



# KPM HOLDING LIMITED

## 吉輝控股有限公司\*

Incorporated in the Cayman Islands with limited liability

Stock Code: 8027

ENVIRONMENTAL, SOCIAL  
AND GOVERNANCE REPORT

2019

\* For identification purpose only

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### CONTENTS

ABOUT THIS REPORT	2
ABOUT THE GROUP	3
ENVIRONMENTAL, SOCIAL AND GOVERNANCE STRATEGIES	3
STAKEHOLDER ENGAGEMENT	4
ENVIRONMENTAL ASPECTS	4
THE ENVIRONMENT AND NATURAL RESOURCES	7
SOCIAL ASPECTS	8
SUMMARY OF KEY PERFORMANCE INDICATORS	13
CONTENT INDEX OF ESG GUIDE	15

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### ABOUT THIS REPORT

KPM Holding Limited (the “Company”) and its subsidiaries (collectively referred to as the “Group”) is pleased to present its Environmental, Social and Governance (“ESG”) Report (the “Report”) for the year ended 31 December 2019. This Report provides an annual update of sustainability performance, accomplishments and challenges over the past years. It has been updated to reflect the interest of various stakeholders.

#### Scope and boundary of this report

This Report details the ESG performance of the Group for the financial year ended 31 December 2019 (the “Reporting Period”). We apply the concept of materiality in planning and developing the Report. Unless otherwise indicated, the Report covers KPM Holding Limited and its subsidiaries.

#### Reporting principles

The Report is prepared in accordance with Appendix 20 of the Rules Governing the Listing of Securities on GEM of The Stock Exchange of Hong Kong Limited. According to the guideline, the following principles are underpinned:

1. **Materiality:** ESG issues that have major impacts on investors and other stakeholders must be set out in this Report.
2. **Quantitative:** If the key performance indicators (KPIs) have been established, they must be measurable and applicable to valid comparisons under appropriate conditions. They must also be able to describe the purpose and impacts of quantitative information.
3. **Balance:** This Report must provide an unbiased picture of the ESG performance of the Group. It should avoid selecting, omitting, or presenting formats that may inappropriately influence a decision or judgment by the reader.
4. **Consistency:** This Report should use consistent and disclose statistical methodologies to allow meaningful comparisons of related data over time. Any changes to the methods used must be specified in the Report.

#### Confirmation

The information documented in this Report is sourced from official documents, statistical data, management and operation information of and collected by the Group in accordance with relevant internal policies. The Group has established internal controls and a formal review process to ensure that any information presented in this report is as accurate and reliable as possible.

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### Feedback

The Group discloses the latest business information regularly to investors and the public through our website: [www.kpmholding.com](http://www.kpmholding.com). We also welcome investors and shareholders to write to the Group or send their enquiries to our website and share their views with the board (the “Board”) of directors of the Company.

### ABOUT THE GROUP

The Group is principally engaged in the design, fabrication, installation and maintenance of signage and related products in both the public and private sectors in Singapore. Our competitive strength is the ability to provide timely and reliable products. Over the years, our solid track record and experienced management team have established an excellent reputation within the industry.

The corporate objectives of the Group are to achieve sustainable growth in its business and financial performance, to actively expand and strengthen its market position within the public and private sectors in Singapore, to expand its business portfolio and the scope of product offerings, as well as targeting and obtaining projects unrelated to road infrastructure.

#### KPM Holding Limited

#### Singapore & Hong Kong Operations (Included in this Report)

#### Head Office and Principal Place of Business

14 Loyang Way 4, Singapore 507601

#### Principal Place of Business in Hong Kong Registered under Part 16 of The Companies Ordinance (Cap 622)

Unit 6, 10/F, Wayson Commercial Building, 28 Connaught Road West, Sheung Wan, Hong Kong

### ENVIRONMENTAL, SOCIAL AND GOVERNANCE STRATEGIES

The Board formulates the Group’s ESG strategies and the executive directors and senior management which then execute the plan. The executive directors and senior management are responsible for reviewing and monitoring the Group’s ESG policies and practices and discuss with external professional consultants regularly in order to ensure that the Group complies with relevant legal and regulatory requirements. The executive directors and senior management monitor and respond to the latest ESG issues, report to the Board on major issues and make relevant recommendations to enhance the Group’s ESG performance.

