

MOVING AHEAD
EMBRACING
CHALLENGES

SUSTAINABILITY REPORT 2022

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1 BOARD STATEMENT

Dear Stakeholders,

It gives us great pleasure to present our sustainability report for the financial year ended 30 June 2022 ("FY2022"). In this report, we highlight the performance of our organisation with particular focus on our commitment to working alongside our valued stakeholders to build a sustainable business based on our experience, resilience and adaptability to the ever changing environment and global economy.

It is our belief that building a sustainable business is vital to our continued success and that we must be fully accountable for our impact on the environment, our customers, our people and our community as well as the Group's financial performance. The delivery of sustainable results is a critical aspect of our ability to remain financially stable. Acknowledging this helps to put into focus our commitment to principles laid out in our Corporate Sustainability Policy. Our responsibility to society is to ensure that sustainable practices are incorporated into every link of our value chain. We must meet the needs not only of our customers, employees and the community we operate in, but also those of our environment and our future generations.

This report provides detail about how we have met our responsibilities with our key stakeholders during the FY2022 and beyond.

2 ABOUT THE REPORT

This sustainability report articulates our commitment to sustainability and transparency. The report is designed to provide a transparent and balanced view of ASL Marine Holdings Ltd. (the "Company") and its subsidiaries (the "Group"), to reflect the interests of our key stakeholders, and to address those interests pragmatically. This report aims to include comprehensive and accessible information on the Company's strategy towards sustainability, key issues as well as data according to recognized standards.

2.1 Report Scope

The report covers the performance of our consolidated entities in FY2022 from 1 July 2021 to 30 June 2022. The content of this report will focus on the sustainability performance, activities and initiatives that are under our direct control, including our Singapore office and operations, our local supply chain as well as any overseas activities directly associated with us. This report excludes joint ventures and associated companies which are not directly under our control. Material issues and topics described in this report have been selected according to their level of significance within the company boundaries, the sustainability context and the expectations of stakeholders which are reflective of our core business in a consistent manner for comparability of our performance indicators across time. In this respect, this report covers our core businesses in our major offices located in Singapore (head office) and Indonesia. Nevertheless, our corporate governance and sustainability approaches are drawn from the policies and practices set at Group level.

This sustainability report focuses on the Group's sustainability strategies and practices whilst highlighting the economic, environmental, and social and governance aspects of our activities and developments. The report aims to provide an overview of our approach, priorities and targets, as well as a performance review for our key sustainability areas.

2.2 Report Methodology

This report has been prepared in accordance with the Global Reporting Initiative (GRI) Standards Core option. We have chosen the GRI Standards reporting guidelines for its robust guidance which offers an international reference for the disclosure of governance approach and of the environmental, social

and economic performance and impacts of organizations. This report also takes into consideration the primary components of the report content as set out by the Singapore Exchange's (SGX's) "Comply or Explain" requirements for sustainability reporting. Our data are reported in good faith and to the best of our knowledge. We will continue to improve our data collection processes.

We did not seek external assurance for this report.

2.3 Report Structure

This sustainability report is structured to reflect the interests of our key stakeholders. The information regarding the basis for report boundaries, our process of identifying and/or selecting stakeholders and materiality assessment is provided in section 4.

We have identified five key stakeholder groups, namely, the environment and future generations, employees, customers, suppliers and communities. For each stakeholder group, we lay out our management approaches that govern how our material issues are identified as well as how the issues are prioritized and managed. Further, we will present our initiatives relating to sustainability in the areas of environmental, social and economic issues relevant to our aspects and boundaries. Finally, we will provide the information of our key performance indicators, performance targets and outcomes.

Altogether, this report provides the basis for our responses and disclosures to the GRI-Standards 'In-Accordance' - Core requirements. Relevant sections in the report are referenced in the GRI Content Index provided in section 7.

2.4 Report Contact and Feedback

We welcome and value your feedback on the content of this report and encourage you to contact us through the following channels:

- a) In writing to our registered address at:
19 Pandan Road
Singapore 609271
- b) Via our contact page at <http://www.aslmarine.com/contact.php>

This report is provided in PDF format only and is available for download on the following page of our website: https://aslmarine.listedcompany.com/sustainability_report.html

3 CORPORATE PROFILE

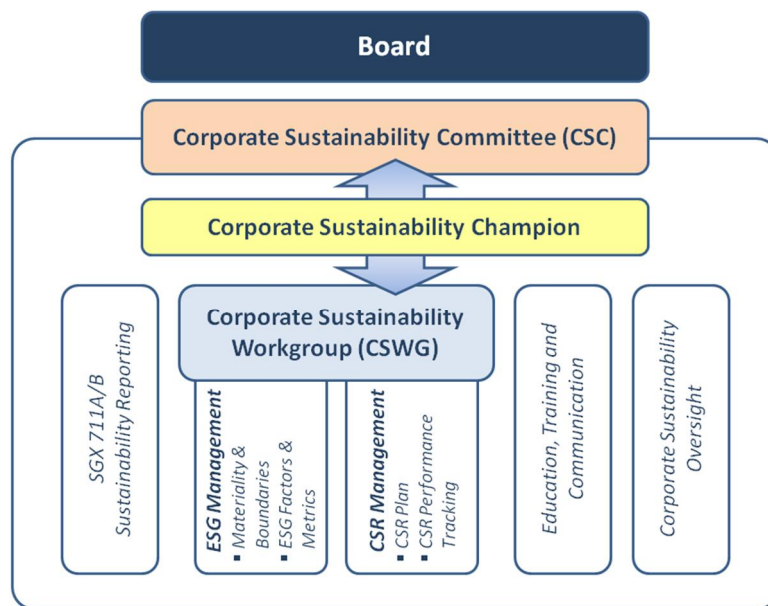
3.1 Vision and Mission

We believe it is our responsibility to manage the Group successfully on a sustainable long-term basis. We are committed to deliver greater value and returns to our shareholders, business partners and employees.

Our employees operate according to a set of core values that guide all aspects of our business. We recognise that cooperation, communication and trust are essential for us to collaborate to compete, and that care and concern through respect, patience, empathy and consideration are essential, both between each other and among the communities in which we operate.

3.2 Governance

Our Board of Directors (the “Board”) oversees all corporate governance and operational matters relating to our business. For corporate sustainability, the Board is supported by the Corporate Sustainability Committee (CSC) which is chaired by our Executive Chairman and Group Chief Executive Officer (CEO) and includes designated senior executives. CSC provides leadership and approval over corporate sustainability matters such as Corporate Social Responsibility (CSR) plan, community investment and environmental initiatives. Supported by CSC, our Corporate Sustainability Champion (the Champion) is our facilitator in the area of corporate sustainability, and pro-actively raises awareness across the organization. Through the Corporate Sustainability Work Group (CSWG), our Champion engages businesses and functions in collectively executing the CSR plan, identifying and managing the ESG factors as well as engaging sustainability stakeholders. Businesses and functions provide back-to-back assurance over the quality of information for sustainability reporting.



3.3 Ethics and Compliance

Being a listed company in the Singapore Exchange (SGX), we are committed to maintaining a high standard of corporate governance as required in the listing rules. Our corporate governance framework covers ethics and compliance through a Code of Conduct as well as action guidelines which are to be adhered by the officers and employees across the organization. Every new employee is introduced to our Code of Conduct and our policies on ethics and compliances which includes areas such as anti-corruption. Communication channels, such as Whistle-Blower and Board escalation process, are in place to enable all employees and individuals engaged in business activities to report complaints of unethical behaviour. We have a dedicated officer who maintains a register of incidences regarding ethics and compliance issues and escalates to the management where appropriate.

