TOP INTERNATIONAL HOLDING
高顶国际

SUSTAINABILITY REPORT 2022

MESSAGE FROM THE SUSTAINABILITY COMMITTEE

Positioning for growth amid uncertain times

We are living in a time where sustainability is more important than ever.

The world has changed significantly with the emergence of COVID-19, a global health pandemic that has disrupted economies around the world. As with many companies globally, we are navigating these unprecedented times and are taking steps to ensure we are well placed to support our people, customers and communities through this period of uncertainty.

In an extraordinarily challenging year, our team demonstrated resilience, sustaining operations, progressing our major capital projects and continued to contribute back to the communities that we operate in. At the same time, we set ourselves carbon reduction targets, explore decarbonisation initiatives that will not only scale our business, but ensure sustainability.

In an effort to increase transparency and accountability, we have prepared our Sustainability Report (SR) in accordance with the guiding principles of the Global Report Initiative (GRI). The GRI Sustainability Reporting Standards provide a framework of guidelines, principles and indicators and cover environmental, social and governance (ESG) issues, which are increasingly central to corporate strategy and management.

This signifies TOP's commitment to sustainable practices and overall role in supporting sustainable development through our business activities. In addition, we incorporated a materiality assessment to help us identify and better understand the social and environmental impacts throughout our operations globally. Being mindful of these issues enables us to drive real change in all aspects of how we do business — from diversifying our product portfolio to decarbonising projects through renewable energy investments.

The world is increasingly concerned about the impact of climate change, and TOP sees its role in helping Singapore to achieve a carbon neutral society by 2050. Achieving this goal requires an integrated approach that balances different types of energy sources, including coal and renewable energy.

As part of our efforts to help lay the groundwork for a sustainable future, we are re-thinking every facet of our business from its core processes to delivery models. We believe these efforts will not only propel TOP to achieve greater traction in our sustainability journey, but also rally our partners in working closely together for win-win, positive outcomes.

LYDEA TAN	DATO' VICTOR TAN	LEX LEE
Director Human Resources	Chief Executive Officer	Chief Corporate Officer

IN THIS REPORT:

TOP International Holding Pte Ltd is a company structure comprising TOP International Holding Pte Ltd, PT TOP Pacific Mineral, PT TOP Bukit Merah and TOP Guinea Mining SARL. The four entities continue to exist as separate companies but operate as a combined Group known as TOP.

The headquarters of TOP International Holding Pte Ltd and its headquarters are in Singapore. All companies have common Boards of Directors and are run by a unified management team. Throughout this publication, the Boards are referred to collectively as the Board. In this Report, the terms 'TOP', 'Group', 'we', 'us', 'our' and 'ourselves' are used to refer to TOP International Holding, except where the context otherwise requires, their respective subsidiaries.

Reporting Period and Standards (GRI 102)
1 January 2021 to 31 December 2021

Report Boundary (GRI 102)
The Report reports on all operations and companies which are owned by TOP International Holding Pte Ltd.

Approach to reporting
This report has been prepared in accordance with the Global Reporting Initiative (GRI) Standards.

This Sustainability Report of TOP International Holding ("the Report") reflects the main results of the Company's sustainable development management from 1 January 2021 to 31 December 2021. The Report also includes a description of management approaches as well as achieved results. Electronic versions of reports are available on the corporate website of topinternationalholding.sg

The Sustainability report is prepared in accordance with the core-level reporting of Global Reporting Initiative (GRI) Standards. The Company will seek to use, where applicable, the requirements of the GRI Mining and Metals Sector Supplement in future reports. In addition, the Sustainability report includes information about the Company's contributions to achieving UN Sustainable Development Goals.

External Assurance
We have introduced several changes to our internal processes for the purpose of ensuring the robustness of our data. The data has undergone rigorous review as part of our internal processes. We are committed to ensuring that all necessary measures are in place, and that our systems and processes are continually improved to meet both regulatory and internal requirements.

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Front cover image: Freepik

Sustainability Highlights 2021

2021 Community Service

SG Cares Volunteer Work
28 MAN-HOURS, 120 BENEFICIARIES

The Kindness Warrior Campaign raised funds which helped
330 YOUTHS
to improve their mental health

APSN Glove Helper Project
3 PROTOTYPES CONSTRUCTED

>30 PARTICIPANTS
joined our Coffee Appreciation Workshop

SAMH Curiography Virtual Exhibition showcased visual creations by
13 YOUTHS
with mental health challenges

Health and Wellness Activities (Internal):

NO.13
of Events

Event Hours
25 HOURS

Learning and Development:

Company Organized Learning & Development Workshops
14

Donation

COMMUNITY INFRASTRUCTURE

Solar Street Lamp	Community Road Improvements	Well Improvements
5	4	4

Donation

FOOD SUPPLIES

Rice	75,600 KG
Cooking oil	3,200 KG
Sugar	7,450 KG
Livestock	66 KG
TOTAL FOOD SUPPLIES DONATED	**86,316 KG**

Contributions for the School Supplies

SCHOOL SUPPLIES

Uniform	640
School Bags	320
School Books	960
Pens	320
Writing Materials	1,600
Mathematical Instruments	320
Small Chalkboard	193
TOTAL SCHOOL SUPPLIES DONATED	**4,353**

Energy

Singapore:

Electricity consumption
11,969 kWh

Electricity intensity
36.27 kWh/sqm

Guinea Campsite[1]:

Electricity consumption
109,161 kWh

Electricity intensity
2.27 kWh/sqm

[1] Diesel generators are used to produce electricity at Guinea campsite. Assumption used is 0.3kWh per litre of diesel.

Water

Total water usage
17.00 m^3

Water usage intensity
0.05 m^3/sqm

Land Footprint

Land Rehabilitation
250 HA

Trees Planted
270,000

Land Disturbed
0 HA

Paper

Office paper usage
0.063 TONNES

Carbon Footprint

Meatless Meals by Employees

119 MEALS = 172 KG OF CO^2

Charge smartphone once a day for
57 YEARS

12 acres of forests preserved, approximately
6,000 TREES

Total Emissions

Scope 1 emissions
5,381 TONNES CO_2e

Scope 2 emissions
4,883 TONNES CO_2e

Scope 1 emissions intensity
1.45 TONNES CO_2e/ KILOTONNES PRODUCTION

Scope 2 emissions intensity
14.80 TONNES CO_2e/sqm

Corporate Growth

84,000
Hectares Bauxite Concession

8
Geographical Coverage

6
Vital Types of Commodities Traded

14%
YoY Growth rate

5
Country Offices

Legends

PEOPLE

PLANET

PERFORMANCE

Threats Detected & Prevented

52 THREATS
Exploit Prevention

29 THREATS
Malicious URL

25 THREATS
Trojan Prevented

15 THREATS
Self-Protection

2 THREATS
Potentially Unwanted Program

2 THREATS
Virus

About TOP

Vision

A leader in the minerals and resources industry by advancing sustainable and innovative solutions.

Mission

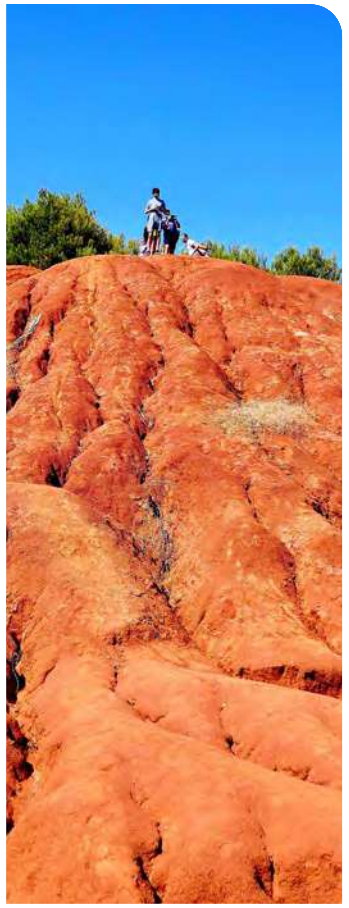
Decarbonising the supply of minerals and resources, developing a robust business model for viable growth, caring for the wellbeing of our employees and the community at large.

Ethos

Building our collective future sustainably.

Milestone

2014



Pioneer

Pioneered bauxite export in Malaysia, first big scale bauxite exporter in Malaysia

2015

Game-changing

Became the largest bauxite exporter in Malaysia and the first Malaysian exporter to perform anchorage loading

2016

Making waves

Recognised as the first and only non-MNC mining operator in Guinea

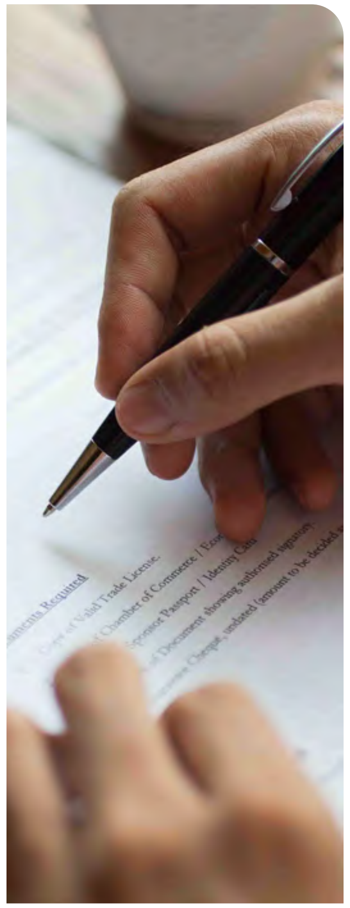
2017

Rapid Growth

Started coal trading and became the fastest growing physical coal trader in Indonesia

Picture sources: Unsplash

2018



Ownership

Acquired bauxite concession in Guinea with a tenure of 25 years (subsequently 10 years of successive renewals) of 84,000 hectares

2019

Fully integrated

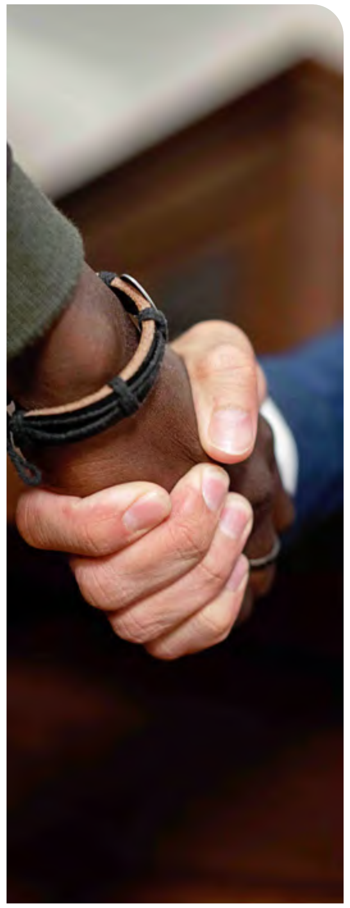
Commenced port and road development in Guinea to create a fully integrated mining and logistics supply chain

2020

Bolstering for diversity

Diversified our trading portfolio to include nickel, iron ore and copper cathode

2021



Scaling Up

Expand capabilities in asset ownership, contract mining and commodities trading. Incubate new ventures in decarbonisation and technology investments

Sustainability Shapes Our Approach

Reduce carbon footprint through sustainable investments.

Reduce carbon footprint by trading carbon credits.

Grow value and position of investments aligned with future trends.

Enhance portfolio by getting exposure to a wide range of commodities and investing in renewable energy.

PLANET

Responsibly manage and limit the effects of environmental risks while ensuring operational efficacy

Local Environmental Protection

Decarb

Reduction in scope 1 & 2 emissions

Energy and Water Efficiency

Microgrids at campsites

Climate Change

Invest in renewables

PEOPLE

Be a responsible company, ensuring the safety and well-being of our workers, making positive impacts in our communities

Health & Safety

No fatality

Continuous training

Our People

Upskilling

Well-being

Inclusion & diversity

Community

Hiring locals

Infrastructure improvements

PERFORMANCE

Maintain high standards of behaviour and integrity

Corporate Governance

To have an effective decision-making structure

Risk Management

To identify and effectively manage all material risks

Compliance

To comply with all legal and regulatory requirements

Sustainability Framework

We leverage on the triple bottom-line for our sustainability framework. It is underpinned by the three pillars of PEOPLE, PLANET, and PERFORMANCE.

We believe that sustainability is a journey and not a destination. We are committed to continuously improving our performance and reducing our environmental footprints to create a sustainable future for generations to come.