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

The Board reviews the Group's ESG report annually, discusses among the key risks and makes relevant recommendations for the coming year. Thereafter, the executive directors and senior management report the key risks and the execution progress of the recommendations at the regular Board meetings and the Board takes appropriate measures if required.

Regarding the existing business operation and overall environment of the Group, the Board identifies waste management and health and safety as the major ESG risks. Since the core business of the Group are design, fabrication, installation and maintenance of signage and related products in both the public and private sectors in Singapore. The Group ensures that safety is the top priority in its operation, and is maintained as a critical component in its workplace culture. It constantly improves safety performances of its different business areas, in order to provide a safe and healthy environment to employees. For further details, please refer to the relevant sections of the Report.

### STAKEHOLDER ENGAGEMENT

As part of the business strategies, the Group communicates with the stakeholders in an open, honest and proactive way. To achieve this objective and improve transparency, we take active measures to promote investor relations and communication. In addition, we have developed the investor relations policy to ensure that investors have fair and timely access to the information of the Group.

In order to further promote effective communication with investors, besides regularly issuing annual and interim reports, circulars and announcements to shareholders, we arrange annual general meeting to provide opportunities for the shareholders to maintain communication with the Board, thereby giving shareholders the opportunity to clarify and deepen their understanding of the Group's performance and letting the Group communicate with shareholders and answer performance-related questions.

### IDENTIFYING MATERIAL ISSUES

Stakeholder participation helps the Group review potential risks and business opportunities, and also facilitates the mitigation of these risks as well as the identification of opportunities. Understanding stakeholders' views allows the Group to better fulfil their needs and expectations with its business practice and manage different stakeholders' opinions. Having taken the interview results and expert advice into consideration, the Group has been able to prioritise 3 issues from the 11 environmental and social aspects specified in the ESG Reporting Guide to be the material focus of this report. The three material issues are: anti-corruption, health and safety and development and training.

### ENVIRONMENTAL ASPECTS

We believe that excellence in environmental management, together with a proactive approach to addressing the challenges and opportunities of climate change, is fundamental to our continuous improvement approach. As part of our strategy to maximise long-term value and deliver superior returns, we embed environmental principles in all areas of our business. As we deliver on our strategy, we have a unique opportunity to contribute to some of the key sustainable development challenges facing society.

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### EMISSIONS

The Group is principally engaged in the selling of signage and related products, as such we do not have significant emission discharges into water, land and air such as nitrogen oxides, sulphur oxides and respiratory suspended particles. In addition, we do not produce a significant volume of hazardous waste from our business process. The major emissions of the Group are the greenhouse gases emissions and solid non-hazardous wastes generated from our operations.

The Group implemented a number of measures to reduce greenhouse gas emissions in order to alleviate the impacts to the environment. The Group also encourages employees to maximise the use of electronic communication equipment and carry out general discussions and communications through long-distance telephone calls, video conferencing, or other online communication tools in order to reduce or replace non-essential business trips and avoid increasing the pollutants emitted by the use of transportation.

#### *Greenhouse Gas Emissions*

The major sources of air and greenhouse gas (GHG) emissions we are associated with are energy consumptions in regard to the purchased electricity used in offices and daily operation.

The total greenhouse gases generated by the Group during the Reporting Period was 68.06 tonnes CO<sub>2</sub>e, with an intensity of 8.01 tonnes CO<sub>2</sub>e per million revenues in Singapore Dollar, comprising of our electricity consumptions and disposal of paper waste.