4 INTEGRATING SUSTAINABILITY INTO OUR BUSINESS

We believe corporate social responsibility is a key driver towards long-term sustainability. Such responsibility is pragmatically integrated into our business practices as one of the core values in our corporate culture. Embedding such responsibility into our management processes across the value chain allows us to establish credibility among our stakeholders. We hope to play a part in influencing the environment for our future generations. Through integrating the notion of sustainability in our business, we ensure that our business strategy and operations are in line with a long-term vision towards a conducive and sustainability future.

The Group is a vertically integrated marine services group primarily engaged in shipbuilding, shiprepair and conversion, shipchartering, dredge engineering and other marine related services to a broad base of customers (i.e. mainly from Asia Pacific, South Asia, Europe, America and the Middle East). The Group was listed on the Main Board of the SGX-ST on 17 March 2003.

The description below provides a brief overview of the core business engaged by the Group.

a) Shipbuilding

The Group has a proven track record of building specialised and niche vessels ranging from dredgers, tugs, barges and tankers for customers globally. Headquartered in Singapore, the Group currently owns and operates shipyards in Singapore and Batam, Indonesia, on a combined land area of approximately 82 hectares.

b) Shiprepair, conversion and engineering services

Shiprepair and conversion

The Group provides a comprehensive range of repair and conversion services, primarily in its yards at Indonesia (Batam). The Indonesia (Batam) yard is situated on a fully developed land parcel of 46 hectares, with berthing space of 4,000 metres, three graving docks (of combined dry-docking capacity of more than 300,000 tonne deadweight), finger piers, multi-purpose workshops and a wide range of material handling and processing equipment.

Engineering services

The VOSTA LMG International B.V. and its subsidiaries (the "VOSTA LMG") is a specialist engineering group with expertise in the design of vessels (mainly dredgers), equipment and parts servicing the dredging and land reclamation industry. It owns several important patents for certain dredging components.

c) Shipchartering

The Group owns and operates a fleet of vessels consisting mainly of towing tugs, cargo and crane barges, split hopper barges, workboats, grab dredgers, landing crafts, tankers, Anchor Handling Tugs and Anchor Handling Towing and Supply Vessels. Majority of the vessels are deployed in Singapore, Indonesia and Asia Pacific regions.

For more information on our core businesses, please refer to our latest Annual Report for Corporate Profile and Business Overview.

4.1 Sustainability Management Framework

In July 2017, we took the initiative to establish our sustainability reporting framework. We performed an analysis on our business and operation models as the basis for our stakeholder mapping and materiality assessment. Through our analysis, we identified five key stakeholder groups within our sustainability context and their respective material issues are to be shown in this report.

4.2 Key Stakeholders and Material Issues

We have a review, assessment and feedback process in relation to Environmental, Social and Governance (ESG) topics. The key to this is our Risk Assessment and Control Self-Assessment exercise which entails the identification, assessment and documentation of material risks and corresponding internal controls. Such material risks include fraud and corruption, environmental, health and safety, and human capital risks which are ESG-relevant. We are continuously improving the adequacy and effectiveness of our Risk Assessment and Control Self-Assessment processes in response to changing business and operation environment.

Through stakeholder engagement, we identify and review material issues that are most relevant and significant to us and our stakeholders. For external stakeholders, priority is given to issues important to society and applicable to us. Then, we prioritize our sustainability efforts and report issues that are most material to its business and stakeholders. Considering that specific stakeholders and material issues are specific in countries and locations, we are reporting the stakeholder engagement and material issues for our Singapore and Indonesia operations in this report.

Stakeholders	Material Issues	Significance
Future Generation	<ul style="list-style-type: none"> ❖ Recycling of materials ❖ Environmental education of our employees and customers ❖ Reduction of carbon emissions ❖ Energy consumption 	Our sustainability agenda for the environment and future generation is embedded into the day-to-day business activities among our staff. We continue to strive to improve from a holistic perspective through the Company culture and practices. Within the big picture of sustainability, we take steps to focus on key goals such as curbing global warming, conserving and recycling resources.
Employee	<ul style="list-style-type: none"> ❖ Employee well-being through workplace health & safety and work life balance ❖ Training of employees on critical skillsets to sustain competitiveness ❖ Competitive compensation scheme to retain talents ❖ Non-discrimination, diversity and equality ❖ Senior management engagement with employees 	An ethical and professional working environment is crucial in cultivating a corporate culture which motivates and empowers our employees to meet their full potential both professionally and personally.
Customer	<ul style="list-style-type: none"> ❖ Safety of our customers in our services delivery ❖ Customer data privacy ❖ Customer satisfaction and customer-centric approach 	The quality and safety of our services and products to our customers are the core focuses of our commitments. Through our quality and safety commitments to our customer, we will, in turn, be contributing to their own successful sustainable development.
Supplier	<ul style="list-style-type: none"> ❖ Environmental, labour and human rights impact in the supply chain 	To effectively and meaningfully implement our sustainability agenda, it is important that our suppliers and partners share our values in their business practices in the areas such as the environment, human rights, labour practices and corporate ethics. Such alignment of values is a crucial part of building mutually beneficial relations with supplier and channel partners to enhance both their own competitiveness and that of ours.
Community	<ul style="list-style-type: none"> ❖ Impact on communities and local economies, and future generation education ❖ Economic value generated and distributed to local community 	To progressively improve our business, identifying and attracting people with knowledge and talent are crucial to sustainability of our businesses.
Common to All Stakeholder Groups	<ul style="list-style-type: none"> ❖ Compliance with prevailing laws and regulations ❖ Good corporate governance & ethics, transparency and non-financial reporting ❖ Ethical business practices such as anti-corruption ❖ Grievance mechanisms 	Legal compliance and ethical practices are the core foundation of our business. Our such culture is established and sustained through corporate governance, transparent reporting and open communications with all our stakeholder groups.

4.3 Alignment with International Initiatives



4.3.1 Sustainable Development Goals (SDGs)

Established in 1945 under the Charter of the United Nations (UN), the General Assembly occupies a central position as the chief deliberative, policymaking and representative organ of the United Nations. Comprising all 193 Members of the United Nations, it provides a unique forum for multilateral discussion of the full spectrum of international issues covered by the Charter. It also plays a significant role in the process of standard-setting and the codification of international law.

On 25 September 2015, the UN General Assembly adopted the 17 Sustainable Development Goals (SDGs) to end poverty, protect the planet, and ensure prosperity for all as part of a new sustainable development agenda. Each goal has specific targets to be achieved over the next 15 years. Although the SDGs are primarily aimed at governments, they represent an important opportunity for businesses to also act for a more sustainable world. We will use SDGs as one of the guiding principles for our sustainability initiatives.

We acknowledge that our participation in reaching the SDGs has room for improvement. As we advance on our sustainability journey, we will continue to assess our alignment with the SDGs and, whenever possible, redirect our internal priorities and sustainability strategy to more effectively and comprehensively address the goals.