People are at the heart of sustainable business success. They are our most important asset and valuable resource. We believe in creating an environment where people can grow to their fullest potential and contribute to the best of their abilities. Additionally, we are committed to making positive impacts in the communities that we operate in.

- Prioritising employees' health & wellness
  - FOW Structured Healthy Activities
  - Holistic Compensation & Benefits Scheme
  - Talent Management
  - Occupational Health & Safety
- Inclusive workforce
- Continuous enhancement of employees' competencies
- Caring for external communities
  - Economic Contributions
  - Collaborations

Our environment is a precious resource which we must manage with care. We will continue to improve our processes by harnessing green technology and renewable energy, and diversification into decarbonisation projects so that we continue to reduce our impacts on the environment.

- Minimise environmental footprints
- Decarbonise mining activities
- Neutralise environmental footprints

Our business model is built upon a solid foundation that is constantly refined and fortified to ensure resilience. We committed to driving business value for sustainable growth.

- Resilient & Growth Business
  - Decarbonisation
- Good Reputation
  - Branding & Comms
- Governance Structure
  - Risk Management
  - Compliance
- Efficient & Effective Operations
  - Digitalisation
  - Automation
  - Secured IT Infrastructure

Supporting The SDGs

The 17 United Nations Sustainable Development Goals (SDGs) are a universal call for action by all countries around the world to promote prosperity while protecting the planet and communities. We hold ourselves accountable by benchmarking our corporate sustainability strategy to the following SDGs.

NO POVERTY

To end poverty in all its forms everywhere by 2030

ZERO HUNGER

To achieve food security, improved nutrition and sustainable agriculture

GOOD HEALTH AND WELL-BEING

To achieve food security, improved nutrition and sustainable agriculture

QUALITY EDUCATION

To ensure inclusive and quality education for all and promote lifelong learning

GENDER EQUALITY

To achieve gender equality and empower all

CLEAN WATER AND SANITATION

To ensure availability and sustainable management of water and sanitation for all

AFFORDABLE AND CLEAN ENERGY

To ensure access to affordable, reliable, sustainable and modern energy for all

DECENT WORK AND ECONOMIC GROWTH

To promote inclusive and sustainable economic growth and employment for all

INDUSTRY, INNOVATION AND INFRASTRUCTURE

To build resilient infrastructure, sustainable industrialisation and foster innovation

QUALITY EDUCATION

To ensure inclusive and quality education for all and promote lifelong learning

SUSTAINABLE CITIES AND COMMUNITIES

To make cities inclusive, safe, resilient and sustainable

RESPONSIBLE CONSUMPTION AND PRODUCTION

To ensure sustainable consumption and production patterns

CLIMATE ACTION

To take urgent action to combat climate change and its impacts

LIFE BELOW WATER

To conserve and sustainably use oceans, seas and marine resources for marine development

LIFE ON LAND

To sustainably manage forests, combat desertification, halt and reverse land degradation

PEACE, JUSTICE AND STRONG INSTITUTIONS

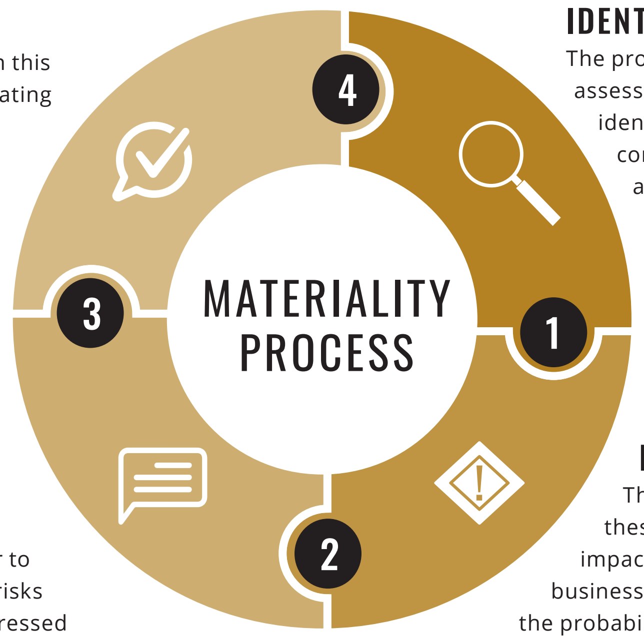
To promote peaceful and inclusive societies for sustainable development

PARTNERSHIPS FOR THE GOALS

To revitalise the global partnership for sustainable development

Our Materiality Assessment Process

VALIDATE
The final step in this process is validating whether these risks are sufficiently addressed.

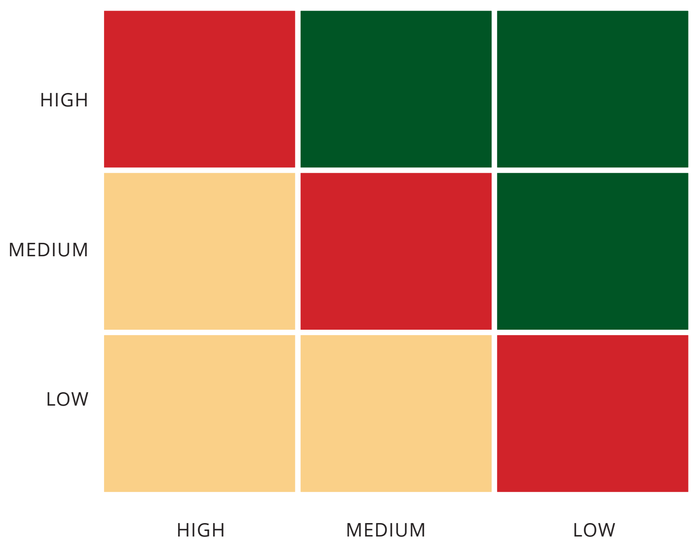


IDENTIFY
The process of materiality assessment starts with identifying the risks in the company's business. These are usually identified by looking at past events, current events and future events.

ADDRESS
Once this has been done, it becomes easier to identify which risks need to be addressed first because they have a higher probability of occurring or higher severity of impact.

PRIORITISE
The next step is prioritising these risks based on their impact on the company's business. This is done by assessing the probability of occurrence and severity of impact for each risk.

Prioritisation Map



LEVEL IMPACT
1 High Probability, Low Severity

2 Medium Probability, High Severity

3 Low Probability, Medium Severity

4 Very low probability, Very High Severity

Significant Achievements

INDUSTRY

ENTERPRISE 50

Celebrating 25 years of Enterprising Spirit

Enterprise 50 Awards
Highly-coveted and prestigious, the E50 Awards which is organised by KPMG and The Business Times, aims to recognise the top 50 most outstanding, privately-held companies in Singapore, across all sectors.

2020 Ranked #2

2019 Ranked #8

2018 Ranked #12

GOVERNMENT

Enterprise Singapore

ESG Scale Up Programme
In December 2019, we were selected for the second run of Scale-Up SG, a 2.5-year programme launched by Enterprise Singapore (ESG) and its anchor partners (McKinsey and PWC) to groom local companies into future global champions. We are honoured to be among 18 participating companies who were identified by ESG to have consistently displayed a strong operating track record, with high growth potential to scale beyond existing capacity.

GLOBAL TRADER PROGRAMME (GTP)
TOP has been awarded GTP status since 2018. With a set of stringent quantitative criteria such as employment and local expenditure, only companies which have substantial operations in Singapore qualify.

The GTP mandates that qualifying companies must also perform strategic functions, such as compliance and risk management, financial, derivatives and logistics management. Companies must also be committed to make significant use of the banking, financial infrastructure, logistics, arbitration and other supporting services in Singapore as well as contribute to manpower development in Singapore.

2018
- GTP Status

2019
- Selected to be part of Scale Up programme for 2.5 years
- GTP Status

2020
- Scale-up
- GTP Status

2021
- Scale-up
- GTP Status

INDIVIDUAL

The Entrepreneur of the year — A ROTARY SINGAPORE-ASME AWARD

2017
- New Entrepreneur

2018
- Business Strategy
- New Entrepreneur

Asme & rotary entrepreneur of the year Award
The Entrepreneur of the Year Award (EYA) is the oldest award in Singapore that honours local entrepreneurs who have shown outstanding performance as business owners, whether they are emerging or established enterprises, in their respective fields.

Our Sustainability Governance Structure

DATO' VICTOR TAN
Chief Executive Officer

LYDEA TAN
Director Human Resources

LEX LEE
Chief Corporate Officer

Sustainability Committee
TOP has established a Sustainability Committee comprising of three senior management leaders. The Chief Corporate Officer and HR Director have direct advisory supervision on TOP's sustainability strategy, workplans and activities, while the CEO reviews the sustainability plans and chairs the Sustainability Committee.

Sustainability Taskforce
To foster a culture of inclusiveness, the committee has established a Sustainability Taskforce to drive its sustainability initiatives and embed responsible practices across the business. The taskforce comprises representatives from departments, including HR and Corporate functions.

Our approach
The committee meet regularly to review progress against the company's key sustainability priorities. They also act as an advisory committee to assist with defining strategies, setting goals and monitoring progress.

Our approach integrates our long-term sustainable development strategy with our operational practices, to achieve economic, social and environmental benefits for our customers, employees and communities.


PLANET

PLANET

We care about our impact on the environment, and we believe that this is fundamental to a sustainable future. Sustainable development is part of our corporate strategy. We have set ourselves a target for 2025 to reduce our greenhouse gas emissions by at least 10% and energy intensity by at least 10% compared with 2021 levels.

We are doing this by:

Improving efficiency in all aspects of our business, including energy use and transport

Reducing greenhouse gas emissions through the use of microgrid solutions

Contributing to carbon offsetting schemes

PLANET STATISTICS		2021
Energy		
Singapore		
Electricity consumption	kWh	11,969
Electricity intensity	kWh/sqm	36.27
Guinea Campsite[1]		
Electricity consumption	kWh	109,161
Electricity intensity	kWh/sqm	2.27
Water		
Singapore		
Total water usage	m^3	17.00
Water usage intensity	m^3/sqm	0.05
Paper		
Singapore		
Office paper usage (tonnes)	tonnes	0.063
Land Footprint		
Land Disturbed	Ha	0
Land Rehabilitated	Ha	250
Trees Planted	No.	270,000
Total Emissions		
Scope 1 emissions	tonnes CO_2e	5381
Scope 2 emissions	tonnes CO_2e	4,883

Notes:
[1] Diesel generators are used to produce electricity at Guinea campsite. Assumption used is 0.3kWh per litre of diesel.

Reducing Our Environmental Impact

As a global producer and supplier of raw materials, we recognise the potential impact of our activities on the environment and have taken measures to minimise our environmental footprints in every process.

Our management approach for greenhouse gas emissions focuses on improving energy efficiency, reducing energy consumption at our mine sites. We also encourage our suppliers to improve their energy efficiency by sharing best practices and supporting them with energy management systems where appropriate.

Why this is material to us
The environmental footprint of our operations is material to us, given the nature and scale of our business. We aim to reduce it where possible, and manage it responsibly in a few ways:

01

Investing in new technologies to reduce reliance on fossil fuels, such as electrification of our fleet and harnessing microgrid solutions for power consumption.

02

We planted cashew trees on rehabilitated land, so that the local communities can benefit from an alternative source of food and income. To date, we have planted 285,000 cashew seeds on 1250 hectares of land.

03

Encouraging a culture where employees take ownership of environmental issues and identify opportunities to improve our environmental performance.