Scope of GHG Emission	Emission Source	Emission (in tonnes of CO <sub>2</sub> e)	Total Emission (in percentage)
<b>Scope 1</b>			
Direct Emission	N/A	N/A	N/A
<b>Scope 2</b>			
Indirect Emission	Purchased Electricity	65.72	96.6%
<b>Scope 3</b>			
Other Indirect Emission	Disposal of Paper Waste	2.34	3.4%
Total		68.06	100%

Table 1 – Total Green House Gas Emissions in the Reporting Period

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### ***Waste Management***

The Group upholds the principles of waste management and is committed to the proper handling and disposal of all wastes from our business activities. Due to our business nature, the Group did not generate a significant amount of hazardous waste during the Reporting Period, while the major non-hazardous waste generated was paper waste, with a weight of approximately 0.5 tonnes, equivalent to approximately 0.06 tonne per million revenues in Singapore Dollar.

We maintain a strong focus on minimising the waste we produce from our operations. We adopt the use of environmental-friendly materials in our products. In addition, we recycle and reuse the scrap metal, cardboard and plastic generated from the selling of signage and related products. On the other hand, those resources that cannot be directly reused are transferred to qualified recyclers for recycling in an effort to minimise the amount of solid waste disposal.

### ***Compliance***

The Group was not aware of any incidents of non-compliance with laws and regulations that have a significant impact concerning air and greenhouse gas emissions, discharges into water or land, or generation of hazardous and non-hazardous waste during the Reporting Period.

### **USE OF RESOURCES**

The Group is committed to conserving resources for the purposes of environmental and operating efficiency. To pursue our environmental commitment, we have implemented multiple measures in enhancing energy efficiency, minimising the use of papers, reducing water and energy consumption and driving behavioural changes of employees. Through active monitoring and managing the use of resources, we aim to reduce our operating costs as well as our carbon footprints. Given the Group is principally engaged in the design, fabrication, installation and maintenance of signage and related products, we do not use a significant amount of packaging materials for finished products. Nevertheless, for other resources consumed from our business activities, the Group upholds the principles of resources management and is committed to the proper use of all resources. Details of energy and water consumptions will be discussed in the following sections.

### ***Energy Consumption***

In order to reduce energy consumption and greenhouse gas emission, we have adopted a series of initiatives to ensure the effective use of resources. We take into account the energy labels on the equipment in our purchasing of production equipment and office equipment, try to use models with higher energy efficiency or switch to LED lighting systems, and strive to increase our use of natural lighting, thus reducing the energy consumption of every kind. The Group also reminds the employees through notice on the wall and bulletin boards to develop a habit of saving energy, including switching off unused electrical equipment and using air conditioning in a reasonable manner.

During the Reporting Period, the total electricity consumption is approximately 156,800 kWh with an intensity of approximately 18,400 kWh per million revenues in Singapore Dollar.

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### Water Consumption

Sustainable and responsible use of water resources is a key issue globally. We are aware that water shortages, excessive demand and usage could pose a serious problem. Due to our business nature, we do not use or discharge a significant amount of water. However, in order to raise the awareness on water conservation, our Group promotes water saving practices in the workplace. For instance, tips to conserve water are shared internally to raise awareness and encourage employees to reduce consumption.

During the Reporting Period, the total water consumption is approximate 3,050 m<sup>3</sup> with an intensity of approximate 360 m<sup>3</sup> per million revenues in Singapore Dollar.