SDGs Logo Source: <http://www.un.org/sustainabledevelopment/news/communications-material>

SDG Goal	Relevant Targets to Our Businesses (Source: http://sustainabledevelopment.un.org)	Our Participation
	13.3: Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning.	We have our own internal processes and environmental policies to reduce electricity and fuel consumption. Our approach to mitigating climate change includes staff training and implementing energy-efficient measures. We monitor and report our GHG emissions and set reduction targets.
	15.1: By 2020, ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands, in line with obligations under international agreements.	All the paper used in our offices are either Forest Stewardship Council (FSC) certified or made from KHAN-NA. We actively promote the use of such papers across our organisation. Through that, the Company supports efforts in mitigating global warming and the creation of positive rural community engagement, job opportunity, and better livelihood for the farmers and members of the community.

				The following SDG goals are relevant to our business, operations and value chain. They are addressed in our various policies at group level. Such goals are also embedded in various initiatives carried out across the organization.
				
				
				We do not believe these goals are relevant to our business or industry. They are not within our boundaries and scope of influence; therefore, we are currently unable to make noticeable contributions to such goals.
				

4.3.2 United Nations Global Compact (UNGC)

The United Nations (UN) Global Compact is a United Nations initiative to encourage businesses worldwide to adopt sustainable and socially responsible policies, and to report on their implementation. The UN Global Compact is a principle-based framework for businesses, stating ten principles in the areas of human rights, labour, the environment and anti-corruption.

Below are the references of our report to the 10 principles of the UN Global Compact.

Principle		Report Section
Human Rights		
Principle 1	Businesses should support and respect the protection of internationally proclaimed human rights.	5.2.2.1, 5.2.6
Principle 2	Make sure that they are not complicit in human rights abuses.	5.2.2.1, 5.2.6
Labour		
Principle 3	Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.	5.2.2.1, 5.2.6
Principle 4	Elimination of all forms of forced and compulsory labour.	5.2.2.1, 5.2.4.1
Principle 5	Effective abolition of child labour.	5.2.2.1, 5.2.6
Principle 6	Elimination of discrimination in respect of employment and occupation.	5.2.2.1, 5.2.6
Environment		
Principle 7	Businesses should support a precautionary approach to environmental challenges.	5.1.1
Principle 8	Undertake initiatives to promote greater environmental responsibility.	5.1.2, 5.1.3, 5.1.4
Principle 9	Encourage the development and diffusion of environmentally friendly technologies.	5.1.2, 5.1.3, 5.1.4
Anti-Corruption		
Principle 10	Businesses should work against corruption in all its forms, including extortion and bribery.	3.3

4.4 Awards and Achievements

The Singapore shipyard operation has implemented stringent quality control procedures in its activities in order to provide a consistently high standard of service to its customers and has been certified to be in compliance with ISO 9001 standards (Quality Management System) in April 2004, ISO 14001 standards (Environmental Management System) in January 2014, ISO 45001 standards (Occupational Health and Safety Management System) in March 2021 and BizSafe Partner Certification status awarded by the Workplace Safety and Health Council (MOM) in December 2009.

Our Batam, Indonesia shipyard operations has likewise followed suit by implementing the same quality control procedures for its activities, achieving certification of compliance for ISO 9001 (Quality Management System) in December 2019, ISO 14001 (Environmental Management System) in June 2022 and ISO 45001 (Occupational Health and Safety Management System) in June 2022.

For shipchartering business, the Group has in place a vessel maintenance programme for the proper upkeep of vessels as required by the Merchant Shipping Act, Chapter 179 of Singapore. The programme emphasises the importance of preventive maintenance and lays down a standard set of guidelines. The majority of the Group's vessels are classed by a member of the International Association of Classification Societies ("IACS"). The classification society will certify that the vessel has been built and maintained in accordance with the rules of the classification society and complies with the applicable rules and regulations of the flag state and with international conventions of which that state is a signatory. Such certification is required as evidence that the vessel is "class maintained" and seaworthy.

Conventions/Regulations

- ❖ IMO Convention
- ❖ MARPOL
- ❖ International Ship and Port Security ("ISPS")
- ❖ International Safety Management Code ("ISM")

Membership of Association

- ❖ Singapore Business Federation
- ❖ Association of Singapore Marine Industries

Certificates

- ❖ ISO 9001 (Singapore, Indonesia)
- ❖ ISO 14001 (Singapore, Indonesia)
- ❖ ISO 45001 (Singapore, Indonesia)
- ❖ BizSafe Partner Certification (Singapore)
- ❖ AMDAL (Indonesia)

Awards

- ❖ 2015 - Award of 1,000,000 Man Hours LTI Free from Shell Australia (Singapore)
- ❖ 2018 - Zero Accident Campaign - 37,387 Safe man hours without LTI for corridor Storage tanker ship 111 Conversion Project from Thome Marine (Indonesia)

5 STAKEHOLDER ENGAGEMENT

We believe that good Corporation Social Responsibility (CSR) practice goes hand-in-hand with good corporate management practice. We also recognize that it is vital that our management approaches are adaptable to the dynamics of business and operation environment in such a way that we can continuously assess our impacts, develop sustainability objectives and respond in a proper manner to meet our stakeholders' expectations. Our CSR framework is based on our approach to sustainability and includes policies and measurement mechanisms to monitor the impacts made by our businesses and operations.

The key to the success of our sustainability programme is regular communication about our CSR plan and activities to all our stakeholders, and the provision of appropriate feedback mechanisms so that we can monitor and evaluate how we are doing and explore new possibilities stimulated by stakeholder responses. We see our sustainability reports as being a critical component of communication and evaluation. The overall sustainability context of the stakeholder engagements is managed through our CSR plan for our sustainability governance oversight.

<i>Stakeholder</i>	<i>Management Approach</i>	<i>Initiatives</i>	<i>Outcome and Responses</i>	<i>Boundaries</i>
<i>Future Generation</i>	Environmental Management System (EMS), Environmental policy, EMS guidelines, Waste Recycling/Management, ISO 14001 certification, the Ship Energy Efficiency Management Plan ("SEEMP") & MARPOL Annex VI Regulations	Internal Awareness and Education	Energy Efficient Lighting (e.g. LED), Digital Filing and Document to Reduce Paper Consumption. We have installed posters and notices along our premises to educate employees on the different ways they can help to contribute. For example reminder cards to switch off lights and air conditioners when not in use can be found in every office.	Singapore and Indonesia Operations
<i>Employee</i>	Code of Conduct, Fair Employment Practices, Training and Career Development, Pension Scheme, OSHAS Certification, BizSAFE	Staff Communication Sessions, Staff Feedback Process, Staff Exit Interviews	Work Life Balance Programmes, Training Programmes, Employee Benefits	Singapore and Indonesia Operations
<i>Customer</i>	Customer Relationship Management System, Policies on Quality Assurance, Data Security for Customer Information, Privacy policy, ISO9001	Customer Feedback Process, Competitive Benchmarking survey, Customer Data Protection Awareness and Education Program	Customer Complaints and Compliments Statistics, After sales services, Marketing brochures	Singapore and Indonesia Operations
<i>Supplier</i>	Supplier Selection and Regular Review Process	Feedback and Communication with Suppliers through Supplier Performance Review	Incident Register, Supplier Engagement	Singapore and Indonesia Operations
<i>Community</i>	Selection of Community Initiatives in Alignment with Organization Goals	CSR Programme, Awards and Accolades	Increase Visibility of Company's CSR Efforts, Internship Programmes	Singapore and Indonesia Operations

5.1 Protecting Our Environment for the Future Generations

5.1.1 Our Approach

We are committed to maintaining and building on the same stringent environmental policies and standards across the Group to among other things combat climate change. We continually seek new and innovative ways to reduce the environmental impact of our products and services while maintaining the good quality. We recognise our responsibility to protect the environment for the health and wellbeing of future generations.