Our management approach

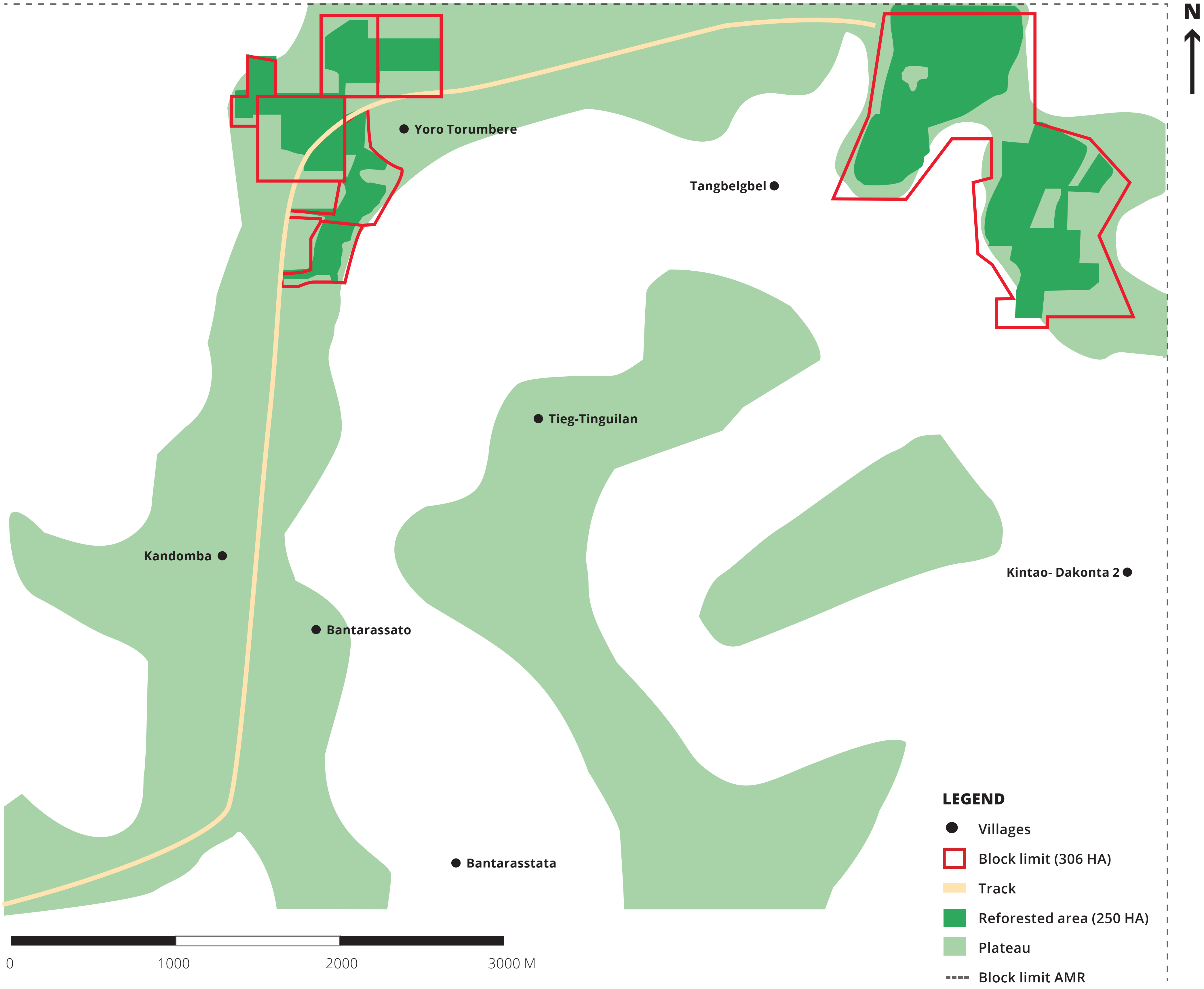
MINIMISING ENVIRONMENTAL IMPACTS THROUGH

Sustainable Technology

Effective environmental management is integral to the success of TOP's day-to-day operations. We strive to minimise negative environmental impacts through investment in greener technology and operations.

The surface miner is a significant investment in greener technology, and it is one of the many ways in which TOP is working to minimise negative impacts on the environment. Our surface miners continue to serve us well, which help to make mining activities more sustainable.

SITUATION OF REHABILITATION IN PLATEAU 6 EST



LAND REHABILITATION AND BIODIVERSITY

Land rehabilitation is a material topic for us as potential environmental and social impacts can occur if protective actions are not carried out responsibly. As part of our responsibilities towards the indigenous people in Guinea, we pledge to demonstrate the planning process of land rehabilitation from the earliest stage, ensuring that the allocation of resources and the process of implementation are properly carried out, managed, and monitored.

Our land rehabilitation programme helped to restore the impacted land through our mining activities. In 2021 alone, we purchased 2054 kg of cashew seeds, and planted a total of 270,000 trees. This also helps to provide an alternative source of income and food for the locals.

Decarbonise Mining Activities

Why this is material to us
We believe our industry has a vital role to play in the development of sustainable economies. Our actions today will help drive the solutions that generate the new industries of tomorrow. As a minerals and resources business, we are heavily invested in the future of the planet. As a company, we have a responsibility to our stakeholders to manage our operations responsibly, and that includes safeguarding the environment.

Our management approach
We're taking a two-pronged approach to decarbonising our mining operations:

01

Reducing our energy usage through more regular servicing of mining equipment. This ensures that all machinery are running efficiently.

02

Incubating microgrid solutions to power our mine sites. Microgrids are localised energy networks that leverage on renewable energy sources, like solar to power the facilities.

Neutralise Our Environmental Footprints

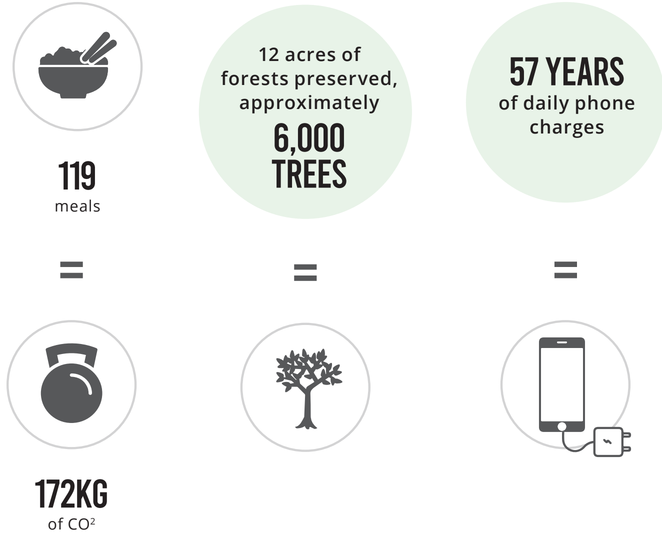
MEATLESS MEALS

Why this is material to us
As a corporate entity we have always been dedicated to giving back to the community. We are constantly in talks about how to be more environmentally aware and make positive change. With that, we have recently launched an initiative called Meatless Monday's, encouraging our employees to pledge to replace their meals with a meatless one.

Our management approach
Employees can pledge to go meatless at least once every fortnight, or as many as they would like in a month. There was a total of 119 meatless meals pledged in a month and this has resulted in a reduction of 172kg of CO2, approximately 6000 trees preserved, or 57 years of daily phone charges.

This small step has shown us how much we can do with a small change of attitude. We will continue to roll out the Meatless Meals campaign for the longer term and hope to achieve bigger milestones through this small yet meaningful step.

How our pledges for Meatless Meals have reduced our carbon footprints (Planet)



PEOPLE

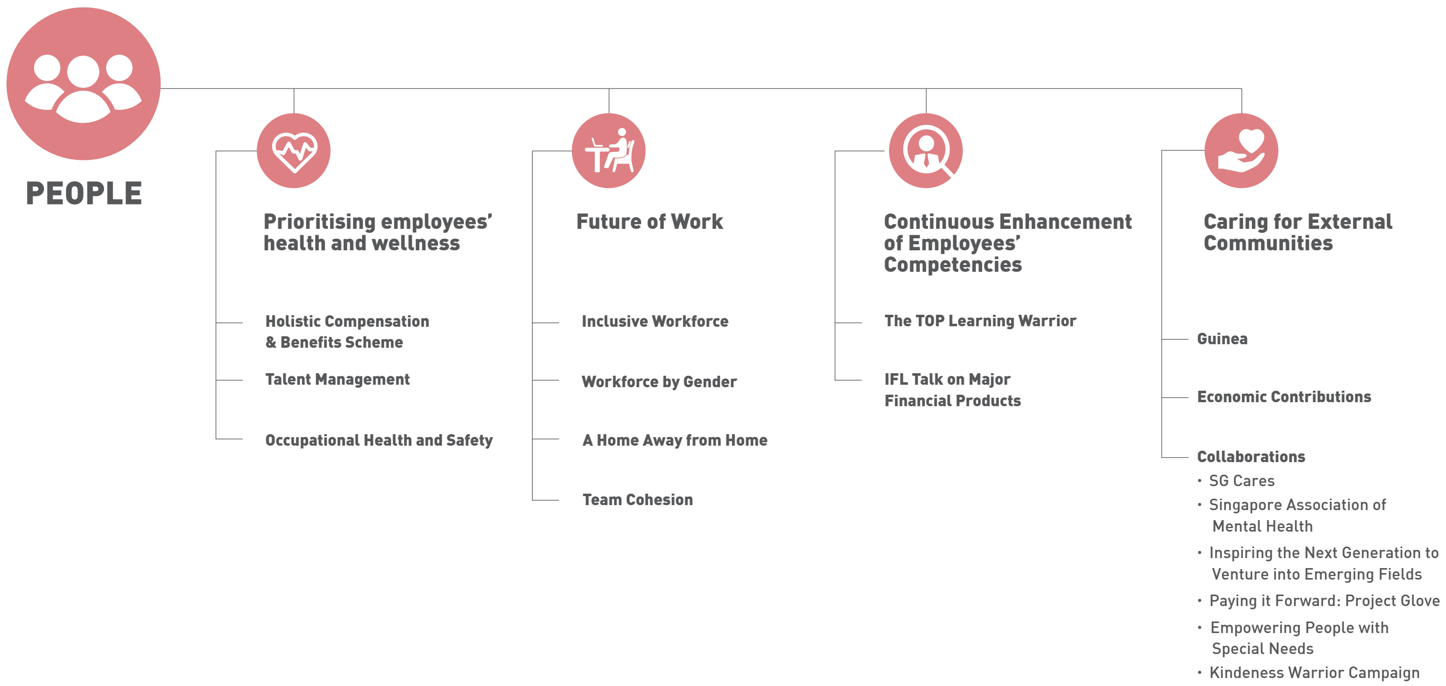
PEOPLE

We want to ensure that we have sustainable growth and strong foundations for the future. That starts with keeping our employees happy, healthy, and ready to take on new challenges. We know that when employees are happy, they tend to stay longer in the company, so it's in our best interest to make sure they're well taken care of.

We have been investing in programmes that focus on health awareness and encouraging an active lifestyle. These include providing an annual complementary health screening and organising various outdoor/sporting activities to boost their mental wellness.

Inclusive workforce is another goal we're focused on. Our company believes that all employees should have equal access to opportunities and work in a safe environment free from discriminations. We also aim to continuously develop our employees' competencies to help employees grow professionally and personally while increasing their engagement at work.

Lastly, we see caring for external communities as an important part of who we are as a company. Each year we make contributions in volunteerism hours and/or in monetary terms to charitable causes that are meaningful to us.



PEOPLE STATISTICS		2021
Human Capital and Development		
Total number of employees worldwide		**205**
Singapore		
Full-time female employees	No.	14
Full-time male employees	No.	15
Contract female employees	No.	N/A
Contract male employees	No.	N/A
Female heads of department	%	30%
Male heads of department	%	70%
Employee resignation rate	%	17%
Employee involuntary turnover rate	%	0%
Employee training and development	hrs per capita	40
Absenteeism	%	0
Employee Satisfaction	%	
Total number of employees	**No.**	**29**
Guinea, West Africa		
Full-time female employees	No.	2
Full-time male employees	No.	162
Contract female employees	No.	-
Contract male employees	No.	-
Employee training and development	Hours	181
Total number of employees	**No.**	**164**
Workplace Safety		
Guinea, West Africa		
Safety Training	hrs per capita	36
Fatalities	No.	0
Injuries	No.	0
Diseases and Illnesses	No.	0

	2019	2020	2021
Katong Café Beneficiaries			
Singapore			
Primary School Students	38	50	100
Secondary School Students	119	120	145

		2021
Internal Social Impact		
Singapore (per capita)		
Employees' Health and Wellness Events	No.	15
Employees' Health and Wellness Events	Hours	25
External Social Impact		
Singapore (per capita)		
Employee Volunteer Work	Man hours	28
Guinea, West Africa		
Food Supplies Donated:		
Rice	Kg	75,600
Oil	Kg	3,200
Sugar	Kg	7,450
Livestock	Kg	66
Total Food Supplies Donated	**Kg**	**86,316**
Guinea, West Africa		
School Supplies:		
Uniform	No.	640
School Bags	No.	320
School Books	No.	960
Pens	No.	320
Writing Materials	No.	1,600
Mathematical Instruments	No.	320
Small Chalkboard	No.	193
Total School Supplies Donated	**No.**	**4,353**
Guinea, West Africa		
Well Improvement:		4