Resources	Unit	Consumption Quantity	Intensity Consumption/Million revenues in SGD)
Electricity	kWh	156,766.94	18,441.65
Water	m <sup>3</sup>	3,050.90	358.90

Table 2 – Resources Consumption in the Reporting Period

## THE ENVIRONMENT AND NATURAL RESOURCES

With respect to our business nature and activities, the impact of the Group on the environment and natural resources is not significant. Consumption of energy mainly stemmed from the use of electricity, water and papers in office areas. During the Reporting Period, we have stipulated a number of measures to reduce the use of resources and disposal of waste. With regard to the raw materials used in our products, our product designers seek to use environmentally friendly materials to reduce damage to the environment throughout the product lifecycle. Our selection criteria of suppliers and service providers also adopt various green initiatives, including sense of responsibility for environmental protection, in addition to delivery time and the quality of goods and services. With the aim of further reducing our paper consumption, where conditions appropriate, the Group store its documents, records and archives in electronic files instead of paper.

We promote our green policy on environmental protection through notice on the wall and bulletin boards. In addition, we remind our employees to minimise waste generated from work and actively raise environmental awareness among them. We also encourage our employees to make full use of electronic means to communicate with customers and suppliers in hopes of further reducing the paper consumption of the Group.

We will continue to assess the environmental risks of our business, review the environmental practices and adopt preventive measures as necessary to reduce the risks and ensure the compliance with relevant laws and regulations.



## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### SOCIAL ASPECTS

We recognise our success and market leadership are closely linked to the support from our dedicated, hard-working and task-oriented employees. We recognise that employees are our most valuable assets and vital to achieving our sustainability and long-term growth.

Therefore, we are committed to safeguarding the legitimate rights and interests of employees, maintaining their physical and mental health and providing various benefits. In addition to providing vast opportunities of career development for every employee, we strive to match employees' personal and business development goals of the Group through a comprehensive training system, effective incentive mechanism and fair competition platform, so that the mutual benefits for employees and the enterprise can be achieved.

### EMPLOYMENT AND LABOUR PRACTICES

We are committed to building a harmonious working atmosphere for employees through encouraging mutual respect which ultimately promotes work creativity, flexibility and commitment.

As at the end of the Reporting Period, the Group had an aggregate of 81 (2018: 77) full-time employees. In order to cooperate with the continuously growing business scale, together we acquire talents from different countries and backgrounds to join our globalised team. The Group strictly complies with the relevant laws and regulations in our employment and labour process such as recruitment, dismissal, promotion and remuneration of employees. The legitimate rights and interests of employees are protected in accordance with laws and regulations.

#### ***Recruitment***

We uphold the principle of fairness in recruitment and our hiring criteria are built on the qualifications, abilities, experiences and technology skills of the applicants. Every applicant shares the same right to apply for a position. His/her treatment is not affected by gender, pregnancy, family status, marital status, race, disability etc. The Group's existing employees come from different countries, including Singapore, Malaysia, China, India, Bangladesh and other places.

#### ***Promotion and Remuneration***

The Group is constantly improving its employment mechanism. It adheres to the principle of fairness in providing promotion opportunities for outstanding employees. We review our employees' remuneration on an annual basis. We assess employees' performance and their contribution to the Group when reviewing their compensation and benefits, in order to reflect employees' contributions to the Group and enhance the employees' sense of belonging and sense of responsibility for the Group.

#### ***Work-life Balance***

The Group also organises recreational activities from time to time, such as Christmas lunch, anniversary dinner and raffles, so as to facilitate communication among employees and to help colleagues balance the intense pressures of work.

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### *Compensation*

The Group establishes labour contracts in accordance with the law. We adopt a clear dismissal system, of which if either the employer or the employee terminates the contract during the period, unless the contract otherwise specified, appropriate compensation should be made to the other party as stated in the contract. The amount of the compensation shall follow the terms and conditions of the contract.

If an employee, unfortunately, suffers work-related injuries or accidental death, the Group will provide compensation to the employee in accordance with particular local laws and regulations.

### HEALTH AND SAFETY

The Group's main businesses involve the design, fabrication, installation and maintenance of signage and related products. By that our employees often work outdoors with the use of large engineering tools. In order to prevent the employees from work-related injuries, we stress particular attention to the occupational health and safety in an effort to provide a safe and comfortable working environment for the employees.