5.1.2 Reduction of Carbon Footprint

We recognize that the effective management and monitoring of its carbon footprint can reduce operating costs, create a competitive edge and increase stakeholder value. Our carbon footprint is measured in terms of Greenhouse Gas (GHG) emission. However, GHG emission is an absolute measure of how much carbon dioxide equivalent (CO₂e) is emitted. Our GHG emission is predominantly indirect (Scope 2) emission. We have insignificant direct (Scope 1) emission, and we do not include the GHG emissions generated by our suppliers (Scope 3).

Considering the changes and dynamics of business and operations, we established our GHG emission efficiency index for consistent tracking of carbon footprint over time. To this end, we have set a target for GHG emission efficiency improvement of 10% from our 2018 level by 2030. Our target for GHG emission improvement is 0.8% per year. Although various business lines and operations account for different percentage of GHG emissions across the organization, they all support this target and have aligned our environmental objectives accordingly.

In FY2022, our GHG Carbon emission index stands at 0.59 (FY2021: 0.74) tonnes-CO₂ per SGD million of revenue.

5.1.3 Reduction of Paper Consumption

All our employees are urged to minimize paper wastage at work by adhering to our Internal Paper Usage Reduction Guidelines. For example, double-sided printing is set as a default, lower grammage paper is used for daily printing, and blank sides of unneeded single-sided copies are used for printing drafts. Paper re-use and recycling habits are also cultivated through initiatives such as our in-house reminders posted near the copy machines.

All waste paper from our own offices is collected for recycling. Further, we encourage all employees to adopt digital documents instead of paper documents with an aim to further reduce paper consumption.

Considering the changes and dynamics of business and operations, we established our paper consumption index for consistent tracking of paper consumption over time. To this end, we have set a target for a paper consumption improvement of 10% from our 2018 level by 2030. Our target for paper consumption improvement is 0.8% per year. Although various business lines and operations account for different percentage of paper consumption across the organization, they all support this target and have aligned our environmental objectives accordingly.

In FY2022, we consumed total of 6,641 (FY2021: 5,787) kg of paper, 100% of which are either Programme for the Endorsement of Forest Certification (PEFC) certified or made from KHAN-NA. Our paper consumption index stands at 28.93 (FY2021: 31.26) kg per SGD million of revenue.

5.1.4 Promoting Green Practices

We have embraced various green practices in our business and operation such as ISO 14001.

The ISO 14000 family of standards provides practical tools for companies and organizations of all kinds looking to manage their environmental responsibilities. ISO 14001:2015 sets out the criteria for an environmental management system and can be certified to. It maps out a framework that a company or organization can follow to set up an effective environmental management system. It can be used by any organization regardless of its activity or sector. Using ISO 14001:2015 provides assurance to our management and employees as well as external stakeholders that environmental impact is being measured and improved.

5.2 Caring for Our Employees

5.2.1 Our Approach

Our people are our most valuable resource and investing in their professional and personal well-being is vital to our business sustainability. Our goal is to establish work ethics among our employees, which are in line with our core values and code of conduct. They are the foundation upon which we build all our business initiatives and conduct our day-to-day activities.

We recognise that a motivated workforce will convey a positive and powerful message to all our key stakeholders, such as our customers, suppliers and the members of the community. Such commitment to our employees promotes a corporate culture of passion, quality and trust within the organization which reflect in our ability to create values to our stakeholders.

Our Human Resource (HR) management principles and policies have been developed and established based on fair employment practices with the goal of attracting, supporting and maintaining a motivated workforce. Our HR policies cover key areas such as remuneration, benefits, health and safety, career development and training.

Our business operates in an environment which comprises diverse races, cultures and geographic locations. With this in mind, our HR policies are implemented across the organization within the principles with pragmatism, taking into consideration of the prevailing laws and regulations as well as local culture, norms and racial sensitivity.

5.2.2 Employment Practices

Our employment practices focus on maximizing the strength of our employees by providing equal opportunities based on merits, and help our employees to develop strength through our on-the job training. We review the performance and development of our employees to effectively match their strength to their job specifications. Our performance based reward scheme provides guidance to our employee to perform to their potentials in alignment with the objectives of the Company.

5.2.2.1 *The Tripartite Guidelines on Fair Employment Practices*

Our HR practices are guided by the Singapore Tripartite Alliance for Fair and Progressive Employment Practices (TAFEP). The Singapore Tripartite Alliance comprises the Ministry of Manpower, Singapore National Employers Federation and National Trades Union Congress. The Tripartite Alliance has formulated guidelines on fair employment practice for adoption by Singapore employers, embracing the recruitment, training, treatment and reward of employees.

5.2.2.2 *Communications*

As our Company grows, effective communications across the organization are crucial to ensure continuous alignment of objectives of the employees and the organizational objectives. We achieve this through our various communication sessions customized based on target employees. Communication sessions for our managers are held regularly and agendas covered are customized in appropriate to the target functional scope of the managers. For example, operational agendas such as operation issues, ongoing developments and key project reviews may be discussed.

5.2.2.3 *Employee Feedback*

We value our employee's expertise in their areas of responsibilities. Therefore, their feedbacks are important in the improvement of overall management and operation of the organization. Through various established processes of employee engagement, such as employee objective setting, performance review as well as exit interview in the case of resignations, we gather such valuable feedbacks for the continuous improvement of our organization.

In addition, there are other feedback channels for areas specific to business and function, such as health and safety issues and compliance issues. Such feedbacks are managed by the leaders and managers of their specific business and function domain. We have also established reporting and escalation channel should the feedback require the attention of higher management.

5.2.2.4 *Career Development and Training*

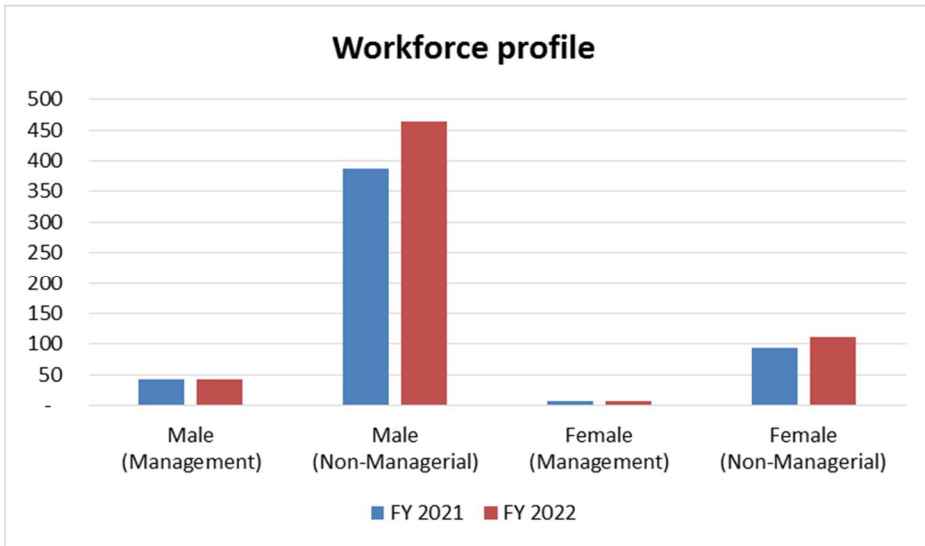
We recognise that consistent and ongoing education is critical to maintaining a competitive, skilled, productive and motivated workforce. Employee career development and performance management established based on merits and contributing skill sets towards the organization objectives through objective settings and regular performance reviews. We continue to review and improve our career development and performance review process in light of the changing business and operation environment.