Prioritising Employees' Health and Wellness

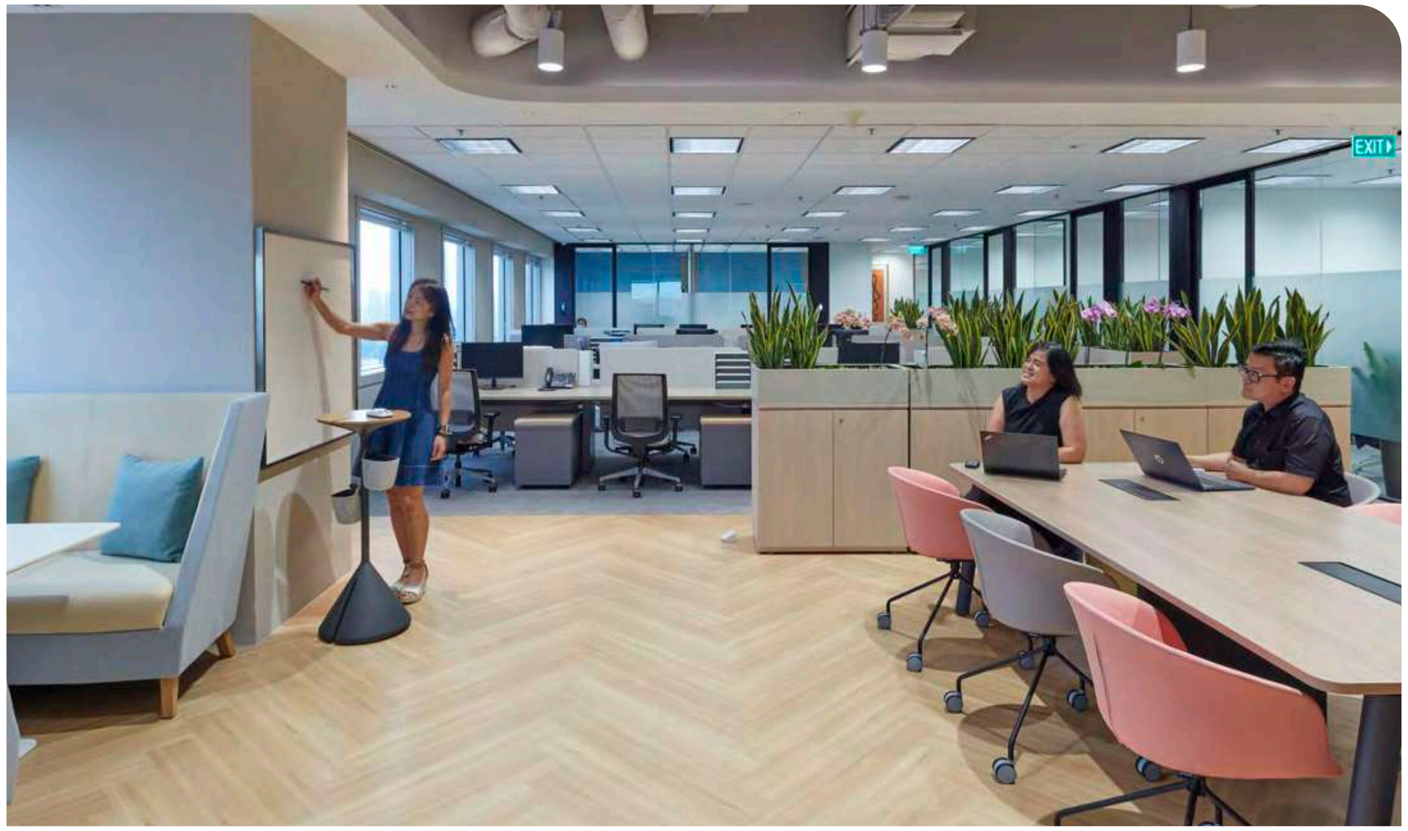
Why this is material to us
As an organisation, we are committed to creating a culture of engagement by ensuring that employees feel valued and know how they can contribute to the success of the company.

Our Management Approach

HOLISTIC COMPENSATION AND BENEFITS SCHEME

The compensation and benefits (C&B) scheme is one of the most important aspects of a job. It defines the level of responsibility, work experience and skill, as well as the range of incentives that exist to motivate an employee. With this in mind, we conduct regular salary and compensation benchmarking against the industry to ensure we develop competitive C&B packages to attract and retain talents.

In addition, we believe in creating a healthy and productive workplace as the health of our employees directly impacts productivity, which in turn impacts the business. Hence, we have put in place a comprehensive medical programme, as well as an annual health screening for all employees.



TALENT MANAGEMENT

Talent management is a business strategy relating to the attraction, development and retention of talents in the company. It includes motivation of the team, and maintenance of employee engagement. Talent management also comprises activities aimed at improving the work-life balance of employees, and fostering a high-performance culture.

Our Talent Management Framework
Our approach to talent management consists of three components: recruitment, development, and retention.

01 Recruitment

Attracting potential candidates for the job position that we have available in our company.

02 Development

Training and mentoring employees so they are competent in their roles.

03 Retention

Focuses on keeping employees happy by offering welfare benefits like health insurance or paid time off from work.

OCCUPATIONAL HEALTH AND SAFETY

Occupational health and safety (OHS) is a key component of our business operations and forms an integral part of our governance, risk management and compliance. We are committed to ensuring that appropriate systems are in place whenever we undertake work activities that have potential health, safety or well-being implications. The Company will ensure compliance by maintaining an occupational health and safety management protocol and supporting this by:

01

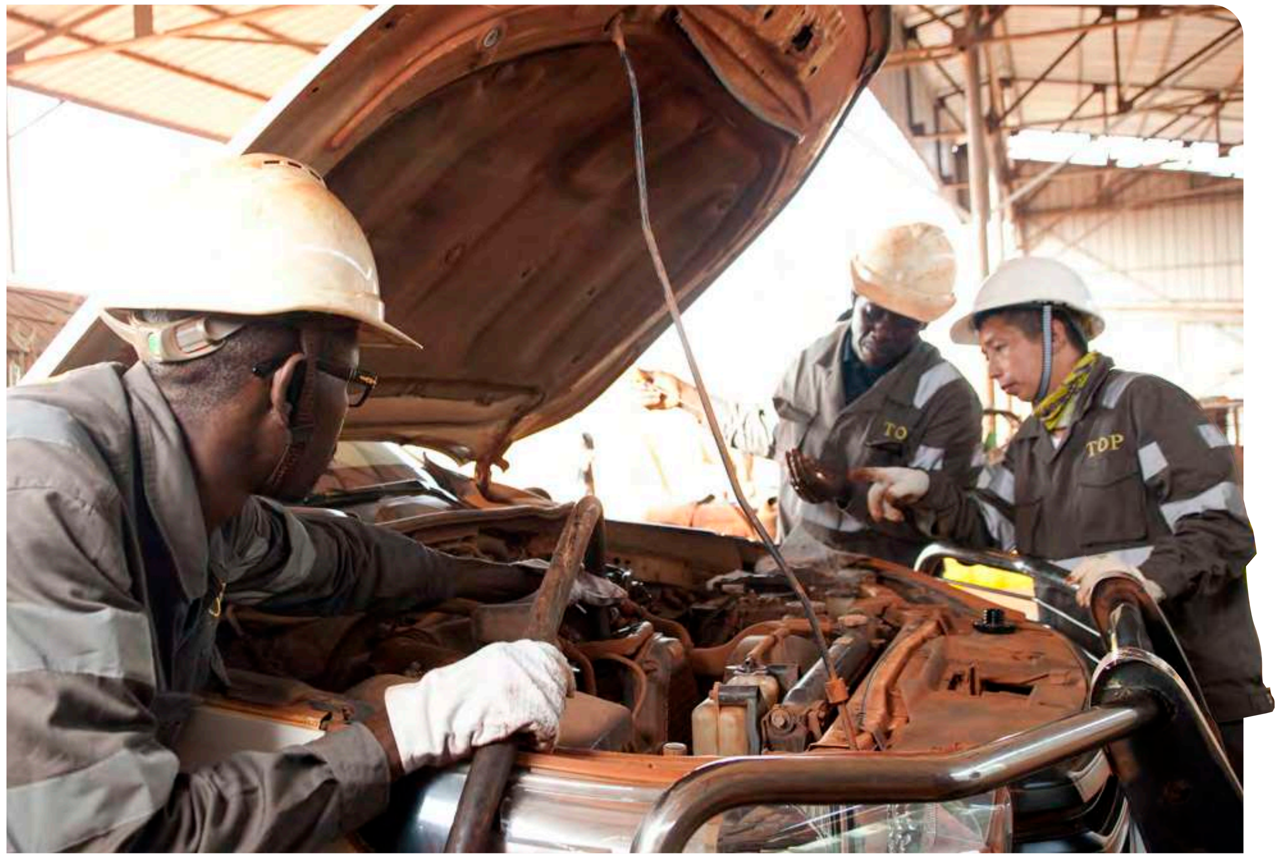
Training employees on safety practices and procedures through TOP's annual safety training programme

02

Reviewing and evaluating the procedures

03

A process for monitoring performance



To this end, we have designed a comprehensive health and safety framework and policies that aim to protect our employees and drive further improvements on potential occupational hazards.

Ensuring that mine equipment, such as diesel generators and surface miners, are maintained in good working condition is a critical part of our workplace safety protocols. We conduct daily/monthly inspections which require more time and effort but are necessary for safety considerations.

A monthly evaluation includes:

- A detailed inspection of all equipment used on mine site for defects or malfunctions;
- A review of the current work plan and any modifications
- Verification that quarterly maintenance checks have been completed;
- A review of any adjustments made to equipment at previous inspections; and
- A summary report that lists any findings, repairs, or modifications.

These preventative maintenance measures are necessary to ensure the longevity of the machinery used in mines.

Future Of Work

Why this is material to us
Our goal is to foster an inclusive environment that empowers our people to innovate, collaborate and perform at their best.

Our management approach
Our inclusive approach covers how we recruit, develop and retain our people. It also looks at how we create an environment where everyone can perform at their best. To achieve this, we focus on these areas:

INCLUSIVE WORKFORCE

The future of work (FOW) is here, and the workplace is changing. Trends of remote work, flexible hours are becoming more common. With a growing number of ways to work, we want to ensure that employees feel connected to the company by fostering a culture of productivity and engagement. We plan and organise a structured form of FOW activities annually which ranges from health and wellness to learning and development and team bonding to engage our employees.

For example, one of the programmes was a spinning session where employees were treated to an indoor cycling activity at ALLY, the company's lifestyle arm. Other activities include festive celebrations such as Mid-Autumn Festival and Christmas.

WORKFORCE BY GENDER

In a male-dominated industry like ours, we strive to maintain a balanced gender ratio in our head office, with about 52% female and 48% male employees in our Singapore office, which is our headquarters. Approximately 80% of our employees are under 49 years of age.

Gender Diversity (SG) and (Global)
F vs M (by percentage/by ratio):

Singapore
Gender Diversity

48.3%	51.7%
14 Male	15 Female

Global
Gender Diversity

90.2%	9.8%
185 Male	20 Female

01

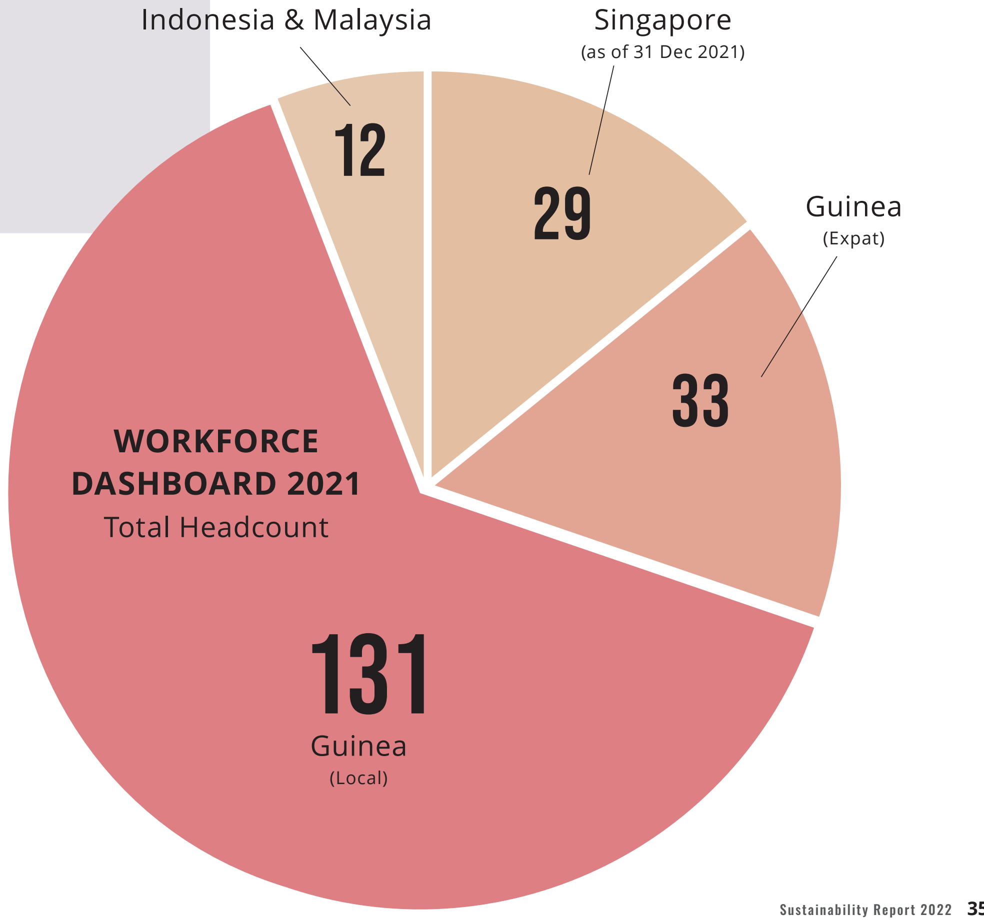
Employee wellbeing - making sure all employees feel safe, supported and happy

02

Flexible working - supporting all employees with flexible working arrangements such as staggered hours and work from home arrangements

03

Continue to review existing policies, processes and practices—from recruitment to compensation—to ensure diversity and equity within the workplace.

