<ul style="list-style-type: none"> Focus 5: Product Responsibility
Government/Regulators	<ul style="list-style-type: none"> Meetings and consultations Regular reports 	<ul style="list-style-type: none"> Compliance with SGX-ST Listing Rules Fair market practices Regulatory and Legal compliance Government requirements and guidelines on COVID-19 	<ul style="list-style-type: none"> Ensure full compliance with all applicable local laws and regulations including COVID-19 safety regulations 	<ul style="list-style-type: none"> Focus 1: Governance and Ethics Focus 4: Environmental Responsibility

Stakeholders’ concerns identified as well as business priorities are incorporated into Intraco’s materiality assessment which consists of a systematic process to identify, prioritise, review and validate the ESG factors. In FY2022, Intraco conducted a materiality assessment survey to identify its material topics, which were reviewed and updated with the recommendations of an external consultant and validated by the Board to ensure that these factors remain relevant to the Group.



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The following table illustrates the identified GRI material topics after the conclusion of the materiality assessment process, and where the impacts occur for each material topic.

Focus Areas	Material Topics	Where the impact occurs
Focus 1: Governance and Ethics	<ul style="list-style-type: none"> • GRI 205: Anti-corruption 2016 • GRI 207: Tax 2019 • GRI 408: Child Labour 2016 • GRI 409: Forced or Compulsory Labour 2016 • GRI 418: Customer Privacy 2016 	<ul style="list-style-type: none"> • Group wide
Focus 2: Economic Performance	<ul style="list-style-type: none"> • GRI 201: Economic Performance 2016 	<ul style="list-style-type: none"> • Group wide
Focus 3: Innovation and Quality Improvement	<ul style="list-style-type: none"> • GRI 203: Indirect Economic Impacts 2016 	<ul style="list-style-type: none"> • K.A. Group • Intrawave
Focus 4: Environmental Responsibility	<ul style="list-style-type: none"> • GRI 302: Energy 2016 • GRI 303: Water and Effluents 2018 • GRI 305: Emissions 2016 • Responding Actions to Climate Change • GRI 306: Waste 2020 	<ul style="list-style-type: none"> • Group wide • K.A. Group
Focus 5: Product Responsibility	<ul style="list-style-type: none"> • GRI 308: Supplier Environmental Assessment 2016 • GRI 414: Supplier Social Assessment 2016 • GRI 416: Customer Health and Safety 2016 	<ul style="list-style-type: none"> • K.A. Group • Intraco Trading • Intrawave
Focus 6: Human Capital	<ul style="list-style-type: none"> • GRI 403: Occupational Health and Safety 2018 • GRI 404: Training and Education 2016 • GRI 405: Diversity and Equal Opportunity 2016 • GRI 413: Local Communities 2016 	<ul style="list-style-type: none"> • Group wide

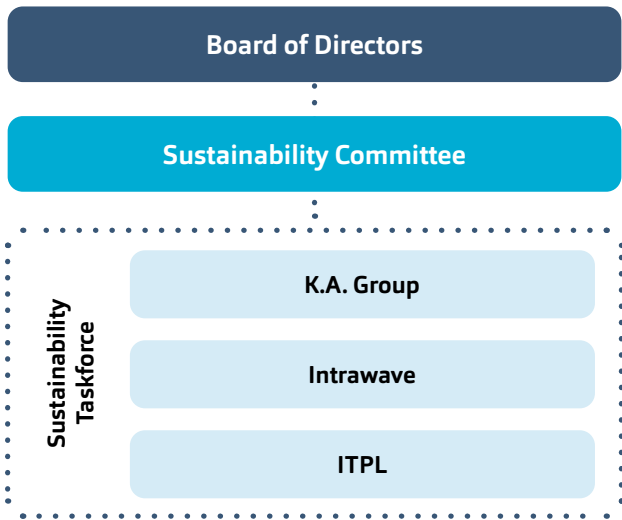
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FOCUS 1: GOVERNANCE AND ETHICS

Strong corporate governance practices have been integral in enhancing the Group’s adaptability to policy changes and trends in the industry as well as helping the Group align its operations and business activities with the interests of all key stakeholders.

Sustainability Governance Structure and Statement of the Board

The Sustainability Committee (“SC”) is responsible for reviewing and making recommendations to the Board on sustainability matters including policies, practices, targets and performance. The SC is supported by the Sustainability Task Force (“STF”) that consists of executives of the Group who work with personnel of the relevant business units. The SC is responsible for identifying various business risks, implementing strategies and sustainability frameworks, tracking the performance of the material ESG factors, reviewing targets and approval of the sustainability reports.



The Board, supported by the SC, continues to oversee the sustainability efforts of the Group and monitor the material ESG factors. The SC, consisting of the Chief Operating Officer, Group Financial Controller and representatives of other business units, oversees the development, review and implementation of the Group’s sustainability policies, practices and initiatives. The SC is chaired by the Group Senior Human Resource Manager.

The Board considers sustainability issues as part of the strategic formulation of the Group, and approves and validates the material environmental, social and economic topics identified by the SC. The Board also ensures that the factors identified are well managed and monitored.

Corporate Compliance

The laws and regulations that are applicable to the Group include the Code of Corporate Governance 2018, regulations by the Monetary Authority of Singapore, Listing Rules of the SGX-ST, the Accounting and Corporate Regulatory Authority (“ACRA”) and the Securities and Futures Act, amongst others.

Review of new regulations and updates to existing regulations are regularly conducted by our employees, our secretarial firm and our auditors. Updates are disseminated to relevant staff and processes are in place to monitor the activities and associated performance on a regular basis.

Additionally, updates on relevant legal, accounting and regulatory developments are typically provided to Directors by email, or by way of briefings and presentations. The Company Secretary also circulates articles, reports and press releases issued by the SGX-ST and the ACRA which are relevant to the Directors.

There were no instances of non-compliance with laws and regulations in the environmental, social or economic areas.

Risk Management

The Group Risk Committee has adopted a precautionary approach in strategic decision making by implementing a comprehensive risk management framework. We have integrated the process for identifying, assessing and managing material ESG related risks into our organization’s overall risk management framework. Please refer to the Corporate Governance Report section in the Annual Report for more information on the Group’s risk management practices.

