

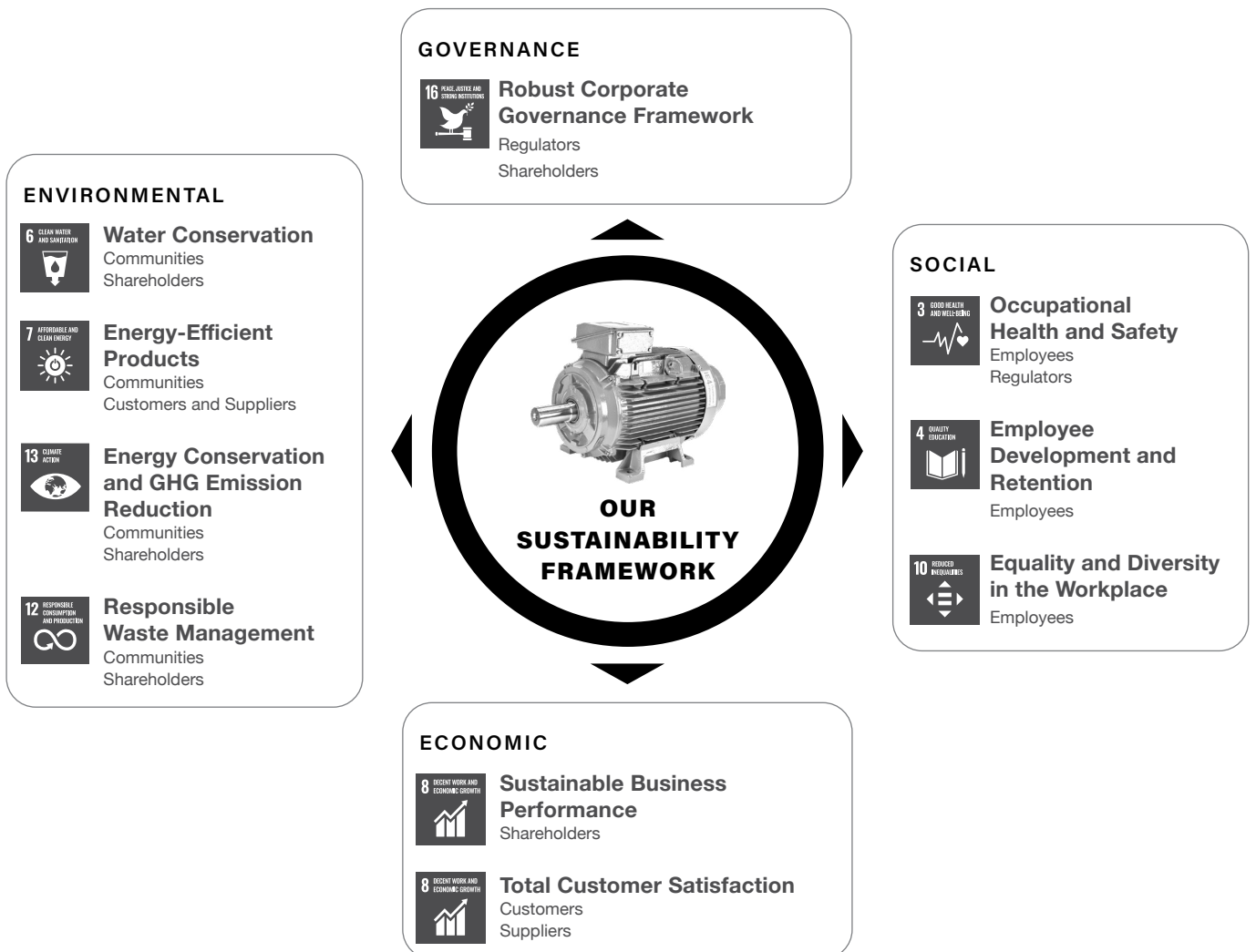
SUSTAINABILITY REPORT FY2023

1. BOARD STATEMENT

We reaffirm our commitment to sustainability with the publication of our sustainability report (“**Report**”). In this Report, we provide insights into the way we do business, while highlighting our key sustainability factors under the sustainability pillars of economic, environmental, social and governance (collectively, “**Sustainability Factors**”) that are important to our business, but more importantly for the well-being of the communities where we operate. The Board of Directors (“**Board**”) having considered of the Group’s sustainability issues as part of its strategic formulation and business strategies, determined the key Sustainability Factors and overseen the management and monitoring of the key Sustainability Factors.

Whilst mindful of our profit-oriented objective, we are committed to strike a balance between growth, profit, governance, environment, the development of our people and well-being of our communities to secure the long-term future of Brook Crompton Holdings Ltd. (“**BCH**” or the “**Company**”) and its subsidiaries (collectively as the “**Group**” or “**We**”). This commitment is reflected in our sustainable business strategy and the key Sustainability Factors which are shown in this Report.

Our sustainability framework communicates our commitment towards supporting the United Nations’ Sustainable Development Goals (“**SDGs**”), or commonly known as Global Goals, and is supported by our key stakeholders, comprising customers, suppliers, employees, communities, regulators and shareholders. We work closely with stakeholders in our value chain and their inputs drive our sustainability focus on key Sustainability Factors and the SDGs as follows:



SUSTAINABILITY REPORT FY2023

2. SUSTAINABILITY PERFORMANCE AT A GLANCE

A summary of our key sustainability performance in FY2023 is as follows:

Sustainability pillar	Performance indicator	Sustainability performance	
		FY2023	FY2022
Economic	Product defect rate	0.04%	0.20%
	Revenue	S\$72 million	S\$62 million
	Profit for the financial year	S\$4 million	S\$2 million
	Dividend per share	2 cents	2 cents
Environmental	Percentage of products that attained efficiency level under relevant international standards	100%	100%
	Water consumption intensity (Cu M/ number of employees)	15	21
	Greenhouse gas ("GHG") ¹ emissions intensity (tonnes CO ₂ e/ square foot ('000) of operating space utilised)	0.72	0.67
Social	Number of work-related fatalities	–	–
	Number of high-consequence work-related injuries ²	–	–
	Number of reported incidents of unlawful discrimination ³ against employees	–	–
	Percentage of employees who received regular performance appraisals	100%	100%
	Average training hours per employee	6 hours	3 hours
	Employee turnover rate	19%	17%
Governance	Number of reported incidents of serious offence ⁴	–	–

1 GHG emissions are calculated based on the emissions factors published by the relevant local authorities.

2 High-consequence work-related injuries refer to injuries from which a worker cannot recover or cannot recover fully to pre-injury health status within 6 months.

3 An unlawful discrimination refers to an incident whereby the relevant authority has commenced investigation and resulted in a penalty to a company.

4 A serious offence is defined as one that involves fraud or dishonesty of an amount not less than S\$100,000 and is punishable by imprisonment for a term of not less than 2 years, which is being or has been committed against a company by officers or employees of the company.

SUSTAINABILITY REPORT FY2023

3. OUR BUSINESS

3.1 VALUE CHAIN

We work closely with our suppliers for the distribution of electric motors to various users via established sales channels. To meet our customers’ needs, we offer customisation of electric motors and provide customer services to our customers through our network of service centres.



Our Suppliers

We source electric motors and components from our original equipment manufacturer (“OEM”) suppliers.

Our Operations

- We are involved in:
- Distribution of electric motors;
 - Design and customisation of electric motors; and
 - Post-sale customer care.

Our Customers

- We sell to:
- Wholesalers;
 - Retailers; and
 - End users and OEMs.

Our key markets (“Key Markets”) comprise customers based in the Asia Pacific, Continental Europe, North America regions and United Kingdom (“UK”).

3.2 PEOPLE

As at 31 December 2023, a breakdown of our full-time⁵ employees by key operating location, is as follows:

Singapore	UK ⁶	United States of America and Canada	Australia	Total
5	44	24	2	75

⁵ Entities covered in this Report did not employ part-time employees.