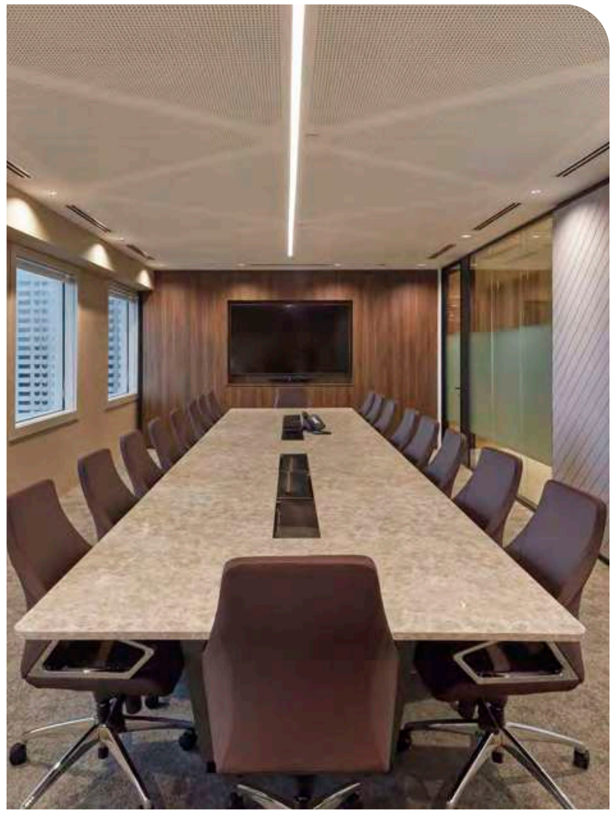


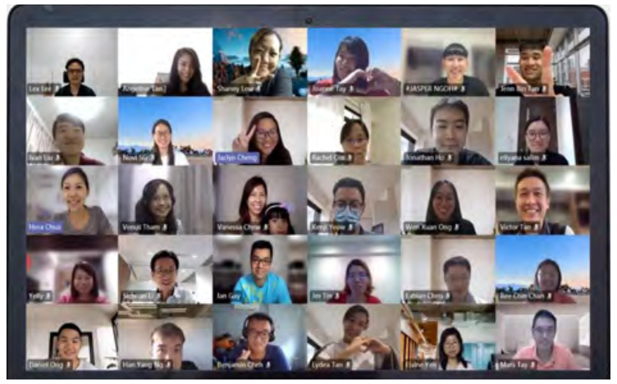
A HOME AWAY FROM HOME

We are excited to move into our new office, located in Millenia Tower. Other than the awe-inspiring view which has a beautiful ocean view, it also enables us a front-row seat of the Singapore Flyer and a sneak peak of the Super Trees at Gardens by The Bay.

It is close to everything—including public transportation, shopping, food options and other amenities.

A happy work environment fosters creativity, teamwork, and communication, and are key to our success. Our new office, which is our latest pride and joy, offers us a home away from home.





TEAM COHESION

Mid-Autumn

The Mid-Autumn Festival is not just a time for eating mooncakes and appreciating the beautiful full moon, it is also a time for memories and traditions that have been passed down through the years. We celebrated mid-autumn festival with an old school game of drawing and colouring, called Create the Puzzle.

Each team was to select an image related to the festival, with the image divided equally into parts. Each member would then replicate it by drawing and colouring it separately. It was a simple activity, but the end result was one that was hilarious and memorable.

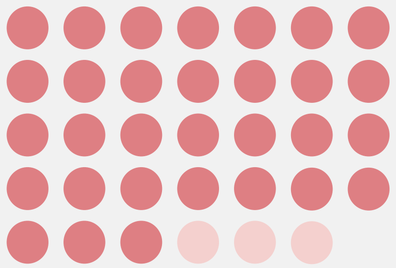
Continuous Enhancement of Employees' Competencies

Why this is material to us
We support continuous development for personal growth and career advancement.

This topic is material as we believe that a well-trained, educated and informed workforce is critical to our organisation's long-term success.

We have established training programmes to equip employees with the necessary skills, knowledge and competencies to fulfill their job responsibilities. Our training programmes include structured learning activities such as business-specific training courses, e-learning courses, and other tailored training programmes. In addition, we provide external training opportunities for employees to support their personal development and aspirations.

Our management approach
Employees must fulfil a minimum of L&D 40 hours and are given $1800 per year to pursue their interests, choose from a wide range of courses from external vendors to keep up with the pace of change, or discover new skills. In 2021, we achieved about 92% participation rate, accomplishing a total of 160 training hours.



91.2%

31 out of 34 users were active during this time

159HR 55MIN

total watched

31

users active

93

courses active

4HR 42MIN
per user

5HR 10MIN
per active user

18HR 43MIN
per power user

THE TOP LEARNING WARRIOR

We launched a new e-learning initiative with Udemy to empower employees to learn at their own time and pace. Udemy is an online learning platform that hosts courses on a wide range of topics. These courses are taught by experts in their own fields, and they are available 24 hours a day, 7 days a week, enabling maximum flexibility for employees to upskill anytime, anywhere.

IFL TALK ON MAJOR FINANCIAL PRODUCTS

As part of ensuring that our employees grow as well-rounded individuals, we organised a talk with The Institute for Financial Literacy (IFL). The hour-long presentation delved into the world of investing, which helped the employees better understand the plethora of financial products. This enables them to be equipped to make smart investment choices and choose the right investment products appropriate for their needs and profiles.

Caring for External Communities

442 villagers
benefitted from the building of 4 water wells

GUINEA

Why this is material to us
We are committed to sustainable mining practices and seek ways to ensure that we are not damaging the environment through our work. This means respecting the communities that surround us by maintaining good relationships with them and protecting them from possible harm through what we do.

Our Management Approach
Our operations are located in countries with developing economies and present significant opportunities for local employment and economic development. We manage interactions with the local communities, and develop plans that are regularly reviewed by the management. The plan for each mine includes:

1. Actions, policies and programmes designed to address the identified needs of local communities;
2. A process for informing and engaging with local communities on matters that may impact them, including health and safety risks;

We invest in education, health care, and development projects that will help improve lives in the villages where we operate. We work with local groups to provide sustainable solutions for their needs. These include building wells for them to draw on clean water, and teaching them how to farm sustainably so that they can not only feed themselves, but also as a form of livelihood.

Education is an important part of community development because it gives people the skills needed for success. By providing the local people with opportunities, we can be assured that they are succeeding in life and not struggling to make ends meet. We ensure that the children there have access to school materials like textbooks and stationery so that they can learn meaningfully.

ECONOMIC CONTRIBUTIONS

The bauxite mining industry makes a significant contribution to the economies where we operate, including employment opportunities and local infrastructure investment. We are committed to delivering long-term sustainable value for all our stakeholders while minimising negative impacts in the communities and environments where we operate.

In addition, we work closely with local governments and communities on initiatives that have a long-term positive impact on the economy. These include hiring of locals to boost employment, and building infrastructure such as roads, streetlamps and wells, for the local villages.

COLLABORATIONS

We believe in making a difference in society by encouraging our employees to participate in volunteerism activities. Our staff are encouraged to dedicate their time, skills and expertise to make a positive contribution towards the wider community.

We work with non-profit and/or charitable organisations to deliver tangible benefits. In addition, we draw upon the strengths of our business to provide training for social service organizations that serve the elderly, people with disabilities, children at risk and low-income families.

Community development is an important element of our corporate responsibility efforts. Through our community development initiatives and programmes, we aim to help build a stronger and more resilient society.

1. SG Cares
Every year, we encourage our employees to volunteer and help out in the local community. This is in line with our sustainability efforts in fostering a sense of volunteerism among staff, as well as cultivating community partnerships.

This year, we partnered SG Cares Volunteer Centre @ Geylang operated by Care Community Services Society to distribute ration packs to needy families residing in the Macpherson area. SG Cares Volunteer Centres (VCs) are operated by community-based organisations to strengthen the towns' effectiveness in meeting communities' needs.

This once-a-year event has benefitted up to as many as 1000 lower-income families. As the saying goes, “There is no exercise better for the heart than reaching down and lifting people up.” We certainly felt our hearts grow fuller after the event!

2. Singapore Association of Mental Health

Globally, we've all been deeply affected by the ongoing pandemic. It's cast a long shadow over any sense of normality, and we've had to spend a lot of time and energy just trying to maintain some semblance of balance.

Recognising that there may be some sectors in our community which may need more help, we decided to partner the Singapore Association for Mental Health (SAMH) in support of mental health because it is an important cause that is often overlooked. We want to help people struggling with mental health issues and create a supportive community where this condition is not stigmatised.

To help us in our mission, we got involved in four ways under three pillars Eat, Move, Create.

Eat movement

We encouraged our employees to share cooking recipes and/or food photographs, and post on social media with the hashtag #eatwithsamh. We also got one of our employees, who is a coffee connoisseur to design, plan and conduct an online coffee appreciation workshop for members of the public.

Move Movement

Our team organised a fundraising campaign in the form of a virtual fitness race. As part of the month-long event, all participants were encouraged to keep active by hitting targets in four different categories of walking, running, cycling or calories. Proceeds raised and additional donations from TOP, went towards SAMH's operational needs such as providing therapy and counselling sessions which benefited about 300 youths.

Create Movement

TOP provided funding to facilitate the setting up of a virtual photography platform called Curiography. Curiography is a motion photography exhibition that showcases the process and outcome of projects at SAMH Creative Service for youths aged 16-25 years old. The objective was to create a platform for the youths to share their stories through photography, and enabled a platform for them to express their emotions.

Left to right:
Ms Ngo Lee Yian, Mr Lex Lee, President Halimah Yacob, Assoc Prof Lee Cheng, Mayor Desmond Choo

3. Inspiring the Next Generation to Venture into Emerging Fields

Top International Holding, together with Singapore University of Technology & Design (SUTD), Southeast CDC (SECDC), Association for Persons with Special Needs (APSN), MIJ and FarMe, collaborated to create an educational yet enriching workshop for youths of My First Break (MFB) programme.

The entire workshop which was conducted through 15 sessions across a period of 5 months, exposed these youths through the introduction of new ideas on entrepreneurship, urban farming and 3D printing. The aim of this workshop was to enable them to gain valuable hands-on experience while equipping them with various aspects of business management and inspiring them to venture into entrepreneurship.

4. Paying it Forward: Project Glove

Project Glove is a sustainable design project, which is jointly developed by TOP, SECDC, APSN and volunteers. Project Glove is a hands-free glove wearing assistance device, that aims to empower people without motor skills to achieve a simple task of putting on gloves. It is a spin-off project from our donation of 3D printers to various charitable organisations like APSN and MIJ and to MFB youths from SECDC.

As part of the 3D printing challenge, the MFB youths identified a need for a glove-wearing assistance device for people with mobility issues and decided to create one prototype, using the 3D printers to create parts of the device. Currently the device is at the beta phase. Once the trial is completed, one of these devices will be given to APSN beneficiaries for their use and may even go to market.