Anti-corruption

Disclosures 205-1, 205-2, 205-3

The Group takes a strong stand against corrupt practices and strategies, and this value has been communicated to all of our employees, major suppliers and business partners. Our employees are educated on our anti-corruption stance upon induction and reinforced when necessary. Any forms of corruption within the Group will not be tolerated, and will be escalated to the Chairman of the Board.

During FY2022, all of the Group’s operations were assessed for risks related to corruption. There were zero confirmed incidents of corruption in FY2022 (the year ended 31 December 2021 (“FY2021”): Nil).

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Ethical Labour Practices

Disclosures 408-1, 409-1

The Group is committed to following the highest standards of business ethics. We are fully aware of our responsibilities as an enterprise, always upholding and maintaining the principle of fair employment in the workplace, and have always abided by the laws, regulations and rules of the place of operation. We have formulated the Employee Handbook, focusing on the rights that employees can exercise, and covering general principles of fair employment. The Employee Handbook states the Group's expectations and requirements for fair employment, ensuring relevant human rights are implemented in the Company. These expectations and requirements are in line with the "United Nations Guiding Principles on Business and Human Rights". The Group also complies with relevant principles in the International Bill of Human Rights and the International Labour Organisation's "Declaration on Fundamental Principles and Rights at Work" to formulate this policy.

At Intraco, the Group has a zero-tolerance attitude towards child labour and forced labour. Intraco's employment practices are guided by local laws and regulations. Fair employment is the basic principle of employment, employing regardless of nationality, race, religion, gender, age and disability. This policy reflects the Group's commitment to protecting fair employment. The Group encourages diversity and equal opportunities, and strictly prohibits discrimination, child labour and forced labour. We strive to create a safe, healthy workplace where everyone is treated with respect.

The Group strictly prohibits the employment of persons under the local legal employment age. Besides, the Group never employs any form of forced labour, including prison terms, indentured labour, slave labour, and any human trafficking. We do not tolerate any form of corporal punishment, threats of violence, or any form of physical, mental, sexual, or verbal abuse as a means of discipline or monitoring in the workplace.

Our whistleblowing policy also ensures that stakeholders can report any human rights violation and that the complaint will be independently investigated and addressed. Any staff of the Group and other persons making such reports will be treated fairly and, to the extent possible, protected from reprisal. Anonymous complaints may be considered, taking into account factors such as the seriousness of the issues raised, the credibility and the likelihood of confirming the allegation from attributable sources.

Customer Privacy and Data Protection

Disclosure 418-1

The Group is committed to protecting our customers' privacy and data. We have implemented a Data Protection Policy which governs the collection, handling and protection of our customers' personal information in a responsible manner, in accordance with the latest amendment of the Singapore Personal Data Protection Act. We have appointed Data Protection Officers to oversee and ensure full compliance with the Act in executing their duties.

There were no reported data breaches in FY2022 (FY2021: Nil).

Tax Compliance

Disclosures 207-1, 207-2, 207-3

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

The Group identifies tax related risks as part of its enterprise risk management framework which is reported regularly to the Audit Committee. Implementation of tax compliance related policies and procedures are delegated to the respective business units' finance and are monitored by the Group Financial Controller.

Relevant staff attended tax related training to keep themselves updated on key changes. The Group also engages qualified professional tax advisors in all jurisdictions to ensure compliance at the transaction levels as well as fulfilling required tax filings.

The Audit Committee may also from time to time engage the Group's internal auditor to monitor compliance with the tax governance and control framework. Any instances of non-compliance are reported to the Audit Committee and resolved promptly.

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Governance and Ethics Targets

FY2022 Performance and FY2023 Target(s)	
Target(s) for FY2022	Status
<ul style="list-style-type: none"> Zero incidents of non-compliance with SGX-ST listing rules or Code of Corporate Governance 	✓ Met
<ul style="list-style-type: none"> Zero reported corruption/whistleblowing report 	✓ Met
<ul style="list-style-type: none"> Zero social breaches 	✓ Met
<ul style="list-style-type: none"> Zero data privacy breaches 	✓ Met
<ul style="list-style-type: none"> Zero significant tax related non-compliance 	✓ Met
Material Topic(s)	Target(s) for FY2023
Anti-corruption	<ul style="list-style-type: none"> Zero incidents of non-compliance with SGX-ST listing rules or Code of Corporate Governance Zero reported corruption/whistleblowing report
Tax	<ul style="list-style-type: none"> Zero significant tax related non-compliance
Child Labour	<ul style="list-style-type: none"> No breach of employment laws
Forced or Compulsory Labour	<ul style="list-style-type: none"> No breach of employment laws
Customer Privacy	<ul style="list-style-type: none"> Zero data privacy breaches

FOCUS 2: ECONOMIC PERFORMANCE

Disclosure 201-1

The Group strives to create long-term value for our stakeholders by delivering strong financial performance and prioritising sustainable growth. Sustained economic performance underpins the Group's ability to continue delivering sustainable dividends to investors, provide rewards to employees and gain confidence from stakeholders.

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

For more information on economic performance, please refer to the Operations and Financial Review, and Financial Statements of the Annual Report.

Economic Performance Target

FY2023 Target(s)	
Material Topic(s)	Target(s) for FY2023
Economic Performance	<ul style="list-style-type: none"> Zero incidents of economic non-compliance

FOCUS 3: INNOVATION AND QUALITY IMPROVEMENT

Disclosure 203-2

K.A. Group

As testament to the quality and safety of its products, K.A. Group has received accreditations from various organisations.

- Singapore Green Labelling Scheme administered by the Singapore Environment Council;
- Registered contractor with the Building and Construction Authority ("BCA") and complies with BCA Contractors Registration System ("CRS") requirement for Fire Prevention and Protection Systems; and
- Member of the Singapore Contractors Association Limited and have fulfilled the requirements to be admitted to the Registry of Singapore List of Trade Subcontractors ("SLOTS").