Our training programme covers a variety of areas catering for employees with difference job scopes and skills set requirements. Our core training curriculum and contents are developed guided by well established industry and international standards such as ISO-9100, ISO-14000, ISO-45001 and bizSAFE. In addition, specific training curriculums are developed based on the specific requirements of the specific businesses and functions. We have a system for the employees to provide feedback after their training and for their head of department to evaluate the outcome of the training.

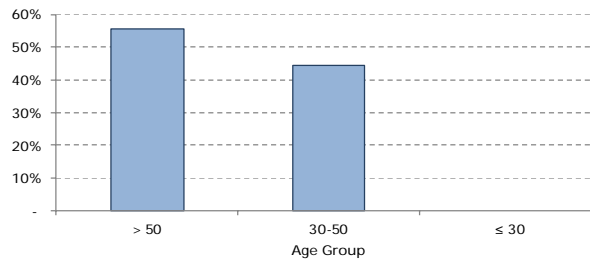
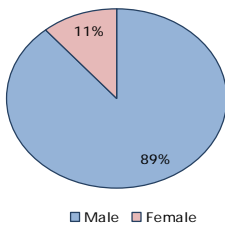
5.2.3 *Workforce Diversity*

Our business thrives on diversity. As such, we leverage on a host of strengths and skills that can only come from a diverse workforce embracing employees from various ethnic groups, religion, age and gender.

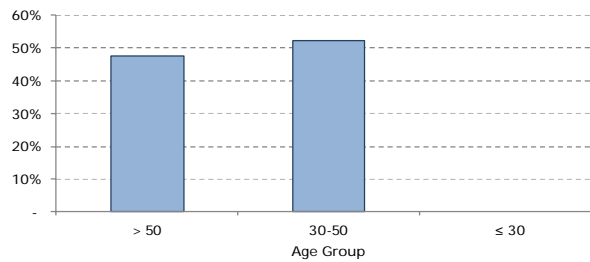
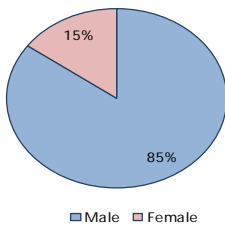
In FY2022, 118 of our employees were female, comprising 18.9% of our workforce, while 506 (81.1%) employees were male. In terms of management function, 7 females (14.3%) held managerial positions compared to 42 males (85.7%), while 111 females (19.3%) and 464 males (80.7%) held non-managerial positions. The larger percentage of males can be explained by the nature of the marine industry, which is predominately occupied by males. That being said, we still boost a healthy ratio amongst the gender for our group as a whole, and we will ensure that this relationship progresses into the future. From age profile perspective, there were 99 employees below 30 years old. The number of employees between 30 and 50 years old was 421 as compared 104 employees above 50 years old. All members of our senior management team in Singapore, including general managers, directors and unit heads, are hired from the local community.



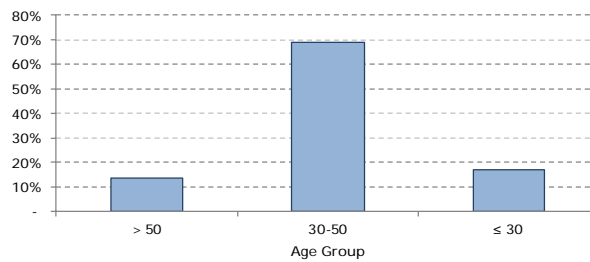
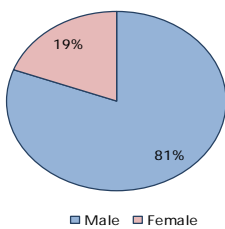
Senior Management



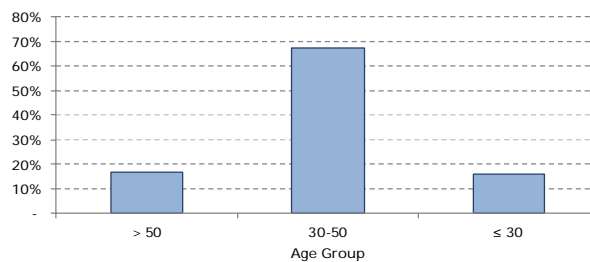
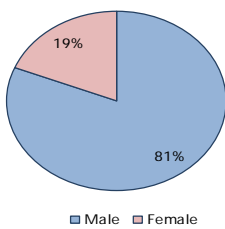
Managerial Staff



Non-Managerial Staff

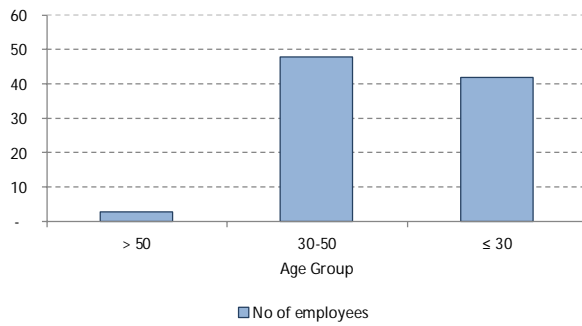
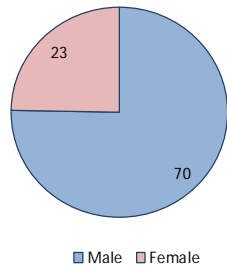


Overall

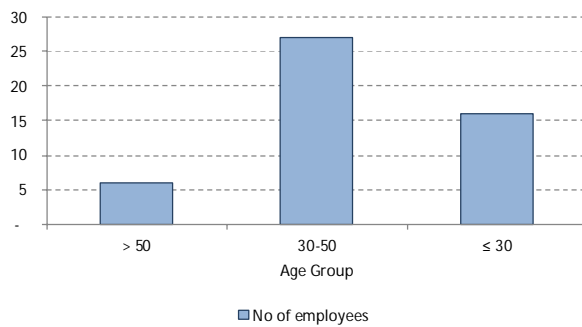
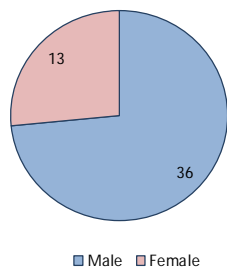


In FY2022, we hired a total of 93 new employees, while 49 resigned during the same period. As a result, we have a net increase of 44 in our workforce. Out of the new hires, 45.2% of the new hires were below the age of 30; 51.6% were between 30 and 50 years old while 3.2% were above 50 years old. The gender ratio of new hires was 70 males to 23 females. For the resignees, 32.7% were below the age of 30, 55.1% were between 30 and 50 years old while 12.2% were above 50 years old. The gender ratio of resignees was 36 males to 13 females.