⁶ Employees in United Kingdom comprise employees of Brook Crompton UK Limited and Brook Crompton Italy Branch.

SUSTAINABILITY REPORT FY2023

4. REPORTING FRAMEWORK

This Report is prepared in accordance with 711A and 711B of the Listing Manual: Rules of Mainboard (“**Listing Rules**”) of the Singapore Exchange Securities Trading Limited (“**SGX-ST**”). This Report is prepared with reference to the Global Reporting Initiative (“**GRI**”) Standards for the period 1 January to 31 December 2023. We have chosen to report using the GRI framework as it is an internationally recognised reporting framework. The GRI content index can be found in in pages 63 to 64.

As part of our continual efforts to align our sustainability reporting with relevant market standards, we mapped our sustainability efforts to the 2030 Agenda for Sustainable Development, which was adopted by all United Nations Member States in 2015 (“**UN Sustainability Agenda**”). The UN Sustainability Agenda provides a shared blueprint for peace and prosperity for people and the planet, now and into the future. At its heart are the 17 SDGs, which form an urgent call for action by all developed and developing countries in a global partnership. We incorporated the SDGs, where appropriate, as a supporting framework to shape and guide our sustainability strategy.

Our climate-related disclosures are prepared based on the 11 recommendations of Taskforce on Climate-related Financial Disclosures (“**TCFD**”).

We relied on internal data monitoring and verification to ensure accuracy for this Report. Internal review on the sustainability reporting process is incorporated as part of our internal audit review cycle and we will work towards external assurance for our future sustainability reports.

5. REPORTING SCOPE

This Report is applicable for the Group’s financial year (“**FY**”) ended 31 December 2023 (“**FY2023**” or “**Reporting Period**”).

This Report covers all the entities within our Group as follows:

S/N	Entity	S/N	Entity
1	Brook Crompton Holdings Ltd.	4	Brook Crompton USA, Inc.
2	Brook Crompton Asia Pacific Pte Ltd	5	Brook Crompton Limited (Canada)
3	Brook Crompton UK Limited	6	Brook Crompton Australia Pty Ltd

6. FEEDBACK

We welcome feedback from all stakeholders on this Report. You may send related questions, comments, suggestions or feedback to our investor relations email account: mgt@brookcromptonholdings.com.

SUSTAINABILITY REPORT FY2023

7. STAKEHOLDER ENGAGEMENT

Through an internal stakeholder mapping exercise, we identified key stakeholder groups which we prioritise our engagements with. These include individuals or groups that have an interest that are affected or could be affected by our activities.

Our efforts on sustainability are focused on creating sustainable value for our key stakeholders, which comprise communities, customers, employees, regulators, shareholders and suppliers. Key stakeholders are determined for each key Sustainability Factor identified, based on the extent of which they can affect or are affected by our operations.

We actively engage our key stakeholders through the following channels:

S/N	Key stakeholder	Engagement channel	Frequency of engagement	Key concerns raised by stakeholder
1	Communities	Annual reports	Annually	Environmental protection
		Investor relations email account	Ongoing	
2	Customers	• Face-to-face meetings	Ongoing	<ul style="list-style-type: none"> • Product quality and reliability • Customer service standards • Product delivery
		• Email communication		
		• Phone calls		
		• Tele-conferences		
3	Employees	Staff evaluation sessions	Annually	<ul style="list-style-type: none"> • Workplace health and safety • Equal employment opportunity • Job security • Remuneration • Employee benefits and rewards
		Town hall meetings	Ongoing	
4	Regulators	Consultations and briefings organised by key regulatory bodies such as the SGX-ST and relevant government agencies/ bodies	As and when required	<ul style="list-style-type: none"> • Workplace health and safety • Corporate governance • Regulatory development towards environmental goals
5	Shareholders	Results announcements on SGXNET	Half-yearly	<ul style="list-style-type: none"> • Sustainable business performance • Market valuation • Dividend payment • Corporate governance
		• Company's website	Ongoing	
		• Investor relations email account		
		• Business publications		
• Investor relation events	Annually			
• Annual general meetings				
• Annual reports				
6	Suppliers	• Face-to-face meetings	Ongoing	Demand and pricing volatility
		• Vendor conferences and events		
		Suppliers' evaluation and feedback sessions	Annually	

Through the above channels, we seek to understand the views of our key stakeholders, communicate effectively with them and respond to their concerns.

SUSTAINABILITY REPORT FY2023

8. POLICY, PRACTICE AND PERFORMANCE REPORTING

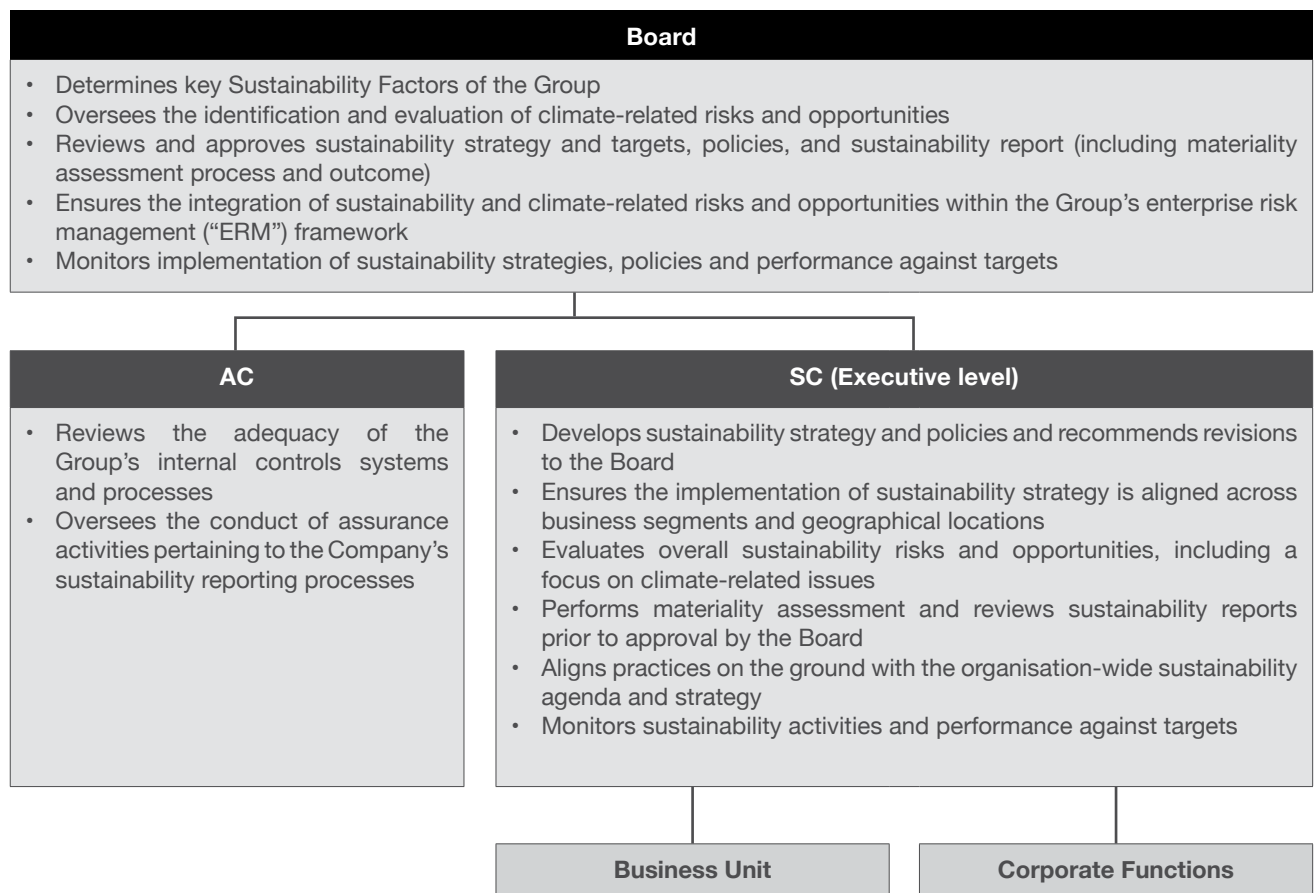
A sustainability reporting policy (“**SR Policy**”) covering our sustainability strategies, sustainability governance structure, materiality assessment and processes in identifying and monitoring key Sustainability Factors is in place and serves as a point of reference in the conduct of our sustainability reporting. Under this SR Policy, we monitor, review and update our key Sustainability Factors from time to time, taking into account the feedback that we receive from our engagement with our stakeholders, organisational and external developments. A sustainability report is published annually in accordance with our SR Policy.