The Group is committed to promoting health and safety at work in its business operations. We are awarded the certificate of compliance with OHSAS 18001: 2007. Following the standard, the Group has developed comprehensive occupational health and safety policies, as well as a series of target indicators and procedural documents designed to continuously identify potential risks at the workplaces. We follow a systematic approach to executing occupational health and safety, specifically being:

1. Identify the hazards
2. Evaluate the risks
3. Determine the risk levels
4. Prepare action plans to eliminate or control the risks

The extensive risk procedures enabled us to prevent work accidents, observe local occupational health and safety regulations, as well as ensuring continuous improvement in our occupational health and safety performances.

In order to promote occupational health and safety among employees, we provide employees with sufficient training which focuses on occupational health and safety policies, risk management and practical safety knowledge. In addition, we have formulated and published a set of workplace safety procedures which allows employees to familiarise with the topic.

We have established contingency plans and we organise drills regularly. This can strengthen the employees' response to emergencies such as fire or injury. Moreover, we engage qualified consultants to conduct checks on fire equipment annually.

At the work sites, we prepare sufficient and suitable personal protective equipment such as seat belts, safety helmets, safety shoes, masks, earmuffs, gloves etc for employees. The Group arranges annual hearing tests and physical examinations for employees who are exposed to noisy working conditions with the aim of further protecting the employee's health.

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

In case of accidents, detailed records are kept and properly filed. Causes of any accidents are carefully analysed to seek for improvements, which serve to avoid similar incidents from happening.

The Group did not identify any casualties and accidents, nor did the Group identify any violations of laws and regulations in relation to the provision of a safe working environment and protecting employees from occupational hazards in the past three years.

### DEVELOPMENT AND TRAINING

The Group acknowledges training and development are essential for achieving a distinctive competitive edge for the employees and the Group. We spare no effort in providing resources and integrated support to improve talents and add value for our employees. The wide range of training starts from their first day of work, where employees are provided with orientation activities. These orientation activities equip them with necessary information about the Group's policies and culture. We believe the comprehensive orientation activities will facilitate the new employees to integrate into the Group and thereby nurture a sense of belonging.

Continuing education is also highly encouraged by the Group. In order to achieve operational excellence and equip employees necessary skills and competencies, department managers will identify any training needs for their subordinates, as well as formulate training programs frequently.

During the Reporting Period, apart from on-the-job training, the Group sponsored a total of 699 hours external programs of training for 37 staff. The Group would organise anti-corruption training for both directors and employees to participate in the coming year.

### LABOUR STANDARD

The Group's labour standards primarily focus on conformity with local labour laws and regulations. We prohibit any child and forced labour in any of our operations and production process. We have established a strict protocol for hiring, of which we screen candidates in accordance with the minimum age of their respective work locations.

The Group strictly complies with the Labour Laws of Singapore and provides the required labour protection, safety and health conditions to ensure employees' safety during their services. The Group also pay wages and salaries, benefits and compensations on schedule.

We never force employees to work overtime and all overtime decisions are voluntary in nature. In accordance with the Ministry of Manpower (Singapore) guidelines and the Group's compensation policy, we provide reasonable overtime pay to employees working overtime.

During the Reporting Period, there have been no cases of prosecution against the Group due to violation of any relevant labour laws and regulations including but not limited to the prevention of child and forced labour.

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### SUPPLY CHAIN MANAGEMENT

The Group's supply chain process was developed and implemented under top-quality management system. We acknowledge the importance of selecting the best suppliers to safeguard its production process and therefore product quality. We have developed an evaluation and management program for the selection of suppliers. The criteria are based on factors such as price, delivery times and quality of goods. In addition, we rate our suppliers by using supplier evaluation form for benchmarking. We consider those with average rating 3.0 or above (max: 5.0) as approved suppliers after review and approval from the management.