As a commitment to continuing product quality enhancement, there is an established quality management system which ensures that we are able to consistently provide products and services that meet customer and regulatory requirements. K.A. Group's quality management system for the provision of passive fire protection application services for building and steel structures has obtained the ISO 9001: 2015 Quality Management Systems certification. The system undergoes regular review and ensures quality standards are continually improved.



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Innovation and Quality Improvement Targets

FY2022 Performance and FY2023 Target(s)		
Target(s) for FY2022		Status
<ul style="list-style-type: none"> Maintain our ISO 9001 quality management certification 		✓ Met
Material Topic(s)		Target(s) for FY2023
Indirect impacts	economic	<ul style="list-style-type: none"> Maintain K.A. Group's ISO 9001 quality management certification

FOCUS 4: ENVIRONMENTAL RESPONSIBILITY

As an environmentally conscious and responsible business, we recognise that we have a part to play in the global fight against climate change. Intraco ensures that any adverse environmental impacts are well managed and resource efficiency is explored as an area that can enhance operational efficiency.

Energy Management

Disclosures 302-1, 302-3, 302-4

The Group's main environmental impact stems from fuel consumption for vehicles and production, as well as electricity consumption for lighting, air-conditioning and operating machinery such as air compressors and burners. As a testament to the continual improvement in our environmental practices, K.A. Group is ISO 14001:2015 Environmental Management System certified.

The Group recognises that good environmental practices can translate to operational efficiencies. By improving energy efficiency, this will translate into lower operational costs and a reduced impact on the environment. We have also engaged a lower cost power supply vendor to manage our carbon footprint.. Energy consumption is continuously tracked to identify potential areas for energy efficiency improvement.

The Group continues to increase employees' awareness on energy reduction efforts. For instance, the Group puts up reminders on energy conservation practices such as:

- Switching off all lights and electronic equipment when not in use, including after office hours and during weekends;
- Enabling energy-saving features on all electronic equipment where available;

- Reminding employees to set their computers to sleep mode after 10 minutes of inactivity;
- Ensuring that external doors and windows are properly closed to prevent cool air from escaping;
- Encouraging telephone calls and video conferences to replace unnecessary travels;
- Maximising the use of natural lighting wherever possible; and
- Maintaining temperature of the air-conditioning at 24 degrees Celsius.

In addition, the Group regularly maintains equipment to ensure optimal performance and energy efficiency.

Whenever possible, energy efficient facilities such as air-conditioners that are certified under the Mandatory Energy Labelling Scheme ("MELS") or equivalent COP ("Certificate of Performance"), and are installed with occupancy sensors and Light Emitting Diode ("LED") lighting.

In FY2022, the Group's total energy consumption was approximately 797.49 MWh. In FY2022, the Group's total energy consumption intensity¹ was approximately 17.33 MWh per 1,000 m² of goods produced. Moving forward, the Group will continue to monitor energy consumption as well as identify initiatives to reduce electricity consumption across our operations.

Notes:

- In FY2022, the amount of goods produced by the Group was approximately 46,005 m² (FY2021: 52,910 m²). These data are also used for calculating other intensity data.

Emissions

Disclosures 305-1, 305-2, 305-4

The Group's GHG emissions mainly consist of direct (Scope 1) GHG emissions and energy indirect (Scope 2) GHG emissions, including the GHG emissions mainly from the Group's consumption of purchased electricity. The GHG emissions data is presented in terms of tonnes of carbon dioxide equivalent ("tCO₂e").

In FY2022, the Group's total GHG emissions¹ were approximately 213.97 tCO₂e, which consists of approximately 176.81 tCO₂e of direct (Scope 1) GHG emissions and approximately 37.16 tCO₂e of energy indirect (Scope 2) GHG emissions. In FY2022, the Group's total GHG emissions intensity was approximately 4.65 tCO₂e per 1,000 m² of goods produced.

Note:

- GHG emissions data are calculated based on, including but not limited to, "The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standards" issued by the World Resources Institute and the World Business

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Council for Sustainable Development, “Global Warming Potential Values” from the IPCC Fifth Assessment Report and the 2021 grid emission factor published by the Energy Market Authority of Singapore.

Responding Actions to Climate Change

The Group recognises the importance of developing a strategy and risk management framework that can help enhance the Group’s climate resilience. The TCFD provides recommendations regarding disclosure of climate-related financial information. TCFD has four overarching elements, including governance, strategy, risk management and metrics and targets, to assess the impact of key climate-related risks and opportunities. While we have adopted certain areas of TCFD’s recommendations, such as setting metrics and targets, we will continue to strength our disclosure with reference to TCFD.

Governance

The Board has an oversight of the Group’s sustainability in the formulation of its strategy. The Board approves the Report which provides comprehensive disclosures, including disclosures on the Group’s climate-related risks and opportunities and its responding actions to enhance climate resilience.

The SC reports to the Board on sustainability matters, including climate-related matters, and is responsible for developing metrics and targets so as to manage sustainability objectives and monitor the overall sustainability performance. In addition, the SC drives the implementation of the sustainability objectives in the Group’s operations and advises the Board on the material sustainability matters.

Strategy

We have strengthened our understanding of risk, including physical risks and transition risks, and opportunities affecting our business. After the identification of climate-related risks and opportunities over the short, medium and long term, we have evaluated the climate-related issues which have impacted, and those which may impact us, and planned for actions to manage them.

Climate change may pose physical risks to the Group. The relevant physical risks include extreme weather events such as heavy rainfalls, heat waves and droughts. Climate change may also pose transition risks to the Group. The Group may face increased legal risks as laws and regulations to limit GHG emissions may become more stringent in the future.

With the increased awareness of climate change, our stakeholders tend to prefer products and services that are environmentally friendly. As a result, the transition to a low-carbon business model can bring opportunities. With the adoption of environmentally friendly practices in

the Group’s operations, the Group may be able to convert more business opportunities from business customers who recognise the Group’s environmental initiatives, such as integrating different product materials to ensure better overall utilisation rates.

Risk Management

The SC was established to drive the Group’s sustainability performance and develop sustainability strategy, including our climate risk management. We will continue to review our climate-related risks and carry out the corresponding actions to manage the risks.