8.1 SUSTAINABILITY GOVERNANCE STRUCTURE

As part of our continual efforts to enhance the knowledge of our Directors on sustainability reporting and to meet the requirement of Listing Rule 720 (7) of SGX-ST, we confirm that all Directors have attended one of the approved sustainability training courses.

Our sustainability strategy is developed and directed by the senior management in consultation with the Board. The Board is ultimately responsible for the oversight of the Group’s sustainability matters and is primarily supported by an executive level Sustainability Committee (“**SC**”) by virtue of delegation. The SC is led by the Chief Executive Officer (“**CEO**”) and tasked to develop the sustainability strategy, review our material impacts, consider stakeholder priorities and set goals and targets, as well as collect, verify, monitor and report sustainability performance data. Beside the CEO, members of the SC comprise the Business Manager, Operations Director and Financial Controller.

The Board is also supported by the Audit Committee (“**AC**”) on specific sustainability matters under its respective terms of reference. Our sustainability governance structure and the responsibilities of component parties are detailed as follows:



As we are still refining our sustainability related metrics measuring, tracking and target setting mechanism, we will link the key executives’ remuneration to sustainability performance when the mechanism is more matured and stable.

SUSTAINABILITY REPORT FY2023

8.2 SUSTAINABILITY REPORTING PROCESSES

Under our SR policy, our sustainability process begins with an understanding of the Group's context. This is followed by the ongoing identification and assessment of the Group's sustainability impacts. The most significant impacts are prioritised for reporting, and the result of this process is a list of key Sustainability Factors disclosed in this Report.



Context

Understand the Group's context by considering its activities, business relationships, stakeholders, and sustainability context of all the entities it controls or has an interest in, including minority interests



Identification

Identify actual and potential impacts on the economy, environment, people and their human rights



Rating

Assess the pervasiveness of Sustainability Factors across the Group and cluster similar Sustainability Factors.



Prioritisation

Prioritise the impacts based on their significance to determine the key Sustainability Factors for reporting.



Validate

Key Sustainability Factors will be internally validated by the leadership.



Review

In each reporting period, review the key Sustainability Factors from the previous reporting period to account for changes in impacts which can result from feedback received from engagement with stakeholders, organisational and external developments.

8.3 MATERIALITY ASSESSMENT

We constantly refine our management approach to adapt to the changing business landscape. The Group performs an annual materiality assessment to ensure that issues disclosed in our sustainability reports remain current, material, and relevant. From the assessment, we identify key areas that impact our ability to create value for our stakeholders.

Impacts, positive and negative, actual and potential, are assessed based on: (i) the likelihood of the occurrence of actual and potential negative and positive impacts; and (ii) their significance on the economy, environment, people and their human rights and contribution to sustainable development.

SUSTAINABILITY REPORT FY2023

8.4 PERFORMANCE TRACKING AND REPORTING

We track the progress of our key Sustainability Factors by identifying, monitoring and measuring the relevant performance indicators. In addition, we set performance targets that are aligned with our business strategies to ensure that we remain focused in our path to sustainability. We aim to constantly enhance our performance-monitoring processes and data collection processes. We seek to continuously review our sustainability metrics as we embark on this journey of improving global sustainability, better corporate governance and greater economic contribution to society.

9. KEY SUSTAINABILITY FACTORS

In FY2023, a stakeholder engagement session⁷ and a materiality assessment were conducted by the SC to understand the concerns and expectations of our stakeholders. Through the stakeholder engagement session and materiality assessment, factors with significant impacts on the economic, environment, people and their human rights were updated. In this Report, we also report our progress in managing these factors and set related targets to improve our sustainability performance.

The key Sustainability Factors applicable to the Group are as follows:

S/N	Key Sustainability Factor	SDG	Key stakeholder
Economic			
1	Total customer satisfaction	Decent work and economic growth	<ul style="list-style-type: none"> • Customers • Suppliers
2	Sustainable business performance	Decent work and economic growth	Shareholders
Environmental			
3	Water conservation	Clean water and sanitation	<ul style="list-style-type: none"> • Communities • Shareholders
4	Energy-efficient products	Affordable and clean energy	<ul style="list-style-type: none"> • Communities • Customers • Suppliers
5	Energy conservation and GHG emissions reduction	Affordable and clean energy	<ul style="list-style-type: none"> • Communities • Shareholders
6	Responsible waste management	Responsible consumption and production	<ul style="list-style-type: none"> • Communities • Shareholders
Social			
7	Occupational health and safety	Good health and well-being	<ul style="list-style-type: none"> • Employees • Regulators
8	Equality and diversity in the workplace	Reduced inequalities	Employees
9	Employee development and retention	Quality education	Employees
Governance			
10	Robust corporate governance framework	Peace, justice and strong institutions	<ul style="list-style-type: none"> • Regulators • Shareholders

Refer to the “Supporting the SDGs” section in this Report on our efforts in addressing these goals.

⁷ We distributed an online survey to both internal and external stakeholders to gather perspectives on the most important sustainability topics for the business to prioritise.

SUSTAINABILITY REPORT FY2023

We update the key Sustainability Factors on an annual basis and when necessary to reflect changes in business operations, environment, stakeholders' feedback and sustainability trends. The details of each key Sustainability Factor are presented as follows:

9.1 TOTAL CUSTOMER SATISFACTION

Our Commitment

Customers are the foundation of our business. In line with our mission to develop innovative, adaptable and robust product designs, grow our customer partnership and service network worldwide, we are committed to provide value to our customers, manage their needs and expectation, as well as provide better customer experience.

Our Approach

Our strategies towards customer satisfaction are as follows:

Offering reliable products of consistent quality

We aim to deliver the best to our customers by providing them with reliable products of consistent quality.

On product reliability, our products are certified under the following internationally recognised quality standards:

Standard/ certification	Area
IEC 60034-5	Demonstrate protection from particles and a good level of protection against water
ATEX certificate	Regulate product safety in explosive atmosphere
IEC Ex Certificate	
UL Certificate	Regulate product safety in safe and explosive atmospheres
CSA Certificate	
ISO 9001:2015	Specify requirements for quality management systems
ISO 14001:2015	Specify requirements for quality environmental management systems
ISO 45001:2018	Specify requirements for an occupational health and safety management system

In keeping up with our commitment to product quality, we conduct regular on-site inspections of suppliers' manufacturing facilities to ensure that guidelines and customer specifications are adhered to. In addition, we track product defect level diligently and this is measured by the amount of warranty claims made as a percentage of total purchases.