During the Reporting Period, the Group awarded contracts to more than 250 suppliers. The purchasing department monitors and conducts an annual performance review of all suppliers through email, fax and telephone. This ensures the performances of all qualified suppliers remain in line with the requirements of the Group.

### PRODUCT/SERVICES RESPONSIBILITY

The Group is committed to product safety and adheres the best practices around the world. In order to help drive the commitment throughout the organisation, all the Group's products are inspected prior to the delivery, so as to ensure that they fully comply with the relevant product specifications and customer requirements.

In relation to the quality control on raw materials, all materials used in our products are provided by qualified suppliers and the materials' specifications are re-inspected prior to formal use to ensure the effectiveness of the materials. The Group assigns dedicated employees to closely follow the progress of a project throughout the fabrication and construction process, to ensure that the raw materials and the construction process meet the requirements of the contracts and regulations. We monitor our subcontractors' level of technology and conduct quality testing according to stipulated plans to ensure that the products meet customer requirements. As for the public signage projects, we work closely with relevant government departments to go through joint inspections in accordance with strict government standards. The Group provides product warranties up to 7 years based on different products' characteristics and the agreements we have with our customers, and we provide appropriate assistance to customers throughout the warranty period.

The Group attaches great importance to the accuracy of information in its product promotion strategies, to prevent customers from being misled before they make their purchase decisions. The Group arranges sufficient training for employees in sales and production departments. Hence, they are equipped with sufficient knowledge of the features and specifications of the Group's various products. We also urge our employees to convey accurate and fair product information to customers.

The project team takes the responsibility of reviewing requirements and regulations concerning the protection of personal privacy at our operating locations. In addition to strict compliance with relevant laws and regulations, we have established criteria for handling customer information and preserving customers' sensitive product design information to minimise the risk of customer information leakage.

The Group has strictly complied with the laws and regulations related to product responsibility. During the Reporting Period, there have been no cases of prosecution against the Company due to violation of any product responsibility or privacy laws.

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### *Compliance*

During the Reporting Period, there were no incidents of non-compliance with laws and regulations concerning breaches of customer privacy, loss of data, as well as the provision of products/services.

### ANTI-CORRUPTION

Honesty, integrity and fair are the corner-stones of the Group's business. In order to ensure high efficiency and integrity of the Group's operations, all employees are required to strictly abide by the Prevention of Bribery Ordinance in their behaviour and are absolutely forbidden from committing any acts of bribery or accepting of bribes, etc. We have also developed a policy on reporting conflicts of interest and employees must report to the management if there is any direct or indirect conflict of interest between an employee and the business of the Group.

As far as corporate governance is concerned, the Group's management regularly reviews regulations on the governance of publicly traded companies to ensure that all newly enacted requirements are implemented by the Group in a timely manner. Each year, the Group also appoints a third-party independent auditor to audit the Group's financial records so as to safeguard the interests of investors.

The Group's service and purchasing agreements must, in principle, receive the approval from the management before they are deemed valid. Any employee, material supplier, subcontractor, customer or other stakeholders who have any concerns regarding the corporate governance of the Group or the ethics of the employees may file a complaint with the management. The management will then conduct a thorough investigation of all matters and take the necessary measures for plugging the loopholes in order to maintain the Group's integrity and reputation.

During the Reporting Period, no legal cases regarding corrupt practices were brought against the Group or its employees.