Recognizing that climate-related risks, along with other ESG risks, affect our businesses, the Group has adopted special work arrangements under extreme weather and continuously monitored changes in laws or regulations related to climate condition.

Metrics and Targets

We have measured and disclosed our Scope 1 and Scope 2 GHG emissions in this report. GHG emissions data are calculated based on widely recognised standards. We have committed to an emissions reduction target to strive to mitigate our GHG emissions. In FY2022, we had set a target of maintaining or reducing the Group’s total GHG emissions intensity in FY2023, using approximately 4.65 tCO₂e per 1,000 m² of goods produced in FY2022 as the baseline.

Waste and Effluents Management

Disclosures 306-1, 306-2, 306-4

K.A. Group

K.A. Group adopts good corporate practices for waste management. Our practices are reviewed and improved regularly as an integral part of our environmental management system. 100% of our chemical waste and general waste is subcontracted to a certified waste disposal company. We assess our waste operators to be environmentally conscious and prefer them to have robust environmental friendly practices with regard to their waste disposal methods.

Environmental Responsibility Targets

FY2022 Performance and FY2023 Target(s)	
Target(s) for FY2022	Status
<ul style="list-style-type: none"> Obtain/maintain relevant industry standards 	✓ Met
<ul style="list-style-type: none"> To reduce energy intensity by at least 5% for K.A. Group 	✗ Not Met



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FY2022 Performance and FY2023 Target(s)	
Target(s) for FY2022	Status
<ul style="list-style-type: none"> Zero incidents of environmental non-compliance 	✓ Met
<ul style="list-style-type: none"> Maintain 100% proper disposal for waste through licensed disposal companies 	✓ Met
<ul style="list-style-type: none"> Zero monetary fines from BCA for waste and effluent management 	✓ Met
Material Topic(s)	Target(s) for FY2023
Energy	<ul style="list-style-type: none"> Maintain or reduce the Group's total energy consumption intensity in FY2023, using approximately 17.33 MWh per 1,000 m² of goods produced in FY2022 as the baseline
Water and Effluents	<ul style="list-style-type: none"> Zero monetary fines from Building and Construction Authority for waste and effluent management
Emissions	<ul style="list-style-type: none"> Maintain or reduce the Group's total GHG emissions intensity in FY2023, using approximately 4.65 tCO₂e per 1,000 m² of goods produced in FY2022 as the baseline
Waste	<ul style="list-style-type: none"> Maintain 100% proper disposal for waste through licensed disposal companies
Climate Change	<ul style="list-style-type: none"> Continue to monitor any changes in laws or regulations relating to climate change

FOCUS 5: PRODUCT RESPONSIBILITY

We deal with a large supplier base and developing strong relationships with the suppliers will provide us with continuing success. The suppliers include building maintenance material providers, contractors and suppliers for soft and hard services as well as downstream services such as waste management and professional support services. We engage with our contractors on site regularly, with an emphasis on health and safety issues.

We adopt a risk-based approach to ensure that our supply chain is sustainable and resilient. Supply chain risk assessments are regularly carried out to ensure that risks related to business interruption are mitigated.

Customer Health and Safety

Disclosures 416-1, 416-2

The Group upholds the highest standards of customer health and safety protection. In the interest of our customers, we assess risks within the Intraco group of companies and on the supply chain level.

The Group also recognises its duty of care in enforcing protocols and in preventing any lapses in health and safety protection compliance.

K.A. Group

K.A. Group views safety as a critical component of its core business. It has therefore implemented a comprehensive system to ensure product quality and performance.

In compliance with relevant industry specific health and safety regulations, K.A. Group conducts regular quality control inspections on its products and services. K.A. Group closely monitors the fire performance of various products to ensure their adherence to local building regulations.

For example, the Insulated Fire rated Fabric Shutters or Fire Curtain is tested to Singapore Standard Specification for Fire Shutters SS 489:2001 for its compliance with the local building regulation for up to 4 hours for fire integrity and 2 hours for insulation. For cases that are brought up to K.A. Group, they will be filed in the incident reporting system for evaluation and risk assessment.

Furthermore, K.A. Group maintains its certification for important standards. For example, production and storage of fireproofing materials is certified for ISO 14001:2015 by SOCOTEC Certification Singapore (formerly known as Certification International Singapore) for the scope of supply and installation of fireproofing system in building and construction.

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ITPL

ITPL aims to provide high quality plastic resin products to uphold customers' quality standards. To do so, ITPL enables regular quality control inspections on its products and services through the use of Certificate Of Analysis. With an extensive range of its products, ITPL ensures that all suppliers are evaluated and assessed matching their product specifications with Certificate of Analysis ("COA") that are accompanied with each batch of products manufactured.

Material safety data sheets are also available from suppliers on demand. Besides COA, ITPL is working towards obtaining the following additional certifications and standards to meet the specific needs of its clients:

- Restriction of Hazardous Substances ("RoHS") Standards;
- Registration, Evaluation, Authorisation and Restriction of Chemicals ("REACH"); and
- United States Food and Drug Administration ("FDA").

As the safety of plastic products is one of the main concerns of the industry, ITPL strives to go beyond standards and regulatory requirements. For example, ITPL educates its customers on the proper use of products as well as potential risks and the precautions that they should undertake to minimise potential incidents.

This is achieved through training and demonstrations. Moreover, to investigate identified issues and make constant improvements, ITPL communicates with the customers to obtain feedback on health and safety related issues.

Intrawave

As part of the telecommunication sector, Intrawave understands that the nature of its core business requires the implementation of strict safety protocols to protect the well-being of its stakeholders. Intrawave is committed to safe operations by ensuring that its employees attend appropriate safety courses before they commence any work. Risks and possible hazards are therefore identified and evaluated before the commencement of any projects to ensure proper safety precautions are taken into consideration.

Intrawave also adheres to its hierarchy of controls and housekeeping rules to minimise installation related hazards when performing work.

Supply Chain Management

Disclosures 308-1, 308-2, 414-1, 414-2

Maintaining the quality and safety of its products and services is quintessential to the success of Intraco's business.

Management strives to ensure that product and service safety extends beyond the Group to its suppliers by conducting supplier procurement assessments to evaluate the quality and regulatory compliance of its suppliers.