Offer a comprehensive product range that meets customers' needs

We offer a wide range of electric motors for operations in safe area segments, hazardous atmospheres and hostile environments to meet our customers' varied needs. Refer to our product applications disclosed in this Annual Report and also a comprehensive list of our products at our corporate website: <https://www.brookcrompton.com/>

SUSTAINABILITY REPORT FY2023

Maintain proximity and on-time delivery

Through our global network of sales offices and warehouses in the Key Markets, we are able to better serve our customers through:

- Customising our products to meet the requirements of our customers so as to build trust and confidence in our brand and products. With our extensive technical knowledge and experience, we are able to design bespoke products that meet individual customer's specifications; and
- Providing efficient and effective post-sale customer care services.

Our service centres are typically located alongside solution distribution centres in our Key Markets to bring us closer to our customers.

Over the years, we built a network of OEM suppliers that operate from locations near to our Key Markets to deliver our products to our customers timely.

Nurture a team of experienced employees

With over 110 years of technical and design expertise, our global footprint is driven by a core regional team and experienced professional staff that supports our operations in the development and delivery of complex end-to-end turnkey solutions to our customers.

Improving our products through gathering continuous feedback

We recognise the need to constantly develop new and better products that meet our customers' requirements. Customer feedback is collected from various channels such as face-to-face meetings, visits, email communications, phone calls and teleconferences. Feedback collected is mined to gather valuable insights into current and future customer requirements. Insights gathered are discussed during regular management meetings to drive product improvements, enhance service level and provide inputs for strategies.

Our Performance

During the Reporting Period, we recorded a product defect rate of 0.04% (FY2022: 0.20%).

9.2 SUSTAINABLE BUSINESS PERFORMANCE

Our Commitment

We believe in creating long-term economic value for shareholders by rewarding shareholders by way of consistent profits and healthy balance sheet. We are committed to providing value to various stakeholders in ways that are relevant and meaningful.

Our Approach

We strive to generate and distribute economic value by executing our business strategy, which includes staying abreast with market trends, maintaining a healthy balance sheet and strong cash flow whilst mitigating relevant business risks identified.

SUSTAINABILITY REPORT FY2023

Our Performance

For FY2023, the Group recorded a revenue of S\$72 million (FY2022: S\$62 million) and generated S\$4 million (FY2022: S\$2 million) of profit for the financial year. A final tax exempt one-tier dividend of 2 Singapore cents per ordinary share (FY2022: 2 Singapore cents per ordinary share) is proposed for FY2023.

Further details of our Group's economic performance can be found in the financial contents and audited financial statements of this Annual Report.

9.3 WATER CONSERVATION

Our Commitment

Water is a limited resource and whilst we do not consume a significant amount of water in our operations, we are committed to the responsible usage of water resources through enhancing our water consumption efficiency.

Our Approach

We rely on water resources for pantry and sanitation purposes. We mainly source our water supply from municipal water suppliers. Key initiative to reduce our water consumption are as follows:

- Placing notices within the premises to remind staff to save water;
- Turning off taps and repairing leaks promptly; and
- Tracking and reviewing spending on water consumption regularly to control usage and corrective actions are taken when there are unusual consumption patterns.

Our Performance

Key statistics on water consumption during the Reporting Period are as follows:

Resource	Water consumption (Cu M)		Water consumption intensity (Cu M/ number of employees)	
	FY2023	FY2022	FY2023	FY2022
Water	1,109	1,463	15	21

The decrease in water consumption and water consumption intensity was mainly due to more efficient use of water facilities.

SUSTAINABILITY REPORT FY2023

9.4 ENERGY-EFFICIENT PRODUCTS

Our Commitment

To ensure the sustainability of our business, we firmly believe in preserving the environment. Thus, we are committed to providing energy-efficient products that contribute to the reduction of environmental impacts.

Our Approach

Efficiency level aims to measure the ratio of usable shaft power (output) to electric input power (input). Our products include a range of energy-efficient motors that comply with market recognised international standards as follows:

Organisation	Efficiency level	Region	Remarks
IEC	<ul style="list-style-type: none"> IE3 Premium Efficiency IE4 Super Premium Efficiency 	<ul style="list-style-type: none"> UK Asia Pacific Continental Europe 	We are capable of delivering products that are compliant with IE5 Ultra Premium Efficiency, on customers' requests.
Nema	Premium Standards	North America	

Typically, electric motor systems consume large amount of electrical energy with the related energy cost contributing a high proportion of total motor operating costs over the motor's lifetime. An improvement in efficiency could result in significant energy and cost savings which will also reduce GHG emissions that result in climate change.

Our Performance

During the Reporting Period, 100% of our products on offer comply with at least IE3 Premium and/or Premium Standards efficiency level (FY2022: 100%).

9.5 ENERGY CONSERVATION AND GHG EMISSIONS REDUCTION

Our Commitment

We are committed to responsible usage of energy resources and GHG emissions reduction through enhancing our energy usage efficiency. We believe that a responsible usage of energy resources results in lesser carbon emissions and thus helps to preserve the environment.

Our Approach

To run our operations, we rely mainly on purchased electricity for operating equipment at our premises, lighting, office work and cooling (Scope 2⁸). Other than indirect GHG emissions (Scope 2), we do not generate material direct GHG emissions (Scope 1) from our operations. Therefore, no separate disclosure is made on direct GHG emissions (Scope 1⁹) but we will continue to monitor such emissions and to disclose in future, as and when applicable.

We track and monitor our Scope 2 and certain categories of Scope 3 GHG emissions closely and are developing mechanisms to track our other categories of Scope 3 GHG emissions, where relevant and practicable. We developed a climate change transition plan and will refine and improve our climate change transition plan as we progressively implement the plan, by considering changes in business operations, environment and market trends.

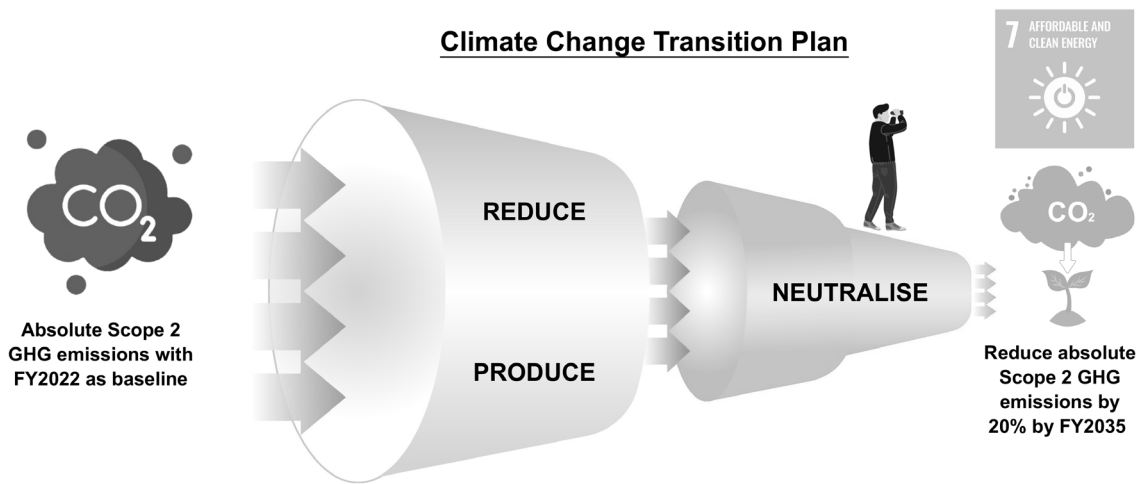
8 Scope 2 GHG emissions are indirect emissions that arise from the generation of purchased electricity consumed by a company. Scope 2 emissions physically occur at the facility where electricity is generated.