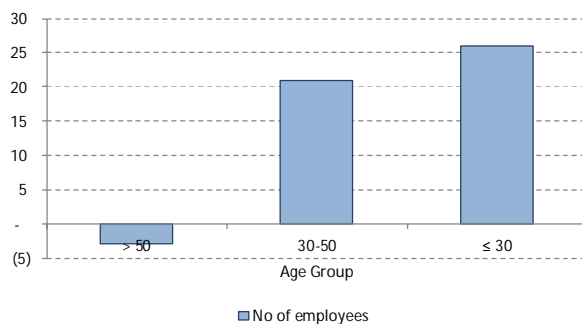
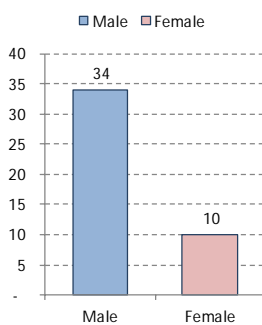
New Hire



Resignee



Net Employee Movement



Since the crews working on vessels are hired on short term employment period, there would be high staff fluctuation and result in distorted staff turnover rate during the year. Hence, we have excluded the crews in the statistics. In addition to the human resources we managed under our payroll internally, we also engage external contracted companies as our outsourced vendors which provide outsourced personnel, such as sub-contractors and security guards who might work within our premises. Although we supervise these people, they are employed by contracted companies and are not included in our head count. We do not employ other types of un-contracted workers.

We expect that all the contracted companies we work with will share our core principles of HR management practices. In our vendor selection process, we take into consideration of their HR management practices as one of the key selection and performance criteria. We regularly review the performance of our vendors based on these criteria as a key basis to determine whether to continue to engage the vendors with their services.

5.2.4 Employee Benefits

All non-managerial employees in Singapore are covered by the Employment Act, which provides basic employment terms and working conditions including contract requirements, remuneration, hours of work, overtime, rest days and annual leave entitlement.

In addition to the statutory benefits outlined in the Employment Act, we provide beyond-compliance-level benefits to our fulltime employees. Examples of these benefits include paternity leave and compassionate leave.

5.2.4.1 Work-Life Balance

While developing the talents of our employees and providing equal opportunities for them to excel are the key drivers for our Company, we also recognize that well-being and contentment of our employees are pivotal to the success and sustainability of our business and performance. Our employees are our most valuable asset, and we appreciate that their overall well-beings need to be well looked after in order for them to sustain their performance and realize their full potential.

To support our employees to strike a work-life balance, we aim to create an environment that allows our employees to achieve harmony in their personal and professional life. We achieve this through the adoption of a flexible approach to work arrangements.

5.2.4.2 Retirement and Healthcare

Our Company has presence in various geographic locations where there are various local laws and regulations on pension and healthcare for employees. Our HR management practices comply with such laws and regulations.

In Singapore, we participate in the Central Provident Fund (CPF) personal savings scheme, which helps employees fund their retirement, home ownership, healthcare and education. Under this scheme, monthly deductions from employees' gross salaries are paid into their CPF savings accounts. We make employer contributions to these accounts, according to rates stipulated in the CPF Act. In addition to CPF contributions, we provide comprehensive medical coverage for all employees. For more information on the CPF scheme and contribution rates, please go to www.cpf.gov.sg.

In Indonesia, in accordance to Law No 24 Year 2011, we provide pension funds facilities through government program in cooperation with Employee Social Security System - BADAN PENYELENGGARA JAMINAN SOSIAL ("BPJS"). The system helps employees fund their retirement (through *BPJS Ketenagakerjaan*) and healthcare (through *BPJS Kesehatan*). Under these facilities, monthly deductions from employees' gross salaries are paid into their respective BPJS accounts and we make employer contributions to these accounts, in accordance to President Decree No 45 year 2015 Art 28(3) for Pension, and President Decree no 12 year 2013 Art 16C(2) for Healthcare.

For more informations on the pension and healthcare facilities, please go to <https://www.bpjsketenagakerjaan.go.id> and <https://bpjs-kesehatan.go.id> respectively.

5.2.5 Safety and Health in the Workplace

We are committed to Workplace Safety and Health (WSH) and take every precautionary step to prevent occupational injuries among employees. We believe that optimum work conditions not only make our employees safer, but also boost morale. As an essential requirement, we are in compliance with the Ministry of Manpower's Workplace Safety & Health Act. In addition, we have attained certification for OHSAS-18001 and bizSAFE. These well recognized standards provide us with the framework to manage risks associated with safety and health in our workplace.

The number of reportable accidents, injured cases and fatalities are set out below:

	Performance		
	FY2020	FY2021	FY2022
Reportable accidents ¹	18	12	20
Included:			
(a) Injured cases	17	11	30
(b) Fatalities	1	1	1

The sole fatality case recorded in FY2022 concerned a subcontractor worker who fell into the sea during operations in our Batam shipyard to transfer fresh water for two vessels from a third vessel. Our HSE department conducted an immediate investigation into the incident, identified the root causes and proposed the appropriate remedies to be adopted. The key corrective and preventive actions implemented included (i) ensuring proper aluminium or fabricated bridging gangway or scaffolding platform access for any vessel in "double-banked" position with a space gap of at least 0.30 metres, (ii) the Group and the subcontractor's supervisor/foreman must ensure their workers are equipped with and use appropriate personal protective equipment such as life jacket and body harness, (iii) job safety assessment to be conducted which will identify the potential hazards and risks in the work area and ensure that safety measures and mitigation factors are implemented with clear safety briefings conducted for workers understanding.

All incidents and accidents were investigated to identify areas of risk and improve mitigating and preventive controls. We target to further strengthen our safety procedures to achieve zero occupational health and safety incident.

Throughout FY2022, our Company adopted the following measures in line with national COVID-19 measures:

1. We continued to share updates and guidance with all employees, including those informed by expert advice and authorities such as travel restriction regionally, health and general advisories from Ministry of Manpower ("MOM") and Maritime and Port Authority of Singapore ("MPA");
2. We have implemented safe management measures, according to the guidelines issued by MOM and Ministry of Health ("MOH") respectively, including ensure safe distancing at workplace and facemasks donned at all times if physical interactions are unavoidable; staggered working hours/ rest days and work from home arrangement of employees, regular disinfection cleaning at common areas; temperature taking for all personnel entering the office and work areas; request for health/travel declaration and personal details for contact tracing; to conduct internal and external meetings virtually as much as possible; and discourage overseas travelling; and

¹ Reportable accidents are defined under Workplace Safety and Health (Incident Reporting) Regulations and Work Injury Compensation Regulations. The numbers include employees, workers hired as sub-contractors and crews.

3. For all the yard and contractor workers staying at the dormitory, specific instructions and restriction movement order are given. Those workers serving their medical leave are confined in the dormitory isolation room.

The above safety measures are also implemented in our Batam shipyards. In conclusion, our top management emphasises strongly on the need to ensure that every employee in our Company is well protected to ensure no disruption to business operations.

We will continue to ensure the health and safety of all personnel working at the yard by ensuring all precautionary measures are abided by at all times.

5.2.6 Individual Rights

Respecting and protecting basic human rights is fundamental to all our operations and deeply ingrained in our Code of Conduct, which applies to all employees. Labour rights, the prohibition of discrimination and harassment, protection of privacy, prohibition of forced and child labour, and workplace health and safety are all strictly observed within the work environment and discrimination and harassment of any kind is not tolerated at our Company.

We also respect our employees' rights to freedom of association as well as their membership of trade unions and other professional bodies.

In FY2022, none of our workforce was covered by a collective bargaining agreement; no incidents of forced labour, child labour or young workers were identified across the organisation, and no human rights-related grievances have been reported.