K.A. Group

K.A. Group ensures that proper documentation and authorisation processes for supplier engagement are completed to mitigate any potential risks. Details of all existing suppliers are filed in the master list and approvals of new suppliers are required for amounts above S\$1 million. K.A. Group monitors the quality of its products by ensuring all direct materials are inspected upon arrival and all material suppliers are screened.

In FY2022, K.A. Group performed environmental and social assessments for major suppliers as they are deemed to comprise the most significant environmental and social impacts along our supply chain. For such key suppliers, no significant actual and potential negative impacts had been identified.

ITPL

As a trading company, it is imperative that ITPL maintains the quality of its products so that it is deemed trustworthy by clients.

In FY2022, ITPL performed supplier assessments on major suppliers as part of a comprehensive approach to managing sustainability impacts outside our organisation and along our supply chain. We evaluated suppliers based on pertinent environmental and social topics, including criteria such as the suppliers' pollution and workplace health and safety practices.

In line with the Group's practice, ITPL ensures that all its suppliers are COA compliant to uphold the standard of its business. All suppliers who traded with ITPL are recognised petrochemical producers, which align with ITPL's target of purchasing materials only from major suppliers who are certified and compliant. Such practice will be enforced and reviewed annually.



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Product Responsibility Targets

FY2022 Performance and FY2023 Target(s)	
Target(s) for FY2022	Status
<ul style="list-style-type: none"> Zero incidents of non-compliance concerning the health and safety of products and services as well as zero significant incidents of non-compliance that resulted in regulatory breaches 	✓ Met
<ul style="list-style-type: none"> Perform environmental and social assessment for new major suppliers 	✓ Met
Material Topic(s)	Target(s) for FY2023
Supplier environmental assessment	<ul style="list-style-type: none"> Perform environmental assessment for new major suppliers
Supplier social assessment	<ul style="list-style-type: none"> Perform social assessment for new major suppliers
Customer health and safety	<ul style="list-style-type: none"> Zero incidents of non-compliance concerning the health and safety of products and services as well as zero significant incidents of non-compliance that resulted in regulatory breaches

FOCUS 6: HUMAN CAPITAL

Occupational Health and Safety

Disclosures 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-8, 403-9

The well-being and safety of our employees continues to be of the highest priority. To safeguard their well-being and safety, the Group operates with strict adherence to relevant local regulations. The goal is to ensure that the Group can continue to operate in a safe working environment through the implementation of safe management measures. These

are guided by the advisories from the Ministry of Health (“MOH”), Ministry of Manpower (“MOM”) and BCA.

A comprehensive safe management plan was also created. It includes the following:

- A monitoring plan for safe management measures at the workplace;
- Having two certified safe management officers;
- Appointing a safe distancing officer;
- Adopting a stringent approach to employee safety and health;
- Temperature taking and social distancing measures for employees;
- Placing hand sanitisers at high touch points;
- Special arrangements (e.g. split teams) to limit the number of employees at the workplace at any time where possible; and
- Use of digital tools such as teleconferencing, where possible, to conduct daily business activities online.

In response to emergency situations, the Group has deployed various methods to enable quick responses. For example, the Group’s office is equipped with first aid boxes. Where applicable, the Group provides workplace injury compensation for work accidents that occurred at work according to local regulations.

In FY2022, the Group recorded zero lost days due to work injury. For the safety of employees, the Group will continue to strive to minimise the potential occurrence of work-related injuries.

	Workplace Permanent Disabilities or Fatalities	0
	Workplace Injuries	0

K.A. Group

K.A. Group is committed providing a safe, healthy and conducive work environment for its employees. For example, K.A. Group has adopted a Quality, Operational Health and Safety and Environmental (“QOHSE”) policy that outlines the compliance for local health and safety requirements. QOHSE specifies the responsibilities of supervisors and site workers to ensure workplace safety at every level. In addition, the Group conducts a 2-day mandatory Workplace Safety Orientation government course prior to commencement of any project.

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Moreover, K.A. Group advocates safety consciousness and instils a zero-tolerance attitude towards safety accidents using channels such as regular briefings, safety posters and daily checks on safety and personal equipment.

K.A. Group continues to be certified for its safety efforts as stipulated below:

- ISO 45001:2018 Occupational Health and Safety Management Systems for the scope of supply and installation of fireproofing system to building and construction, production and storage of fireproofing materials by Certification International Singapore for K.A. Fireproofing Pte Ltd.'s occupational safety and health management system.
- bizSAFE Level Star Certificate by the Workplace Safety and Health Council.
- Compliance with BCA CRS requirement for Fire Prevention and Protection Systems.

We have achieved zero breaches of governmental rules and regulations regarding occupational health and safety and have no resulting closures of facilities due to non-compliance.

K.A. Group has worked closely with the local authorities in Singapore, complied with all relevant health and safety regulations, and rendered the help necessary to support the mental and physical well-being of its foreign construction workers.

The Group's safe management officers will continue to actively monitor the implementation of safe management measures as stipulated by MOM and BCA.

Intrawave

Intrawave specialises in designing and building of radio coverage infrastructure for telecommunication operators and is committed to the highest standards of safety. It complies with all local health and safety requirements and sub-contractors are engaged to do periodic maintenance of equipment.

At the same time, employees, sub-contractors and customers are provided with health and safety training courses to enhance their understanding of workplace safety issues and procedures.

Due to the nature of its work with Singapore's North East MRT line ("NEL"), the Group's employees working on NEL are required to pass training courses conducted by SBS Transit ("SBST"), the operator of NEL, or training refresher courses conducted once every three years. SBST's approval on risks identification, assessment and control of any health and safety risk was also required before commencement of work on NEL.

To enhance compliance with these regulatory requirements and encourage long-term integrity from stakeholders, the Group has assigned its own Engineering person in-charge and Track Protection Officer qualified by SBST to take charge of safe and efficient execution of engineering works in the NEL premises.

ITPL

Although ITPL's business scope is mainly commercial in nature, which does not require onsite work, it adopts a precautionary approach by ensuring health and safety risks are minimised in its business functions.