9 Scope 1 GHG emissions occur from sources that are owned or controlled by a company.

SUSTAINABILITY REPORT FY2023

Climate change transition plan

Our climate change transition plan steers us on our decarbonisation journey. Under this plan, we commit to reduce our absolute Scope 2 GHG emissions by 20% and by FY2035, with FY2022 as our baseline. Our climate change transition plan is focused on three (3) strategic levers of reduce, produce and neutralise as follows:



Details of our strategic levers are as follows:

Lever	Reduce	Produce	Neutralise
Description	<ul style="list-style-type: none"> Reduce absolute GHG emissions first within our operations and followed by our supply chain Replace existing energy source with low or zero-carbon sources 	On-site generation of green or renewable energy	Neutralise unavoidable residual GHG emissions
Focus area	<ul style="list-style-type: none"> Energy efficiency <ul style="list-style-type: none"> Equipment Lighting Cooling Clean energy Electric vehicles 	Solar energy	<ul style="list-style-type: none"> Renewable energy certificates ("REC") Carbon credits

SUSTAINABILITY REPORT FY2023

We continuously strive to improve our energy use and efficiency through the following initiatives and aspirations:

Lever	Key initiative	Description
Reduce	Equipment	<ul style="list-style-type: none"> We track and review spending on energy consumption regularly to control usage and corrective actions are taken when there are unusual consumption patterns. We constantly remind our staff on basic and socially responsibly habits at their workplaces such as adopting greener work ethics, switching off appliances if not in use and enabling power saving mode.
	Lighting	Switch to energy-efficient light-emitting diode lightings wherever possible and install light sensors.
	Cooling	Schedule regular maintenance and servicing work for our air-conditioning systems to ensure that there are running efficiently
	Clean energy	We are constantly exploring opportunities to use clean and/or renewable energy available in the locations where we operate in.
	Electric vehicles	<ul style="list-style-type: none"> For UK, we own a car fleet comprising electric and hybrid cars to reduce reliance on diesel fuel. Across the Group, individuals who drive for business are encouraged to purchase fuel efficient vehicles or electric vehicles to reduce carbon footprint and save expenses for fuel.
Produce	Solar energy	We are exploring onsite generation of solar energy where practicable.
Neutralise	• REC	We plan to explore the use of REC and carbon credits to offset unavoidable residual GHG emissions when the relevant markets mature.
	• Carbon credits	

Our performance

Key statistics on electricity consumption and GHG emissions during the Reporting Period are as follows:

Performance indicator	Unit of measurement	FY2023	FY2022
Electricity consumption			
Electricity consumption	kWh	619,275	563,608
Electricity consumption intensity	kWh/ square foot ('000) of operating space utilised	3,421	3,327
GHG emissions			
Indirect GHG emissions (Scope 2)	tonnes CO ₂ e	131	114
Total GHG emissions	tonnes CO ₂ e	131	114
GHG emissions intensity	tonnes CO ₂ e/ square foot ('000) of operating space utilised	0.72	0.67

SUSTAINABILITY REPORT FY2023

During the Reporting Period, we started tracking selected Scope 3 GHG emissions for our main operations in UK as follows:

Category	Coverage	Unit of measurement	FY2023 ¹⁰
Category 6: Business travel	Air travel	tonnes CO ₂ e	14
Category 7: Employee commuting	Transportation of employees between their homes and their worksites	tonnes CO ₂ e	40 ¹¹

9.6 RESPONSIBLE WASTE MANAGEMENT

Our Commitment

Our planet provides us with an abundance of natural resources. We recognise that environmental preservation through efficient waste management such as reducing and recycling allows us to operate in a conducive and sustainable environment. We are committed to minimise wastage in our operations and minimise potential impact of our operations on the environment.

Our Approach

We will continuously monitor waste generated from our operations and make the relevant waste-related disclosure where applicable.

Our Performance

As most of our production and delivery processes are outsourced, waste generated in FY2023 is not material and with no hazardous waste produced. We will continue to monitor our waste level and disclose in future, if and when applicable.

9.7 OCCUPATIONAL HEALTH AND SAFETY

Our Commitment

In our daily operations, some of our employees have to handle heavy lifting equipment such as a forklift to transfer inventories at our warehouses and operate machinery to modify our motor products. Accordingly, we are committed to maintaining a safety-conscious culture amongst our employees.

¹⁰ No comparative data is available as we have only started tracking certain categories of Scope 3 GHG emissions in FY2023. Scope 3 GHG emissions were calculated using calculation tools including International Civil Aviation Organization Carbon Emissions Calculator and World Resources Institute (2015) GHG Protocol tool for mobile combustion Version 2.6.

¹¹ To reduce our category 7 Scope 3 GHG emissions, we joined a government incentive sustainable transport scheme, 'Decarbonising Transport' in the UK to encourage the use of more environmentally friendly mode of transport for business purposes, such as cycling and walking.

SUSTAINABILITY REPORT FY2023

Our Approach

The measures implemented to manage health and safety at our workplaces are as follows:

- A set of safety rules and regulations is in place;
- A safety committee is in place and safety inspections are performed regularly by safety officers and reported to senior managers;
- All new employees are briefed on safety procedures during orientation; and
- Regularly track and monitor accidents at the workplace and corrective action plans are established to prevent recurrences of the accidents.

Our Performance

During the Reporting Period, we encountered zero workplace fatalities, zero high-consequence work-related injuries, zero recordable work-related injuries and zero recordable work-related ill health cases in FY2023 (FY2022: zero workplace fatalities, zero high-consequence work-related injuries, zero recordable work-related injuries and zero recordable work-related ill health cases).

9.8 EQUALITY AND DIVERSITY IN THE WORKPLACE

Our Commitment

To inspire and nurture our people, we are committed to the goals of diversity and equal opportunity in employment by providing a work environment for our employees that fosters fairness, equality and respect for social and cultural diversity, regardless of their gender and age.

Our Approach

To promote equal opportunity, we implemented various human resource measures as follows:

- Assessment is performed regularly to evaluate the performance of employees and their remuneration is adjusted where justifiable and based on merit;
- Recruitment advertisements do not state age, race, gender or religion preferences as requirement; and
- Discrimination and harassment guidelines are in place to support our overall commitment to equal employment opportunity without discrimination.

SUSTAINABILITY REPORT FY2023

Our Performance

The total number of full-time employees covered as at 31 December 2023 is 75 (as at 31 December 2022: 71). Key statistics on employee demographics are as follows:

Gender diversity (%)

We view gender diversity in the workplace as an essential element in supporting sustainable development. Key statistics on gender diversity of our employees are as follows:

Disclosure	FY2023		FY2022 ¹²	
	Male	Female	Male	Female
Overall	72%	28%	69%	31%
Employee category				
Management	61%	39%	63%	37%
Non-management	75%	25%	71%	29%

Age diversity (%)

We value mature workers for their experience, knowledge and skills. Key statistics on age diversity of our employees are as follows:

Disclosure	FY2023			FY2022		
	Below 30	30 - 50	Above 50	Below 30	30 - 50	Above 50
Overall	11%	40%	49%	10%	38%	52%
Employee category						
Management	-%	61%	39%	-%	42%	58%
Non-management	14%	33%	53%	13%	37%	50%

During the Reporting Period, we have no (FY2022: zero) reported incidents of unlawful discrimination against employees.

9.9 EMPLOYEE DEVELOPMENT AND RETENTION

Our Commitment

We firmly believe that our success comes from continual investment in our employees. Our sustainable development and growth depend on a steadfast strategy of hiring, retaining and nurturing qualified and experienced personnel. Our human resource strategy recognises the importance of social equity and the provision of equal opportunities in an environment that is safe and healthy for employees.

We embrace the philosophy of investing in our people by providing comprehensive training and development opportunities that enhance professional and technical expertise, so that our employees can continuously improve their skills and grow within the Group.

We believe that a low turnover improves the sustainability of our operations and allows us to contribute positively to the development of social and human capital in a wider community.