5.3 Focusing on Our Customers' Needs

5.3.1 Our Approach

Customer service, quality products and the highest level of product safety have always been our priorities, with customer satisfaction being the goal of all our corporate activities. Customer retention begins with trust, and we place the utmost importance on training our employees in customer service excellence as well as in continuously striving to improve the quality and safety of our products and services.

Open and frequent communication and responsive feedback are ingrained into our daily activities with customer interaction. In addition to striving for excellence in product service and support, we attach enormous importance to data privacy. We have process and controls in place over confidential and sensitive data related to our customers such as contracts.

Since 2004, we have been certified under the ISO 9001 standard for quality management systems. The certification has helped us increase the control of our internal processes and the quality of our services.

5.3.2 Customer Feedback and Satisfaction

We listen to our customers and take their opinions very seriously. We consolidate customer feedback through a range of communication channels including our website, customer surveys, and our customer service personnel. Through our customer feedback system, we capture our customers' comments for analysis and action. Customer compliments are also tracked so that we can monitor where we are getting things right and cascade positive feedback to our employees, to their superiors and to our CEO.

5.3.3 Service Quality and Safety

Reliability and quality of our products are of paramount importance to us. Health and safety of our customers is always our priority. To ensure product safety to our customers, we have in place a set of key quality assurance processes and standards, such as ISO 9001, OHSAS-18001, BizSAFE, to ensure compliance with regulations and international standards. Ultimately, we aim to totally eliminate product safety incidents so as to foster a 'Safety First' culture through employee training and quality control.

We build and repair vessels under stringent requirements of the classification society who establishes and maintains technical standards for construction and safe operation of our marine vessels at seas. We have conducted joint inspections at all stages of the development, fabrication, assembly, commissioning and operations to make sure that the design, components and machinery are developed, integrated and maintained in accordance with the standards. We have also successfully achieved compliance under UNCLOS, SOLAS and IMO's regulatory framework for various diverse vessels' type of notations requisites and special provisions to fulfil global safety and environmental standards at seas.

5.3.4 Data Safety and Privacy

Ensuring safety and privacy of our customers' data is of great priority to us. We have processes and controls in place for handling and communicating sensitive and confidential information of our customers such as contracts, customer orders and service delivery orders. Our information security policies ensure our customers' data are managed in accordance to the level of confidentiality assigned. We observe all local laws and internal regulations applicable to personal information protection. For the collection and disposal of wastepaper, we work with our office cleaning personnel for handling and reselling of wastepaper to recovery companies for pragmatic reasons.

5.4 Partnering Our Suppliers

5.4.1 Our Approach

As a part of our ambition to realize sustainability throughout our value chain, we extend the application of responsible business practices to our local partners and suppliers. We recognise that we are only at the beginning of our journey to integrate sustainable business practice throughout our supply chain, and we commit in our pragmatic approach to continuous improvement. We aim to identify new opportunities for collaboration with our suppliers, gradually increase transparency and continue to build shared capacity to minimise our indirect environmental and social impacts.

5.4.2 Supplier Selection

Our key suppliers are carefully selected through our supplier selection process. When selecting our key suppliers, we examine criteria such as financial health, quality of products and services, as well as competitiveness of pricing. In addition, we also take into consideration of the overall sustainability policies adopted by our suppliers. Our final decision on supplier selection is based on the overall assessment which takes a balanced view across all selection criteria.

5.4.3 Supplier Review

We regularly review the performance of our key suppliers to determine whether to extend our partnership with them. During the key supplier review process, we engage with our key suppliers to communicate our expectations and mutual feedbacks. Such review process ensures alignment of our key suppliers' services and products to our business requirements and sustainability objectives through pragmatic and continuous improvement in our partnership with our key suppliers.

5.5 Supporting Our Community

5.5.1 Our Approach

We have been providing support to the communities. The key motivation driving all our community engagement initiatives is to create a better environment for future generation. We engaged on community initiatives on an ad hoc basis. We have not set a target for community contribution in view of the protracted downturn and uncertainty of recovery in the global marine industry. We will monitor our community contribution every year after the Company starts to generate profit.

6 PERFORMANCE TABLE

6.1 Energy Usage and CO₂ Emissions

GHG emissions are measured in tonnes (t-CO₂); the underlying measures for direct and indirect CO₂ emissions calculation are electricity consumption in kilowatt Hours (kWh) and fuel consumed. The electricity and fuel we purchase are both from non-renewable sources.

Our business and function grow over time; the GHG emissions and electricity consumption vary. To ensure consistency and comparability of the GHG emission and electricity consumption measures over time, we create a GHG emission index and electricity consumption index for our performance monitoring. The index adjusts the GHG emissions and electricity consumption for the size of our activities. We normalize the amount GHG emissions and electricity consumption by the amount of our revenues which we use as a proxy of the size of our activities. The GHG emission index is measured in t-CO₂ per SGD million of revenue and the electricity consumption index is measured in kWh per SGD million of revenue.

	Performance			Target		
	FY2020	FY2021	FY2022	FY2022	FY2023	FY2030
GHG Emission Index (kg-CO ₂ per SGD million of revenue)	0.61	0.74	0.59	0.52	0.52	0.49 (assumed 10% reduction from base year)
Electricity Consumption Index (kWh per SGD million of revenue)	79,963	100,580	79,852	69,140	68,944	64,372 (assumed 10% reduction from base year)

We have used FY2018 data as the base year for our performance tracking towards our 2030 goals. This year GHG Emission Index stands at 0.59, which is 20.2% lower than prior year. This year Electricity Consumption Index stands at 79,852, which is a 20.6% decrease as compared to prior year. Compared to our goal of a 10% improvement in both indexes by 2030, our FY2022 performance was still affected by the COVID-19 measures which were still predominantly in place up to 3Q FY2022. We will continue to strive to sustain our performance towards our 2030 goals.

6.2 Paper Consumption

We capture the data for paper consumption by how many reams of paper used where one ream is equivalent to 500 sheets of paper. To ensure consistency and comparability across various paper sizes, such as A3 and A4 papers, we measure the paper consumption by the weight of paper used which is adjusted for the various sizes and quality of papers.

Our business and function grow over time and the paper consumption patterns vary. We devise a paper consumption index for our performance monitoring. The index adjusts the paper consumption for the size of our activities. We normalize the amount of weights of paper consumed by the amount

of our revenues which we use as a proxy of the size of our activities. The paper consumption index is measured in kilograms per million SGD.

	Performance			Target		
	FY2020	FY2021	FY2022	FY2022	FY2023	FY2030
Weight of Paper Consumption (kg)	6,668	5,787	6,641			
[% of paper with FSC certification]	100%	100%	100%	100%	100%	100%
Paper Consumption Index (kg per SGD million of revenue)	27.95	31.26	28.93	38.15	37.83	35.5 (assumed 10% reduction from base year)

We have used FY2018 data as the base year for our performance tracking towards our 2030 goals. This year Paper Consumption Index stands at 28.93, which is 7.5% lower as compared to prior year. The index is outperformed as compared to the target set for FY2022. The lower paper consumption is partly due to control of paper usage for office staff.

6.3 Employment Profile

	Performance		
	FY2020	FY2021	FY2022
Male : Female ratio in non-managerial positions (% of female)	80:20	81:19	81:19
Male : Female ratio in managerial positions (% of female)	84:16	84:16	86:14

We did not set a target for this ratio as the ratio achieved for FY2022 was quite balanced. We will monitor our employment profile every year.