5. Empowering People with Special Needs

Many beneficiaries of APSN often work in the food & beverage industry, requiring them to wear gloves. A major challenge for these people is that they cannot wear gloves when they need to, due to mobility issues.

6. Kindness Warrior Campaign

FUN FACTS ABOUT OUR KINDNESS WARRIOR CAMPAIGN

Highest running distance clocked in a day

23.1KM

Highest walking distance clocked in a day

24,748 STEPS

Highest cycling distance clocked in a day

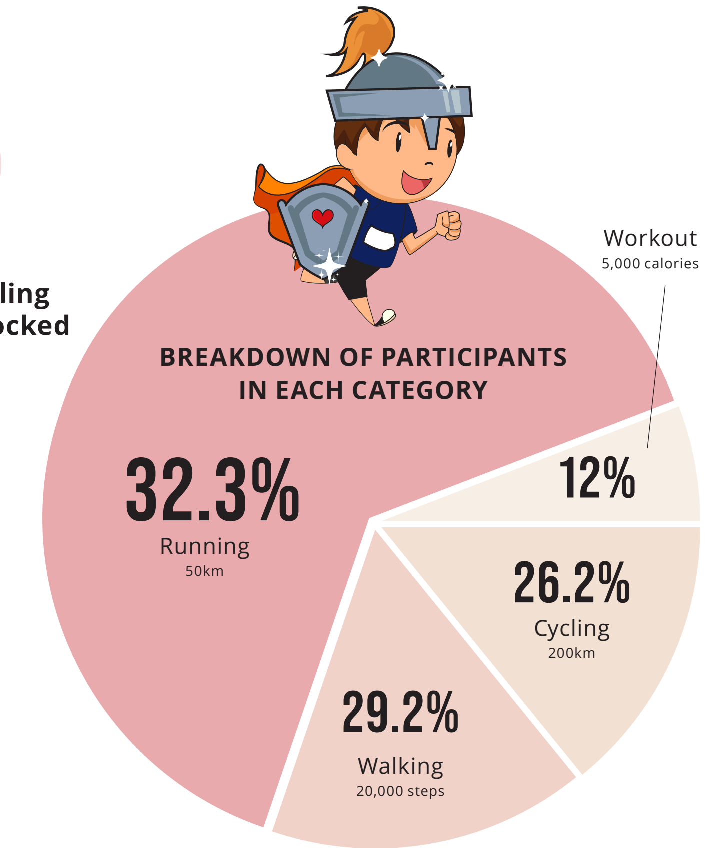
248.7KM

Highest number of calories burnt in a day

2,923 KCAL

Highest number of weight loss

3KG



Our TOP Employees

THE PEOPLE DRIVING OUR SUCCESS

PERFORMANCE

PERFORMANCE

PERFORMANCE

Sustainability is a key component of our business strategy, and we're proud to be building a company that's making a positive impact on environmental stewardship. As we continue to grow, we want to build a sustainable business by focusing on these key areas:

RESILIENCE AND GROWTH

We're building resilient growth for our business by decarbonising our operations through innovative approaches that address climate change. For a start, we will be installing microgrid solutions at mine sites. We believe that once our pilot takes off, we will be able to duplicate this business model to other emerging markets for power generation and distribution.

GOOD REPUTATION

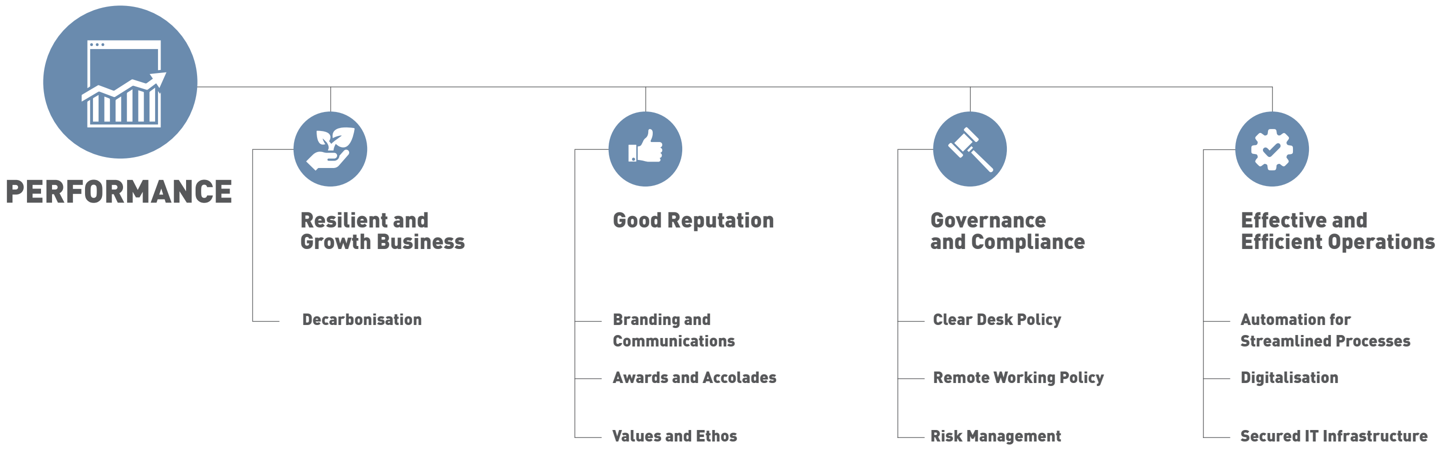
One way for us to increase our visibility and market share is through the various industry-relevant awards. By winning these awards, it will not only help with our credibility among potential customers, but could also act as a benchmark for us to compare with industry leaders.

GOVERNANCE STRUCTURE

Governance structures are important as they ensure that there are checks and balances in place for decision-making processes within the organisation. We are committed to compliance with legislation, regulation, operational codes and other agreements that govern our operations. Our commitment is supported by a robust infrastructure which is monitored and maintained for resilience

EFFICIENT AND EFFECTIVE OPERATIONS

Digitalisation helps to reduce time and costs of manual work by automating it and thereby improving the efficiency and quality of the processes. Automation enables our staff to focus their attention on more important tasks, and helps them to level up by doing more meaningful work.
As our company grows, so does the volume of data. It is thus imperative that our IT infrastructure is robust and not easily penetrable by instrusions.



CORPORATE GROWTH	
Hectares Bauxite Concession	84,000
Geographical Coverage	8
Vital Types of Commodities Traded	6
YoY Growth rate	14%
Country Offices	5

THREATS DETECTED & PREVENTED	2021
Exploit Prevention	
Security loopholes detected and temporarily blocked	52
Malicious URL	
Stopped URL from promoting scams	29
Trojan Prevented	
Blocked and deleted files with trojan	25
Self Protection	
Prevent system security software change by malware	15
Potentially Unwanted Program	
Stopped unsecured/unsafe software installation	2
Virus	
	2

Resilient and Growth Business

Why this is material to us
To succeed in the long-term, we are keeping our eye firmly on the bottom line while balancing this against other factors such as sustainability and social impact. One of the ways that we are looking to achieve this is by harnessing the sun's energy to power mining operations.

Management's Approach

DECARBONISATION

We will start off with a microgrid pilot project as a testbed, facilitating expansion of our solutions to third-party miners. Microgrids are small-scale power systems that can stand alone or connect to the larger grid. They can provide electricity to communities that are not connected to the grid, and can be used to power remote areas. This pilot will kickstart our green journey and we will explore other decarbonisation methods such as electrification of mining equipment and leverage on hydrogen electrolysis to reduce our carbon footprints.

We believe that our expertise in developing small-scale renewable energy systems can be applied to other emerging markets where there is a need for power generation and distribution. We are already in talks with industry partners that have expressed interest in deploying microgrids.

2018	2019	2020
Ranked #12	Ranked #8	Ranked #2

Good Reputation

Why this is material to us

As a nascent company, we face steep competition from larger companies with established market share. That is why we strive to set ourselves apart by maintaining the highest level of integrity in our business dealings. We pride ourselves in our ability to deliver on our promises which include making good on our agreements and contracts.

Management's Approach

BRANDING AND COMMUNICATIONS

Good reputation, brand recognition and more meaningful business relationships are the goals of any communication effort. Industry-relevant awards help us benchmark against leaders in our industry and give us a way to measure the effectiveness of our communications.

AWARDS AND ACCOLADES

In 2021, we were awarded second place on the list of the 50 most enterprising companies in Singapore by the Enterprise Awards (E50). The Enterprise Awards (E50) is a prestigious accolade bestowed upon Singapore's most enterprising and innovative private companies, which have contributed to the economic development of Singapore.

The second place was a substantial achievement for our company. A year before, we were ranked 8th. The climb in ranks shows our commitment in constantly improving our capabilities and ensuring a robust business model. We're honoured and humbled by this recognition and will continue to make positive contributions through innovation and collaboration with the local communities.

Above:
CEO (Dato Victor Tan) with the Minister for Finance (Mr Heng Swee Kiat) in 2019

VALUES AND ETHOS

We believe that our values and ethos are critical to securing long-term relationships with clients and partners, who have themselves come to value these attributes. Our promise to uphold these values has earned us a good reputation. We strive to set ourselves apart by maintaining the highest level of integrity in our business dealings. We pride ourselves in our ability to deliver on our promises which include making good on our agreements and contracts.

Our Values

A N C H O R

Accountable
We shoulder the responsibility of acting ethically at all times, caring for our people, our community and our environment.

Nimble
We think on our feet and adapt to rapidly-changing environments. Our strategies are executed with speed, agility and precision.

Capable
We maximise our potential through dedication, consistent performance and discipline.

Humble
Our milestones are springboards to greater achievements. Carrying ourselves with humility and professionalism, we believe in quietly working hard and doing better.

One Team
We work as one united and inclusive team that embraces diversity.

Resourceful
We are innovative and overcome problems and difficulties with ingenuity.

Our Ethos

BUILDING OUR COLLECTIVE FUTURE SUSTAINABLY

Governance and Compliance

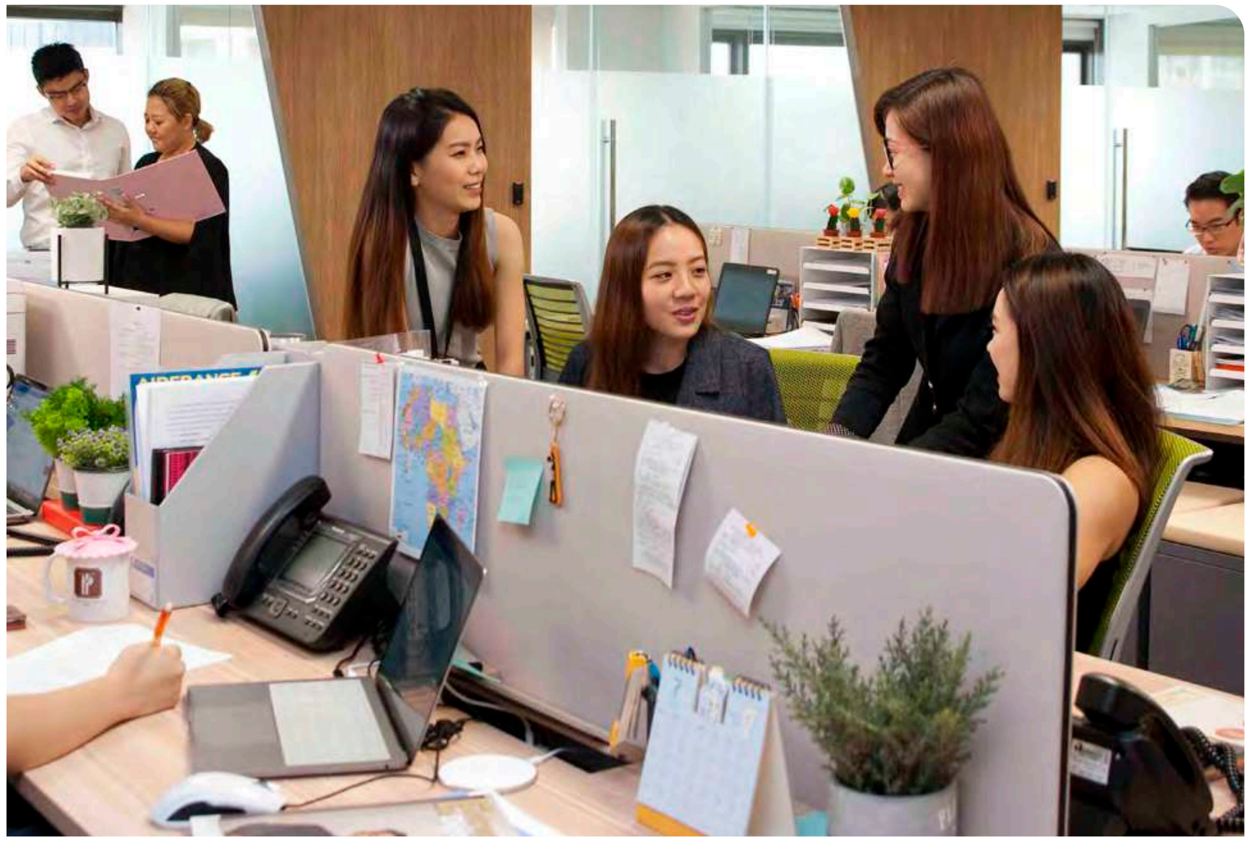
Our risk management and compliance policies, which form the bedrock of our governance structure, continue to be the cornerstone of our commitment to operate our business in risk-managed manner.