For example, ITPL provides driver services for its sales staff in Vietnam and Indonesia to reduce fatigue for long distance driving. ITPL has upgraded the office furniture and equipment by replacing computer screens with visual friendly LED monitors and purchasing ergonomically designed chairs for all employees.

Training and Development

Disclosures 404-1, 404-2

The Group hopes to future-proof our employees' careers and help them navigate the fast-paced industry through training and development programmes. Training and updating of skills have always been encouraged.

We actively encourage employees to pursue further development that suit their roles. The learning and development opportunities are provided based on the employees' respective strengths and needs in their careers for them to reach their fullest potential.

The average training hours per employee by gender and employee category are as follows:

Indicators	FY2022
Average training hours per employee (hour(s)) ¹	12.44
By gender²	
Female	3.37
Male	14.71
By employee category²	
Senior management	6.79
Middle management	4.84
General staff	14.49



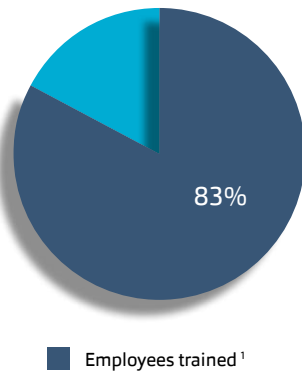
SUSTAINABILITY REPORT

Notes:

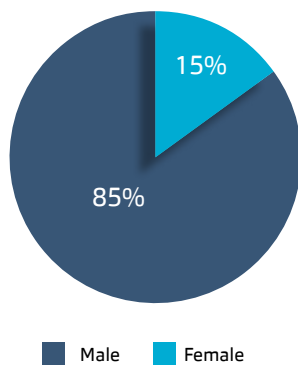
- The calculation method of average training hours per employee: total training hours in the year ÷ total number of employees as at the end of the year.
- The calculation method of average training hours per employee by category: total training hours in the category in the year ÷ total number of employees in the category at the end of the year.

The percentage of employees trained by gender and employee category are as follows:

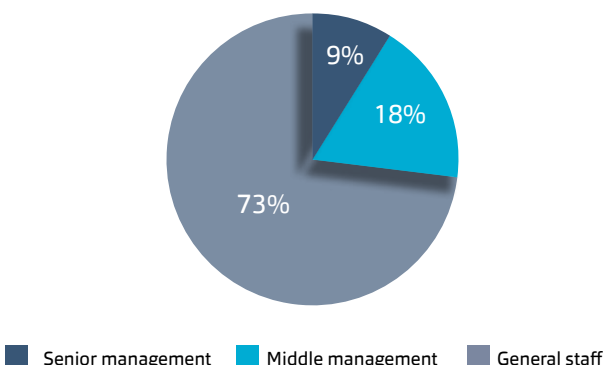
Percentage of total employees trained ¹



Percentage of total employees by gender ²



Percentage of total employees by employee category ²



Notes:

- The calculation method of total percentage of employees trained: (total number of employees trained in the year ÷ total number of employees at the end of the year) × 100%.
- The calculation method of percentage of employees trained by category: (number of employees trained in the category in the year ÷ total number of employees trained in the year) × 100%.

Some of the external and internal training highlights are as follows:

- The Enterprise Leadership for Transformation (“ELT”) conducted by Nanyang Technological University, Singapore (“NTU”). A one-year programme that supports business leaders of promising small and medium enterprises to develop business growth capabilities.
- Training on COVID-19 and safe management office by BCA.
- Construction Safety Orientation Courses for employees who work at construction sites.
- Financial training on topics such as Enterprise Resource Planning.
- Soft-skill training on topics such as the management of business in the COVID-19 crisis, building financial resilience and human capital.
- Technical development training on boom lift, scissor lift operation, and risk management implementation plan.
- One member of our staff attended a training course on 5G telecommunications.

Training programs undergo continual enhancement through feedback collected from participants by review forms. Feedback is reviewed to determine the adequacy and effectiveness of the training programmes.

In addition to the training and development programmes, the Group further expands employees’ job exposures through programmes such as job rotation and job enlargement. Currently, the management is in the process of developing a Group training plan to further upskill employees and provide relevant training for their careers.

In the year ahead, the Group will continue to enhance its employees’ development while maintaining a safe working environment.

Diversity and Inclusion
Disclosures 405-1

The Group promotes diversity and inclusion within its teams by providing equal employment opportunities for all regardless of their age, gender, religion, marital status or ethnicity. Intraco believes that having a diverse team

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with a vast range of knowledge and skillsets is important as it helps the Group to navigate through the tumultuous business landscape.

The Group maintained the percentage of female employees to be 20% in FY2022 (FY2021: 20%). As the nature of the respective industries of our business segments such as fire protection solutions remained to be labour-intensive, the percentage of female employees remained unchanged in FY2022 compared to FY2021.

As at 31 December 2022, the Group did not employ non-guaranteed hours employees. As at 31 December 2022, all of the Group's employees were permanent employees. The breakdowns of the Group's total number of employees as at 31 December 2022 are as follows:

Indicators	As at 31 December 2022
Total number of employees	130
By gender	
Female	26
Male	104
By region	
Singapore	122
Vietnam and Indonesia	8

Gender	Employment type	
	Full-time	Part-time
Female	24	2
Male	103	1

Region	Employment type	
	Full-time	Part-time
Singapore	119	3
Vietnam and Indonesia	8	-

Employment Rights and Fair Recruitment

The Group adopts fair employment practices and is committed to creating an inclusive and performance-based culture which promotes diversity and equal opportunity. To this end, the Group complies with all relevant employment regulations when hiring, managing and terminating employees.

The recruitment of potential candidates is based on merit regardless of age, gender, religion, marital status or ethnicity. This is in line with the Tripartite Guidelines on Fair Employment Practices.

The Group treats all employees fairly and provides them with equal opportunity to be considered for training and development based on their strengths.

Positive Workplace Environment

Disclosures 404-3

A conducive working atmosphere is vital for the Group to thrive in the post-pandemic world and instil a sense of belonging. The Board and management achieves this by promoting open discussions with the employees to understand and address their needs and concerns.