SUSTAINABILITY REPORT FY2023

Our Approach

In line with our mission to inspire and nurture our people, we are committed to employee retention through the following efforts:

- Providing pro-family benefits to eligible employees which include maternity leave, paternity leave and childcare leave;
- Employees are engaged regularly via various channels such as performance appraisals which allow them to gain feedback on their career progress. This also encourages them to take self-initiated actions to improve their capabilities; and
- In-house and external training courses are organised regularly for employees to improve their professional skills. For example, a systematic training programme is maintained in the UK, North America and Australia to equip staff with the needed product and service knowledge.

Our Performance

Parental leave

Key statistics on maternity leave and paternity leave (collectively as “**Parental Leave**”) taken by eligible employees are as follows:

Disclosure	FY2023		FY2022	
	Male	Female	Male	Female
Number of employees entitled to Parental Leave	1	–	1	–
Number of employees who took Parental Leave	1	–	1	–
Number of employees who returned to work after Parental Leave ended	1	–	1	–
Return to work rate of employees who took Parental Leave	100%	–%	100%	–%
Retention rate of employees 12 months after they returned to work from Parental Leave ¹³	100%	–%	100%	–%

SUSTAINABILITY REPORT FY2023

New hires

During the Reporting Period, our hiring rate was 24% (FY2022: 30%). Key statistics on new employee hires are as follows:

Disclosure	FY2023		FY2022	
	Number of new hires	Percentage	Number of new hires	Percentage
Overall	18	24%	21	30%
Gender				
Male	16	30%	14	31%
Female	2	10%	7	27%
Age				
Below 30	7	88%	1	14%
30 to 50	7	23%	12	44%
Above 50	4	11%	8	22%

Employee turnover

During the Reporting Period, our turnover rate is 19% (FY2022: 17%). Key statistics on employee turnover are as follows:

Disclosure	FY2023		FY2022	
	Number of turnovers	Percentage	Number of turnovers	Percentage
Overall	14	19%	12	17%
Gender				
Male	11	20%	6	13%
Female	3	14%	6	23%
Age				
Below 30	6	75%	-	-%
30 to 50	4	13%	5	19%
Above 50	4	11%	7	19%

SUSTAINABILITY REPORT FY2023

Employee training

During the Reporting Period, our employees received 460 hours (FY2022: 232 hours) of training and each employee received an average of 6 hours of training (FY2022: 3 hours of training per employee).

Disclosure	FY2023	FY2022
Overall		
Total training hours	460	232
Average training hours per employee	6	3
Gender (Male)		
Total training hours	314	119
Average training hours per employee	6	3
Gender (Female)		
Total training hours	146	113
Average training hours per employee	7	4

The increase in average training hours was mainly due to more training courses scheduled for employees.

Performance appraisals

During the Reporting Period, 100% (FY2022: 100%) of employees received regular performance appraisals.

Disclosure	FY2023	FY2022
Overall	100%	100%
Gender		
Male	100%	100%
Female	100%	100%
Employee category		
Management	100%	100%
Non-management	100%	100%

9.10 ROBUST CORPORATE GOVERNANCE FRAMEWORK

Our Commitment

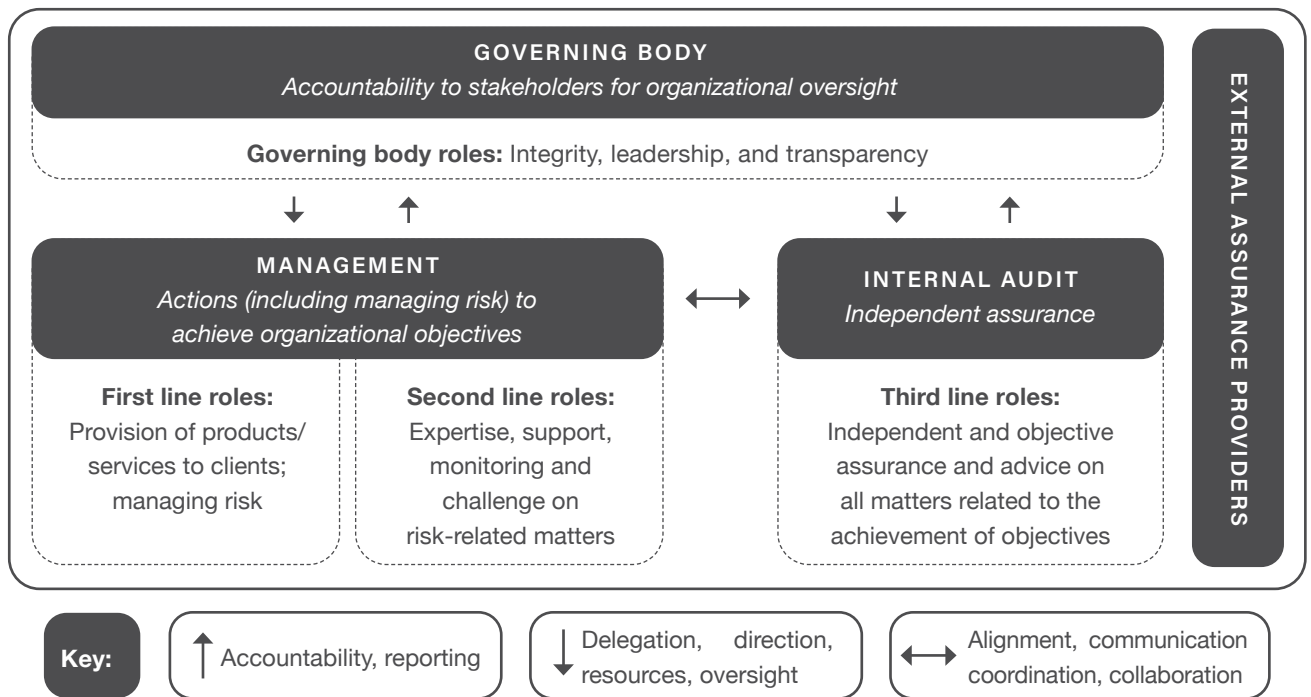
We are committed to high standards of corporate governance and believe that a high standard of corporate governance is integral in ensuring sustainability of our business as well as safeguarding shareholders' interests and maximising long-term shareholder's value.

We are also committed to carry out business with integrity by avoiding corruption in any form, including bribery, and complying with the Prevention of Corruption Act of Singapore.

SUSTAINABILITY REPORT FY2023

Our Approach

We aligned our corporate governance and risk management approach with the Three Lines Model issued by the Institute of Internal Auditors (“IIA”). The Three Lines Model serves to identify structures and processes that best assist the achievement of organisational objectives and facilitate strong governance and risk management. Under the Three Lines Model, the roles and responsibilities of governing body, management (first- and second-line roles), internal audit (third-line roles) and the relationship among them are defined as follows:



The IIA's Three Lines Model

Key initiatives taken by us on governance include:

- An ERM framework is in place;
- Regularly assess and review our Group’s business and operational environment to better identify and manage emerging and strategic sustainability risks;
- A whistle blowing policy is in place to provide a mechanism for employees to raise concerns through accessible confidential disclosure channels about possible improprieties in matters of financial reporting and others; and
- A code of conduct is in place to provide guidance on business culture and corporate behaviour.

Our Performance

In FY2023, there are no reported incidents of serious offence (FY2022: zero incident). Our overall Singapore Governance and Transparency Index score assessed by National University of Singapore Business School is 74 for the year 2023. (Year 2022: 75).

You may refer to Corporate Governance Report of this Annual Report for details for our corporate governance practices.