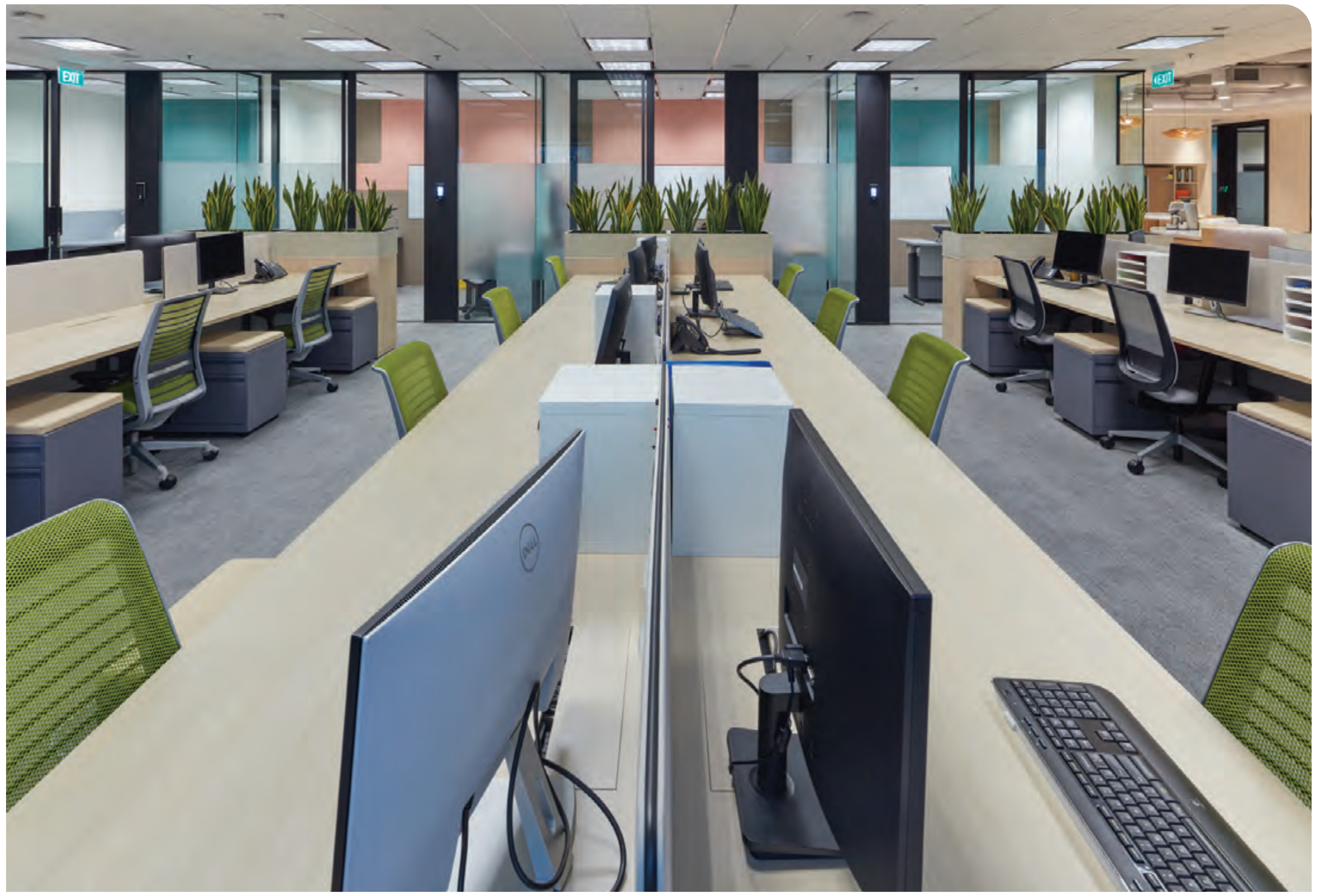
Why this is material to us
Good governance is essential to sustainable success. It is the foundation on which we build our performance and deliver on our strategy.

Our management approach
Our corporate governance policies are centered on our corporate values: Accountability, Nimbleness, Capability, Humility, One Team and Resourcefulness.

We recognise that good corporate governance is essential for maintaining investor confidence, attracting capital investment and driving value creation.

Our code of conduct sets out the standards of behaviour expected from all employees. It is supported by policies covering a range of issues such as clear desk policy, remote working policy, health & safety, human resources and compliance and governance.





CLEAR DESK POLICY

A clear desk policy can be used to protect confidentiality and integrity of data, convey a sense of professionalism, provide a positive image for visitors, and is an integral part of compliance and governance in our sustainability framework.

A clear desk policy is important in the workplace because it protects confidentiality and integrity of data. For example, if someone leaves their laptop open, anyone can see what they are looking at. This could include personal emails, confidential documents, or even passwords.

To comply with responsible data management, we have a clear desk policy in place. This means that at the end of the day, all work-related materials must be stored securely in a locked cabinet or drawer. This includes sensitive documents, paper documents, laptops, tablets, and mobile devices. Part of our compliance and governance framework, this policy is now an integral part of how we operate as a company.

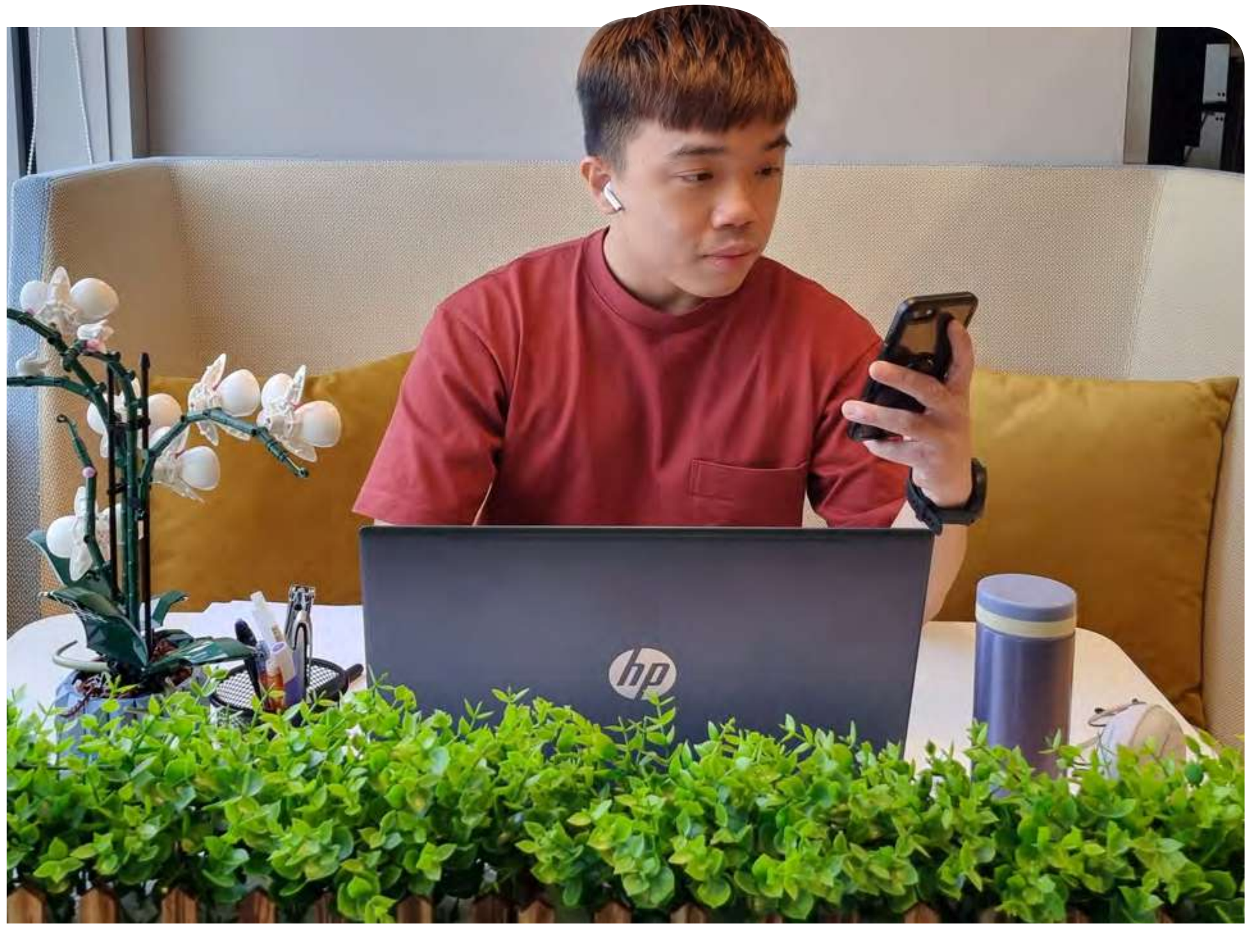
REMOTE WORKING POLICY

Remote working is a growing trend in the workplace. While remote working has many benefits such as higher morale, more innovative ideas, and increased productivity among employees, the drawbacks are the transit and storage of confidential and sensitive data outside the secure environment of the office.

At TOP, we are committed to the highest standards of information security and treats confidentiality and data security seriously. Loss or theft of data is a major concern when storing data on laptops or other devices that are not secured.

Malware poses another risk during remote working as it can be transmitted to the company network through removable media.

We take these risks seriously and have put in place policies to mitigate them. All staff are made aware of these policies and are encouraged to encrypt their devices with strong passwords.



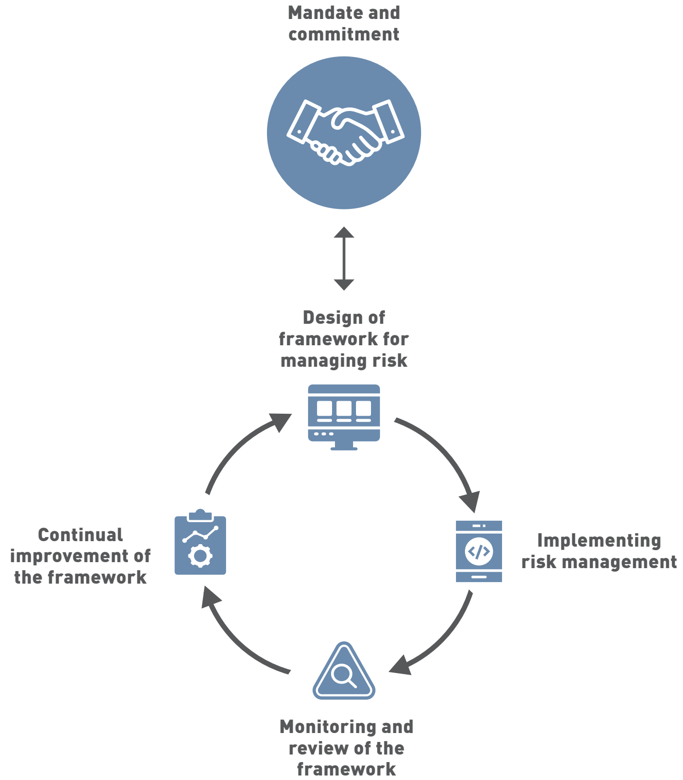
RISK MANAGEMENT

Risk management is an important aspect of trading and the first step to understanding risk management is to identify, measure, and manage the potential sources of loss. It helps to minimise the probability of risk events occurring as a result of market conditions, changes in the environment and internal operations.