To promote social cohesiveness, regular staff engagement activities, such as virtual team meetings and one-on-one conversations were organised to keep employees informed on the latest updates, align goals and continuously establish ways to improve the organisation.

The Board and Executive Chairman are focused on aligning performance with incentives and setting clear key performance indicators and growth targets for the employees. The management closely tracks data such as employee turnover, number of training days to better grasp employee morale and evaluate policies. As a continuous effort, HR also conducts exit interviews for all voluntary resignees. Furthermore, the Group conducts employee performance appraisals and obtains regular feedback on employee experiences at work.

Community Giving

Disclosure 413-1

The Group believes in giving back to society and actively promotes community engagement. We recognise the importance of a comfortable and safe living environment. In FY2022, we provided tools to improve indoor air quality and reduce the transmission of COVID-19 through the air, particularly for the elderly who are more vulnerable to COVID-19 symptoms, by donating enterprise-grade, Aura Air Product (Indoor Air Quality Management) sets to the following beneficiaries:

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- Living Water Community Church (1 unit);
- St. John Dementia Centre (1 unit);
- Kassim Mosque (1 unit);
- Chess Academy Singapore (1 unit);
- AIBI Fitness Outlet (1 unit); and
- 1doc Medical Centre (1 unit).

We strive to maintain our positive impact on the community and continue to do our part to strengthen community efforts in combating COVID-19.

Human Capital Targets

FY2022 Performance and FY2023 Target(s)	
Target(s) for FY2022	Status
<ul style="list-style-type: none"> • Maintaining zero workplace fatalities or permanent disabilities and zero significant incidents of non-compliance resulting in regulatory breaches under the Workplace Safety and Health Act. 	✓ Met
<ul style="list-style-type: none"> • To provide training programs to all employees 	✓ Met
<ul style="list-style-type: none"> • No material breach of employment laws 	✓ Met
Material Topic(s)	Target(s) for FY2023
Employment	<ul style="list-style-type: none"> • No breach of employment laws
Occupational health and safety	<ul style="list-style-type: none"> • Zero workplace fatalities or permanent disabilities and zero significant incidents of non-compliance resulting in regulatory breaches under the Workplace Safety and Health Act
Training and education	<ul style="list-style-type: none"> • Provide training programs to all employees

FY2022 Performance and FY2023 Target(s)	
Target(s) for FY2022	Status
Diversity and equal opportunity	<ul style="list-style-type: none"> • Zero cases of discrimination or harassment in the workplace
Local communities	<ul style="list-style-type: none"> • Encourage employees to support the local community by donation or charity work

SGX-ST 6 Primary Components Index

Primary Component	Section Reference
Material environmental, social and governance factors	<ul style="list-style-type: none"> • Stakeholder Engagement and Materiality Assessment
Climate-related disclosures consistent with the recommendations of the TCFD	<ul style="list-style-type: none"> • Responding Actions to Climate Change
Policies, practices and performance	<ul style="list-style-type: none"> • Sustainability Strategy Overview • Focus 1 to 6
Targets	<ul style="list-style-type: none"> • Governance and Ethics Targets • Economic Performance Target • Innovation and Quality Improvement Targets • Environmental Responsibility Targets • Product Responsibility Targets • Human Capital Targets
Sustainability reporting framework	<ul style="list-style-type: none"> • About this Report
Board statement and associated governance structure for sustainability practices	<ul style="list-style-type: none"> • Sustainability Governance Structure and Statement of the Board

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GRI Content Index

Statement of Use	Intraco has reported in accordance with the GRI Standards for the period from 1 January 2022 to 31 December 2022.
GRI 1 Used	GRI 1: Foundation 2021

GRI Standard	Disclosure	Location/Statement(s)
General disclosure		
GRI 2: General Disclosures 2021	2-1 Organizational details	<ul style="list-style-type: none"> Legal name: Intraco Limited Nature of ownership: publicly owned Legal form: incorporated entity Location of the Group's headquarters: Singapore The Group's countries of operation: Singapore
	2-2 Entities included in the organization's sustainability reporting	Reporting Scope
	2-3 Reporting period, frequency and contact point	About this Report Reporting frequency: once a year
	2-4 Restatements of information	Nil
	2-5 External assurance	About this Report
	2-6 Activities, value chain and other business relationships	2022 Annual Report – About Intraco
	2-7 Employees	Diversity and Inclusion
	2-8 Workers who are not employees	The Group did not have workers who are not employed in FY2022.
	2-9 Governance structure and composition	Sustainability Governance Structure and Statement of the Board
	2-10 Nomination and selection of the highest governance body	2022 Annual Report – Corporate Governance Report
	2-11 Chair of the highest governance body	2022 Annual Report – Corporate Governance Report
	2-12 Role of the highest governance body in overseeing the management of impacts	2022 Annual Report – Corporate Governance Report
	2-13 Delegation of responsibility for managing impacts	2022 Annual Report – Corporate Governance Report
	2-14 Role of the highest governance body in sustainability reporting	Sustainability Governance Structure and Statement of the Board
	2-15 Conflicts of interest	2022 Annual Report – Corporate Governance Report
	2-16 Communication of critical concerns	2022 Annual Report – Corporate Governance Report
	2-17 Collective knowledge of the highest governance body	2022 Annual Report – Corporate Governance Report
	2-18 Evaluation of the performance of the highest governance body	2022 Annual Report – Corporate Governance Report