SUSTAINABILITY REPORT FY2023

10. TARGETS AND PROGRESS

To measure our ongoing sustainability performance and drive continuous improvement, we developed a set of targets related to our key sustainability issues. Our progress against these targets is reviewed and reported on an annual basis with details as follows:

Legend: Progress tracking

- New target
- Target achieved
- On track to meet target
- Not on track, requires review

S/N	Sustainability Pillar	Target ¹⁴	Performance in FY2023
Economic			
1	Total customer satisfaction	<u>Short-term</u> • Maintain or improve market presence subject to market conditions • Product defect rate maintained below 1%	●●●
2	Sustainable business performance	<u>Short-term</u> Maintain or improve our financial performance subject to economic conditions	●●●
Environmental			
3	Water conservation	<u>Short-term</u> Maintain or reduce water consumption intensity	●●●
4	Energy-efficient products	<u>Short-term</u> Maintain all our products on offer comply with at least IE3 Premium Efficiency and/or Premium Standards efficiency level	●●●
5	Energy conservation and GHG emissions reduction	<u>Short-term</u> Maintain or reduce GHG emissions intensity by FY2025, with FY2022 as our baseline	○○○
		<u>Medium-term</u> Reduce absolute Scope 2 GHG emissions by 20% by FY2035, with FY2022 as our baseline	○○○
6	Responsible waste management	<u>Short-term</u> Maintain an immaterial amount of waste generated and with no hazardous waste produced	●●●
Social			
7	Occupational health and safety	<u>Ongoing and long-term</u> Maintain zero work-related injuries and ill-health cases	●●●
8	Equality and diversity in the workplace	<u>Ongoing and long-term</u> Maintain zero reported incident of unlawful discrimination against employees	●●●
9	Employee development and retention	<u>Ongoing and long-term</u> • Maintain proportion of staff who receive performance appraisals • Maintain or improve average training hours per employees	●●●
Governance			
10	Robust corporate governance framework	<u>Ongoing and long-term</u> Maintain zero reported incident of serious offence	●●●

14 Time horizons for target setting are (1) short-term: before FY2025; (2) medium-term: FY2025 – FY2035; (3) long-term: after FY2035; and (4) ongoing: continuous time horizon.

SUSTAINABILITY REPORT FY2023

11. SUPPORTING THE SDGS

We believe that everyone plays an important role in advancing sustainable development and in order to align our business objectives with the SDGs, we have identified a number of SDGs which we can contribute to through our business practices, products and services. We have incorporated the SDGs, where appropriate, as a supporting framework to shape and guide our sustainability strategy. The SDGs that we focus on and the related key Sustainability Factors are as follows:

SDG		Key Sustainability Factor
 3 GOOD HEALTH AND WELL-BEING	Ensure healthy lives and promote well-being for all at all ages	<u>Section 9.7 Occupational health and safety</u> We adopt safety measures and procedures to avoid accidents that are preventable and in so doing, maintain the well-being and safety of our workers.
 4 QUALITY EDUCATION	Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all	<u>Section 9.9 Employee development and retention</u> We invest in training, education and development of our people to enhance our business competencies and maintain a quality workforce which comprises a team of professional, highly skilled and experienced employees that contributes to the continuity of our business and also helps to contribute to economic growth.
 6 CLEAN WATER AND SANITATION	Ensure availability and sustainable management of water and sanitation for all	<u>Section 9.3 Water conservation</u> We implement checks and measures to reduce water wastage in our business operations, which in turn help us to work towards achieving sustainable management and efficient use of natural resources.
 7 AFFORDABLE AND CLEAN ENERGY	Ensure access to affordable, reliable, sustainable, and modern energy for all	<u>Section 9.4 Energy-efficient products</u> We continuously strive to offer energy-efficient products that comply with market-recognised international standards and improve the energy efficiency rate of our products which contribute to sustainable development. <u>Section 9.5 Energy conservation and GHG emissions reduction</u> We implement measures to reduce our energy consumption as not only does it help to improve energy efficiency and reduce GHG emissions, but it also helps us to reduce costs incurred to support our business operations.
 8 DECENT WORK AND ECONOMIC GROWTH	Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	<u>Section 9.1 Total customer satisfaction</u> We emphasise maintaining the quality of our products as well as providing a comprehensive range of products to meet our customers' needs. Customer satisfaction is vital to the success of our business, which in turn helps to contribute to economic growth and the creation of employment opportunities. <u>Section 9.2 Sustainable business performance</u> We contribute to economic growth through creating long-term economic value for our shareholders.
 10 REDUCED INEQUALITIES	Reduce inequality within and among countries	<u>Section 9.8 Equality and diversity in the workplace</u> We build a working environment in which employees can enjoy equal opportunities regardless of age, and gender.
 12 RESPONSIBLE CONSUMPTION AND PRODUCTION	Ensure sustainable consumption and production patterns	<u>Section 9.6 Responsible waste management</u> We have in place initiatives to minimise waste materials generated in our operations.
 16 PEACE, JUSTICE AND STRONG INSTITUTIONS	Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective accountable and inclusive institutions at all levels	<u>Section 9.10 Robust corporate governance framework</u> We maintain a high standard of corporate governance to safeguard our shareholders' interests and maximise long-term shareholders' value. We also adopt a zero-tolerance approach on corruption through various practices that ensure transparency and integrity of our business.

SUSTAINABILITY REPORT FY2023

12. SUPPORTING THE TCFD

We are committed to support the recommendations by the TCFD and disclosed our climate-related financial disclosures in the following key areas as recommended by the TCFD:

GOVERNANCE

- a. *Describe the board's oversight of climate-related risks and opportunities.*

The Board oversees the management and monitoring of key Sustainability Factors and oversees the identification and evaluation of climate-related risks and opportunities in determining the Group's strategic direction and policies.

- b. *Describe management's role in assessing and managing climate-related risks and opportunities.*

Our sustainability strategy is developed and directed by the senior management in consultation with the Board. The Board is ultimately responsible for the oversight of the Group's sustainability matters and is primarily supported by the SC, by virtue of delegation. The SC, which includes senior management executives, is led by the CEO. The responsibilities of the SC include considering climate-related risks and opportunities in the development of sustainability strategy, target setting, as well as collection, monitoring and reporting of performance data.

STRATEGY

- a. *Describe the climate-related risks and opportunities the organisation has identified over the short, medium, and long term.*
- b. *Describe the impact of climate-related risks and opportunities on the organisation's businesses, strategy, and financial planning.*

The climate-related risks and opportunities identified by the Group during a climate-related risk assessment exercise include the following:

- **Enhanced GHG emissions-reporting obligations** - With rising concerns over the effects of climate change, key stakeholders such as the regulators, shareholders and customers are demanding more climate-related information and disclosures. Failure to comply with enhanced GHG emissions reporting obligations may lead to adverse impacts on the Group's reputation and financial performance. On the other hand, it also creates opportunities by raising climate awareness amongst our employees. With more defined job responsibilities and training, the Group will be in a better position to use energy resources responsibly and meet the rising needs and expectations of regulators and our shareholders on the environment; and
- **Increased severity of extreme weather events** - Adverse changes in climate patterns such as rising temperatures and extreme weather events (such as floods and droughts) may disrupt supply chains and consequentially procurement delays and leads to general price increases as suppliers pass on the increased costs to the Group. Conversely, this risk presents an opportunity for the Group to review and assess its value chain to reduce operating costs.

The Group's assessment on potential implications of the above climate-related risks was undertaken based on a range of climate scenarios using the Representative Concentration Pathway ("RCP") adopted by the Intergovernmental Panel on Climate Change ("IPCC").

SUSTAINABILITY REPORT FY2023

Scenario	Description
IPCC RCP 2.6/1.5°C	This scenario is in line with the Paris Agreement to limit global warming to below 2°C by 2100 as a result of efficiency enhancements and behaviour changes as key mitigation strategy.
IPCC RCP 8.5/4°C	The “business-as-usual” scenario assumes that GHG emissions continue to rise with significant increases in global temperatures, as no concerted efforts are made to reduce GHG emissions.