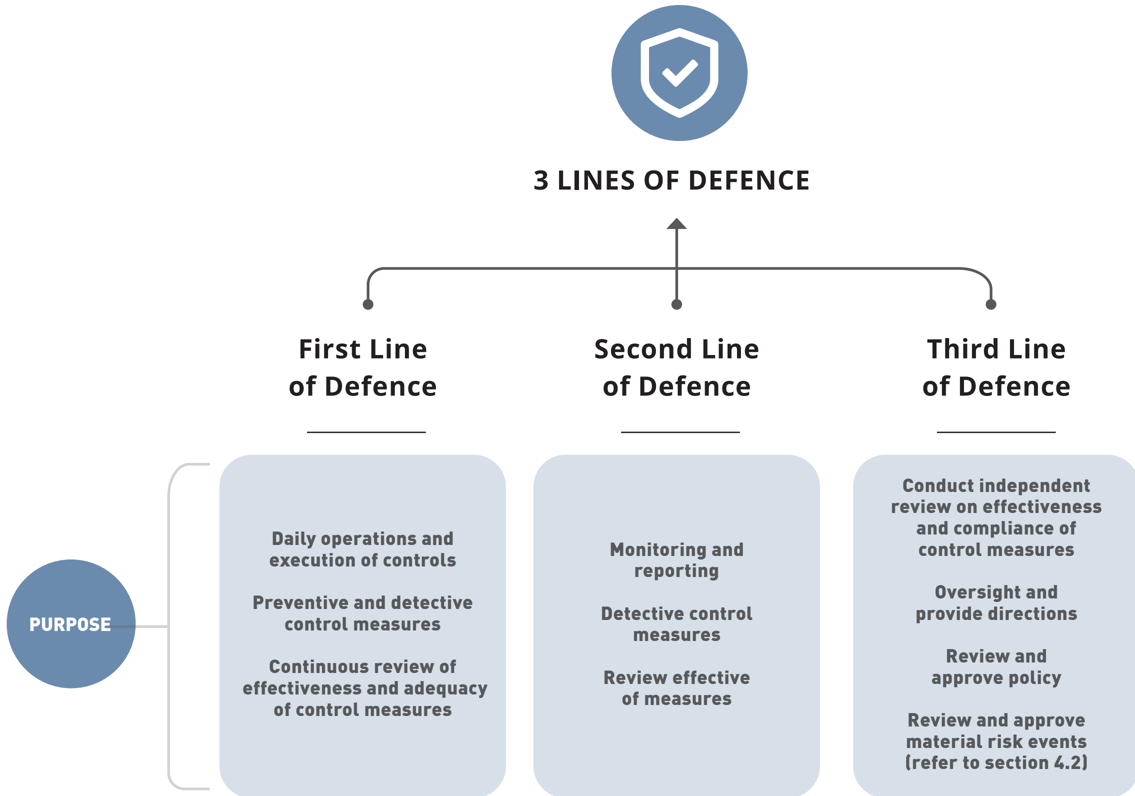
To minimise potential risks, we established a trading risk management framework that aims to manage both internal and external risks. The sources of internal risks are varied and include human error, lack of process discipline, or inadequate procedures. External risks are often beyond our control but are still critical for monitoring as these changes could have a major impact on the business operations. The framework also provides clarity for our trading team to assess the potential risks associated with each trade before execution.

As we diversify and expand our trading desk, the trading team must be aware of the volatility of the underlying commodity they are trading, and keep in mind that there are different levels of approval required for varying trades depending on the size and the organisation's risk appetite.

Risk Management Framework



Risk Governance Structure



Effective and Efficient Operations

While our core businesses in mining and trading are deemed as more traditional industries, we were determined to harness the use of technology to digitise and/or automate our operations.

Why this is material to us
Digitalisation allows us to improve efficiency and effectiveness while also establishing greater operational agility and cost-effectiveness through quicker decision-making processes and resource allocation.

Our Management Approach

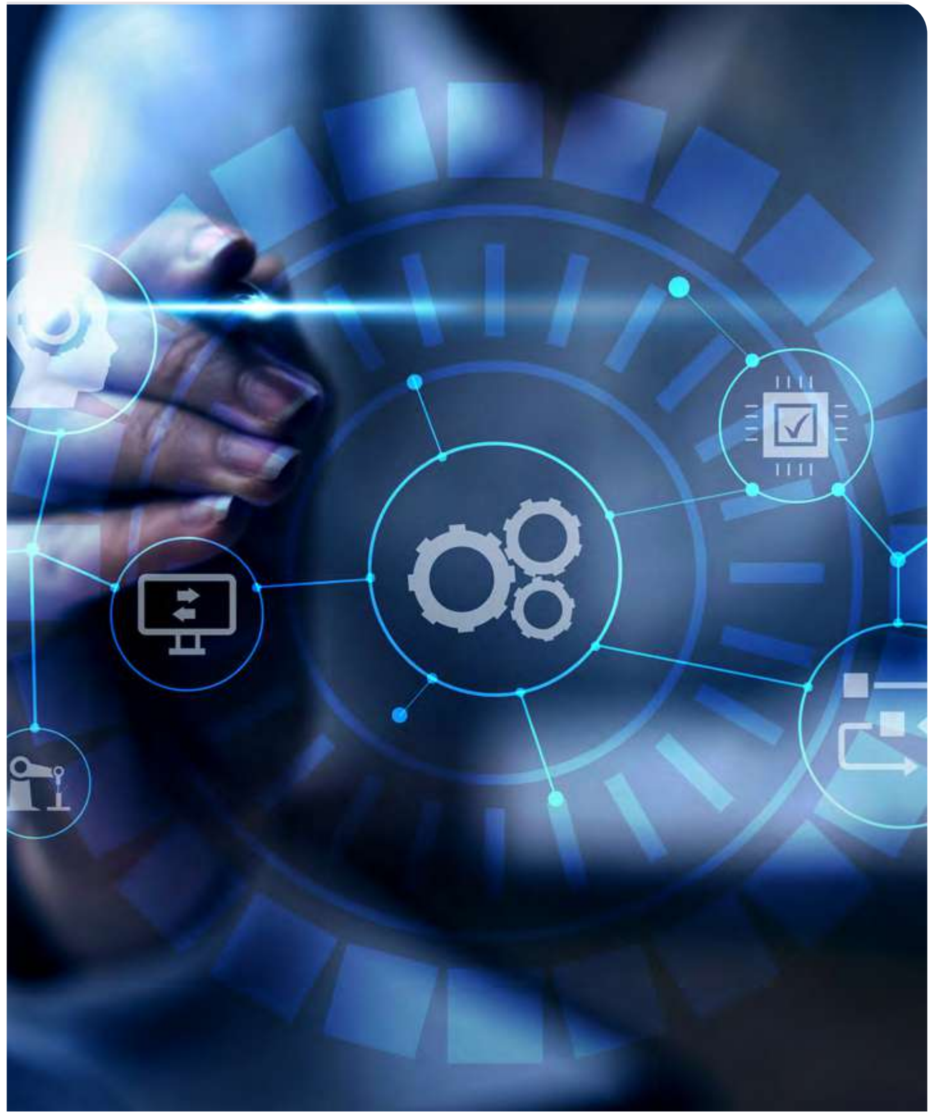
AUTOMATION FOR STREAMLINED PROCESSES

As part of our digitalisation journey, the trade execution processes which includes negotiation to approval to authorisation, are now automated. This automation would eliminate manual work which can be time-consuming and error-prone, thus helping the company to reduce costs and improve efficiency.

DIGITALISATION

Financial Enterprise Resource Planning
We have embarked on an enterprise resource planning (ERP) system. With an ERP system, we will have a single point for data across the entire organisation. This helps to reduce the risk of errors from manual data entry and provides a more accurate view of the current state of the business.

Our finance department will be the first department to use the new system; handling everything from sales orders to invoices and inventory management.



Some of the benefits of ERP are:

Increased productivity

ERP systems can help the team improve efficiency by automating manual business processes and enabling employees to focus on higher-value tasks.

Improved accuracy

ERP systems can help reduce errors by providing real-time updates and eliminating the need for data entry.

Improved decision-making

ERP systems can provide up-to-date information about the performance of the organisation's assets and resources, hence enabling the team to make more informed decisions about how best to allocate resources.

SECURED IT INFRASTRUCTURE

Why this is material to us
Cybersecurity is a necessary element to maintain the integrity of our business. That is why we conduct regular audits and strengthen our network infrastructure so that it remains resilient against malware.

We take cyber security very seriously and we have a robust IT infrastructure in place to protect our systems, data, customers and staff.

Our Management Approach
We use several tools to manage the risks around cyber security. Since last year, we have strengthened our network security through the implementation of firewall policies, and rolled out endpoint protection services. We also train employees on data security risks, provide regular communications, and simulated phishing emails.

GRI Content Index GRI 102-55

Organisational Profile		Page Reference and Remarks
102-1	Name of the organisation	TOP International Holding Pte Ltd
102-2	Activities, brands, products and services	https://www.topinternationalholding.sg/metals-minerals/
102-3	Location of headquarters	1 Temasek Avenue, #23-02, Millenia Tower, Singapore 039192
102-4	Location of operations	TOP's key markets are Singapore, Malaysia, Indonesia, China and Guinea, West Africa.
102-5	Ownership and legal form	Private Limited
102-6	Markets served	Singapore, Malaysia, Indonesia, China, India, Korea, Taiwan, Thailand, Vietnam, Pakistan, Bangladesh.
102-7	Scale of the organisation	29
102-8	Information on employees and other workers	29
102-10	Significant changes to the organisation	TOP confirms that there have been no significant changes to the organisation and its supply chain.
102-11	Precautionary Principle or approach	We seek to create sustainable value for our stakeholders as detailed in this report. Please see our approach to Risk Management on page 57.

Strategy		Page Reference and Remarks
102-14	Statement from senior decision-maker	1

Ethics and Integrity		Page Reference and Remarks
102-16	Values, principles, standards and norms of behaviour	http://www.topinternationalholding.sg/our-vision-mission/
102-17	Mechanisms for advice and concerns about ethics	http://www.topinternationalholding.sg/at-a-glance/

Governance		Page Reference and Remarks
102-18	Governance structure	14

Stakeholder Engagement		Page Reference and Remarks
102-40	List of stakeholder groups	https://www.topinternationalholding.sg/happenings
102-41	Collective bargaining agreement	Not relevant
102-42	Identifying and selecting stakeholders	https://www.topinternationalholding.sg/happenings
102-43	Approach to stakeholder engagement	https://www.topinternationalholding.sg/happenings
102-44	Key topics and concerns raised	https://www.topinternationalholding.sg/happenings

Reporting Practice		Page Reference and Remarks
102-45	Entities included in the consolidated financial statements	TIH, TGM
102-46	Defining report content and topic Boundaries	1
102-47	List of material topics	12
102-48	Restatements of information	Group no. of employees has been updated due to data refinement
102-49	Changes in reporting	1
102-50	Reporting period	1
102-51	Date of most recent report	June 2022
102-52	Reporting cycle	Annual
102-53	Contact point for questions regarding the report	We welcome your feedback at Enquiry@topinternationalholding.sg
102-54	Claims of reporting in accordance with GRI standards	62 – 64
102-55	GRI Content Index	62 – 64
102-56	External assurance	1

GRI Standard Disclosure	Disclosure Number	Disclosure Title	Page Reference and Remarks
Reducing our Environmental Impact			
GRI103: Management Approach 2016	103-1	Explanation of the material topic and its boundary	20
	103-2	The management approach and its component	20
	103-3	Evaluation of the management approach	20
Decarbonise Mining Activities			
GRI103: Management approach 2016	103-1	Explanation of the material topic and its boundary	24
	103-2	The management approach and its components	24
	103-3	Evaluation of the management approach	24
GRI 302: Energy 2016	302-1	Energy consumption within the organisation	19
	302-3	Energy intensity	19
GRI 303: Water and Effluents 2018	303-1	Interactions with as a shared resource	This disclosure is less relevant for TOP given the nature of our operations. However, we will continue to report as appropriate.
	303-2	Management of water discharge-related impacts	
GRI 305: Emissions	103-1	Explanation of the material topic and its boundary	18 – 25
	103-2	The management approach and its components	18 – 25
	103-3	Evaluation of the management approach	18 – 25
Neutralise our Environmental Footprints			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its boundary	25
	103-2	The management approach and its components	25
	103-3	Evaluation of the management approach	25
Prioritising Employees' Health and Wellness			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its boundary	30
	103-2	The management approach and its components	30
	103-3	Evaluation of the management approach	30
Future of Work			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its boundary	34
	103-2	The management approach and its components	34
	103-3	Evaluation of the management approach	34
Continuous Enhancement of Employees' Competencies			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its boundary	38 – 39
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