6.4 Customer Feedback

	Performance			Target		
	FY2020	FY2021	FY2022	FY2022	FY2023	FY2030
Customer Satisfaction Index	88.6%	88.9%	88.4%	87.7%	87.8%	89.0%

In FY2022, Customer Satisfaction Index stands at 88.4% which is a 0.5% lower as compared to previous year. In reference to our 2022 target at 87.7%, this year's index was above the target.

7 GRI CONTENT INDEX

This report has been prepared in accordance with the Global Reporting Initiative (GRI) Standards Core option. We did not seek external assurance for this report.

N.B.: AR = Annual Report, SR = Sustainability Report (i.e. this report)

GRI Reference	Disclosure	Response	
General Standard Disclosure			
Organization Profile	102-1	Name of the organization	SR cover page, SR Section 2
	102-2	Activities, brands, products, and services	AR Page 5-7, SR Section 4
	102-3	Location of headquarters	SR Section 2.1
	102-4	Location of operations	AR Insider page, SR Section 4
	102-5	Ownership and legal form	AR Insider page, SR Section 4
	102-6	Markets served	AR Page 5-7, SR Section 4
	102-7	Scale of the organization	AR Page 8-9
	102-8	Information on employees and other workers	SR Section 5.2.3
	102-9	Supply chain	SR Section 5.4, 5.4.1, 5.4.2, 5.4.3
	102-10	Significant changes to the organization and its supply chain	No significant changes
	102-11	Precautionary Principle or approach	SR Section 3.2, 3.3, 4, 4.1, 5, 5.1.1, 5.2.1, 5.3.1, 5.4.1, 5.5.1
	102-12	External initiatives	SR Section 4.4
	102-13	Membership of associations	SR Section 4.4
Strategy	102-14	Statement from senior decision-maker	SR Section 1
Ethics and Integrity	102-16	Values, principles, standards, and norms of behaviour	AR Page 22-62 (Corporate Governance Report), SR Section 3.1, 3.3
Governance	102-18	Governance structure	AR Page 22-62 (Corporate Governance Report), SR Section 3.2
Stakeholder Engagement	102-40	List of stakeholder groups	SR Section 5, 5.1, 5.2, 5.3, 5.4, 5.5
	102-41	Collective bargaining agreements	SR Section 5.2.6
	102-42	Identifying and selecting stakeholders	SR Section 5
	102-43	Approach to stakeholder engagement	SR Section 5
	102-44	Key topics and concerns raised	SR Section 4.2, 5
Reporting Practice	102-45	Entities included in the consolidated financial statements	AR Page 8-9
	102-46	Defining report content and topic boundaries	SR Section 2.1, 2.2, 2.3
	102-47	List of material topics	SR Section 4.2
	102-48	Restatements of information	Nil
	102-49	Changes in reporting	Nil
	102-50	Reporting period	SR Section 2.1
	102-51	Date of most recent report	SR Section 2.1
	102-52	Reporting cycle	SR Section 2.1
102-53	Contact point for questions regarding the report	SR Section 2.4	

GRI Reference		Disclosure	Response
	102-54	Claims of reporting in accordance with the GRI Standards	<i>SR Section 2.2</i>
	102-55	GRI content index	<i>SR Section 7</i>
	102-56	External assurance	<i>SR Section 2.2</i>
Economic			
Management Approach	103-1	Explanation of the material topic and its boundary	<i>SR Section 4.2</i>
	103-2	The management approach and its components	<i>SR Section 4.2</i>
	103-3	Evaluation of the management approach	<i>SR Section 4.2</i>
Economic Performance	201-1	Direct economic value generated and distributed	<i>AR Page 10-11</i>
	201-2	Financial implications and other risks and opportunities due to climate change	<i>SR Section 5.1.4</i>
	201-3	Defined benefit plan obligations and other retirement plans	<i>SR Section 5.2.4.2</i>
	201-4	Financial assistance received from government	<i>Special Employment Credit, Wage Credit Scheme, Career Support Programme, Job Support Scheme and Foreign Workers Levy Rebate from Singapore Government</i>
Market Presence	202-2	Proportion of senior management hired from the local community	<i>SR Section 5.2.3</i>
Anti-corruption	205-1	Operations assessed for risks related to corruption	<i>SR Section 4.2</i>
	205-2	Communication and training about anti-corruption policies and procedures	<i>SR Section 3.3</i>
	205-3	Confirmed incidents of corruption and actions taken	<i>Nil</i>
Anti-competitive Behaviour	206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	<i>Nil</i>
Environment			
Management Approach	103-1	Explanation of the material topic and its boundary	<i>SR Section 4.2</i>
	103-2	The management approach and its components	<i>SR Section 4.2, 5.1</i>
	103-3	Evaluation of the management approach	<i>SR Section 4.2</i>
Energy	302-1	Energy consumption within the organization	<i>SR Section 5.1.2</i>
Emissions	305-1	Direct (Scope 1) GHG emissions	<i>SR Section 5.1.2, 6.1</i>
	305-2	Energy indirect (Scope 2) GHG emissions	<i>SR Section 5.1.2, 6.1</i>
	305-3	Other indirect (Scope 3) GHG emissions	<i>SR Section 5.1.2, 6.1</i>
	305-5	Reduction of GHG emissions	<i>SR Section 5.1.2, 6.1</i>
Environmental Compliance	307-1	Non-compliance with environmental laws and regulations	<i>Nil</i>
Social			
Management Approach	103-1	Explanation of the material topic and its boundary	<i>SR Section 4.2</i>
	103-2	The management approach and its components	<i>SR Section 4.2, 5.2,5.3,5.4</i>
	103-3	Evaluation of the management approach	<i>SR Section 4.2</i>

GRI Reference		Disclosure	Response
Employment	401-1	New employee hires and employee turnover	<i>SR Section 5.2.3</i>
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	<i>SR Section 5.2.4</i>
	401-3	Parental leave	<i>SR Section 5.2.1, 5.2.2.1, 5.2.4</i>
Labour/Management Relations	402-1	Minimum notice periods regarding operational changes	<i>SR Section 5.2.2</i>
Occupational Health and Safety	403-1	Workers representation in formal joint management-worker health and safety committees	<i>SR Section 5.2.5</i>
	403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	<i>SR Section 5.2.5</i>
Diversity and Equal Opportunity	405-1	Diversity of governance bodies and employees	<i>SR Section 5.2.3</i>
Non-discrimination	406-1	Incidents of discrimination and corrective actions taken	<i>None noted</i>
Rights of Indigenous Peoples	411-1	Incidents of violations involving rights of indigenous peoples	<i>Nil</i>
Human Rights Assessment	412-2	Employee training on human rights policies or procedures	<i>SR Section 5.2.2.1, 5.2.6</i>
Public Policy	415-1	Political contributions	<i>Nil</i>
Customer Health and Safety	416-1	Assessment of the health and safety impacts of product and service categories	<i>SR Section 5.3.1, 5.3.3</i>
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	<i>Nil</i>
Marketing and Labelling	417-2	Incidents of non-compliance concerning product and service information and labelling	<i>Nil</i>
	417-3	Incidents of non-compliance concerning marketing communications	<i>Nil</i>
Customer Privacy	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	<i>Nil</i>
Socioeconomic Compliance	419-1	Non-compliance with laws and regulations in the social and economic area	<i>Nil</i>