### COMMUNITY INVESTMENT

The Group acknowledges a sustainable business is dependent on the stability and well-being of the community where it operates and regards improving the community's well-being as an important way to realise its value. During the Reporting Period, the Group has participated in some community investment activities as detailed below:

Beneficiary	Amount (SGD)
Singapore Children's Society	1,000
Ronald McDonald House Charities Singapore	2,000

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### SUMMARY OF KEY PERFORMANCE INDICATORS

#### ENVIRONMENTAL PERFORMANCE

Environmental KPIs	Quantity	Unit
<b>Greenhouse gas emissions in total</b>		
Scope 1	Not applicable	
Scope 2	65.72	tonne of CO <sub>2</sub> -e
Scope 3	2.34	tonne of CO <sub>2</sub> -e
Greenhouse gas emissions in total	68.06	tonne of CO <sub>2</sub> -e
Greenhouse gas intensity (by revenue)	8.01	tonne of CO <sub>2</sub> -e/SGD million
<b>Total hazardous waste produced</b>		
Total hazardous waste	0.5	tonne
Hazardous waste intensity	0.06	tonne/SGD million
<b>Total non-hazardous waste produced</b>		
Total non-hazardous waste	Not applicable	
Non-hazardous waste	Not applicable	
<b>Energy consumption by type</b>		
Purchased Electricity	156,767	kWh
Energy intensity (by revenue)	18,442	kWh/SGD million
Energy intensity (by no. of employee)	1,935	kWh/employee
<b>Water consumption in total and intensity</b>		
Total water consumption	3,051	m <sup>3</sup>
Water intensity (by revenue)	359	m <sup>3</sup> /SGD million
Water intensity (by no. of employee)	38	m <sup>3</sup> /employee

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### SOCIAL PERFORMANCE

	Number of employees	Employee turnover and turnover rate
<b>Gender</b>		
Male	64	13 (21%)
Female	17	4 (23%)
<b>Age</b>		
≤30	19	6 (32%)
31-40	35	8 (24%)
41-50	17	1 (6%)
>50	10	2 (19%)
<b>Type of employment</b>		
Permanent	81	17 (22%)
Part-time	0	Not applicable
<b>Level of Employees</b>		
Top management	8	Not applicable
Senior management	2	Not applicable
Management	20	Not applicable
Other employees	51	Not applicable
<b>Total</b>	81	17 (22%)
<b>Number of work-related fatalities</b>		0
<b>Rate of work-related fatalities</b>		0
<b>Number of work-related injuries</b>		0
<b>Lost days due to work-related injuries</b>		0
<b>Percentage of employees trained and average training hours (% , hours)</b>		
Male		56%, 19
Female		6%, 32
Top management		0%, 0
Senior management		50%, 21
Management		40%, 20
Other employees		55%, 19
<b>Community Investment</b>		
Amount of contribution (SGD)		3,000

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### CONTENT INDEX OF ESG GUIDE

General			
Disclosure and KPIs	Description	Section	Page(s)
<b>A. Environmental</b>			
<b>Aspect A1: Emissions</b>			
General Disclosure	Information on:  a) the policies; and  b) compliance with relevant laws and regulations that have a significant impact on the issuer  relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste	Environmental Aspects	5
KPI A1.1	The types of emissions and respective emissions data	Emission	5, 13
KPI A1.2	Greenhouse gas emissions in total and intensity	Emission	5, 13
KPI A1.3	Total hazardous waste produced and intensity	Emission	13
KPI A1.4	Total non-hazardous waste produced and intensity	Emission	6, 13
KPI A1.5	Description of measures to mitigate emissions and results achieved	Emission	5
KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, reduction initiatives, and results achieved	Emission	6



## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

General Disclosure and KPIs	Description	Section	Page(s)
<b><i>Aspect A2: Use of Resources</i></b>			
General Disclosure	Policies on the efficient use of resources, including energy, water and other raw materials.	Use of Resources	6
KPI A2.1	Direct and/or indirect energy consumption by type in total and intensity	Use of Resources	6, 13
KPI A2.2	Water consumption in total and intensity	Use of Resources	7, 13
KPI A2.3	Description of energy use efficiency initiatives and results achieved	Use of Resources	6 – 7
KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency initiatives and results achieved	Use of Resources	6 – 7
KPI A2.5	Total packaging material used for finished products	The Group currently does not report on this indicator	N/A
<b><i>Aspect A3: The Environment and Natural Resources</i></b>			
General Disclosure	Policies on minimising the issuer's significant impact on the environment and natural resources	The Environment and Natural Resources	7
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them	The Environment and Natural Resources	7