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GRI Standard	Disclosure	Location/Statement(s)
General disclosure		
GRI 2: General Disclosures 2021	2-19 Remuneration policies	2022 Annual Report – Corporate Governance Report
	2-20 Process to determine remuneration	2022 Annual Report – Corporate Governance Report
	2-21 Annual total compensation ratio	2022 Annual Report – Corporate Governance Report
Material topics		
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Stakeholder Engagement and Materiality Assessment
	3-2 List of material topics	Stakeholder Engagement and Materiality Assessment
Economic Performance		
GRI 3: Material Topics 2021	3-3 Management of material topics	Focus 2: Economic Performance
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Focus 2: Economic Performance
Indirect Economic Impacts		
GRI 3: Material Topics 2021	3-3 Management of material topics	Focus 3: Innovation and Quality Improvement
GRI 203: Indirect Economic Impacts 2016	203-2 Significant indirect economic impacts	Focus 3: Innovation and Quality Improvement
Anti-corruption		
GRI 3: Material Topics 2021	3-3 Management of material topics	Focus 1: Governance and Ethics – Anti-corruption
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Focus 1: Governance and Ethics – Anti-corruption
	205-2 Communication and training about anti-corruption policies and procedures	Focus 1: Governance and Ethics – Anti-corruption
	205-3 Confirmed incidents of corruption and actions taken	Focus 1: Governance and Ethics – Anti-corruption
Tax		
GRI 3: Material Topics 2021	3-3 Management of material topics	Focus 1: Governance and Ethics – Tax Compliance
GRI 207: Tax 2019	207-1 Approach to tax	Focus 1: Governance and Ethics – Tax Compliance
	207-2 Tax governance, control, and risk management	Focus 1: Governance and Ethics – Tax Compliance
	207-3 Stakeholder engagement and management of concerns related to tax	Focus 1: Governance and Ethics – Tax Compliance
	207-4 Country-by-country reporting	Focus 1: Governance and Ethics – Tax Compliance

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GRI Standard	Disclosure	Location/Statement(s)
Energy		
GRI 3: Material Topics 2021	3-3 Management of material topics	Focus 4: Environmental Responsibility – Energy Management
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Focus 4: Environmental Responsibility – Energy Management
	302-3 Energy intensity	Focus 4: Environmental Responsibility – Energy Management
	302-4 Reduction of energy consumption	Focus 4: Environmental Responsibility – Energy Management
Water and Effluents		
GRI 3: Material Topics 2021	3-3 Management of material topics	Focus 4: Environmental Responsibility – Water and Effluents Management
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Focus 4: Environmental Responsibility – Water and Effluents Management
	303-2 Management of water discharge-related impacts	Focus 4: Environmental Responsibility – Water and Effluents Management
Emissions		
GRI 3: Material Topics 2021	3-3 Management of material topics	Focus 4: Environmental Responsibility – Emissions
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Focus 4: Environmental Responsibility – Emissions
	305-2 Energy indirect (Scope 2) GHG emissions	Focus 4: Environmental Responsibility – Emissions
	305-4 GHG emissions intensity	Focus 4: Environmental Responsibility – Emissions
Waste		
GRI 3: Material Topics 2021	3-3 Management of material topics	Focus 4: Environmental Responsibility – Water and Effluents Management
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Focus 4: Environmental Responsibility – Water and Effluents Management
	306-2 Management of significant waste-related impacts	Focus 4: Environmental Responsibility – Water and Effluents Management
Supplier Environmental Assessment		
GRI 3: Material Topics 2021	3-3 Management of material topics	Focus 5: Product Responsibility – Supply Chain Management
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Focus 5: Product Responsibility – Supply Chain Management
	308-2 Negative environmental impacts in the supply chain and actions taken	Focus 5: Product Responsibility – Supply Chain Management

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GRI Standard	Disclosure	Location/Statement(s)
Occupational Health and Safety		
GRI 3: Material Topics 2021	3-3 Management of material topics	Focus 6: Human Capital – Occupational Health and Safety
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Focus 6: Human Capital – Occupational Health and Safety
	403-2 Hazard identification, risk assessment, and incident investigation	Focus 6: Human Capital – Occupational Health and Safety
	403-3 Occupational health services	Focus 6: Human Capital – Occupational Health and Safety
	403-4 Worker participation, consultation, and communication on occupational health and safety	Focus 6: Human Capital – Occupational Health and Safety
	403-5 Worker training on occupational health and safety	Focus 6: Human Capital – Occupational Health and Safety
	403-6 Promotion of worker health	Focus 6: Human Capital – Occupational Health and Safety
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Focus 6: Human Capital – Occupational Health and Safety
	403-8 Workers covered by an occupational health and safety management system	Focus 6: Human Capital – Occupational Health and Safety
	403-9 Work-related injuries	Focus 6: Human Capital – Occupational Health and Safety
Training and Education		
GRI 3: Material Topics 2021	3-3 Management of material topics	Focus 6: Human Capital – Training and Development
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Focus 6: Human Capital – Training and Development
	404-2 Programs for upgrading employee skills and transition assistance programs	Focus 6: Human Capital – Training and Development
	404-3 Percentage of employees receiving regular performance and career development reviews	Focus 6: Human Capital – Training and Development
Diversity and Equal Opportunity		
GRI 3: Material Topics 2021	3-3 Management of material topics	Focus 6: Human Capital – Diversity and Inclusion
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Focus 6: Human Capital – Diversity and Inclusion

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GRI Standard	Disclosure	Location/Statement(s)
Child Labor		
GRI 3: Material Topics 2021	3-3 Management of material topics	Focus 6: Human Capital – Ethical Labour Practices
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Focus 6: Human Capital – Ethical Labour Practices
Forced or Compulsory Labor		
GRI 3: Material Topics 2021	3-3 Management of material topics	Focus 6: Human Capital – Ethical Labour Practices
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Focus 6: Human Capital – Ethical Labour Practices
Local Communities		
GRI 3: Material Topics 2021	3-3 Management of material topics	Focus 5: Human Capital – Community Giving
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Focus 5: Human Capital – Community Giving
Supplier Social Assessment		
GRI 3: Material Topics 2021	3-3 Management of material topics	Focus 5: Product Responsibility – Supply Chain Management
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Focus 5: Product Responsibility – Supply Chain Management
	414-2 Negative social impacts in the supply chain and actions taken	Focus 5: Product Responsibility – Supply Chain Management
Customer Health and Safety		
GRI 3: Material Topics 2021	3-3 Management of material topics	Focus 5: Product Responsibility – Customer Health and Safety
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Focus 5: Product Responsibility – Customer Health and Safety
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Focus 5: Product Responsibility – Customer Health and Safety
Customer Privacy		
GRI 3: Material Topics 2021	3-3 Management of material topics	Focus 1: Governance and Ethics – Customer Privacy and Data Privacy
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Focus 1: Governance and Ethics – Customer Privacy and Data Privacy