We selected 1.5°C and > 4 °C warming scenarios for the purpose of our inaugural qualitative climate scenario analysis. The impact of the climate-related risks is analysed on group-wide activities in the short-term (before FY2025), medium-term (FY2025 – FY2035) and long-term (after FY2035) with details as follows:

Warming scenario 1: 1.5°C warming (RCP 2.6)

Risk	Significance of financial impact		
	Short term	Medium term	Long term
Key transition risk identified			
Enhanced GHG emissions-reporting obligations	○	●	●
Key physical risk identified			
Increased severity of extreme weather events	○	○	○

Warming scenario 2: > 4°C warming (RCP 8.5)

Risk	Significance of financial impact		
	Short term	Medium term	Long term
Key transition risk identified			
Enhanced GHG emissions-reporting obligations	NA ¹⁵	NA ¹⁵	○
Key physical risk identified			
Increased severity of extreme weather events	NA ¹⁵	NA ¹⁵	●

Legend

○ Minor ● Moderate ● Major

In terms of our business strategy and financial planning based on the scenarios above, we will continue to formulate adaptation and mitigation plans and explore allocating resources towards transitioning to low-carbon practices. We strive to minimise the climate risks associated with our business and will seize opportunities in an effective manner such as expanding collaboration and partnership with key stakeholders to innovate and develop low carbon goods and services for the market.

SUSTAINABILITY REPORT FY2023

STRATEGY

- c. *Describe the resilience of the organisation's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.*

The resilience of an organisation's strategy is dependent on its ability to adapt and thrive in the face of changing circumstances and emerging risks. The climate scenario analysis is crucial in providing insights on the potential extent of the climate-related risk exposure to our businesses as well as the potential opportunities.

Through our climate scenario analysis, we concluded that unmitigated climate risks (under warming scenario > 4°C warming) may result in a severe financial impact in the long-term. Under the warming scenario 1.5°C warming, the vast majority of the impact will be attributable to transition risks from the cost increase from enhanced GHG emissions-reporting obligations. To address the risks and capitalise on opportunities associated with climate change, we will continuously build on our strategy to remain resilient as we progress in our sustainability journey.

RISK MANAGEMENT

- a. *Describe the organisation's processes for identifying and assessing climate-related risks*
- b. *Describe the organisation's processes for managing climate-related risks.*
- c. *Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organisation's overall risk management.*

We acknowledge that maintaining a sound system of climate-related risk management is imperative to safeguarding the interests of the Group and fostering trust with our stakeholders. To keep abreast of any changes in existing regulatory requirements and maintain good corporate governance, we proactively identify any major climate-related risks relevant to our business, as well as review key climate-related risk performance regularly.

Climate-related risk management is covered under our ERM framework whereby potential climate-related risks are identified, assessed, monitored and managed. Under the framework, business units and functions are responsible for identifying and documenting their relevant climate-related risk exposures that might hinder their progress towards contributing to the Group's business objectives. Climate-related risks and opportunities, along with their treatment plans, are reviewed and updated during the ERM assessment exercise and are subsequently presented to the AC along with other key enterprise-wide risks. Climate-related risks are also monitored based on the trend of climate-related performance indicators.

SUSTAINABILITY REPORT FY2023

METRICS AND TARGETS

- a. *Disclose the metrics used by the organisation to assess climate-related risks and opportunities in line with its strategy and risk management process.*

We track, measure and report on our environmental performance, including energy consumption, GHG emissions, water and waste management and disclose related metrics in this Report. Monitoring and reporting these metrics help us in identifying areas with material climate-related risks and enable us to be more targeted in our efforts.

- b. *Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and the related risks.*

To support the climate change agenda, we disclosed our Scope 2 and certain categories of Scope 3 GHG emissions in this Report and set climate-related targets such as those related to energy consumption, GHG emissions, water and waste management. As we do not generate material direct GHG emissions (Scope 1) from our operations, no separate disclosure is made accordingly. Nonetheless, we will continue to monitor such emissions and to disclose them in future, as and when applicable.

Our disclosure on indirect Scope 3 GHG emissions in this Report includes business travel (category 6) and employee commuting (category 7). We aim to disclose other relevant categories of Scope 3 GHG emissions in the future, wherever applicable and practicable.

- c. *Describe the targets used by the organisation to manage climate-related risks and opportunities and performance against targets.*

As a commitment towards mitigating climate change, we have set climate-related targets related to energy consumption, GHG emissions, water and waste management. For further details, refer to page 57.

SUSTAINABILITY REPORT FY2023

APPENDIX 1 GRI CONTENT INDEX

Statement of use	Brook Crompton Holdings Ltd. has reported the information cited in the GRI content index for the period from 1 January to 31 December 2023 with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

GRI standard	Disclosure	Location
GRI 2: General Disclosures 2021	2-1 Organisational details	01, 12 36-39, 78, 131-132
	2-2 Entities included in the organisation's sustainability reporting	39
	2-3 Reporting period, frequency and contact point	39
	2-4 Restatements of information	52
	2-5 External assurance	39
	2-6 Activities, value chain and other business relationships	10-11, 38
	2-7 Employees	38, 50-55
	2-8 Workers who are not employees	None
	2-9 Governance structure and composition	08, 13-17, 41
	2-10 Nomination and selection of the highest governance body	21-23
	2-11 Chair of the highest governance body	08, 17-21
	2-12 Role of the highest governance body in overseeing the management of impacts	41
	2-13 Delegation of responsibility for managing impacts	13-17, 41
	2-14 Role of the highest governance body in sustainability reporting	41
	2-15 Conflicts of interest	13-17
	2-16 Communication of critical concerns	29-31, 55-56
	2-17 Collective knowledge of the highest governance body	13-17, 41
	2-18 Evaluation of the performance of the highest governance body	23-24
	2-19 Remuneration policies	24-27
	2-20 Process to determine remuneration	24-27
	2-21 Annual total compensation ratio	Information is not provided due to confidentiality constraints.
	2-22 Statement on sustainable development strategy	04-07, 36
	2-23 Policy commitments	55-56, 58-62
	2-24 Embedding policy commitments	55-56
	2-25 Processes to remediate negative impacts	29-31, 55-56
	2-26 Mechanisms for seeking advice and raising concerns	29-31, 55-56
	2-27 Compliance with laws and regulations	50-52, 55-56
	2-28 Membership associations	None
	2-29 Approach to stakeholder engagement	40
	2-30 Collective bargaining agreements	As at 31 December 2023, 100% of our bargainable employees in Italy are covered by collective bargaining agreements.

SUSTAINABILITY REPORT FY2023

GRI standard	Disclosure	Location
GRI 3: Material Topics 2021	3-1 Process to determine material topics	41-43
	3-2 List of material topics	43
	3-3 Management of material topics	44-56
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	45-46
	201-2 Financial implications and other risks and opportunities due to climate change	59-61
GRI 205: Anti-corruption 2016	205-3 Confirmed incidents of corruption and actions taken	55-56
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	47-50
	302-3 Energy intensity	47-50
	302-4 Reduction of energy consumption	47-50
	302-5 Reductions in energy requirement of products and services	47-50
GRI 303: Water and Effluents 2018	303-5 Water consumption	46
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	47
	305-2 Energy indirect (Scope 2) GHG emissions	47-50
	305-3 Other direct (Scope 3) GHG emissions	47-50
	305-4 GHG emissions intensity	47-50
	305-5 Reduction of GHG emissions	47-50
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	50
	306-2 Management of significant waste-related impacts	50
	306-3 Waste generated	50
	306-4 Waste diverted from disposal	50
	306-5 Waste directed to disposal	50
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	54
	401-3 Parental leave	53
GRI 403: Occupational Health and Safety 2018	403-9 Work-related injuries	50-51
	403-10 Work-related ill health	50-51
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	55
	404-2 Programmes for upgrading employee skills and transition assistance programmes	52-53
	404-3 Percentage of employees receiving regular performance and career development reviews	55
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	51-52
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	52