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

General Disclosure and KPIs	Description	Section	Page(s)
	<b>B. Social</b>		
	<b>Employment and Labour Practices</b>		
	<b><i>Aspect B1: Employment</i></b>		
General Disclosure	Information on:  a) the policies; and  b) compliance with relevant laws and regulations that have a significant impact on the issuer  relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, antidiscrimination, and other benefits and welfare	Employment and Labour Practices	8 – 9
KPI B1.1	Total workforce by gender, employment type, age group and geographical region	Key performance indicators	14
KPI B1.2	Employee turnover rate by gender, age group and geographical region	Key performance indicators	14
	<b><i>Aspect B2: Health and Safety</i></b>		
General Disclosure	Information on:  a) the policies; and  b) compliance with relevant laws and regulations that have a significant impact on the issuer  relating to providing a safe working environment and protecting employees from occupational hazards	Health and Safety	9 – 10

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

General Disclosure and KPIs	Description	Section	Page(s)
KPI B2.1	Number and rate of work-related fatalities	Key performance indicators	14
KPI B2.2	Lost days due to work injury	Key performance indicators	14
KPI B2.3	Description of occupational health and safety measures adopted, how they are implemented and monitored	Employment and Labour Practices	9 – 10
<b><i>Aspect B3: Development and Training</i></b>			
General Disclosure	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities	Development and training	10
KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management)	Key performance indicators	14
KPI B3.2	The average training hours completed per employee by gender and employee category	Key performance indicators	14
<b><i>Aspect B4: Labour Standards</i></b>			
General Disclosure	Information on:  a) the policies; and  b) compliance with relevant laws and regulations that have a significant impact on the issuer  relating to preventing child and forced labour	Labour Standard	10

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

General Disclosure and KPIs	Description	Section	Page(s)
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour	Labour Standard	10
KPI B4.2	Description of steps taken to eliminate such practices when discovered	Labour Standard	10
<b>Operating Practices</b>			
<b><i>Aspect B5: Supply Chain Management</i></b>			
General Disclosure	Policies on managing environmental and social risks of the supply chain	Supplier Chain Management	11
KPI B5.1	Number of suppliers by geographical region	Supplier Chain Management	11
KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, how they are implemented and monitored	Supplier Chain Management	11
<b><i>Aspect B6: Product Responsibility</i></b>			
General Disclosure	Information on:  a) the policies; and  b) compliance with relevant laws and regulations that have a significant impact on the issuer  relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress	Product Responsibility	11 – 12

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

General Disclosure and KPIs	Description	Section	Page(s)
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons	The Group currently does not report on this indicator	N/A
KPI B6.2	Number of products and service related complaints received and how they are dealt with	The Group currently does not report on this indicator	N/A
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights	Product Responsibility	11 – 12
KPI B6.4	Description of quality assurance process and recall procedures	Product Responsibility	11 – 12
KPI B6.5	Description of consumer data protection and privacy policies, how they are implemented and monitored	Product Responsibility	11 – 12
<b>Aspect B7: Anti-corruption</b>			
General Disclosure	Information on:  a) the policies; and  b) compliance with relevant laws and regulations that have a significant impact on the issuer  relating to bribery, extortion, fraud and money laundering	Anti-corruption	12
KPI B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the Reporting Period and the outcomes of the cases	Anti-corruption	12

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

General Disclosure and KPIs	Description	Section	Page(s)
KPI B7.2	Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored	Anti-corruption	12
<b><i>Aspect B8: Community Investment</i></b>			
General Disclosure	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests	Community Investment	12
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport)	Community Investment	12
KPI B8.2	Resources contributed (e.g. money or time) to the focus area	Community Investment	12, 14